

Confined to 6/18
Vol. II

General Report of the Board of

Revenue to the Honorable Governor
in Council sent home to the

Court of Directors from 26th

December 1815 to 6th January 1817.

Part II

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the Governor in Council, sent Home to the Honorable the Court
of Directors.

Dated 6th January 1817.

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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 6th January 1817.**

To

THE RIGHT HONORABLE HUGH ELLIOT,

Governor in Council,

Fort St. George.

RIGHT HONORABLE SIR,

1. In conformity to the orders of Government communicated to us, under date the 16th ultimo, we have the honor to submit, for transmission to the Honorable the Court of Directors, a General Report of our Proceedings from the date of the last Despatch (the 26th December 1815) to the present date (the 6th January 1817.)
In Cons., 19th December 1816.

2. Referring for particular information respecting the general result of the Revenue administration for the late Revenue year, Fusly 1225, to that part of the present report which will be found under the head of "the Revenue for Fusly 1225" and to our detailed proceedings, for the actual state of the collections as monthly reported to the Government, we shall proceed, in the usual manner, to recite under the head of each District such part of our official correspondence as is of a local nature, and shall conclude this report by bringing under review that portion of our correspondence which is of a more general tendency, and appears to us of sufficient importance to be brought under the immediate notice of the authorities at home. Our proceedings themselves which accompany this report, contain the result of our deliberations on many important subjects of a miscellaneous nature, which it is not possible to compress within the limits of this report, but which have necessarily occupied a very considerable share of our attention.

GANJAM.

3. In our last General Report we stated that indentures had been signed for the surrender of the lease of the lands belonging to the late Major Evans, both by Mr. Ogilvie, the Executor to that officer, and also by the Right Honorable the Governor in Council.

4. In a letter dated 13th April last, Mr. Ogilvie represented the difficulty he experienced in obtaining by remittance from Ganjam the annual sums provided to be paid to him for the relinquishment of the Purgunnahs held by the late Major Evans.
From Mr. Ogilvie, in Dy. Cons., 18th April 1816.

5. And in our letter of the 16th following we admitted the correctness of that gentleman's statement and begged leave to recommend that the Accountant General and Sub-Treasurer might receive instructions to pay at the Presidency the sum due half-yearly to Mr. Ogilvie.
To the Chief Secretary, in Dy. Cons., 18th April 1816.

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6. In reply to which we were informed that the subject of our communication had been referred for the report of the Accountant General, and that agreeably to that officer's recommendation the Governor in Council had agreed that the payments on account of the late Major Evans' farm should be made at the Presidency instead of Ganjam.

7. Under date the 10th of August 1815, we submitted our report on the Settlement of the Zemindary of Gumsoor for Fusly 1225, and in reply to our letter we were informed that the Right Honorable the Governor in Council concurred in our opinion that the present state of that Zemindary did not admit of a measure so novel and difficult as the introduction of a Ryotwar rent, and that the introduction of an annual village rent was best calculated to promote the interest of the Zemindary, and most likely to meet the approbation of the Honorable the Court of Directors. We were further informed that the favourable terms of the Settlement, amounting to Rupees 1,17,962-0-6, and exceeding the permanent Jummah in the sum of Rupees 47,962, coupled with its moderation as affecting the inhabitants, were in the highest degree satisfactory, and that the Governor in Council approved of our intentions with regard to the villages held rent-free or on payment of quit-rent, and sanctioned the expense of Rupees 3,851-13-6 for Pagoda fees, that of Rupees 4,689 for Tuccavy, and that of Rupees 1,896 for the establishment of servants.

8. On this occasion the Governor in Council desired that his cordial concurrence in the approbation which we had expressed, with regard to Mr. Spottiswoode's conduct in the conclusion of the Settlement of Gumsoor might be communicated to him.

9. On the 22nd June we were informed by a letter from the Secretary to Government in the Revenue Department that the proceedings of the Magistrate of Gumsoor and of the Foujdarry Adawlat, regarding the sequestration of the Zemindary of Gumsoor, had been laid before Government, and that the forfeiture of the Zemindary had been finally confirmed. In conveying this information we were reminded to keep in view the orders with which we were formerly furnished respecting the introduction of a Ryotwar Settlement into Gumsoor so soon as circumstances would allow, and in the meantime preparing circumstances for its introduction.

10. In our General Report dated 11th February 1815 we recited the purport of the correspondence which had passed up to that period in regard to disturbances in the Zemindary of Kimedy. We have now the honor to report the communication subsequently received from the Collector of the Zillah of Ganjam on the same subject.

11. Under date 21st October we had the honor to submit copy of a letter from the Collector in Ganjam, reporting that a spirit of disaffection had again manifested itself in the Zemindary of Kimedy, and that he had made application to the Officer Commanding the Northern Division of the Army for a Military force to check it in its infancy.

12. Mr. Spottiswoode did not at that time appear to apprehend much of the disturbance spreading to any alarming extent. He attributed its commencement to the turbulent and restless disposition of Padmanaba Deo, Proprietor of the Tokaly Estate and late Manager in the Zemindary of Kimedy, who was removed in 1814 from that situation in consequence of the violent opposition made to his management by the inhabitants, which showed itself in open rebellion, and obliged the Government to have recourse to Military force for the purpose of inducing submission.

13. On the 28th and 31st of October we brought to the notice of Government the measures which the Collector had taken, and the communications which he had made to the Vesoyes, Peons and inhabitants of the country, and stated that they appeared to us to be extremely judicious, and that we entertained little doubt that on Mr. Spottiswoode's arrival in the Zemindary, tranquillity would be speedily restored.

14. In our letter dated 4th November we reported the arrival of Mr. Spottiswoode in Kimedy with a body of Troops, and stated that he had sought an interview (but without effect) with Goodiapaity Lutchanah to learn the ostensible promoter of the disturbances, and we accordingly suggested the expediency of authorizing the Magistrate to offer a liberal reward for the apprehension of Goodiapaity Lutchanah or any other person he might obtain information of as being a ringleader in the disturbances, and also to offer a suitable reward to any person who might furnish the Magistrate with any evidence which might lead to the detection of the advisers and promoters of the disturbances.

15. On the 4th of November we submitted copy of a further correspondence from the Collector with copies of proclamations which the Collector had again addressed to the Peons and Mocassadars of Kimedy, exhorting them to maintain peace, and assist in the apprehension of Goodiapaity Lutchanah, and reported Mr. Spottiswoode's opinion that he entertained confident hopes of being enabled to discover and bring to punishment the secret instigators of the insurrection.

16. In our letter dated 7th November last we submitted a letter from the Collector suggesting, as had been already recommended by us, that the Magistrate should be authorized to publish a reward for the apprehension of the principal disturbers of the peace of the District, and also that it might be advisable to proclaim Martial law.

17. On the 11th November we had the honor to receive a letter from the Secretary to Government in the Revenue Department transmitting for our information the following letter addressed to the Collector and Magistrate of the Zillah of Ganjam.

"The Board of Revenue have laid before Government your several communications to them, respecting the disturbances which have unfortunately occurred again in the Zemindary of Kimedy, and I am directed to inform you that the Right Honorable the Governor in Council highly approves of the judgment and promptitude with which you have acted on the occasion, and relies in a principal degree on your exertions for the restoration of tranquillity.

The Governor in Council authorizes you to offer such rewards as may seem to you proper for the apprehension of any persons implicated in the disturbances whom you may consider it particularly desirable to bring to justice for their offences or to restrain from further acts of violence and rebellion.

The Governor in Council has directed me to transmit to you the accompanying proclamation of Martial Law, which you are authorized to publish if the rebellion against Government have not been suppressed before it reaches you, and if you continue to be of opinion that it will do good, I am, however, directed to add that it will afford satisfaction to the Governor in Council if you do not find it necessary to avail yourself of this authority. In any event the Governor in Council feels confident that the vigour of such measures as you may adopt will be tempered with discretion and mercy."

" You will be pleased to correspond with Government direct on all subjects relating to the peace of your Zillah.

Adverting to the great distance between you and Mr. Woodcock, the Governor in Council has thought it proper to commission the Officer Commanding in Kimeddy to administer the oath of Magistrate to you.

" I enclose a copy of the instructions which have been furnished for that Officer's guidance."

18. On the 21st of November we had the honor to submit two further communications from the Collector, stating that the Magistrate had issued a warrant against Padmanaba Deo, the Zemindar of Tickally, and reporting that an affray had ensued with his (the Collector's) peons in endeavouring to seize the person of Goodiapanty Lutchanah, as also that he had requested Major Oliver to put guards in different parts of his District to protect the crops from the depredations of the insurgents.

19. On the 2nd December we reported the sentiments of the Collector that the issue of a warrant against Padmanaba Deo had tended to a beneficial result, that it had produced a temporary quiet in the District, and that his apprehension would most probably be followed either by the surrender or flight of the other active agents and eventually by the restoration of general tranquillity. We reported that the Collector in consequence of this favorable change had requested permission to visit the Presidency on leave of absence for two months, but suggested at the same time that it would not be advisable to grant the permission until the disturbances in Kimeddy had been adjusted.

20. In reply to this address we were informed that the Right Honorable the Governor in Council deferred granting Mr. Spottiswoode leave to quit the District of Ganjam, until it appeared to be restored to perfect tranquillity, and until the transfer of the duties of the Magistrate from the Judge to the Collector had been completely effected.

To the Chief Secretary, 14th, in Dy. Cons., 16th May 1814.
From Mr. Secretary Hill, 20th, in Cons., 26th May do.

To the Chief Secretary, 1st, in Cons., 1st August do.

From Mr. Secretary Hill, 9th, in Cons., 15th August do.

From the Chief Secretary, 26th May, in Cons. 3th June 1815.

From Mr. Secretary Hill, 9th, in Cons., 19th June do.

To the Chief Secretary, 6th, in Cons., 6th July do.

From Mr. Secretary Hill, 27th July, in Cons., 3rd August do.

To the Chief Secretary, 3rd May, in Cons., 3rd do. 1816.

From Mr. Smith, 4th, in Cons., 14th August 1815.

Do. do. 12th, in Cons., 24th do. do.

To do. do. 7th, in Cons., 7th September do.

To do. 14th, in Cons., 14th do. do.

From do. 14th, in Cons., 23rd October do.

From Sooreaprasasarow 18th, in Cons., 29th January 1816.

VIZAGAPATAM.

21. With reference to the correspondence which had already passed with the Government on the subject of the affairs of the Vizianagram Zemindary, we under date the 3rd May last submitted to the Right Honorable the Governor in Council the further correspondence with the Collector in Vizagapatam noted in the margin.

22. The Right Honorable the Governor in Council would, we observed perceive, that notwithstanding the communication made to the Collector, of which a copy had been submitted by us on 6th July preceding, the Zemindar of Vizianagram seemed inclined to support in the Courts his right to resume certain rents, while the persons from whom these rents had been resumed were clamorous for their restoration.

23. We stated that the many inconveniences the Zemindary likely to result from the restoration of these rents (the resumption of which we continued to think it would be difficult to justify in a Court of Justice) had led us to consider whether it might not be possible to induce the late Renters to consent to relinquish the claim which they asserted to the restoration of them; and whether some measures might not be adopted which would not only satisfy the creditors of the Zemindar, but would entirely release him from their thralldom, and at the same time relieve the Government and its Officers from further detailed discussion and correspondence on the subject of the affairs of the Zemindary.

24. We remarked that with this view we had in a letter addressed to the Collector under date the 14th September preceding had suggested, that on the Estate of Vizianagram being regularly mortgaged by the Zemindar to the Government, the Honorable Company might become his sole creditor or rather responsible for all his existing debts issuing without further investigation to his different individual creditors transferrable bonds in the name of the Government for the amount of their respective claims, the interest thereon payable half-yearly, and the principal at the discretion of the Government out of the surplus revenue from the estate, the creditors on their part relinquishing all claims to the resumed rents or to villages of any kind.

25. From the reply of Mr. Smith to this reference it would, we remarked, appear probable that the proposed arrangement if sanctioned by Government would be highly acceptable and advantageous to all parties. The creditors he thought would promote it, because it would admit many charges on their part of a usurious or improper nature which could not perhaps be upheld if judicially investigated, but which it would likewise be difficult to disprove the Zemindar would be released from all that vexation and expense ever attendant on prolonged and uncertain litigation, and also from a detailed examination of accounts and transactions involved in much intricacy and intrigue, and the Government would be relieved from any further interference between the Zemindar and the creditors, and would only become responsible to pay to the latter certain sums for the previous realization of which they would possess ample security.

26. Allowing interest at eight per cent on the debts of the Zemindar until the commencement of the approaching Fasly or the 12th July 1816, it appeared that they would on that day amount to Rupees 16,89,820. For this sum we proposed to issue transferrable Government Bonds at 6 per cent. interest payable half-yearly, the Collector being of opinion that the creditors would consent to this reduced rate of interest in consideration of the admission of their claims without further investigation, and the increased security they would possess for the realization of their debts.

27. Assuming 6 per cent. as the future rate of interest on the debt, calculating that the principal Renters would consent to relinquish their rents, but that a few particular persons not immediately interested in this arrangement might retain theirs, reducing the Zemindar's annual allowance to Rupees 72,000, to which amount he had consented to restrict it, and

See enclosure in Mr. Smith's letter of the 14th, in Cons., 23rd October 1815.

taking the probable collections of Fusly 1226 as the annual standard of receipt without including various items of probable increase, it appeared we remarked that, on a moderate computation the surplus collections from the Vizianagrum Zemindary after the payment of all public demands would not only be sufficient to the regular payment of the interest on the Zemindar's debt, but would also redeem the principal in the course of seven years or by the 1st of July 1823.

28. The calculation upon which Mr. Smith had proceeded, and which produced the foregoing result did not appear to us to be founded on too sanguine a view of the object, but supposing the final liquidation of the debt to be delayed for one or even for two years beyond the period above stated, we did not think that this circumstance would in any degree affect the general expediency of the arrangement.

29. If the adoption of the proposed measure required the payment of any money from the public treasury, or involved any general principle which might tend to embarrass the future financial arrangements of the Government, it might, we observe be justly deemed objectionable, but it required the Government to pay no money except the surplus revenue which they might previously realize from the Vizianagrum Estate, and it expressly professed to be a limited exception from the general rules of proceeding in favor of the descendant of an ancient family, who was considered to have a peculiar claim on the indulgent consideration of the Government, on account of the long attachment of his ancestors to the British Government and their service in early times, the large sum of four lacs of Rupees levied as the condition of his restoration, on account of the army which marched against his father, a sum we added, which during that period of embarrassment and confusion was raised on most ruinous terms, and his being deprived during a very long minority of the benefits which other minors had since enjoyed under the regulation for the Court of Wards, the want of which at the time led to the accumulation during the helpless period of his non age of a mass of debt, which but for the assistance of Government must, we observed, overwhelm the exertions of his riper years.

30. In conclusion, we stated our opinion that the arrangement proposed by us, while it involved no inconvenience to the Government, was likely to afford very general satisfaction to all classes of people in the Vizagapatam District to prevent much vexatious litigation, and to combine the security of the Revenue with interests of individuals, and with substantial relief to the Zemindar. Should the Right Honorable the Governor in Council resolve to authorize its adoption we solicited early order, as, in that event we observed, it ought to be communicated to the parties concerned, previously to the commencement of the approaching Fusly, and if possible in time to stay proceedings in the suits instituted against the Zemindar for the recovery of the rents.

31. In reply to the communication above recited, we were informed by a letter from Mr. Secretary Hill dated the 10th May, that under the strong representations which had been made by us, the Right Honorable the Governor in Council agreed to the proposed arrangement for extricating the Zemindar of Vizianagrum from his embarrassments, on condition that it should be adopted with the mutual and full consent both of the Zemindar and of his creditors, that it stipulated for the payment of the Zemindar's debts only out of the surplus collections of the Zemindary, and that in its detail, it should be executed agreeably to such suggestions as the Accountant General might furnish to us with a view to convenience and correctness in the public books.

32. With reference to these orders we submitted under date the 14th October last the letter noted in the margin from the Collector of Vizagapatam with copy of the instructions addressed by us to Mr. Smith in reply, whence we remarked the Right Honorable the Governor in Council would observe that all impediments had been removed to a satisfactory Settlement of the affairs of the Zemindar of Vizianagrum.

To the Chief Secretary, in
Cons., 14th October 1816.
From Mr. Smith, 26th September,
in Cons., 7th October 1816.
To Mr. Smith, 14th, in Cons.,
14th October.

33. We at the same time submitted a letter from the Accountant General containing his suggestions for the correct execution of the several arrangements connected with the proposed issue of Government securities for the amount of the acknowledged debt of the Zemindar. These suggestions appeared to the Board to be very proper, including the proposition for remunerating "the Accountant of the Registry" by means of the small rateable allowance "on the amount of the different securities to be prepared by him, and upon the certificates for interest and for eventual payment of the principal; but in the event of this arrangement being opposed by the creditors, we were, we observed, of opinion, as stated in our letter to Mr. Smith, that the proposed remuneration should be granted in the form of a small salary, and be included in the general charges of management, payable out of the gross Revenues of the Zemindary.

34. In our letter to the Collector above adverted to, we observed that the proposition discussed in the 4th, 5th, and 6th paras. of our address to the Chief Secretary to Government under date the 3rd May 1816 (with a copy of which, and of the orders of Government in reply he had been recently furnished) though it referred in general terms to the admission of the claims of the different creditors without further investigation, was intended to apply more particularly to the case of those creditors who held lands in rent, the relinquishment of which was the consideration or equivalent for which the unreserved admission of their claims was to be conceded.

35. The proposition was also we explained intended to embrace generally all the fair and bona fide claims of the legal creditors of the Zemindar, whose claims had been acknowledged to be upon the whole well founded, though there might be some doubt with respect to the exact amount for which they were entitled to receive credit.

36. We stated that we were aware that there existed certain other claims against the Zemindar which were either "unacknowledged" by him, or which would not from their own nature bare the test of examination in any Court of Justice. Of this nature, we observed wholly or in part, were the three claims adverted to in the 13th, 14th, and 15th paras. of the Collector's report under date the 30th May preceding, two of which claims he therein stated that the parties concerned in behalf of the claimants had consented to compromise by a very great reduction of the amount of the respective claims and as to the third claim, (that of Mr. P. Lawson) it appeared to us, we remarked from the explanations afforded, be altogether untenable.

37. We observed that although all the circumstances stated in his report of 30th May were not known to us at the time that our letter to the Chief Secretary to Government of the 3rd May was written, yet it was indisputable that we did not intend, nor could have intended, that claims altogether unacknowledged or untenable should be comprehended in the arrangement proposed to Government in the letter before mentioned. And as to claims of a mixed, or questionable nature, like these two above referred to which

the parties concerned had agreed to compromise, it would of course be remarked be equally unnecessary and unwise to extend to them the advantage of a full and entire admission.

38. The great obstacle which had hitherto obstructed the proposed settlement of the affairs of the Zemindar of Vizianagrum we observed had been the opposition manifested by Soorea pracasa Row and Narrain Row, the two principal creditors and principal holders of rents in the Zemindary; we stated our satisfaction at observing from his letter of the 26th September, that

In Cons., 7th October 1816. these two Renters with several others, whose claims, amounted in the aggregate to Rupees 8,15,286-1-10, had consented, upon the proposed condition of the admission of their claims, to relinquish their respective rents, whose claims amounted in the aggregate to Rupees 2,57,975-15-3, had consented upon the condition of being permitted to hold their rents, to make such abatements of their respective claims as to reduce their aggregate amount to Rupees 1,96,297.

39. The beforementioned claims, we remarked, comprised in Classes 1 and 2 of statements A, enclosed in his letter of the 26th September, together with the amount of the just debts payable in money, comprised in classes 4 and 6 of the same statement, constituted nearly two-thirds of the aggregate amount of the demands of every description (acknowledged or unacknowledged) upon the Zemindar of Vizianagrum.

40. The satisfactory adjustment of this very large proportion of the aggregate amount of debt in our opinion removed every impediment to the Collector's proceeding to an immediate settlement; and we accordingly authorized and directed him to proceed in communication with the Accountant General, to issue six per cent. Government securities to the several creditors included in Classes 1 and 2, with the exception, however, of Subnevers Timmiah who, as it appeared from

Para. 6, in Cons., 12th June 1816. his letter of the 30th May preceding, had agreed to make a deduction

of 30 per cent. from his demand as a creditor "on condition that he "received a general acquittance as Manager under the Zemindar." We were of opinion that either the proposed deduction should be made, or the party be brought to an adjustment of accounts, before his claim on the Zemindar was finally admitted.

41. With reference to the Arzee of Sooreapracausa Row to our address (enclosed in his letter of the 26th September, we desired him to explain, to Soorea-pracausa Row that as the intended arrangement of the affairs of the Zemindary had been framed upon the principle of reciprocal advantage to the Zemindar and the creditors, it would not be just or expedient to make exceptions in favour of any particular creditor. We would not object, however, we observed to Sooreapracausa Row being permitted to hold, on a reasonable rent, the two villages which he represented to be so necessary to him for the pasture of his cattle, provided the Collector and the Zemindar were not aware of any objection to the measure.

42. With respect to the claims comprised in Class No. 3, amounting in the aggregate to Rupees 5,84,380-15-10, we left it to the Collector's discretion in communication with the Zemindar to proceed to a Settlement with all the native creditors included in this class, whose claims might appear to him to be generally well founded, but we stated that we could not authorize any acknowledgment on the part of Government of the claims of the European creditors, some of which there was, we remarked, reason to believe were intrinsically unjust, and the whole contrary to law and to the standing orders of the Honorable Court of Directors; consequently (as we were inclined to believe) untenable in any Court of Justice, we directed the Collector to give due notice to the persons concerned, either for themselves or in behalf of others in claims of this description, that they were left to their own remedy for establishing their respective pretensions.

43. The two persons whose claims constituted the Class No. 5 were also left to prosecute their claims in Court if they should see fit to do so.

44. We transmitted for his information copy of the letter from the Accountant General above referred to containing suggestions for the correct execution of the several arrangements connected with the proposed issue of Government securities for the acknowledged debts of the Zemindary of Vizianagrum.

45. It was we remarked our intention to submit without delay the suggestions of the Accountant General for the consideration of the Governor in Council; in the mean time we desired him to ascertain whether the creditors would object to the proposed remuneration to the Accountant of the Registry by means of a small rateable allowance "on the amount of the different securities to be prepared by him and upon the certificates for interest and for eventual payment of the principal." If he should find any material objections to this arrangement, on the part of the creditors, we stated that it would, in our opinion, be proper that the proposed remuneration should be granted in the form of a small salary, and be included in the general charges of management payable out of the gross Revenues of the Zemindary

46. In reply to our reference of the 14th October already detailed we were informed on the 2nd of the ensuing month that the Governor in Council approved of the intended arrangements for the adjustment of the debts of the Zemindar of Vizianagrum and desired that they might be carried into effect with the exception of that for remunerating the "Accountant of the Registry" of the certificates to be issued, on which it would be proper that after further reference to the Accountant General and to the Collector of Vizagapatam; we should submit a more specific proposition for the sanction of Government.

47. A copy of our letter would, we were informed, be transmitted to the Accountant General with a copy of the reply of Government to it.

To Mr. Smith, in Diary 48. Copy of the above orders were transmitted by us to the Collector in Vizagapatam on the 11th November last.

RAJAHMUNDRY.

To Mr. Oakes, 8th, in Cons., 5th July 1816.
From do. 28th July do., 15th August 1816.
From do. 27th do., do. 15th do.
From do. 29th do. do. 15th do.
To do. 22nd, in Cons. 22nd August do.
Advertisement, 22nd do., 22nd do.
From Mr. H. Oakes, 29th August, in Cons., 9th September.
To do. 9th, in Cons., 9th do.
From do. 14th do., 23rd do.
To do. 19th, in Dy. Cons., 23rd do.
From do. 12th, in Cons., 23rd do.
From do. 12th, in Cons., 23rd do.
To do, 26th do. 26th do.
From do. 16th, in Cons., 31st October.
To do., 14th do., 14th November.
From do., 27th November do. 5th December.

49. No correspondence has taken place within the last year between us and the Government relative to the Revenue administration of the Zillah of Rajahmundry, but we had occasion to address the Collector on several subjects connected with his administration, for the particulars whereof, we beg leave to refer to the letters entered in the margin.

MASULIPATAM.

50. On the 7th of March last we replied to a letter from the Secretary to Government in the Revenue Department under date the 1st instant, transmitting for our consideration and report, copy of a letter, and its original enclosures, from the Provincial Court in the Northern Division respecting a suit instituted against the Collector at Masulipatam, by the person styling himself the Nabob Cootboolmoolk Bahader.

51. We observed that on reference to the letter addressed by us to the Chief Secretary under date the 17th April last, it would be perceived that the acts of Mr. Russell, the Collector in Masulipatam, complained in the petition accompanying the letter of the Provincial Court, were not his public acts as Collector, but in his capacity of an Agent, acting under our authority in behalf, and for the benefits of Mr. Hawkins, the late Collector in that District, who was ultimately to be held answerable for the money found deficient in the cash chest at that station during his management, and we, therefore, submitted that all the correspondence on this subject should be communicated to Mr. Hawkins in order that he might be made acquainted with the suit in question, and with the willingness of the Government to permit Mr. Russell to act under his directions in defending it, and at the same time that he should be informed that, if he should omit to furnish the necessary instructions to Mr. Russell within a period to be specified by the Government, the only alternative would be the surrender to the prosecutor of the money and title deeds deposited in Mr. Russell's charge, and the enforcement of the orders of Government against himself for the ultimate deficiency.

52. We stated it to be our opinion that no further interference of the Government was necessary in this matter which we thought should be left entirely to Mr. Hawkins.

53. We concluded by remarking that if Mr. Russell were required to reply as Collector to the petition referred to the Provincial Court, it would be proper to consider the suit in its present stage as a public suit, but that Mr. Russell must disclaim all interest in the suit as the representative of Government.

54. By a letter under date the 22nd of the same month we were informed that the Right Honorable the Governor in Council entirely concurred in our opinion, that the Government not being interested in the suit in question, ought to leave Mr. Hawkins to take such steps in defending it as he might consider most for his advantage, but that he would be still allowed the aid of the Collector of Masulipatam, if he chooses to avail himself of it, subject however to being called upon to pay up the balance for which he was responsible.

55. We were also informed that a copy of our Secretary's letter and a copy of the reply to it would be furnished to the Provincial Court for the Northern Division, and we were directed to instruct the Collector to make the necessary communication on the subject to Mr. Hawkins.

56. On the 1st of June following the Governor in Council was pleased to transmit for our information the annexed copy of letter received from Mr. Hawkins, together with a copy of the reply to it.

"As I cannot but feel that the embezzlement which took place from the cash chests during my Collectorship at Masulipatam in November 1811 can only be considered as an act against the public, I humbly request that you will be pleased in justice to me to direct that orders may

"be sent to the present Collector of that Zillah to sustain and prosecute in his official capacity any suit which may necessarily arise in recovering the balance from the delinquents."

"To justify me in making this request (and ultimately I hope relieve me from any eventual loss) I beg leave to call to your notice, that all the persons implicated in the embezzlement, were public servants whom I found in their respective offices at the Cutcherry, that not one of them was removable by me, that the Shroff by Regulations had a key entrusted to his charge as much as I had, and that the chests from which the embezzlement was made were under the guard at the Cutcherry, add to this that each person had given security upon his appointment.

"I trust that Government is completely satisfied that every means in my power were exerted for the recovery of the cash during the time I subsequently remained in office."

"I am directed to acknowledge the receipt of your letter of the 17th ultimo and to inform you that the Right Honorable the Governor in Council has repeatedly decided that the Government cannot be implicated in the responsibility for the embezzlement which took place in the Treasury of Masulipatam when it was under your charge. The present Collector has, however, been authorized to act on your behalf, for the purpose of recovering the amount in any way which may not have the effect of so implicating the Government. It rests with you, therefore, to make such communications for his guidance as you may judge advisable."

57. Copies of the two letters above recited were forwarded by us for the guidance of the Collector in Masulipatam on the 3rd October last.

58. On the 5th August 1816 we submitted the letter noted in the margin from the Head Assistant Collector in charge of the District of Masulipatam in which he informed us that the sum of Hyderabad Rupees 50,000, being the amount of the compensation procured from Ashvarow, the Zemindar of Paloonshaw, by the Government of His Highness the Nizam in compensation for the depredations committed by persons protected by him in the Company's Territories in 1810 had been duly distributed among the inhabitants of Tervore, &c., and afforded very great satisfaction.

59. By enclosure 2 in Mr. Robertson's letter, it appeared that the sum of 45 Rupees 8 Annas had been expended in carrying the treasure from Masulipatam to the village of Terriore. For this disbursement we begged to request the sanction of Government, which was accordingly conveyed to us in the letter from the Secretary to Government in the Revenue Department dated the 23rd of the same month.

60. Under date the 14th of October last we submitted to the Right Honorable the Governor in Council the communication noted in the margin from the Collector of Masulipatam.

61. We observed that in this letter Mr. Russell brought to our notice an application from Streemuntoo Anke Naidoo, Zemindar of Davercottah, requesting that the Collector, in order "to liquidate his debts and relieve him from his difficulties would have favor on him and keep his Talook under his attachment during the two next Fusly years or for Fuslies 1226 and 1227."

62. It was necessary, we stated, for us to premise that the Zemindar of Davercottah was not a revenue defaulter, that it was not in arrear to the Government, and that he grounded his application chiefly on the circumstance that the ryots of the Aumani villages in his Zemindary

had been "in the habit of stealing the crops up to Fasly 1225 and of withholding payment of his just dues."

63. Mr. Russell observed on the application that "having been under the necessity of attaching the greater part of this Talook every year for the realization of the Sirkar demand, I have had an opportunity of becoming acquainted with the general circumstances of the land-lord and the ryots, and I have no hesitation in declaring that nothing but a change of system can relieve the Zemindar from his embarrassments, or the District from ruin."

"The inhabitants of this estate were always a turbulent sect, and the accounts of the last few years will show more than one instance where nothing has been paid to the proprietor notwithstanding the produce was in no respect deficient."

Ankenaidoo having no other "funds wherewith to discharge the Government demands, the measure now solicited by him must in any event be resorted to on the occurrence of the first kist of the year. The creditors, as well as himself, are anxious for the immediate commencement of the arrangement, and as I conceive your Board will have no objection to its adoption, I have ventured to take possession of the country and shall proceed to adjust the old accounts."

64. We remarked that the Governor in Council would perhaps concur in opinion with us that the application of the Zemindar of Davercottah evinced great confidence in the integrity of the British administration, and we stated that as it was a measure which would be attended with no public expense or inconvenience and might be cancelled by the Zemindar when he thought fit, we were inclined to recommend that Mr. Russell might be permitted to manage the Zemindary for the benefit of the Zemindar, and to receive from the revenues a commission of one and a half per cent on the net revenue after paying all charges of every denomination the Company's kists, excepted.

65. It would be proper, we observed, that the Zemindar should execute a deed of assignment, which might however contain a clause, that it was revocable at his pleasure, and a further clause, that neither the Government nor its European officers were to be answerable for any deficiency occasioned by any malversation of Native Revenue Officers or by adverse seasons or other causes, and as it was a measure adopted solely for the advantage of the Zemindar, this exemption from responsibility seemed necessary. The Zemindar, we added, would of course be permitted to appoint persons to keep the accounts in conjunction with the Officers to be appointed by the Collector.

66. In the concluding para. of our letter, we signified our intention of pointing out to Mr. Russell the irregularity of his having received charge of the Zemindary, without having first obtained the authority of the Governor in Council.

67. In reply to this reference we were informed under date the 2nd November that the Governor in Council authorized the Collector of Masulipatam to manage the affairs of the Zemindary of Davercottah, with a commission of $1\frac{1}{2}$ per cent on the net revenue derived from it, and that arrangements of this nature was considered by the Government to be very desirable both for the purpose of providing relief to Zemindars whose affairs had fallen into embarrassment, and also for that of acquiring a knowledge of Zemindaries which had never before been in the hands of the officers of Government.

To Mr. Russell, in Dy. Cons.,
21st November 1816.

68. The necessary instructions were in consequence issued by us to the Collector in the Zillah of Masulipatam under date the 18th November last.

GUNTOOR AND PALNAUD.

Vide Genl. Report, 26th December 1815, paras 194 to 221.
From Mr. Secretary Hill,
in Cons., 5th February 1816.

69. In our last General Report we recapitulated our Proceedings on the subject of the Settlement effected in the Palnaud District by the Collector of Guntur, and the orders of Government thereon were communicated to us by the Secretary to Government in the Revenue Department under date the 22nd December 1815.

70. The Governor in Council remarked that from the Collector's report it appeared that the materials for concluding a Ryotwar Settlement did not exist in that District, as a fixed assessment and a money rent had never before been introduced into it, and moreover that the people gave the preference to the renting system. We had stated ourselves to be averse (on ground which the Government we were informed entirely approved) to a new survey and new assessment as proposed by the Collector. The Collector on being desired to conclude a Village Settlement for Fasly 1224, with the view of affording time for further deliberation had requested authority to conclude a settlement of that description for such a period not exceeding seven years as he might deem expedient, and he had in consequence been authorized "to conclude either a Village Settlement for a period of not less than seven years, or an annual settlement."

71. The Governor in Council was satisfied that a Ryotwar Settlement was impracticable, and that the Granwar Settlement in our contemplation was the best that could be introduced, but, under the same impressions regarding the importance of leaving time for further deliberation by which we had been at one period actuated, the Governor in Council expressed his regret that the Collector should, contrary to the views of the Court of Directors and of the Government, have been authorized to conclude a lease for seven years.

72. The Collector, availing himself of the authority so given to him had concluded a Septennial lease, but the Governor in Council, we were informed, deemed it indispensably necessary that it should not be confirmed for so long a period, but should be declared terminable, so soon as the requisite measures preparatory to the introduction of the Ryotwar system should have been adopted, and that should inconvenience arise from the denial of sanction after the lease had been unconditionally concluded, the inconvenience would be imputed to the Board of Revenue on account of the delay which had occurred in communicating to Government the orders with which they had furnished the Collector.

73. We were directed to lose no time in taking into consideration what measures ought to be adopted with a view to the introduction of the Ryotwar Settlement into Palnaud.

74. It was observed that the Septennial lease did not include wet lands, which, owing to the uncertainty of their produce had been kept under Aumanie management, and from which a great increase of revenue seemed to be expected by the Collector.

75. The increasing population of Palnaud and the facility with which a higher revenue than ever was assessed before had been collected, were stated to be proofs at once of the prosperity of the District and of the merit of Mr. Oakes' management of its Revenue concerns, and the Governor in Council desired that his approbation might be communicated to that gentleman.

76. The Governor in Council sanctioned from the 18th of August at an expense of four Pagodas per mensem, the establishment of peons for furnishing supplies to detachments of Troops which had been recommended by us.

To Mr. T. A. Oakes, in
Cons., 12th February 1816.

To the Chief Secretary, in
Cons., 29th January 1816.
Extract—paras 1 to 4.

From Mr. Mainwaring, 29th
January, in Cons., 1st Feby.
1803, para. 3.

From Mr. Crawford, 30th
June, in Cons., 19th August
1805. With all the original en-
closures.

From Mr. Jarrett, 3rd, in
Cons., 18th April 1805.

To Mr. Jarrett, 26th do., 23th
do.

Extract—para. 25.

From Mr. Jarrett, 19th Sep-
tember do., 27th October do.
With original enclosure No. 2.

From Mr. Oakes, 5th, in Cons.,
12th October 1812.

From do. in 5th, Cons., 16th
January 1816.

Petition from Ramrauze
Veerabudra Row to the Board,
dated 31st August 1815.

In Cons., 29th January 1816.

77. Copy of the above orders of Government were furnished by
us to the Collector in Guntoor under date 12th February last.

78. Under date the 29th January 1816 we submitted to Govern-
ment the petitions and extracts of former correspondence relating to
them noted in the margin, upon the subject of the claim of Rajahswara
Row and Ramrauze Veerabudra Row (his son) to the District of
Palnaud, in Guntoor, on Zemindary tenure.

79. This claim, we remarked, had been first brought to our notice by Mr. A. Scott under
date the 26th July 1802. But as that letter contained nothing about
bare mention of it, we did not consider it necessary to lay it before
the Government on the present occasion.

80. Of the documents submitted it would, we remarked, be observed that the only ones in
which there was any attempt to set forth the merits of the claim at large were those which
accompanied Mr. Crawford's letter of the 30th June 1805.

81. Reference was made in several of the petitions to a letter from Mr. Collector George
Smith to Government, dated the 26th May 1804, of which we had no knowledge.

82. From one among the documents above referred to entitled "remarks made by R. Ver.
Row Dessoyee of the Palnaud District, &c., on the extracts enclosed in the letter written by D.
Crawford, Esquire, &c., on the 9th May 1805, the following account of the origin and interruption
of the claim was taken, and this being the account of the person who was chiefly interested in its
success, it might we thought without danger be considered as setting forth the claim in at least
as favorable a light as the truth would admit.

83. The ancestors of Ramrauze Veerabudra Row from the time of Muntrappa his grand-
father's great grandfather till the 34th year of his grandfather Rajah Veerabudra Row, succes-
sively enjoyed the Zemindary of Palnaud under the authority of various Sunnuds and written docu-
ments, which were produced by Ramrauze Veerabudra Row, and which it was believed were
among the records of the Guntoor Cutcherry.

84. During the reign of His Highness the Nabob Wallajah some powerful enemies of
Rajah Veerabudra Row prevailed with His Highness to proceed in person up to Palnaud and
demand a considerable sum of money beyond his stipulated Peishcush from the Zemindar. Not-
withstanding Rajah Veerabudra Row's regularity in paying his peishcush and his humble repre-
sentation of his inability to satisfy the Nabob's demand, his Zemindary was sequestered, upon
which event he proceeded to Hyderabad when he so far interested His Highness Nizam-ul-dowlah
on his behalf, as to procure from him a letter to Wallajah recommending the restoration of his

Zemindary. On his journey from Hyderabad to Palnaud he died; and the Nabob sometime
after bestowed upon his son Rajaswara Row a pension of 100 Pagodas per month, which was con-
tinued by the British Government, and was, we remarked, still paid either to him or his son.

85. We observed that if this claim were to be decided upon the grounds of the justice or
injustice of the sequestration of the Zemindary by the Nabob Wallajah, or by the validity of the
title under which it was previously held, some examination into the truth of the statement above
given, and into the authenticity and validity of the title-deeds, would be requisite. But we stated
our opinion that the fact of the representator's family not having been in possession of the coun-
try at the time it was ceded to the Honorable Company, was sufficient ground for rejecting his
claim. Under these circumstances we remarked no right existed to demand restitution from the
British Government, and the object of the reference then made by us was to obtain a declaration
of the sentiments of Government on the subject with the view that the claim which had been so
often renewed might be set at rest.

86. We were informed in reply under date the 23rd February
last that the Governor in Council concurred in our opinion that the
claim to this District of Palnaud ought to be finally rejected.

87. This decision was accordingly communicated by us to the
Collector under date the 4th July last.

To the Chief Secretary, in
Diary Cons., 30th September
1816.

Proceedings of the Board, in
Cons., 2nd September 1816.

From Mr. Secretary John
Thackeray, dated 23rd and 25th
August, in Cons., 29th August
and 2nd September 1816.

88. Under date the 26th September last, we submitted for the
information of the Right Honorable the Governor in Council the two
letters noted in the margin from the Acting Collector in the Zillah of
Guntoor.

89. These papers related to the death, and to the disposition of the affairs of the late
Vassareddy Vencatadry Naidoo, who was the possessor of the extensive Zemindary of Chinta-
pully, in the Guntoor District, and of numerous estates held of this Government under deeds of
Permanent settlement in the same District, and in the Zillahs of Masulipatam and Rajahmundry.

90. It appeared that having no issue, Vassareddy adopted several years before a grand-
child of his father's younger brother Noydamah, and that at a subse-
quent period, he adopted as another son, a grand-child of his father's
elder brother Ramanah. The first of these adopted children, by name Jugganauda, it appeared
had attained the age of nineteen years and two months, the second, by name Ramanada, was
stated to be only sixteen years and three months' old.

91. Of the several documents submitted by the Acting Collector those numbered 6, 5 and
2 related, we observed, to the distribution of the property of the deceased. No. 6 was copy of
a letter addressed by Vassareddy to the Collector of date corresponding with the 7th March 1814,
giving cover to two papers of the same tenor (of which No. 5 was a copy) addressed to himself by
each of his adopted sons respectively (of date corresponding with the 26th February 1814) wherein

* Note.
We remarked that the Eng-
lish word *will* was the word
used in the original, that in
fact, the Hindu Law knew
nothing of Wills, Testaments,
Legacies, &c., and consequently
there was no word to express
these terms.

they severally acknowledged and bound themselves to observe, the dis-
tribution of property therein adverted to as having been recently effect-
ed. In this paper (No. 5) reference was also made to certain "Vibanga-
patrickaloo" or deeds of division and to an instrument termed "Will*" by the provisions of which the sons respectively promised most faith-
fully to abide.

92. We stated that neither the "Vibangapatreckulog" nor the "Will" appeared to be at the time forthcoming; but the paper of which No. 2 was a translated copy discovered the nature, as well as the chief particulars of the distribution which had taken effect.

93. This paper which was termed a "Free-Khut" appeared to be a deed of final settlement between Vassareddy and his second adopted son Ramanada Baboo. It was dated the 29th April 1816, and appeared to have been registered in the Zillah Court under date the 7th May 1816. No corresponding instrument was forthcoming as related to the share of the eldest adopted son, Jugganada Baboo, and the reason was, we remarked, obvious as it appeared that though, during Vassareddy's absence at Benares, the two sons conducted the Revenue business in their respective divisions, yet that, after his return, the "Pidra Baboo" opposed his (Vassareddy's) division of the property and no longer managed his share of it.

94. We submitted the following statement of the lands held by the late Vassareddy in the several Districts of Guntoor, Masulipatam, and Rajahmundry, as taken from the Jummabundies of those respective Districts.

GUNTOOR.

	Permanent Jummah.
Str. Pags. F. C.	
Chintapully.	1,22,790 0 0
Vunjeppooram (part of Royapully Zemindary.)	8,898 9 71
Colloor.	5,030 0 0
Nizampatam.	17,600 0 0
Cunnamalacheroo village.	178 8 69
	1,54,496 18 60

MASULIPATAM.

	Permanent Jummah.
Str. Pags. F. C.	
Nundegama.	30,000 0 0
Part of Zummulvoy and Meddoor Ghat.	139 0 0
Condapully.	4,500 0 0
Innegoodroo.	1,800 0 0
Anilummanad.	740 0 0
Six islands.	2,500 0 0
X Cartavenoo.	840 0 0
Caldindy.	900 0 0
	41,469 0 0

There was no observed some doubt with respect to this estate of Cartavenoo.

In the Jummabundy for 1225, it was entered in the name of V. Vencatareddy Najek.

In the Jummabundy of 1224, it was entered in the name of Vencata Gunda Roy.

RAJAHMUNDY.

	Permanent Jummah.
Str. Pags. F. C.	
Palevalah.	11,193 0 0
Nagaram.	12,602 0 0
	23,795 0 0

ABSTRACT.

Guntoor.	1,54,496 18 60
Masulipatam.	41,469 0 0
Rajahmundry.	23,795 0 0
	2,19,760 18 60

95. It appeared from the registered Deed No. 2 before referred to, that those landed possessions were formed by Vassareddy into two divisions, to one of which was given the name of "Woomamaheshwarapatam" and to the other the name of "Chatoormookapatam," that lots were drawn for these divisions by the two adopted sons, and that the division "Woomamaheshwarapatam" fell to the lot of Jugganada, the division "Chatoormookapatam" to the lot of Ramanada Baboo.

96. The division of "Woomamaheshwarapatam," it appeared comprehended the Mootah or Estate of Palevalah, in the Rajahmundry District, the Zemindary of Nundegamah and most of the other estates in the Masulipatam District, with certain Pargunnahs and villages belonging, we presumed, for the most part, to the Chintapully Zemindary; and the division of "Chatoormookapatam," it appeared comprehended the estate of Nagaram in the Rajahmundry District; the estate of six islands in the Masulipatam District; the estates of * Exclusive of the wet lands under the tank of Baupetlah. * Nizampatam, Vungeppooram and Colloor in the Guntoor District, with certain other Pargunnahs and villages belonging also for the most part, we believed, to the Chintapully Zemindary.

97. It further appeared that certain other Pargunnahs and villages, computed to be one-fourth of the District (i.e. one-fourth of Vassareddy's District) were prescribed by the late Zemindar to be set apart under the designation "Darma Vahi" or "division intended for charity." The particular lands composing this division were, we observed, detailed at greater length in a paper which was called by Mr. Thackeray a "letter of instruction from Vassareddy to the Chinna Baboo" bearing date to the 29th July 1816. The total number of the "Darma Vahi" villages thence appeared to be 100, of which 64 were stated to be included in the division of "Woomamaheshwarapatam" and 36 (together with the wet lands under the Baupetlah tank) in the division of "Chatoormookapatam." It appeared to have been the late Zemindar's intention that the "Darma Vahi" should be charged with a due proportion of the public assessment, and that the surplus or profit should be appropriated by his sons respectively to charitable purposes, "as provided in the Will," which document, as already observed, was not as yet forthcoming.

98. The Acting Collector in his second letter dated the 25th August, had submitted copy of an Arzdaat addressed to him and the Judge conjointly by the eldest adopted son Jugganauda (or "Pedda Baboo") wherein he (Jugganauda) declared against the legality of the second adoption, and against the distribution of property made by the late Vassareddy, and Mr. Thackeray observed that "the elder of Vassareddy's" adopted sons having at present by far the stronger part on his side, it was expected that he would avail himself of his strength by endeavouring to get possession of the whole estate without awaiting the decision of Government respecting the Chinna Baboo's share.

99. We observed that Clause fourth, Section 16, Regulation III, 1802, prescribed as follows. "If there be more heirs than one to the estate of a person dying intestate, and they can agree amongst themselves in the appointment of a common manager, they are at liberty to take possession, and the Courts of Justice are restricted from interference, without a regular complaint, as in the case of a single heir; but if the right of succession to the estate be disputed between several claimants, one or more of whom may have taken possession, the Judge on a regular suit being preferred by the party out of possession, shall take good and sufficient security from the party or parties in possession, for his or their compliance with the judgment that may be passed in the suit; or in default of such security being given, within a reasonable period, may give possession, until the suit may be determined to the other claimant or claimants, who may be able to give security"; and in the subsequent clause of the same section, it was provided, we remarked, that if none of the claimants should be able to give security; and in all cases where there might be no person willing or authorized to take charge of the estate, the Judge should be authorized to appoint an Administrator.

100. We had not been able to discover in the Regulations anything which bore more nearly upon the case under consideration than the provisions above referred to, though these provisions certainly did not embrace the precise circumstances of the case in question; for the late Vassareddy could not, we remarked, in the first place, be said to have died "intestate."* Nevertheless "the right of succession to the estate was disputed between several claimants," as it was maintained by the elder adopted son that the second adoption, and the disposition of property consequent thereupon were entirely illegal.† It was moreover, we observed in the contemplation of the provisions above quoted, that one of the parties might "have taken possession," whereas in the present case neither party could by any means or by any fiction, be said to have taken possession, inasmuch as that the greater part of the lands was under attachment for arrears of revenue, and the two estates in Rajahmundry were actually advertised for sale on the 30th instant.

101. We stated that it appeared to us that the interference of the Executive Officers of Government in the Revenue Department (which under other circumstances might have been avoided) was, in the actual circumstances of the case, to a certain extent necessary, and that after mature consideration of the case in all its bearings we had transmitted the following instructions to the Acting Collector for his guidance.

* NOTE.—We stated our opinion that, that part of Section 16, Regulation III, 1802, which spoke of leaving Wills, and dying intestate, was meant for the Musselmans to whom only it seemed applicable. The law we observed makes the Will of a Hindoo, that it is prescribes the rules of proceeding in all cases regarding the disposition of property, from which he cannot legally deviate.

† The following Texts from the Lohita Smiriti and Capila seemed directly applicable to the question.

Text from the Lohita Smiriti.

The repeated adoption of a son is contrary to law.

After the decease even of an adopted son, the act of adoption cannot be repeated.

One only can be adopted, not two, three or four.

Either at once or at several times, nor can the husband and wife adopt separately.

But being united in sentiment let the adoption be amicably conducted.

102. In the first place we directed the Acting Collector to make known to the eldest adopted son, Jugganauda, that he would be put in immediate possession of all the entire estates included in the division "Woomamaheshwarapatam" upon his discharging the public balances then outstanding against them, or giving satisfactory security for their discharge within a period of three months from the date of our orders.

TEXT FROM CAPILLA.—
In respect to the adoption of a son, if the adopted son be dead a son cannot again be adopted, for one son only according to law can be adopted a second by no means.
On the other hand we stated it might be observed that though the second adoption should be pronounced illegal in a Court of Law, it might not perhaps necessarily follow that the second adopted son would be excluded from all participation in the property of the deceased over that considerable portion of his property which was acquired by himself, it might perhaps be held that the late Vassareddy possessed complete dominion, and it was we added to be remarked that the second adopted son Ramanada would, as it appeared, have been the heir at law if no adoption had taken place. But it would seem that the first adoption took place before Ramanada was born.

103. With respect to those Zemindaries and Estates of which a portion was included in each of the respective divisions of "Woomamaheshwarapatam" and "Chatoormookapatam," the two parties it was obvious must be considered as possessing a joint interest until a Sub-division should have been effected, or (in the event of a prosecution) until some judicial proceeding should have passed which might authorize the placing one party in exclusive possession of the whole. For the care and management of these Zemindaries and Estates, during the interval of time abovementioned, we, therefore, directed the Acting Collector to appoint a "common manager" with the consent of the two parties, and if such consent could not be obtained, to move the Court to appoint an "Administrator" under the provisions of Clause fifth, Section 16, Regulation III, 1802.

104. We directed the Acting Collector to proceed, in the meanwhile, and without loss of time, to obtain the accounts required for the purpose of ascertaining the actual or present value of the several Zemindaries and Estates required eventually to be sub-divided, and of assessing a due proportion of the permanent Jummah on each Sub-division, in the manner prescribed by the Regulations.

105. In regard to the "Darma Vahi" (or division intended for charity) consisting, as before stated, of 100 villages, of which 64 were included in the share of the elder and 36 in the share of the younger adopted son, we were of opinion that it would not be proper or expedient to allow these respective allotments to be formed into two distinct and separate Sub-divisions, as seemed to have been the intention of the late Zemindar. We were of opinion that the respective allotments of the Darma Vahi villages should be included indiscriminately among the other lands composing the divisions of the respective parties, and that it should be left to the parties themselves to fulfil the intentions of the late Zemindar relative to the appropriation of the surplus or profit arising out of the particular lands in question.

106. As it was highly expedient that the uncertain state in which the affairs of the late Vassareddy were involved, should be terminated as soon as practicable, we directed the Acting Collector to take means for ascertaining whether it was the determined intention of Jugganauda to dispute the legality of the arrangements of the late Zemindar, by means of a public prosecution, and if such was his intention, to recommend to him to enter his suit without delay, and to move the Court to place him (*pendente lite*) in exclusive charge of the whole estate, on his furnishing the security prescribed by the Regulations. We thought it also desirable that the Acting Collector should, at the same time, move the Court, through the Government Vakil, to pass a speedy decision upon the motion on the part of Jugganauda, upon the ground that the interests of the public revenue were concerned in ascertaining to which of the parties the Collectors were to look for the payment of the balances outstanding against the Estates and Zemindaries in the Zillahs of Guntoor, Masulipatam, and Rajahmundry respectively.

107. We then proceeded to observe that such of the entire estates comprehended in the division—"Chatoormookapatam" as might be in balance, would, in the meantime, remain under attachment, and if it should be decided by the Court that the divisions "Woomamaheshwara-patam" and "Chatoormookapatam" should be left to the possession of the respective parties until the suit might be determined, the lands comprehended in the last mentioned division would be taken under the superintendence of the Court of Wards as soon as the existing balances might be liquidated. Until the balances in question might be liquidated, it was, we thought, desirable that the lands should remain under the direct management of the Collectors in whose Districts they were respectively situated, an arrangement, to which we observed, there was no legal, or other, objection, as all lands which might have fallen in balance, before the occurrence of a minority were in fact liable to sale; and consequently the Court of Wards were not bound to take land so situated under their superintendence, though they might be justified in so doing where there might be no risk of ultimate loss.

108. In point of fact we remarked, we should be entirely justified, by the letter of the regulations, in proceeding to the immediate sale of the lands which were in balance in the several Districts of Guntoor, Masulipatam, and Rajahmundry, but as the late Vassareddy had been always particularly punctual in the discharge of his public engagements, as the balances which existed had been in part occasioned by adverse circumstances over which the late Zemindar could have no control, and as the ultimate security of the revenue was considered to be unquestionable, we were, we observed, unwilling to have recourse to severe measures which might prove prejudicial to the general interests of the estate in the present deranged condition of its affairs.

109. In conclusion, we deemed it to be due to the Acting Collector, Mr. Thackeray, to record our entire approbation of the proceedings reported in his letter of the 23rd August, and of the discreet and impartial conduct which he appeared to have manifested upon the occasion to which our Proceedings had reference.

110. We were informed in reply under date the 5th October last, that the Right Honorable the Governor in Council entirely approved of the whole conduct of the Acting Collector of Guntoor on the occasion of the death of the Zemindar Vassareddy, and also of the instructions with which we had furnished that officer.

To Mr. Thackeray, 16th, in
Dy. Cons., 18th September 1816.
To Mr. Thackeray, 19th, in
Cons., 19th September do.
To Mr. Thackeray, 21st, in
Cons., 21st October do.
To Mr. Russell, 19th, Dy.
Cons., 23rd September
do.
To Mr. Hy. Oakes, 19th, Dy.
Cons., 23rd September do.

111. Copies of our Proceedings and of the Orders of Government above recited were transmitted by us to the Collectors in Masulipatam and Guntoor, and extracts therefrom to the Collector in Rajahmundry under date the 16th and 19th September last.

NELLORE.

112. At our meeting of the 30th December last we proceeded to the consideration of the letter from Mr. Fraser, Collector of Nellore, dated 12th December 1815, transmitting his Jumma-bandy and Kist-bundy Statements for Fusly 1224.

113. The amount of the Land Revenue of the Aumany and Rented villages for Fusly 1224 was Star Pagodas 401,293-30-3, being an increase of Star Pagodas 9,533-40-40 above the Settlement for Fusly 1223.

114. The Collector observed that in many of the villages where from the over-sanguine expectations of his servants, he had been induced to make the Settlement too high, he had since reduced it, and was then occupied in giving out the new Cowles, during which proceeding he took the opportunity of rectifying such errors as appeared obvious.

115. We observed that when this arrangement should have been completed, we should expect to receive from the Collector a report upon the altered result of the rents.

116. With reference to the expectation expressed by the Collector of renting the Aumany villages at a future period, we directed the Collector to retain these villages under Ryotwar management, or to rent them for the remaining years of the lease, as might be found most convenient.

117. The collections of Land Revenue for Fusly 1224 amounted, up to the 30th November 1815, to Star Pagodas 3,74,041-29-53, leaving outstanding Star Pagodas 27,887-30; of this the Collector expected to realize in the course of Fusly 1225 Star Pagodas 12,887-0-30, leaving an ultimate loss on the Settlement of Fusly 1224 of Star Pagodas 15,000, which he was of opinion, there was no probability of ever being able to recover.

118. We were concerned to observe that the balances outstanding for Fuslies 1222 and 1223 amounted to the large sum of Star Pagodas 56,907-28-30. The Collector remarked that it must be a matter of future consideration to what extent payment of these balances was to be insisted upon, but that he considered it would be necessary to give up the greater part of them.

119. By the Demand, Collection and Balance Account received from the Collector up to the 30th November last, it appeared that the balances of Land Revenue then outstanding were as follows.—

Fusly 1222—Star Pagodas	...	...	...	34,049	0	38
1223	...	...	...	24,097	20	12
1224	...	...	...	22,952	41	15

Star Pagodas 81,099 16 65

120. The Collector stated that the first three years had been generally unfavorable to the decennial rents, and although the third (Fusly 1224) had been rather better than the two preceding, it had been far from encouraging to the general body of the Renters and Cultivators.

121. The Salt Revenue for Fusly 1224 was Star Pagodas 1,30,375-15-70, and fell short of that for Fusly 1223 in the sum of Star Pagodas 45,497-16-74.

122. This decrease, we remarked, had arisen from the reduction in the Inland sales, and of the quantity permitted to be exported to Bengal.

123. The Customs for Fusly 1224 amounted to Star Pagodas 28,217,43,49, being Star Pagodas 3,355-42-45 less than in Fusly 1223.

124. The Abkary was in Fusly 1224 Star Pagodas 5,888-0-0, and shewed an increase above Fusly 1223 of Star Pagodas 1,588-0-0.

125. We subjoined the following Statement exhibiting the amount of every source of Revenue for Fusly 1224, in comparison with that for Fusly 1223 :

	Fusly 1224.		Fusly 1223.		Increase.		Decrease.	
	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.
Land Revenue	4,01,928	30 3	3,92,394	34 43	9,533	40 40	...	...
Peishcush	1,31,949	44 13	1,31,949	44 13	...	...	...	...
Shotriums	24,293	36 21	24,438	24 30	...	...	144	33 9
Salt	1,30,375	15 70	1,75,872	32 64	...	...	45,497	16 74
Sayer	28,217	43 49	31,573	41 14	...	...	3,355	42 45
Abkarry	5,888	0 0	4,300	0 0	1,588	0 0	...	...
Extra Revenue	4,502	10 1	4,841	42 69	...	...	339	32 68
Grand Total...	7,27,155	44 77	7,65,371	39 73	11,121	40 40	49,337	35 36
					Deduct Increase...		11,121	40 40
					Net Decrease...		38,215	39 76

To the Chief Secretary, 31st December 1816, in Dy. Cons., 2nd January 1817.

126. Our Proceedings above recited are before the Government.
CEDED DISTRICTS.

Vide General Report, dated 1st January 1814, paras. 1,204 to 1,240.
Do. do., 11th February 1815, paras. 253 to 342.

127. In our Proceedings under date the 9th September 1813 and the 21st July 1814 we entered into a full consideration of the Decennial Village Settlement effected in the Cuddapah and Bellary Divisions of the Ceded Districts by Mr. Ross and Mr. Chaplin respectively; commencing, in the former District, with Fusly 1221, and in the latter, with Fusly 1222.

128. The causes which operated to delay the final discussion of the Decennial Settlement in Bellary enabled us in our Proceedings of the 21st July 1814, to examine its result, during the two first years of the lease Fuslies 1222 and 1223 as reported in Mr. Chaplin's letter of the 8th July 1813 and 19th July 1814, and at our meeting of the 29th of February last, we proceeded to the consideration of his letter of the 11th July preceding, reporting the result of the third year of the lease, Fusly 1224, and also took that opportunity to enter into a consideration of the several communications from Mr. Ross, reporting the progress of the lease in the Cuddapah Division of the Ceded Districts, from the date of its commencement to the latest period including the four last years, viz., Fuslies 1221, 1222, 1223, and 1224.

From Mr. Chaplin, 8th, in Cons., 19th July 1813.
Do. 19th, in Cons., 21st July 1814.
Do. 11th do. 24th do. 1815.
Do. Mr. Ross, 2nd, in Cons., 19th July 1812.
Do. 16th do. 26th July 1813.
Do. 13th do. 23rd June 1814.
Do. 12th do. 18th Sept. 1815.

129. We subjoined the following Statement showing the Settlements for each of the expired years of the decennial lease in the Bellary and Cuddapah Divisions, as taken from the Reports noted in the margin, also exhibiting the revenue from Moturpha, Licenses, Customs, and Stamps for each of these years, and the Kurnool Peishcush was likewise added in Bellary.

BELLARY.				CUDDAPAH.				TOTAL OF THE CEDED DISTRICTS.																		
Fusly 1221.	Fusly 1222.	Fusly 1223.	Fusly 1224.	Fusly 1221.	Fusly 1222.	Fusly 1223.	Fusly 1224.	Fusly 1221.	Fusly 1222.	Fusly 1223.	Fusly 1224.															
Land rent ...	6,96,753	22,59	7,35,048	1	5	7,33,734	32,33	5,23,021	22,23	6,25,213	36,32	6,73,972	26,67	3,93,078	31,32	...	...	13,24,957	14,11	14,08,020	27,72	14,31,913	18,65			
Moturpha ...	82,938	36	2	83,428	92,	83,760	37,71	31,950	30,29	33,886	5,65	35,323	5,55	35,885	25,63	...	...	1,10,824	41,67	1,18,751	15	1	1,19,626	18,54		
Licenses ...	71,574	20	5	70,907	43,63	80,297	4	5	18,377	11,76	21,360	40,60	23,579	34	4	24,481	19,56	92,925	15,65	1,00,437	32,69	1,04,778	23,61			
Customs ...	73,701	354	...	86,838	5,41	78,580	32,62	39,177	40,49	41,311	29,70	49,402	17	4	42,093	16,53	...	1,15,072	33,44	1,36,240	22,45	1,20,577	4,25			
Stamps ...	6,034	43,45	...	6,370	15,26	9,104	31,40	3,952	35,16	4,683	30,54	5,730	20,36	...	5,541	42,71	...	10,918	29,19	12,450	35,56	14,706	29,31			
Total...	93,1,062	36,5	9,88,592	30	1	9,90,533	341	6,17,430	5,33	7,29,646	8,41	7,87,058	14	6	8,01,064	1,35	...	16,60,708	44,40	17,75,950	44	7	17,91,602	476		
Kurnool } Peishcush }	22,916	30	0	22,916	30	0	22,916	30	0	...	...	...	...	...	...	...	...	22,916	30	0	22,916	30	0	22,916	30	0
Grand Total	9,53,979	921	510,11,809	15	1	10,13,451	33,41	6,17,480	5,33	7,29,646	8,41	7,87,058	14	6	8,01,064	1,35	...	16,83,625	29,46	17,98,867	29	71	18,14,518	34	76	

130. The Settlements of the Land Revenue as above exhibited in Bellary for Fuslies 1223 and 1224 and in Cuddapah for Fuslies 1221, 1222, 1223, and 1224 differed from the Settlements for the same years as shown in the Collector's reports on the formation of the decennial lease as follows:—

	BELLARY.				CUDDAHALL.							
	Fusly 1223.		Fusly 1224.		Fusly 1221.		Fusly 1222.		Fusly 1223.		Fusly 1224.	
	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.
Settlement as per Statement A. in Mr. Chaplin's letter of the 8th May 1814 and No. 1 and No. 11 in Mr. Ross's letter of the 22nd December 1812.	7,55,053	4310	7,63,937	1310	6,47,408	061	6,77,831	231	6,83,668	3568	6,87,714	2675
Do. do. as per Mr. Chaplin's report of the 19th July 1814 and 11th July 1815 and Mr. Ross's report of the 16th July 1813, 13th June 1814.	7,35,048	15	7,38,734	3232	5,23,021	2223	6,28,208	3682	6,72,972	2667	6,93,078	3132
	20,005	425	25,222	2557	1,24,386	2338	49,627	1079	10,696	876	Increase	5,364 437

181. This difference, we observed, was the result of an increase and decrease.

131. This difference, we observed, was the result of an increase and decrease in each year, as shown hereunder.

	BELLARY.				CUDDAPAH.							
	Fusly 1223.		Fusly 1224.		Fusly 1221.		Fusly 1222.		Fusly 1223.		Fusly 1224.	
	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.
Decrease	...	...	...	...	...	...	...	...	...	...	...	...
Increase	...	...	...	...	...	...	...	...	...	...	...	...
Net difference as above	...	...	...	...	...	...	...	...	...	...	...	...

132. We found it necessary to enter into some detail, in explanation of the variations above stated. For this purpose, the particulars of the increase and decrease in each of the two Districts, during the years in question, were specified below.

	BELLARY.				CUDDAPAH.							
	Fusly 1223.		Fusly 1224.		Fusly 1221.		Fusly 1222.		Fusly 1223.		Fusly 1224.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Decrease.												
Remissions in lands settled conditionally. ...	10,772	3654	7,352	2343	61,787	067	55,179	1568	26,085	4458	23,825	1454
Do. in lands settled unconditionally ...	...	...	...	...	76,293	1974	268	2449	982	4415	820	1624
Do. in villages which lapsed to Government...	2,083	749	7,098	2317	...	...	...	...	...	...	...	...
Do. in Aumani villages. ...	7,568	2961	7,063	1047	...	...	7,874	4167	2,411	4179	1,311	208
Loss by renting out Aumani villages... ..	29,424	294	21,514	1227	1,38,080	2061	63,317	3724	29,430	4062	25,937	66
Loss by converting the conditional into an unconditional rent.	525	3840	745	3740	...	...	...	...	203	1679	...	...
Receipts of land rent by certain Poligars ...	...	...	3,176	300	...	...	...	...	597	155	1,517	3119
Remission on account of rent to be progressively increased.	381	1120	381	1120	...	...	30	3740	84	3151	...	...
Land included in a grant to Mr. Hands. ...	...	...	...	...	...	...	3,653	3360	1,809	740	...	...
Amount of rent postponed until next year. ...	16	4347	16	4347	...	...	...	...	...	...	...	...
Loss on certain lapsed villages rented out again. ...	166	300	824	3435	...	...	...	...	...	...	...	...
Loss by the destruction of the crops on the route of His Highness the Peshwa to Soonda. ...	...	...	58	150	...	...	...	...	...	...	...	...
Total Decrease...	21,515	1731	28,461	4454	1,38,080	2061	67,002	1844	32,125	2168	27,717	420

	BELLARY.				CUDDAPAH.							
	Fusly 1223.		Fusly 1224.		Fusly 1221.		Fusly 1222.		Fusly 1223.		Fusly 1224.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Increase.												
Profit from the conversion of the conditional into an unconditional rent.	...	...	1,944	741	...	...	...	...	...	...	...	...
Profit from the cultivation of reserved waste. ...	581	767	444	3667	571	3426	927	213	597	2312	758	1067
Do. from increased cultivation in Aumani villages..	928	1139	673	2871	...	...	...	...	...	...	...	...
Do. from do. in resumed villages..	...	...	10	558	...	...	...	...	...	...	...	...
Rent postponed last year now brought to account...	...	...	166	30 0	...	...	...	...	...	...	...	...
Excess beyond the estimated rent in Aumani villages and decrease in the Poligars' allowances. ...	...	...	...	...	158	322	340	2563	528	4329	...	...
Poonganoor.	1,509	1926	3,239	1877	729	3748	1,267	2776	1,126	2141	758	1067
Revenue from lands for the payment of Poligars' allowances formerly omitted from account..	...	...	...	...	12,964	455	16,107	2449	20,302	3631	19,971	2335
Total Increase...	...	...	...	...	...	...	...	...	...	...	12,352	1215
	1,509	1926	3,239	1877	13,693	4223	17,375	745	21,429	1272	33,082	139

133.

We observed that Mr. Ross in his separate reports on the Settlements for Fuslies 1221, 1222, 1223, and 1224 had entered the Revenue of Punganoor, lately settled on the Zemindary tenure, and that according to our recommendation to the Government, under date the 13th March 1815, he had included in his Report for Fusly 1224, the difference between the gross receipts from the assumed lands of the different pensioned Poligars, now brought to account, and the net amount remaining after the payment of their pensions, which was all that formerly appeared in the public books. We desired Mr. Ross to continue to observe this arrangement, but as for the sake of correct comparison with former accounts, it was necessary that these two items of

receipt should be entered separately from the rest of the "Land rent." We desired that in all his subsequent reports they might be carefully distinguished. Not being included in his report on the decennial lease, we found it necessary to correct the foregoing comparison as follows :—

	BELLARY.				CUDDAPAH.							
	Fusly 1223.		Fusly 1224.		Fusly 1221.		Fusly 1222.		Fusly 1223.		Fusly 1224.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Settlements as per Statement A in Mr. Chaplin's letter of the 8th May 1814 and Nos. 1 and 11 in Mr. Ross's letter of the 22nd December 1812...	7,55,053	4310	7,63,957	1810	6,47,408	061	6,77,831	231	6,83,068	3563	6,87,714	2675
Do. as per Chaplin's reports of the 19th July 1814 and 11th July 1815 and Mr. Ross's reports of the 16th July 1813, 13th June 1814, and 12th September 1815 exclusive of the revenue of Poonganoor, and the difference between the gross and net revenue from the Poligars' lands in Cuddapah.	7,35,048	1 5	7,38,734	3233	5,10,057	1748	6,12,096	1163	6,52,669	3536	6,60,754	4062
Difference.	20,005	42 5	25,222	2557	1,37,350	2813	65,734	3548	30,999	027	26,959	3113
Consisting as already shown of a decrease to the amount of	21,515	1731	28,461	4454	1,38,080	2061	67,002	1844	32,125	2168	27,717	42 0
and	1,509	1926	3,239	1877	729	3748	1,267	2776	1,126	2141	758	1067
An increase to the amount of... ..	20,005	42 5	25,222	2557	1,37,350	2813	65,173	4348	30,999	027	26,959	3113

134. The Government, we remarked, would perceive from the foregoing statements, that the actual Settlement of the land rent during the second and third years of the lease in Bellary, and during each of the expired years of the lease in Cuddapah, had fallen considerably below the amount fixed as the maximum of the Government demand, at

DECREASE.

BELLARY.				CUDDAPAH.					
Fusly 1223.		Fusly 1224.		Fusly 1221.		Fusly 1222.		Fusly 1223.	
S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.
21,515	17 31	28,461	44 54	1,38,080	20 61	67,002	18 44	32,125	21 61
								27,717	42 0

the period of concluding the Decennial Settlement. The Right Honorable the Governor in Council, however we observed, was aware that in Bellary the Decennial Settlement was considered by us to be too high, and that the rent in both Districts, thus originally fixed, was not expected to be fully realized, except in the most favorable seasons: a considerable portion of the original Settlement in each division, but especially in Cuddapah was also, we remarked, declared to be *conditional*, or dependent upon the quantity of water supplied to the tanks: remissions in the other lands were also provided for, in the event of any extraordinary failure in the periodical rains, and the Settlement of the unrented or Aumani villages was necessarily an estimated not an actual Settlement; accordingly, of the total reduction which had taken place in the Settlements for the years in question, as above detailed, for the greater part we observed was to be attributed to one or other of these circumstances, but chiefly to the nature of the seasons during the expired years of the lease, to which it consequently became requisite to advert.

135. It had we remarked already too often been our duty to mention the severe drought which occurred in Fusly 1221, throughout the peninsula, and which in many Districts occasioned such distress, as altogether to suspend the conclusion of the Decennial Settlement. In Cuddapah we observed it was unfortunately the first year of the Decennial lease, and proved extremely unfavorable. Although some rain fell at the commencement of the year, none of the tanks received their full supply of water: few indeed obtained sufficient to bring the crops to maturity, and failures were experienced in one place "or another, in every intermediate stage, between the sowing of the seed and the reaping of the crop. The cotton sustained a blight which destroyed a great proportion of it, and in the red and mixed lands of what was ploughed much was not sown. The seed in many instances did not vegetate at all—in others it appeared above the ground only to be dried up by the sun and land-wind; and in no instance was half of an average crop obtained." The remission in the amount of the Decennial Settlement which it became necessary to grant in this year was consequently large, and amounted to no less than Pagodas

SEE FORMER STATEMENT.

BELLARY.				CUDDAPAH.					
Fusly 1223.		Fusly 1224.		Fusly 1221.		Fusly 1222.		Fusly 1223.	
S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.	S. Pags.	F. C. S. Pags.
20,424	29 4	21,514	12 27	13,808	20 61	63,317	37 24	29,430	40 62
								25,957	6 6

136. Fusly 1222 was the second year of the lease in Cuddapah and the first in Bellary. In so extensive a tract of inland country as the Ceded Districts, situated so as to be but partially exposed to the rains of both monsoons, great variety of season was, we remarked, to be expected; accordingly, in this year, we found those Talooks of Cuddapah which were dependent for their supplies of water chiefly on the rains of the south-west monsoon, in a highly flourishing state, while the season proved generally unfavorable in Bellary, and the total failure of the north-east monsoon produced such distress in the other Talooks of Cuddapah that "many villages were abandoned for a time from absolute want of water to drink, and many of the poorer classes must have emigrated in search of food." The season, therefore, in this year also was bad, and the remission made in the Cuddapah District from the amount of the original decennial rents was Pagodas 67,002, of which Pagodas 55,179-15-68 was the amount of the remission in the lands settled *conditionally*, the small sum of Pagodas 263-24-49 was remitted in the lands settled unconditionally, and Pagodas 7,874-41-67 was the difference between the estimated and the actual produce of the villages under Aumani management, making a total of Pagodas 63,317-37-24. For the particulars of the remainder, we begged leave to refer to the foregoing statement. Deducting from the total decrease in this year, the

61,787-0-67 in the lands *conditionally* rented, and to Pagodas 76,293-19-74 in the land settled *unconditionally*, making a total remission of Pagodas 1,38,080-20-61, from which deducting a small increase from the cultivation of reserved waste, the partial extension of cultivation in some of the Aumani villages, and the decrease in the Poligars' allowances, amounting to Pagodas 729-37-48, there remained a net decrease of Pagodas 1,37-350-28-13, leaving a Settlement, exclusive of Poonganoor, to the amount of Pagodas 5,10,057-17-48, which was the lowest of any year since the cession of this District, except Fusly 1210. The loss, however, we remarked would have been greater had the collections been confined to the rent of the lands actually under cultivation, for the quantity of land under the plough in this season was extremely limited; but the Collector explained that the remission was regulated with reference, not so much to this standard, as to the actual means of the people. He subsequently added that "though the great loss of revenue in the first year of the lease was chiefly attributable to the badness of the season, yet it was also, in too great a degree, owing to the high rent of the triennial lease, and the immense collections of 1218 and 1219. Though the cultivation of the first of these years was very considerable," says Mr. Ross, "yet it did not meet all the rent, much of which was paid upon land only nominally ploughed, by money borrowed, in anticipation of the rent of the next year: in like manner, a very high rent was taken from the District in 1219, upon a reduced cultivation, much of which was also paid with borrowed money; and to these two years succeeded the disastrous Fusly 1220 in which high rent, bad crops, and low prices were combined, to the extreme injury of the Ryots and Renters, of the Government, and of the country in general. Had the whole rent been collected that year, it might have been long before the country could have recovered from the effects of such over-taxation, and, though a remission of about 69,000 Pagodas saved it from this depression, it notwithstanding suffered much serious injury."

136. Fusly 1222 was the second year of the lease in Cuddapah and the first in Bellary. In so extensive a tract of inland country as the Ceded Districts, situated so as to be but partially exposed to the rains of both monsoons, great variety of season was, we remarked, to be expected; accordingly, in this year, we found those Talooks of Cuddapah which were dependent for their supplies of water chiefly on the rains of the south-west monsoon, in a highly flourishing state, while the season proved generally unfavorable in Bellary, and the total failure of the north-east monsoon produced such distress in the other Talooks of Cuddapah that "many villages were abandoned for a time from absolute want of water to drink, and many of the poorer classes must have emigrated in search of food." The season, therefore, in this year also was bad, and the remission made in the Cuddapah District from the amount of the original decennial rents was Pagodas 67,002, of which Pagodas 55,179-15-68 was the amount of the remission in the lands settled *conditionally*, the small sum of Pagodas 263-24-49 was remitted in the lands settled unconditionally, and Pagodas 7,874-41-67 was the difference between the estimated and the actual produce of the villages under Aumani management, making a total of Pagodas 63,317-37-24. For the particulars of the remainder, we begged leave to refer to the foregoing statement. Deducting from the total decrease in this year, the

increase, amounting to Pagodas 1,267-27-76, a net decrease, we observed, remained in Cuddapah of In Cons., 21st July 1814. Pagodas 65,734-35-18. In Bellary, the Settlement of this particular year, as explained in our Proceedings of the 21st July 1814, although below the amount of the average collections for the seven previous years to the extent of Pagodas 21,808-22-6, did not fall below the sum fixed at the period of the decennial rent. In this year, Mr. Chaplin, like Mr. Ross in the previous Fasly, attributed the reduction which he was obliged to make in the Settlement to "the losses sustained by the Renters during the last lease (meaning the "triennial village lease) and the very great falling off in the extent of cultivation in consequence "of the liberty acquired by the Ryots of relinquishing their lands, either in part or in toto."

137. Fusly 1223 was the third year of the lease in Cuddapah, and the second in Bellary; the season, in the former District, though much more favorable than that of the preceding year, was represented to have been "far from a good one"; but the cultivation was carried on with much spirit, and the remission from the original rent amounted in this year to Pagodas 32,125-21-63 only, of which, for the greater portion, or Star Pagodas 26,035-44-50, was in the lands conditionally settled. In Bellary the season was better than ordinary, the cultivation greater than in either of the two preceding years, and the price of grain kept up to a medium standard; but the revenue was stated to have been collected with difficulty. The total remission in Bellary below the original Settlement was Pagodas 21,515-17-31, of which Pagodas 10,772-36-54 was in the lands settled conditionally, Pagodas 7,568-29-61 in the Aumani villages, and Pagodas 2,083-7-49 in the Rented villages, which had lapsed to Government.

138. In Fusly 1224, the fourth year of the lease in Cuddapah, and the third in Bellary, the season was reported to have been good; and the cultivation to have been carried to an extent, in the former District very little, if at all, below that of Fusly 1218, and in the latter District exceeding it: the price of grain was also stated to have been higher than ordinary, especially in Bellary, where extensive purchases were made by the Commissariat Department, on account of the army which was assembled towards the commencement of 1815. The remission in Cuddapah during the year was restricted to Pagodas 27,717-42, of which Pagodas 23,825-14-54 were in the lands settled conditionally. In Bellary, the remission amounted to Pagodas 23,461-44-54, of which Pagodas 7,352-23-43 were in the villages conditionally rented, Pagodas 7,063-10-47 in the Aumani lands, and no less than Pagodas 7,098-32-17 in the rented villages which lapsed to the Government.

139. Having thus shown the causes of the chief items of decrease below the original Settlements, for the years in question as specified in red ink, in the foregoing Statement, it remained to add a few remarks regarding the causes of the few other trifling reductions therein noticed. Of these, the first was the loss arising from the renting out certain Aumani villages. The Aumani villages remaining unrented at the period of concluding the Decennial Settlement were in Cuddapah 51 and in Bellary 294; of the former, we observed the whole had since been rented, with the exception of one village, the Casbah of Cumbum, viz., 22 in Fusly 1223, at a temporary reduction below the estimated rent of Pagodas 3,653-33-60 to be added to the future years

of the lease; 22 in Fusly 1223, at a similar temporary reduction of Pagodas 1,807-7-40 to be hereafter recovered, and a further absolute reduction of Pagodas 203-16-70 and 6 in Fusly 1224, at an absolute reduction below the estimated rent of Pagodas 2,43,455. Of the Aumani villages in Bellary, only 12 had since been rented, viz., 3 in Fusly 1223, and 9 in Fusly 1224, at a reduction of Pagodas 525-38-40 in the former, and Pagodas 745-37-40 in the latter year, below the original estimated rent.

140. The next item of reduction was on account of the remission made in converting the conditional into an unconditional rent. In Bellary, the reduction on this account occurred in Fusly 1224 only, and amounted to Pagodas 3,176-30, from which deducting the increase under this head for the same year Pagodas 1,944-7-41, there remained a net decrease on this account of Pagodas 1,232-22-29. The amount of the revenue settled conditionally in this District for Fusly 1223 was Pagodas 33,101-30-0, which, by this remission, was reduced to Pagodas 30,192-22-40. In Cuddapah, the reduction on this account in Fusly 1223 was Pagodas 597-15-5, and in Fusly 1224 Pagodas 1,517-31-19. In the former year, 129 conditional villages, paying a revenue of C. Pagodas 57,465-9-11½ were settled unconditionally at C. Pagodas 56,749-1-11 in the latter Fusly 47 villages paying a conditional rent of Pagodas 25,831-5-4 were settled unconditionally at C. Pagodas 24,109-8-4½. Mr. Ross in his separate reports on the subsequent years of the lease, was desired to be careful to shew what portion of the Jumma for each year was formed on the terms of the conditional Settlement.

141. The other trifling remissions shewn in the foregoing statement consisted of land rent paid to certain Poligars under the authority of the Government—the rent of a small spot of ground in Bellary included in a Government grant to Mr. Hands—small sums of rent, the collection of which had been postponed by Mr. Chaplin to the following years—a trifling reduction in the rent of certain lapsed villages subsequently rented—and the remission authorized by Government to be made on account of the reduction of crops, by the attendants of His Highness the Peshwa, on his march to Soondoor.

142. We stated that the several small items of increase above the original Settlements for each year arose chiefly from the cultivation of reserved waste, and the extension of cultivation in a few Aumani villages; the particulars were fully shewn in the foregoing statement, and, therefore, do require from us any further remark.

143. The foregoing observations, we hoped, were sufficiently explanatory of the difference between the original Settlements, as stated in the Reports on the Decennial rent, and the actual Settlements as subsequently submitted in the separate Annual Reports from the Collectors on the progress of the lease. We next proceeded to shew how far the last mentioned Settlements had been realized: for this purpose we subjoined the following statement, exhibiting the actual Settlement of the land rent in the two divisions of the Ceded Districts for each expired year of the lease, the amount of the balance thereof outstanding at the close of each Fusly, the amount to which these balances were reduced on the 30th September, the actual collections on account of each of the expired years of the lease, the average thereof, and the difference between this average, and the average of the actual collections for the seven previous years.

Average actual collections in Cuddapah during Fuslies 1222, 1223, and 1224.	6,31,755	14	2
Average actual collections in Cuddapah during the seven previous years.	6,81,620	30	66
Difference, being the amount in which the average collections in Cuddapah during the three last expired years of the decennial lease fall below the average actual collections during the seven preceding years.	49,865	16	46
			or per cent. 7½

148. But admitting, to the full extent, the reduction observable in the Land Revenues of Cuddapah, it must, we observed, be borne in mind that the greater part of it would have been unavoidable under any mode of Settlement, that it was entirely of a temporary nature, that it had annually become less considerable as the lease had advanced, and that the Government had gained infinitely more by the increased security and stability it had given to the revenue, the prosperity it had produced in the country and the great benefits it had conferred on the people, than they lost by the temporary sacrifice which it necessarily involved. To illustrate thus, we deemed it necessary to investigate the progressive result of the lease in each division, as reported by the respective Collectors.

149. We stated that the earliest information which we possessed of the effects of the Decennial Settlement in the Ceded Districts was contained in the Reports of the two Collectors noted in the margin received soon after the conclusion of Fusly 1222, the first year of the lease in Bellary, and the second in Cuddapah, being in reply to certain queries circulated by us about that period, with a view of ascertaining the result of this new arrangement.

150. The season during the Fusly which had then just expired (Fusly 1222) was stated by both Collectors to have been bad, but the price of grain to have been high. In Bellary Mr. Chaplin estimated that, of the Renters, "five in a hundred might perhaps have gained by their bargain, but that a greater proportion had been losers." Mr. Ross in Cuddapah stated that "the Renters had for the most part cleared themselves in Fusly 1222, and that in many places they had been gainers. In Bellary, the difficulty of realizing the revenue was by no means inconsiderable in Cuddapah," the revenue was said to have been generally collected without difficulty and indeed with more than usual facility."

151. We thought it here not a little remarkable that, while Mr. Ross in Cuddapah, attributed the facility of his collections, in a considerable degree, to the "idea of disgrace" attached to the sale of property by the Government for arrears, which he observed induced most of the Renters and Ryots rather to "sell the whole of their property themselves, and borrow money at any rate, than have an execution in their houses," Mr. Chaplin, in Bellary, ascribed the "difficulty attending his collections" to the increased development of the judicial system, which "as it becomes, from day to day, better understood by the people, deprives both the Renters and the Revenue Officers of even the appearance of authority necessary (in this part of the country at least) to enable them to realize with facility the Government dues from the inhabitants." Hence, "he adds "balances have remained outstanding in many Districts where they ought to have been collected at a much earlier period, had the Amildars been armed with any power superior to that of distraint."

152. Although Mr. Chaplin did not here define the new powers with which he would arm the Native Revenue Officers, some notion of them might be conceived perhaps by examining the nature and extent of those with which they were already invested. These, we remarked, could not be better illustrated than in the words of Mr. Ross, the Collector in the neighbouring District. "The law of distraint" observed this officer "is very severe, and nothing would so speedily or effectually ruin the country as a frequent recourse to it. In its effects upon the individual who is subjected to it, it is much worse than any corporal punishment which he can suffer. It wastes his property in a cruel manner, and it last reduces him to indigence and despair. The Renters have little, the Ryots have no property, besides their cattle and grain, and perhaps some weaving utensils of little worth, and these when sold by distraint, never fetch half their real value. They are generally sold out of season, when the Sirkar demand is everywhere urgent, when it still wants some time for the cultivation to begin and for the Tuccavi to be distributed, so that the cattle and grain which, if sold at a proper time and place, would clear off the arrear, by being thus disposed of, do not realize half their worth, and the poor Ryot reduced to beggary and still a debtor, has but little inducement to begin the world again, with a warrant hanging over his head, which, like the stone of sisyphus, is ever ready to fall upon and crush him."

153. If such were the power of distraint, it might we thought be doubted whether any further authority were required to realise a just and moderate revenue, and if a Collector admitted that such powers failed, that in the hands of the most able and zealous Native Officers they were found to be even "nugatory," it should we thought tend rather to excite suspicion of the moderation and justice of his demand upon the people, than of the powers of his officers to enforce the claims of the public. In our Proceedings In Cons., 21st July 1814. of the 21st July 1814, we attempted to define the difference between a revenue collected and a revenue paid, where the contract is of value its terms, we observed, would be fulfilled, when it is of no value, little expectation could be entertained of punctuality in fulfilling its conditions. In Cuddapah, we remarked, Mr. Ross had with judgment granted a favorable contract to the Renters; but in Bellary, Mr. Chaplin had repeatedly declared that the contracts, in his District, had all been compulsory, and not of any value.

154. But the contract between the state of the two divisions of the Ceded Districts, was, we observed, still more strongly exemplified in the replies of the Collectors to the other queries of the Board. Of these, one of the first was respecting the manner in which losses were divided among the Renters. In answer to this query, Mr. Chaplin stated that in many villages they were assessed in equal proportions upon each—in others, divided according to the shares which each held in the Meeras; and that where both Meerasidars and persons not Meerasidars were parties to the rent written agreements were entered into, as to the share of each, in the profit or loss—in several instances, where the means "of the Renters admitted of it," those who were capable of paying were called upon to discharge the arrears of their insolvent partners, under the general condition of their individual and joint responsibility, but in very few instances did the Collector resort to the sureties, for, as they were always Renters in the neighbouring village, it would, he observed, have only entailed further loss on the Government, Mr. Ross, on the other hand, explained that, in his District, no losses were sustained by the Renters sufficient to enable him to report the precise mode in which they were divided among the parties; he added however, that as far as he could understand there was no want of written agreements among the Renters and Sureties, and if so, that their disputes would be decided according to those documents, which would naturally vary according to the circumstances of each village.

155. The reports under notice, as well as those subsequently received from the Collectors, bore, we observed, ample testimony to another important fact, viz, the great deviations from the

Ryotwar or Survey rates of assessment during the expired years of the lease. "Such" says Mr. Ross "will be the fate of every Survey rate, in some degree, particularly of one so high as that, generally speaking, of the Ceded Districts no order of Government can fix the value of a field, which varies with many circumstances, and with none more than the different hands, into which it falls, and the degree of culture or neglect which it consequently receives."

156. It must be remarked be admitted that the circumstances here alluded to by Mr. Ross were calculated, more or less, to affect the equality of any Settlement; but it was we observed obvious that inequality of assessment was much less likely to arise, where a large sum is assessed upon a whole province, or upon a whole village, and the people are left to distribute it in detail upon their own fields, as circumstances, individual interests, and local information may direct, than were the Officers of Government attempt to fix a money tax upon each field of an extensive province.

157. In stating that deviations had taken place from the original rates of the Ryotwar Survey in the Ceded Districts, it was, we conceived, worthy of remark that these deviations had been very different in the two divisions. In Bellary, the Ryotwar system had been generally abandoned altogether, and the people had resorted to a division of the produce in Cuddapah, the rates had been only reduced; so early as the termination of Fusly 1222, the first year of the lease in Bellary, Mr. Chaplin stated that "In villages whose lands are assessed by Survey very lightly, those rates have been occasionally exceeded, both in the dry grain and the wet lands, or if the Ryots refused to pay a money rent above the Survey rates, the Renters have entered into an agreement with them for a share of the crop, a practice which since the commencement of the triennial lease, has been reverted to in many parts of the country, both with regard to dry garden and wet lands. On the other hand, as the Renters have no authority to dispossess the cultivators of fields who have acquired from long possession, a right of occupancy, many Ryots still continue to hold lightly assessed lands for which they pay only the Survey rents." In reporting on the Settlement of the subsequent year, Fusly 1223, he observed that "The Renters in many of the Districts have been compelled, by the more substantial Ryots, who have acquired a knowledge of the independent situation in which they are placed by the Judicial Regulations, to give up their lands upon the most reduced terms, and the ancient practice which under the Ryotwar system had become obsolete, of renting for a share of the crop has been generally resorted to. Under this mode of occupation the land is always ill cultivated, and neither the Ryots nor the Renter derives a profit from it at all proportioned to its real value," and this statement was confirmed in his report on the Settlement for Fusly 1224. Mr. Ross, on the contrary, at the close of Fusly 1222, stated that "the practice of dividing crops does not appear to have prevailed much in this District since the Survey was made, except in the Inam lands, which are not in general well cultivated. The price of grain was last year so high that I do not suppose there were many instances of Ryots giving up the certain benefit of the market, to secure themselves from the probable chance of failure of crops," and in the same report, he added that "the Survey rates have not been much regarded except when low, and then the Ryots have not failed to claim the pledge that they should not be raised. In general, in their Pattas the Renters have specified the Survey rate and then deducted the Farm "Kamee" or remission which they have been obliged to make from it, but in the detail of most of the unconditionally assessed lands, the Farm has been very materially deviated from these remissions, the Renters were obliged to make or the Ryots would have given up a greater part of their cultivation."

158. In his Report on the Settlement for Fusly 1224, Mr. Ross not only admitted that the Renters reduced the Survey rates, and made good the deficiency, thus caused in their rents, by inducing the Ryots to extend their cultivation, but stated that where the Renter did not possess

waste, or the Ryot had already more land than he wanted, the former, to prevent the fields being thrown entirely upon his hands, was constrained to settle with the latter for a sum below that of his rent with the Sircar; he then added that "where from fields being bad, or being ploughed too late in the season, their producing a crop is uncertain; the Ryots frequently refuse to take them at a money rent, but only on the condition of the Renter dividing the crop with them, who always upon these occasions gets less than the Survey rate of the land so disposed of. In some villages, whose cultivation used to be conducted chiefly, or in a great degree, by Pykaree Ryots, the Renters have been forced to make great sacrifices in order to retain their services, for which there is of course the greatest competition not only in their own villages, but in every other, where there is waste to be disposed of."

159. From the foregoing quotations it was, we conceived, obvious that in both Districts the deviation from the Ryotwar rates of assessment was admitted to have been in favor of the great agricultural body of the people, and if a division of the produce had been generally resorted to in Bellary, instead of a reduction in the rates of assessment as prevailing in Cuddapah, we knew not to what cause it could possibly be assigned, except to the high Settlement in the former District rendering the Renters unable to make the same remissions to their Ryots that the more moderate Settlement in Cuddapah had enabled the Renters of that District to grant to their inferior Cultivators and to the Ryots being unwilling to incur the responsibility of a money rent, without such remissions.

160. Notwithstanding the difference thus observable in the state of the two divisions, it was, we observed, satisfactory to remark that the Collectors in both of them, so early as the close of Fusly 1222, concurred in opinion that the village decennial lease had most materially improved the condition of the great agricultural population of the country, and that the new mode of Settlement was decidedly preferred by this class of the people, to the Ryotwar assessment, which formerly prevailed in these Districts after stating that of the "Renters the great majority would undoubtedly prefer the former Ryotwar system," and that "had it been freely left to their own option few would have taken it (the rent) under all the risks and uncertainties attending the irregularity of the seasons peculiar to this part of the peninsula, and under the dangers which they run of being unable to fulfil their contracts with Government in consequence of the freedom acquired by the Ryots of throwing up their lands, and emigrating to other parts of country." Mr. Chaplin added that, "as regards the Ryots their situation being ameliorated by the acquisition of liberty to migrate where they please, and to cultivate or not, according to their ability or to the inclinations of the moment, they are undoubtedly placed in a more independent condition than they enjoyed under the Ryotwar plan. On this account the generality in my opinion prefer the present to the former system, and in process of time I think their circumstances will improve by the change." "The Renters" said Mr. Ross, "have as yet gained little, and have lost considerably by the relinquishment of the Ryotwar mode of assessment. They had formerly the quiet possession of their Inams, which, and their property were merely answerable for their rent as cultivators, now, that responsibility is extended to the whole rent of the village, all the losses of which they are to sustain." "I doubt, therefore, whether many of the Renters would not rather return to their former condition of Reddies." "At the same time it appears that many of those who gave up their villages at the time of the Settlement are very desirous to get them back again." But "as far as relates to the Ryots, they are perfectly pleased with the new system, and indeed they have every reason on earth to be so. Instead of the commanding authority of the Collector, with whom they had formerly to deal, they now transact their business with the Renter, whom so far from dreading, they are but too ready to oppose, they in fact dictate their own terms to him, and almost every advantage which has as yet been relinquished by the Sircar has gone to them. They have, since the settlement of the lease, risen beyond calculation in the scale of society, and the change is everywhere visible."

161. Such we observed was the information afforded by the two Collectors, as to the result of the decennial lease to the close of Fusly 1222. Of its further progress, in Cuddapah during Fusly 1223, little information, we remarked, was to be gathered from Mr. Ross's Report on the Settlement for that year; but this defect was, we observed, was fully supplied in his subsequent report for Fusly 1224. After observing that in Fusly 1223 there was "a great change for the better," he proceeded to state that "in 1224 there was hardly an acre left waste that could be ploughed, and had they had sufficient water in their tanks, it would not have been necessary to have made a remission of a Pagoda." "The Renters and Ryots," added Mr. Ross "have accordingly been generally gainers during the two last years, a great deal of dry land not ploughed since Fusly 1218, and some not ploughed even then, has been brought into cultivation, much black land that was filled with nuth (or long rooted couchgrass) has been cleared with the large plough and now yields a full crop, considerable quantities of dry have been converted by wells, dug by the Ryots themselves, into wet and garden grounds, and in short, I can without hesitation bear testimony to the existence of a spirit of industry and improvement, which is the more satisfactory as it has no excitement in the authority or interference of the Sirkar Officers, but originates in the best of sources, in the conviction of the inhabitants that they have something to gain, that there are working for their own benefit, and that they are thoroughly secured in the possession of their fruits of their industry. There is a sensible increase of stock in most parts of the country, but particularly in the black land talooks to the westward, in Kamalapur and in Chennor, and as most of the cattle used in those Districts are of the Nellore breed, they may be looked on as purchased with the profits arising from cultivation."

"The apprehensions which formerly existed regarding the tyranny and oppression which it was thought would be exercised upon their Ryots by the Renters have, I am happy to say, proved unfounded, as far as relates to this District, where at the present time there is much more need of the assistance of Government to uphold the Renters, than to succour the Ryots, who know their way to Court * and bring their Renters there very often on the most frivolous pretences of invaded rights. The exchange of Pattahs and Muchilkas seems generally established, and where not practised, the omission arises from disputes regarding the rent, and seldom or never from the ignorance of either party."

"It is not to be expected that in so short a time a very general change should take place in the wandering habits of Fykaree Ryots, but a great many of them have been secured by those Renters who had waste to dispose of for the period of the lease, and if they hereafter get the hand they are now breaking up continued to them on tolerably advantageous terms, they will have no inducement to return to an unsettled mode of life. As to emigration from the District, or the removal of a substantial farmer, these are events that, if they have occurred at all, must be very unfrequent and too inconsiderable to be reported, for I have not heard of them happening since 1221. On the contrary, we have gained some Ryots from Mysore and Kurnool."

NOTE BY THE BOARD.
In the Ceded Districts it is believed that the class of Fykaree Ryots or Cultivators in one village one year and in another village in another is more numerous than in most other Districts—any labourer who can procure and plough can procure land in the Ceded Districts not so in many other Districts.

"The records of the Court bear proof to the great difference in the present nature of the disputes regarding land, from those which formerly came before it, when every one was asserting his rights, and shewing his anxiety to throw it up, whereas at present the quarrels about the right to fields are without number. It is in this respect, more than in any other, that the success of the lease has exceeded expectation, it was a very serious question what would be the quantity of land thrown up by the Ryots when freed from all control, and left entirely to

"follow their own inclination, and in the correspondence which passed at the time the Settlement was first proposed, it was estimated at from 20 to 25 per cent. of the whole cultivation; a great deal was certainly relinquished in 1220 and 1221, but the badness of those seasons renders it difficult to distinguish how much was given up from one cause, and how much from the other, but whatever may have been thrown up in consequence of the newly acquired liberty, has now been for the most part taken up again, and if the present cultivation fall short of that of 1218 in extent, the difference is made up by the improved produce of the lands that have been cleared and manured."

"The depression which certainly existed when the lease began is now fled, the stock of the country is increased, the spirit of industry is alive and active, the Collectors may be said to be without control, and what they now do is of themselves, and for themselves; advancement and improvement are the natural consequences of such a state of things, and to expect them is not to be too sanguine."

162. The picture drawn by Mr. Chaplin, we observed, was of a very different nature—his Reports for Fuslies 1223 and 1224, we remarked, were filled with complaints of the difficulty attending the collections, and although he admitted that the lease had succeeded he argued that its success is rather of a negative than a positive nature." In Fusly 1223, we found him stating that the difficulty experienced by the Renters "in collecting the rents from obstinate and refractory tenants, who refuse to perform engagements actually entered into, and abscond, in order to obtain an abatement of the demands against them, are very considerable. These circumstances added to deficient crops, and other accidents, and generally the absolute want of capital on the part of the Renters incapacitate them from discharging the public dues with regularity. Another cause of balances is the gross mismanagement of some of the Renters who in consequence of quarrels amongst themselves have neglected the cultivation of their farms, and the utmost distraction and confusion have resulted in particular villages from this division of authority. The same effects are produced in many instances by the exactions of the Renters, who, where they possess sufficient authority to overcome the resistance of the Ryots take money wherever it is to be had, whether justly due, or otherwise. The exchange of Pattahs and Muchilkas is very generally neglected, sometimes from the refusal of the Ryots to enter into the terms demanded, but more frequently from the omission of the Renter, who by refusing to grant the Pattah leaves the Ryot without any voucher to secure him against extortion. Instances of these evils are, I regret to say, so prevalent that it is impossible for the Court to redress the grievances, nor can the Collector afford much relief, for the one or the other party invariably refuses to abide by his decision, which he has no means of enforcing. Hence any attempt to settle disputes of this sort is usually nugatory, and tends to bring into contempt the Collector's authority. In Fusly 1224 he again repeated that to the punctual realization of the Government dues there existed obstacles of a complicated and various description. The first and not one of the least arises from the difficulty which is now experienced of making the more substantial (who are in general the most refractory) Renters pay up the balances of villages in which the rents have not only been collected by them without loss, but in many instances with considerable profit. In most cases, being unable to come at any property except cattle and the implements of husbandry, there is no way of proceeding with these defaulters but that of confining their persons in the Jail, a measure which, as they are aware, we are extremely unwilling to adopt, because, if persisted in, it almost invariably causes a still

" further loss to Government arising from the deficient cultivation of the defaulting villages in the ensuing Fusly. In addition to this motive for forbearance, it may be observed that debtors of this description are so numerous as to render it impossible to proceed against but a very small portion of them in this manner. Another serious obstacle which has been so often before noticed is the constant struggle between the Renters to keep up and the Ryots to reduce their rents. The latter have in general the advantages, arising from the competition that still prevails to a great extent for their agricultural labor. The demand for their services enables them to hold out and to get what terms they choose from the Renters, who rather than lose their rents altogether, are frequently obliged to submit to reduce the assessment to the lowest scale, or to let out the lands for a share of whatever may be the full produce, the half of which share is in general clandestinely embezzled by the Ryot. A third cause of failure and a very common one which could not *a priori* be calculated upon, or prevented, proceeds from the dissensions and animosities that prevail in many places amongst the different partners in the lease, some few flourishing villages have gone greatly to decay from this circumstance, and a great number have suffered to a less considerable extent so that they are now unable to pay the assessment, which under better management would have been discharged with cheerfulness and regularity."

163. The foregoing extracts from the reports of the two Collectors, we observed, would place the Government in full possession of the principal information before us on the subject of the result of the decennial lease in the Ceded Districts. Of its successful progress in the Cuddapah Division the most satisfactory evidence was afforded. The temporary remission of revenue in that District during the expired years of the lease had certainly, we remarked, been considerable, but the Government, we observed, possessed the assurance of the Collector that in consequence of this indulgence to the people at the commencement of the rent, " the revenue can never again, under almost any circumstances fall so low during the remaining years of the lease, as it has in those now under review," and if it were true that " almost every advantage which had been relinquished by the Sirkar had gone to the Ryots that they had risen beyond calculation in the scale of society, that hardly an acre had been left waste that could be ploughed, that there was a sensible increase of stock in most parts of the country," and that " the records of the Court" proved land to be becoming a valuable property, we felt confident that the Government would concur with us in opinion that these great permanent advantages had been cheaply purchased, by the temporary and comparatively trifling sacrifice by which they had been obtained.

164. In Bellary it must, we conceived, be admitted that the Decennial Settlement had not been attended with the same success as in Cuddapah. Mr. Chaplin's reports, however, contained abundant evidence of the cause of this result; he admitted that he had formed his rents on the principle that they should be rather too high, than too low; he allowed that " had it been left to their own option;" few of the Renters would have leased their villages on the terms which he imposed, he had repeatedly affirmed, that it would be a boon to release them from their engagements, he uniformly implied in each of his reports that the Renters had not gained, may he stated that many had been losers by their bargain, and while he admitted that the condition of the Ryots had been improved, it was, we thought, evident that the improvement had not been equal to that in the neighbouring District; we therefore had no hesitation in

recording our opinion that, if the decennial lease in Bellary had not been equally successful as in Cuddapah, it was to be attributed entirely to the high terms exacted from the Renters in the former District.

165. We had already stated that of 294 Aumani villages, Mr. Chaplin has succeeded in renting 12 only, while of 51 in Cuddapah no less than 50 have been rented; so many as 282 villages continuing unrented in Bellary led us to believe that the rent imposed by the Collector, on these villages at least, was too high.

166. With respect to the villages which had been rented, it appeared that, in Bellary, during Fusly 1223, 20 villages lapsed to Government, the collections from which fell Pagodas 2,083 below the rent, and in Fusly 1224 the number was increased to no less than 68, the collections from which fell Pagodas 7,098 below the rent, it further appeared that the whole of these villages remained on the Collector's hands. In Cuddapah, no less than 74 villages had lapsed to Government, but each of them had immediately been re-rented at the original rent,—nay some of the new Renters, in order to obtain the lease, had paid the balances outstanding against these villages as a purchase money, for their rent; so that, of a total balance of Pagodas 10,693, due from the 74 villages in question, Pagodas 3,287 had been realized from the new Renters, and a balance of Pagodas 7,406 only remained outstanding against the original Renters. It might, we conceived, be safely asserted that the villages which had lapsed to the Government must have been the worst in each division, and no better proof could, we thought, be given of the moderation of the Settlement in Cuddapah, and the reverse of it in Bellary, than that the worst villages in the former had all been re-rented, many at a premium on the original rent, and none below it, while those in Bellary not only could not be rented at the original rent, but had fallen considerably below the maximum rate fixed by the Collector for the decennial rent.

167. We had already stated our opinion that the practice of dividing the produce of the land as resorted to by the Renters and Cultivators in Bellary, and the different practice established in Cuddapah of continuing the money tax, but at a reduced rate, afforded a further evidence, if it were wanted, of the highness of the Settlement in the former division; to share the produce with the Cultivator had ever been the expedient of the Native Governments to secure a high revenue. In all cases (witness Mr. Graeme's Reports) where the money rent yields in all seasons a fair profit, the Cultivators claim a continuation of the Teerwa rents, where they are so high as to be productive of loss, except under a combination of favorable circumstances, the Cultivators prefer the less profitable, but less ruinous custom of dividing the produce. The Renters of Bellary could not afford to reduce the Teerwas to the rate necessary to induce the Cultivators to take the land at a fixed rent payable under all circumstances, they were, compelled therefore to withhold from the Cultivators the profit they wished for, and the Cultivators had the power to avert the loss by insisting on a division of the produce. The admission of Mr. Chaplin that the Ryots "abscond, in order to obtain an abatement of the demand against them," fully confirmed this impression especially when contrasted with Mr. Ross's statement, that he had not heard of "emigration from his District or the removal of a substantial farmer" since Fusly 1221.

168. Mr. Chaplin complained that "the exchange of Pattahs and Muchilkas were very generally neglected," while Mr. Ross stated that "the exchange of Pattahs and Muchilkas seemed generally established," the cause of this difference appeared to us to be sufficiently accounted for. In Cuddapah both parties had a profitable interest to support by written vouchers and therefore exchanged such instruments. In Bellary over-assessment seemed to have revived the incitement to fraud and evasion so long opposed to the arbitrary and high demands of the Native Governments, and therefore in order to practice evasion at least, the parties did not exchange written instruments. It may also be added that the Renters were bound, by the terms of their lease, in each of the divisions, to issue Pattahs; this lease, we observed, was of value in Cuddapah, for there even the lapsed villages were purchased, and if Pattahs had not been issued by the Renters, the Collector would of course have annulled their lease; but in Bellary, where Mr. Chaplin stated that to cancel the rents would "be considered rather as a favor than a punishment," it was not surprising that the "one or the other party invariably refused to abide by his decision, which he had no means of enforcing."

See letter from Mr. Chaplin, 15th, in Cons., 24th July 1815.

169. Against any reduction in the present Settlement, Mr. Chaplin urged that "with, a decrease of the burden there would probably be a proportionate decrease of the industry of the people." In our Proceedings of the 21st July 1814, however, we combated this opinion, and so far from admitting the correctness of it, we considered it to be quite fallacious. It seemed to us to admit that the more people gained, the more they must desire to lose; and we remarked that it was not supported by the conduct of the natives in any other walk of life. The means they pursued to gain a livelihood and procure wealth appeared to us to afford strong proof of a perseverance not exceeded by Europeans; and in support of our opinion we quoted the 24th para. of Mr. Ross's letter of the 12th September 1815, wherein he states "In Fusly 1224 the cultivation can have been very little, if it were at all below Fusly 1218 in the dry and garden lands, and in the wet grounds watered by nullahs, and such he added was the manner in which it was generally carried on that with the exception of the 11 villages specified in Statement M. there was hardly an acre left waste that could be ploughed."

In Cons., 18th September 1815.

170. We observed that this favorable picture had not been produced by the labour of Ryots brought to cultivate by the influence and authority of Amildars; that it was not a cultivation overstrained and supported by artificial means, but that it was the result of the industry of the Cultivator stimulated not by the rod or influence of despotic Amildary power, but by more powerful and infinitely better means, and was in itself a full refutation of Mr. Chaplin's apprehensions that a decrease of the burden of taxation would probably produce "a proportionate decrease of the industry of the people."

Mr. Ross's Reports, in Cons., 18th September 1815, para. 34, Para 35 do.

171. The foregoing part of these Proceedings contained the grounds of our opinion that the Settlement in Bellary was not only high, but too high, and the result in the neighbouring

*NOTE.—It would indeed be surprising if industry could be encouraged or wealth could accumulate under a system of taxation or a mode of collection, so arbitrary and undefined as to require that "the assessment should be governed by the circumstances of the Ryots and not by the produce of any particular year, good or bad," and under which system, in Cuddapah Mr. Ross, so late as Fusly 1221, included in his demand on the cultivators for that year Star Pagodas 17,213, the value of crops dried up, and Pagodas 17,574 of land entirely waste.

In Cons., 26th July 1813.

NOTE.—Mr. Ross observes in the 13th para. of his letter of the 15th July 1813, "the decrease of Land Revenue (in Fusly 1222) arises partly from the badness of the season as above explained, and partly from the principle of the new system which by limiting the demand in all cases does not admit of the Government deriving benefit from the excess of cultivation, whilst it stands subjected to the loss arising from its decrease." But Mr. Ross adds "It is, however, to be kept in mind whilst making this calculation that those deriving advantage in the present instance will be answerable for the losses that may accrue in future occasions as far as the conditional assessment extends."

Note.

A reduction everywhere of the Teerwa rents would certainly have afforded an easier mode of exciting industry, but this formed no part of the plan discussed at the time the decennial village lease was proposed.—See this question fully entered into in the Proceedings of the Board of the 21st July 1814.

large sums of money had been remitted; but no person who read Mr. Ross's reports with attention, could justly maintain that these sums had been lost; on the contrary, we thought, that they had been fully repaid, and that too with ample interest.

173. We remarked that Mr. Chaplin closed his remarks on the result of the lease by stating that although the "situation of the Ryots had undoubtedly been bettered since the establishment of the Courts, the institution of which led to the adoption of the present system of Revenue," the same amendment in their condition "would have equally resulted from granting them at once a reduction of their rents." The Collector then proceeded to argue that "the decennial lease system in the Ceded Districts had not been successful, because it had proved very expensive to Government, by reducing the collections of the first three years of the lease to about 15 per cent. below the average of the previous 7 years—a loss which probably exceeded what would

division proved that those who proposed to substitute the natural impulse of gain and self-interest, for the artificial incitement of high taxation, and *compulsion, were not too sanguine in the expectations of the benefits that would result from the change.

172. There was another observation in Mr. Chaplin's report here alluded to which we observed could not be passed over without remark. "It is a defect" said he "in the renting system that all profits, where any accrue, are absorbed by the Renters, and do not appear in account, to counterbalance the losses which owing to their poverty must in most cases be sustained by Government. Here, therefore, is an unequal bargain, the farmer may gain the State must lose." This doctrine was endeavoured to be refuted in our Proceedings of the 21st July 1814, and as applicable to the decennial Renters, we thought there was abundance of proof that the premises here assumed was not correct. In the Ceded Districts, it was rather the Ryots; than the Renters that gained, by the lease. In Cuddapah we observed that the rates of assessment had been generally reduced, and in Bellary that they had been partially modified, in favor of the Ryots, that the price of grain also had been high throughout each year of the rent, and while the Ryots in Cuddapah had monopolized the profits of the grain market, those in Bellary had at least divided these profits with the Renters, whom Mr. Chaplin's reports would lead us to believe had rather lost, than gained, by the lease in Bellary. It is true, we remarked, that in excessively bad years, the want of capital in the farmer threw the weight of his losses chiefly on the estate, but this eventual loss was preferred by the Government to those of a more certain, undefined, and extensive nature, viz., to the innumerable frauds, the variable revenue and depression of industry under the Ryotwar system; we observed also that every gain of the Farmer or of the Ryot, by increasing his stock and capital, diminished the amount of the loss to be eventually sustained by the Government. It was not therefore, we remarked, an unequal bargain that the Government had entered into the loss, if any, sustained by the State, was, we observed, a choice of evils, and the gain if any, obtained by the Ryots or Renters, was fully participated in by the Government itself. The Cuddapah Division, we stated, was a practical example of this in which

"have been incurred by lowering the Survey assessment 25 per cent. as proposed by the late Principal Collector. The present system "he added had this disadvantage moreover, when compared with the other, that as far as the Government interests were concerned it was likely to produce a still further diminution of the revenue, whilst on the contrary the former mode of administering it possessed within itself a principle of productiveness and improvement not likely to be materially affected or retarded by any revolution of seasons or circumstances."

174. The Collector here explicitly admitted that the system of revenue which had been adopted combined with the operation of the Judicial system, had ameliorated the condition of the people, and it detracted nothing from its merits to say that other means might have produced the same effect. We, however, thought it very doubtful whether the means alluded to by Mr. Chaplin would have been equally successful, with those which have been employed. If, in advocating the former mode of administering the revenue as calculated to produce the same effects as the lease and as "not likely to be materially affected or retarded by seasons and circumstances," Mr. Chaplin alluded to the annual Ryotwar system as formerly established in the Ceded Districts, we stated that we were decidedly at issue with the Collector, for the system of compulsion by which that mode of Settlement was formerly upheld, was, in our opinion, most hostile to improvement, and of all systems of Revenue management, the annual Ryotwar was that in which the collections were the most dependent on the seasons, and on the zeal, ability, and integrity of the Agents who chanced to be vested with Revenue management of the country. If, on the other hand, Mr. Chaplin alluded to the permanent Ryotwar assessment contemplated by Colonel Munro, prior to the introduction of village leases, but never carried into effect, his arguments would then, we observed, be entirely of a speculative nature; the preliminary step to that arrangement was well known to be a reduction of the Survey rates to the extent of 25 per cent; how far this would have reduced the revenue was at best uncertain. Mr. Chaplin thought the loss would "probably" have been less than 15 per cent. below the average of the previous seven-years—a deduction which it must be admitted was very considerable; but it was merely a vague uncertain estimate, and the result might have proved the loss much greater.

175. We must beg leave here to add that we endeavoured in vain to discover the grounds of Mr. Chaplin's assertion that any such loss as 15 per cent. has attended the decennial lease; a reference to the foregoing statement formed from Mr. Chaplin's own accounts, shewed that, during the expired years of the Settlement, the actual reduction in Bellary had been little more than one per cent. below the actual collections of the seven previous years; some error, therefore, was committed in stating the loss at 15 per cent., and the correction of this error, we remarked, would render a comparison of the two modes of Settlement infinitely in favor of the decennial lease.

176. In concluding our remarks on the Collector's reports respecting the result of the decennial lease in Bellary, we stated that we would have been well pleased to have had it in our power to express our satisfaction at the progress of the Settlement, but, while we gave due praise to Mr. Chaplin for the ability and zeal which had ever distinguished his administration, we could not resist the conviction so forcibly pressed upon us in each of his letters, that the lease had been founded on principles calculated to produce neither advantage to the Renters nor benefit to the Government, and we were, therefore, constrained to acquaint the Collector that unless the authority which the Government delegated to him to reduce the Settlement, had been, or was likely to be exercised, so as to give a value to the rents, it would become our duty to recommend to the Government that he be authorized to receive the surrender of all leases which the Renters might be disposed to relinquish.

See letter to Mr. Chaplin, 16th, in Cons., 16th November 1815.

177. We left it for the Government to determine whether the benefits expected under the Ryotwar rents as anticipated by the Honorable Court compared with the substantial benefits which had actually been produced under the decennial village lease in the Cuddapah Division rendered it advisable that the surrender of the leases in Bellary should be accepted in preference to being modified. If the surrender of the leases should be general as there was reason to expect they would be, we observed that the Collector in Bellary would be enabled to recur immediately to the Ryotwar system, but in doing so we added that all compulsory occupation of land must be abandoned, and that all unproductive land must be excluded from the Settlements, and that the option must be left to the Cultivators to take the land moderately assessed in preference to that over-assessed. We urged that it was not prudent or just to sanction by a regulation such measures as those described so frequently as having been customary in order to keep up the revenue under the Ryotwar plan; and we concluded, that it would be necessary to reduce the present Survey rates very generally, if not everywhere in Bellary, before any large share of the advantages now enjoyed by the Cultivators in the Cuddapah Division could be participated in by those of the Bellary Division.

178. Under these suggestions we recommended a modification of the lease rent to a return to the Ryotwar system, but under the opinions, wishes and orders lately communicated by the Honorable Court, we stated that it was our duty to report that an opportunity then occurred in Bellary of recurring to the Ryotwar plan in that division of the Ceded Districts.

179. In reply to these Proceedings we received a letter from the Secretary to Government in the Revenue Department, under date the 5th April last, stating that the result of the Decennial Village Lease Settlement of Cuddapah to the close of Fasly 1224, as exhibited in the condition of the people, in the landed property, and in the facility and punctuality of the collections, was in the highest degree creditable to the Collector and satisfactory to the Governor in Council.

180. With respect to the Settlement of Bellary, the Right Honorable the Governor in Council directed that as the instructions of the Court of Directors left the Government no alternative, if the Renters in that District were desirous of throwing up their leases, they were to be cancelled, and the Ryotwar system was to be introduced and the Teerwas to be lowered to such extent as to render that system practicable, and at the same time compatible with the progressive improvement of the country.

BELLARY.

181. On the 1st of March last we had the honor to receive a letter from the Chief Secretary to Government, transmitting for our report copy of a letter from the Resident in Mysore, and desiring us to state whether a compliance with the particular applications of Hamut Yar Khan * (therein referred) would be objectionable admitting his general claim on the consideration of the British Government to be well founded.

From the Chief Secretary, in Cons., 7th March 1816.

* Commander of the Mysore Infantry.

182. With reference to this communication, we submitted under date the 8th July a letter from the Collector in the Zillah of Bellary dated 27th April last, giving cover to copy of a letter from Major (now Colonel) Thomas Munro, formerly Collector in the Ceded Districts, together with copy of certain orders of Government communicated to that officer under date 20th February 1801.

183. It appeared from these letters that Tungamah, widow of the Potel of Kanchengood, and mother to the petitioner Himmut Yar Khan, had formerly possessed certain

official Inams of the estimated annual value of 3,000 Pagodas in the Sergoompah and Desnoor Talooks which had been resumed during the Government of Hyder, that in the reign of his son Tippoo Sultan, she had taken forcible possession of these lands, from which it appeared she had been subsequently expelled; that in 1792, the lands had been conferred by Tippoo as a Jaghire on a Brahmin of the name of Nurhurri Shastri, and that in 1800-1 when the country was ceded to the Company, another attempt had been made by Tungamah to recover her lands by force, but that in consequence of a representation of Colonel Munro who had stated "that she had not the smallest right to them," she had been again expelled under authority of specific orders from Government.

184. It appeared, however, that Tungamah having conducted herself peaceably for sometime, the Collector had been subsequently induced to allot a part of the Inams to the estimated annual value of 1,000 Cantaroy Pagodas for her subsistence. It appeared that this grant had been a discretionary act of the local authority, not submitted to, nor confirmed by any superior authority, and as a former decision had been passed against the claim, we considered it to be extremely doubtful whether a confirmation if solicited would have been granted at all events the grant, whatever might have been its validity, we remarked had been limited to the life of Tungamah by whom it was presumed that her son (the petitioner) was not acknowledged, he "having changed his religion and thereby forfeited his birthright, if he ever possessed any."

"Whether or not" (observed Mr. Chaplin) "it shall descend to Himmutyarkhan is a question for Government to decide upon—all other pretensions of the petitioner's mother appear at the time to have been considered utterly groundless, and as any attention to them at this late period would lead to the renewal of similar obsolete claims, it will perhaps be expedient to discourage those of Himmutyarkhan, which have lain dormant for the last fifteen years."

185. We begged leave to add that the situation of Himmutyarkhan, it might be presumed, was such as to place him far above dependence, and that whatever might have been his claims on the Mysore Government, it was not in evidence that he had any particular claims on the bounty of the British Government.

CUDDAPAH.

186. In our Proceedings dated 18th November, we stated that the amount of the land rent in the Zillah of Cuddapah as estimated for 1225 at the time of forming the decennial lease was Star Pagodas 6,95,838-25-12 exclusive of the sum of Star Pagodas 58-15, being an increase in the rent of a village in the Kamalapur Talook in consequence of the repair of a tank, making in all the sum of Star Pagodas 695,896-40-42.

187. The deductions to be made from this amount, we observed, were as follows, viz :—

Star Pagodas 13,903-20-51.—Remission on account of conditional or tank cultivation.

Star Pagodas 2,050-1-36.—Remission for lands destroyed by floods by the incursion of the Pindarries, and for lands occupied by public and private buildings.

Star Pagodas 3,020-19-55—falling off in the rent of the Cusbah of Cumbum, making the total deduction Star Pagodas 18,973-41-62, and leaving a Jummah of Star Pagodas 6,76,922-48-60.

To this sum was added Star Pagodas 4,342-18-41 for Vencatagherry Peishcush.

Star Pagodas 20,266-17-27 for Poonganoor Zemindary.

Star Pagodas 36,326-23-67 for Maturpha, and Star Pagodas 1,486-0-45 for increase from Sirkar waste land cultivated, making a Grand Total of Star Pagodas 7,39,344-14-0.

188. We noticed that this sum fell short of the Jummah of Fuslies 1215, 1217, 1218, and 1219, and exceeded that of every other year of the Company's Government.

189. The increase of land rent in Fusly 1225 above that for Fusly 1224 we remarked was Star Pagodas 9,939-6-64, and was derived chiefly from the tank lands.

190. The increase in Moturpha we added was Star Pagodas... 460 43 4
In Licenses. ... 595 6 24
In Customs ... 857 36 60
In Stamps... 41 33 12

191. We subjoined the following statement exhibiting the amount of every source of Revenue for Fusly 1225, compared with that for Fusly 1224.

	Fusly 1224.			Fusly 1225.			Increase.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land rent.	6,93,078	31	42	7,03,017	35	13	9,939	3	61
Moturpha.	35,865	25	63	36,326	23	67	460	43	4
Licenses ...	24,481	19	56	25,076	26	0	595	6	24
Customs.	45,148	11	61	46,006	3	41	857	36	60
Stamps ...	5,656	28	40	5,698	16	52	41	33	12
Grand Total...	8,04,230	27	12	8,16,125	15	13	11,894	33	1

* Fusly 1221... 103-40-60
1222... 12,919-26-53
1223... 7,912-40-3
1224... 6,654-21-39
1225... 19,753-2-44
Star Pags... 47,348 44 33

192. To the end of Fusly 1225, we stated that the total outstanding balances for the expired years* of the lease were Star Pagodas 47,348-44-33. Of this sum we had reason to expect Star Pagodas 14,904-14-17 would be collected, but that the remaining balance of Star Pagodas 32,444-30-21 was desperate.

193. We observed that the balances of all kinds for Fusly 1225, due at the expiration of the Fusly, amounted to Star Pagodas 20,398-11-24, and that Star Pagodas 8,959-17-39 had been already collected, which left a balance still to be collected of Star Pagodas 11,938-38-65. Of this sum we remarked it was calculated that the realization of Star Pagodas 8,455-19-76 was more than doubtful.

194. By the Demand, Collection and Balance Account last received* on the 31st October it appeared as stated by us that the amount of the balances at that time was Star Pagodas 11,730-3-51.

195. Since the commencement of Fusly 1225 we notice that 67 villages at the annual rent of Star Pagodas 42,319-15-0, which were formerly rented by 26 Morasidars and 41 others, were then rented by 16 old Morasidars and 51 others, and that it appeared that of these 67 villages 20 (upon which there was no balance) were transferred by the Renters themselves, and that of the remaining 47 villages against which there was or had been a balance, 12 were transferred by the Renters themselves, and 35 were taken from the Renters by the Sirkar, and given to others.

196. We remarked that the number of rented villages which had been resumed by the Sirkar on account of balances was 15, and that four of these had been re-rented for the remainder of the lease.

197. With reference to the orders of the Honorable Court of Directors for reverting in all practicable cases to the Ryotwar system of management, we resolved to instruct the Collector to keep under his own management and to settle Ryotwar all villages which might in future be resumed for arrears of revenue.

198. We subjoined the following statement shewing the actual collections of revenue under each head from, Fusly 1214 to 1225 inclusive.

No. of years.	Fuslies.	Land Rent and Moturpha.			Licenses.			Customs.			Stamps.			Gross Revenue.		
		S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1	1214	7,17,650	37	56	12,493	4	53	22,822	20	57	...	...	...	7,52,966	18	6
2	1215	7,84,629	31	78	13,494	33	15	17,830	20	0	...	...	...	8,15,954	40	8
3	1216	6,19,702	30	11	15,338	14	59	10,452	26	16	...	...	...	6,45,493	26	6
4	1217	7,61,622	14	74	15,038	8	43	8,755	29	2	...	...	...	7,85,466	7	39
5	1218	7,95,241	21	29	17,790	16	31	15,441	13	0	...	...	...	8,28,473	5	60
6	1219	7,39,609	6	77	16,767	36	62	33,162	44	6	1,837	7	56	7,91,377	5	41
7	1220	7,08,854	20	6	16,693	3	58	39,900	19	22	8,642	10	38	7,69,090	8	44
8	1221	5,55,847	41	78	18,377	11	76	39,177	40	49	3,952	35	16	6,17,355	39	59
9	1222	6,50,634	7	49	21,195	27	78	44,498	37	40	5,218	11	18	7,21,546	39	25
10	1223	7,01,005	18	59	23,577	34	55	49,402	17	4	5,780	20	36	7,79,766	0	74
11	1224	7,23,127	7	44	24,431	19	56	45,148	11	61	5,656	28	40	7,98,413	22	41
12	1225	7,30,694	40	74	25,076	26	0	46,006	3	41	5,698	16	52	8,07,475	42	7
Total...		84,88,620	9	70	2,20,374	13	26	3,72,599	12	53	31,785	40	16	91,13,879	31	10
Average...		7,07,385	0	65	18,364	23	43	31,049	42	24	4,540	37	70	7,61,340	14	50

199. Although the revenue derived to Government in Fusly 1225 appeared to have been greater than in any year of the lease, Mr. McDonell stated his apprehensions, that many of the Renters had been considerable losers, as besides the loss of crops by blight, and the injury occasioned to the Cotton and Jawary crops by the untimely and excessive rains towards the end of the year, the price of grain had been much lower than in any of the preceding years of the lease.

200. In addition to this we observed that the Districts had also the calamity of being visited by the Pindaries, and that though they entered only two * Talooks the injury they occasioned was general, as on the first alarm the inhabitants in every direction left their homes and betook themselves to the hills, where they remained for several weeks.

201. The remission given on account of the Pindaries in the Dopaud and Cumbum Talooks, we noticed was confined to those lands of which the crops had been actually destroyed, as ascertained by measurement and estimate made immediately upon their retiring.

202. For further particulars regarding the Settlement for Fusly 1225, we referred Government to the detailed report and statements of Mr. McDonell.

203. In reply to the foregoing Proceedings we received a letter from Government, dated 9th December, stating that the Settlement which had been formed in Cuddapah for Fusly 1225 was highly satisfactory and reflected great credit on the late Mr. Ross (whose conduct had been the theme of uniform approbation of Government, as his loss was the subject of universal regret) and also on Mr. McDonell who had for several months been in charge of the District.

204. On the 15th March last we received a letter from the Secretary to Government in the Revenue Department, enclosing copy of a letter from the Secretary to the Board of Trade on the subject of our communication under date the 21st August preceding (the substance of which was submitted in our last General Report) relating to Sugar and Sugar-candy manufactured in the Districts of Cuddapah and Ganjam. It was remarked by that Board that the object of the reference, as stated by us, was to ascertain the quality of the articles abovementioned (specimens of which were transmitted for their inspection) and the expediency of affording encouragement to the manufacture of them, as far as an opinion could be formed on small quantities transmitted as specimens, the Board of Trade stated that they were inclined to consider the Sugar-candy, as the production of a manufactory in its infancy, to be worthy of encouragement, particularly if the encouragement were likely to make the Home manufacture permanent, to the exclusion of foreign supplies, but that comparatively with Chinese Sugar-candy, the specimens were estimated to be generally inferior, being deficient in the quality of sweetening, and certainly not so clear and pure. Those defects it would of course be the interest of the manufacturers to correct, as indeed was contemplated by the Collector of the Ganjam District.

205. In respect to the relative produce of Ganjam and Cuddapah, the former was stated at the rate of 5 Rupees per maund, whilst the Cuddapah was valued at 8 Rupees, at the places of manufacture, which was stated to be a very material difference in price, against the Cuddapah produce, and which would probably be further augmented by land carriage beyond the charges of sea freight from Ganjam to the Presidency. Under these circumstances as well indeed in reference to the quality of the article itself, the preference by comparison appeared to them to be in favor of the Ganjam Sugar-candy.

206. With regard to the article of Sugar, the Board of Trade stated that the quantity formerly provided on account of the Company, was of approved quality, but that the supply was discontinued by orders from the Honorable the Court of Directors, and that there seemed to be no inducement again to venture on the speculation.

207. They stated, however, that the foregoing observation had only application to *soft Sugar*, that the samples of that before them were in loaf, and seemed of the same description, and good of the kind, but that the precise cost of it was not specified, and they apprehended that either in that or a more purified state, it could not answer for the purpose of exportation to England, in competition with the supplies from Calcutta and the West Indies or be at all adapted for the Europe Market.

208. On the actual question of encouragement to cultivation and consumption, it was their opinion that a remission of duty for a given period with any other indulgences which it might be expedient to grant, in the shape of advances as suggested by the Collector of Cuddapah on the transit of the first sort, was best calculated to promote the manufacture of the above articles; for by that arrangement little positive loss could accrue to Government from the remission of duty, it being only foregoing an advantage for a time, which otherwise might never be realized, as the quantity manufactured at present did not appear to be worthy of being considered in the calculation.

209. All these points, however, having more immediate relation to the question of Revenue, policy, the Board of Trade refrained from entering into a minute detail, since they could not entertain any hopes of contributing to the ultimate favorable result so much desired with prospect of beneficial consequences in a commercial point of view, to the Honorable Company's Trade, to which their finances were strictly confined. The question of local consumption, they observed, was not within their province, and that they had not the means of obtaining any correct information on the subject.

210. They observed that Mr. Ross had quoted in support of his recommendation the price charged by Messrs Griffiths and Co. on Chinese Sugar-candy at the rate of 10 Pagodas per tub and Bengal Sugar-candy at the rate of 14 Rupees per maund, which amounted to the same. It seemed doubtful to them, however, whether this could be taken as a fair criterion, as the market price was only 7½ Star Pagodas per tub for Canton Sugar-candy of the first sort. Upon a reference to the Collector of Sea Customs, it appeared they observed that Sugar-candy, imported from China, was included in the general invoice of goods, and that duties were assessed on the aggregate amount with an addition of fifteen per cent; the price of the Sugar-candy at Canton was stated to be from seven to eight Dollars per tub, and assuming the medium rate, the comparison, they added, would probably stand as follows:—

<i>China Sugar-candy.</i>			
A Tub of China Sugar-candy, containing 2½ Maunds at	Rs.	F.	C.
7½ Dollars	...	4	30 75
Freight at 1 Dollar per tub...	...	0	28 10
Insurance, say 2 per cent...	...	0	4 40
Import duty and fees...	...	0	30 20
being at 8 6 50 per maund.		6	3 65

<i>Cuddapah Sugar-candy.</i>			
A Tub of Sugar-candy at Goorumcondah, containing 2½ Maunds as per letter from the Collector.	Rs.	F.	C.
	...	5	31 70
being at 8 Rupees per maund.	Difference	0	16 75

211. As the Board of Trade had not the accounts of the Reporter of External Commerce to refer to, they remarked that they were unable to state the general extent of the importations of Foreign Sugar and Sugar-candy at the Sea-ports under this Presidency, a point of information which in their opinion was much required should the further discussion of the subject be thought necessary. It may be presumed, they remarked, that nearly the whole passes the Sea Custom House at Madras; the importation, they added, was very uncertain for that. In the two last years the quantity of China Sugar-candy was per annum 1,200 Tubs or 3,000 Maunds; and that in this season the Collector had already passed 2,700 Tubs or 6,750 Maunds, the annual supply of Bengal Sugar-candy was quoted at 130 Candies or 2,600 Maunds. Besides these sources of supply, it appeared to them that very large importations, cheaper and of a superior description, occasionally arrived from Java; but that the extent, and the period of arrival were said to be very uncertain. They stated that the average annual extent of supplies of Bengal Sugar, imported at Madras, was about 1,120 Candies, estimated according to the Sea Customs Tariff from eighteen to twenty Pagodas per candy.

212. These observations, they observed, were offered as mere suggestions, arising out of the question transmitted for their consideration, and not with the intention of conveying any definite opinion on the main points of cultivation and manufacture of Sugars, which they apprehended would rest entirely for the decision of the Revenue Department, to prosecute, distinct from any idea of its becoming an article of export from hence in behalf of the Honorable Company.

CHINGLEPUT.

To the Chief Secretary, in
Cons., 6th June 1816.
From Mr. McDonell, 9th, in
Cons., 13th January 1814.
To Mr. McDonell, 13th do.
From Mr. McDonell, 9th, in
Cons., 14th February 1814.
From Mr. Jarrett, 5th, in
Cons., 10th March do.
To Mr. Jarrett, 23th April,
with enclosure A.
Proceedings, in Cons., 31st
March 1814.
From Mr. Lane, 29th May,
in Cons., 2nd June do.
From Mr. Jarrett, 10th, in
Cons., 15th December do.
To Mr. Sullivan, 22nd May
1815, with enclosure A.
Proceedings, in Cons., 15th
May 1815.
From Mr. Cook, 10th, in
Cons., 15th April 1816.

213. Under date the 6th of June last we submitted, for the information of the Right Honorable the Governor in Council, the correspondence noted in the margin relative to the claims to remission made by Chinniah Moodelly, Proprietor of several Zemindaries in the Zillah of Chingleput.

214. It would be observed, we remarked, that in consequence of arrears of revenue falling due against the estates of this Zemindar to the amount of Star Pagodas 14,925 his lands were put up to sale, but no person offering purchase them, it became the duty of the Collector according to Clause III, Section 7, Regulation XXVII, 1802, to arrest his person, but that in lieu of adopting this severe measure, we in consequence of the apparent justness of his claims on Government and his numerous and very extensive estates affording an amply security for the discharge of his arrears, were disposed to treat him with less severity than would otherwise has been consistent with the strict letter of the regulations, and time was in consequence granted him a period of six weeks to liquidate his arrears, this claims appearing afterwards to be of a more complex and difficult nature than was originally contemplated by us, it was deemed expedient to extend this

intermission to a longer period. During which time and whilst we were employed in examining the justness of his claims on Government, an increase of his former arrears to a considerable amount having been brought to our notice, it appeared on inquiry that at the expiration of Fusly 1221 he was indebted to Government in the sum of Star Pagodas 29,564-24 63. This circumstance, we observed, rendered it necessary to attach the *whols* of his lands and to sell a proportion of them for the realization of the public money; and six estates having been accordingly sold, the arrear outstanding against him was reduced to the amount of Star Pagodas 14,484-17-4. A security bond, we continued, being tendered for the payment of that amount in the name of three respectable natives in the sum of 13,900 Pagodas, we granted him a release of his remaining estates from attachment, reserving the enforcement of the bond as a security for the public demand. After this temporary arrangement we proceeded in the execution of our investigation, the result of which we now submitted for the consideration of the Right Honorable the Governor in Council as detailed in our Proceedings under date 31st March 1814 and 15th May 1815, to which we begged leave to refer the Government.

215. From these Proceedings it would, we remarked, be observed that the subject had already received the minutest investigation by us in regard to each particular claim, and that, therefore, any further discussion of them would be superfluous.

216. We begged leave to request the attention of Government to the letter from the Collector in the Zillah of Chingleput under date 10th April preceding, and more particularly to its enclosure, being a summary prospectus of our proceedings in regard to the claims of Chinniah Moodely which had been deemed admissible, and the balance due against his estates. We observed that in this paper Mr. Cooke had inadvertently given an incorrect statement of the arrears of revenue due to Government; that he appeared to have substituted the sum of Pagodas 13,900, being nearly the amount of the security bond, for the sum of Star Pagodas 14,487-17-4, the actual amount of the arrears after the sale of the six estates before alluded to, which did not appear to have undergone any liquidation since that period.

217. The only claim of Chinniah Moodely which was not finally decided in our Proceedings already referred to, was, we remarked, that respecting Salt, of the propriety of its admission, we had already recorded our opinion; but it remained for the Collector to decide on the deduction to be made from the inhabitants' share for the expenses of cultivation.

218. We stated that the information afforded in Mr. Cooke's letter dated 10th April had induced us to coincide in opinion with him that a deduction of one-half of the inhabitants' share might be taken as a fair average of the charges for cultivation, and we added that the statement enclosed in his letter shewed that granting this allowance the aggregate of the remissions to be made to Chinniah Moodely amounted to Star Pagodas 12,375-2-76, for the admission of which we solicited the sanction of the Right Honorable the Governor in Council.

219. Deducting this sum from the arrear due from the estate, we observed that there remained a balance against Chinniah Moodely of Pagodas 2,109-14-8; of this sum, we explained he had already paid Pagodas 722-4-66, being the collection in deposit from the Wadamadura and Chunambut Zemindaries; and for the realization of the remaining sum of Pagodas 1,387-9-22. We intimated our intention of issuing orders to the Collector, on being favored with a reply to the reference which we then made.

220. We requested that the Right Honorable the Governor would be pleased to notice that the sum of 43-44-24 for the Pollee Tank Mara of 15-25-25 for Taliar allowance, and 5 for Palmira Toddy were in reference to our Proceedings under date 15th May 1815 to be in future annually deducted from the Jummah of these estates.

221. By a letter from Mr. Secretary Hill dated 29th June in reply to the communication above recited, we were acquainted that the Right Honorable the Governor in Council had been pleased to authorize the remission of revenue therein proposed by us in favor of Chinniah Moodely.

From Mr. Secretary Hill, in Cons., 4th July 1816.

To the Chief Secretary, 20th May 1816.
From Mr. Hepburn, 26th July, in Cons., 11th August 1814.

222. On the 20th of May, we submitted a letter addressed to us by Mr. Hepburn, the late Collector in Tinnevely, with reference to a Memorial presented to him by B. Ramasawmy Naik, lately at the Head of the Native Revenue Establishment in that Province.

223. The object of Mr. Hepburn's letter was to bring to our notice the public services of this person with a view to support his application for the grant of the village of Shevaram, in the Zillah of Chingleput, on Shotrium tenure, as a reward for his services during a long period of years.

224. On the subject of this request we remarked it was not necessary for us to enlarge,—the strong recommendation of Mr. Hepburn had been warmly supported by the testimony of the Senior Member of the Board in favor of the individual in question; and referring for particulars to the enclosed copy of a Minute recorded on this occasion by Mr. Hodgson, we deemed it sufficient to state that with such evidence before us, it was impossible to doubt that Ramasawmy Naick's services in the Revenue Department had been of no ordinary nature, and that they fully justified the reward which it had been proposed to confer upon him. He had served the Government nearly twenty-six years, during fifteen of which he had held the important situations of Head Serishtadar in the Zillahs of Chingleput and Tinnevely; in the permanent Settlement of the former District his services were highly useful, and we knew not that any native revenue servant could boast of more respectable and honorable testimonials in his favor than those contained in the enclosed paper.

225. We accordingly begged leave to recommend, with reference to para. 4 of the Minutes of Council, under date the 22nd March last, that subject to the confirmation of the Honorable Court of Directors, the village of Shevaram might be granted on Shotrium tenure to B. Ramasawmy Naick and his heirs for ever.

From Mr. Cooke, 16th, in Cons., 22nd April 1816.

Note.—The grant to Colonel Munro's servant was of a village of greater value rent free.

The grants to Jewan Row and Vadagerry Pillay, officers under the Board, fixed the rent at about 1rd of the value.

All these grants are hereditary and perpetual on the terms first granted.

226. With respect to the rent to be made payable from the village as the chief condition of the tenure, we observed to the Right Honorable the Governor in Council that with reference to a letter from the Collector in Chingleput, which we had the honor to submit, the actual gross collections from the village for the last ten years, or from Fusly 1215 to 1224 inclusive, had on an average amounted to Pagodas 771 per annum, and we proposed that the rent be fixed at Pagodas 257 per annum.

227. It might be proper, we remarked, that in granting Shotriums of this kind, a clause should be inserted in the Cowle prohibiting the sale or alienation of the Shotrium on pain of

forfeiture, it being intended that it should be restricted to the family of the grantee as a perpetual memorial of his services.

228. The papers which we had the honor to submit to Government it was hoped would sufficiently evince that the grant recommended by us was not founded on slight grounds, and we begged leave to assure the Government that we were particularly cautious to guard against the excusable partiality of Collectors for their own immediate dependents and to avoid recommending the grant of a Shotrium except for distinguished merit and extraordinary services such as formed the subject of our reference.

229. The Senior Member requested that it might be represented to the Right Honorable the Governor in Council that it would be gratifying to Ramasawmy Naick to be permitted to hold the village till the pleasure of the Honorable the Court of Directors was known on his engaging to make good the full rent in the event of the Honorable Court disallowing the grant.

230. In reply to our address we were informed that the enclosures submitted by us were in the highest degree creditable to the character of Ramasawmy Naick, and were considered by the Right Honorable the Governor in Council to establish his title to a Shotrium under the rules laid down in the Proceedings of Government in the Revenue Department bearing date the 22nd March last, of which an extract was furnished for our information. The village of Shevaram, in the Zillah of Chingleput, was accordingly directed to be granted to Ramasawmy, subject to the approbation, of the Honorable the Court of Directors, and we were instructed to submit the draft of a Cowle to that effect. The Governor in Council further authorized Ramasawmy to take possession of the village, pending the reference to the Honorable Court.

231. On the occasion we had the honor to receive extract from the Proceedings of Government dated the 4th June last intimating the intention of the Governor in Council to recommend to the Honorable the Court of Directors to grant a Shotrium on similar conditions to T. Vencatachellum Moodelly, Head Native Servant in the Department of the Chief Secretary's Office, and desiring that we would state the terms on which we might consider it proper that the village of Pankum, in the Zillah of Chingleput, (for which he has expressed a preference) should be granted in order that satisfactory information might be communicated to the Honorable Court, with the view of enabling them to decide on the recommendation of the Government.

232. With reference to the above Minutes of Consultation we had the honor to transmit for the information of the Right Honorable the Governor in Council a letter from the Collector in the Zillah of Chingleput dated 10th September last.

233. It appeared from Mr. Cooke's letter that the Meerassidars of the village of Pankum, the village selected by Vencatachellum Moodelly, did not object to this person being made Shotriumdar of their village, and that the average gross collections for a period of ten years had been including Marahs Pagodas 949-35-37. From this amount, we stated that such portion as the Governor in Council might consider proper to grant annually in remuneration of Vencatachellum Moodelly's service might be deducted, and the remainder be reserved as public revenue. On receiving information of the intentions of the Governor in Council on this subject, we added that the usual Cowle would be prepared to be granted under the signature of the Governor in Council to Vencatachellum Moodelly.

234. In reply to this letter we were informed that the Right Honorable the Governor in Council, subject to the confirmation of the Honorable the Court of

Directors, was pleased to grant to T. Vencatachellum Moodelliar on Shotrium tenure for his own and two more lives, the village of Pankum, in the Zillah of Chingleput, and to fix the annual revenue of that Shotrium at the sum of three hundred Pagodas. We were accordingly desired to submit the draft of a Cowle conferring the estate on Vencatachellum and his heirs for ever, but restricting the Shotrium tenure to his own life and two lives more, and to instruct the Collector to allow him to take possession as soon as might be convenient.

235. The necessary communication was accordingly made to the Collector in the Zillah of Chingleput under date the 12th ultimo.

NORTHERN DIVISION OF ARCOT.

236. Our proceedings on the Collector's reports on the Settlement of the Northern Division of Arcot were detailed in our last General Report, and we now proceed to recite the orders of Government thereon as communicated to us in a letter from the Secretary to Government in the Revenue Department, under date the 8th of March last.

237. The Governor in Council remarked that that District was composed partly of Sirkar lands and partly of lands alienated either for a time or in perpetuity.

238. The Sirkar lands consisted of a portion of the ancient province or Soubah of Arcot proper; of the Pollams of Chittore, of the District of Sattavaid and adjacent Dutch Settlement of Pulicat, and of the small District of Vencataghery. It was in these Sirkar lands that the Decennial Village Lease Settlement had been formed.

239. The alienated lands consisted of the extensive lands of Calastry and Bomrauze permanently settled on Zemindary tenure; of the Pollam of Congoody in the Baramahl, which had continued in the Poligar's possession since it was ceded in 1792, and which was directed on the 26th of July 1804 to be settled permanently on Zemindary tenure, of the Goodiapauty Pollam, the only Pollam of Chittore not resumed during the rebellion; of the hereditary Jaghire of Arnee granted on the 10th of May 1796, and of the personal Jaghires of Avulcondah and Dai-soor granted on the cession of the country.

240. The Collector had omitted to furnish the preliminary information required for the permanent Settlement of the Congoody Pollam, which, on that account, had not yet taken place. The value of the Pollam was estimated at forty-five thousand Pagodas per annum, but it was remarked that it yielded no more than seven thousand, and the difference was stated to be chiefly laid out in the support of Militia Peons. We had proposed that the establishment of Peons should be reduced, that a proportionate addition should be made to the Peishcush, and that the Pollam should be permanently settled. The Governor in Council we were informed entirely approved of these suggestions and desired that measures might be taken for carrying them into effect. The Settlement it was added would of course be subject to the confirmation or rejection of the Honorable the Court of Directors.

241. In consideration of the faithful adherence of the Poligar of Goodiapaaty to Government, when the other Chittore Pollams were in rebellion, we had requested leave to settle his Pollam permanently on a moderate Jummah; and the Governor in Council desired that the necessary arrangements might be adopted for that purpose; and that the Settlement might be reported for the sanction of Government and ultimately for that of the Honorable Court.

242. The Governor in Council next proceeded to a consideration of the terms of the Decennial Settlement concluded for the Sirkar lands of the District as explained by us. It amounted, it was observed, to Pagodas 467,632-43-77, which when added to the fixed revenue of the alienated lands Pagodas 1,20,347-28-16, made the whole revenue of the District amount to Pagodas 5,87,980-27-13. The average of seven years had been adopted as the basis of the Settlement, which exceeded it in the sum of Pagodas 4,205-21-43, but fell short of the Settlement for Fusly 1220 (the last year of the triennial lease) in the sum of Pagodas 54,170-39-70, though the sum in which it fell short of the collections for that Fusly was only Pagodas 27,143-18-14. There was some indistinctness and apparent inaccuracy with respect to some of the statements concerning the amount of the Settlement, which it was remarked we had properly called on the Collector to explain.

243. We had observed that we considered the Settlement to be as high as the exhausted state of the country would bear, we thought that it would not entail a continuance of the disastrous effects of over-assessment, though at the same time we did not expect that it would materially improve the condition of the country, and finally, in support of a suggestion of the Collectors, we had strenuously urged a reduction of from seven to ten per cent. of its amount.

244. The Governor in Council intimated his thorough persuasion of the fatal effects of over-assessment to such a degree as to trench on the permanent resources of the country, instead of being limited to an equitable share of its annual produce, and as to exclude the people from being partners in the prosperity of the lands they cultivated by providing only for their subsistence, like cattle, and leaving it indifferent to them whether the surplus above the fund required for that purpose were much or little. Those fatal effects, it was observed, stood in no need either of proof or of illustration. They had unfortunately been exemplified in too many instances. But the question, it was stated, was not different in degree only, it was altogether a different question, to what extent lands ought to be assessed below what their annual produce was capable of yielding as revenue, and that, it was remarked, was the question involved in the point submitted by us for the determination of Government. The Collector "felt very confident in the expectation of realizing the whole of the decennial rent with very inconsiderable balances," and we had stated our belief "that it would not prove so heavy as to entail upon the country a continuance of the disastrous effects ever attendant on over-assessment." The result of the lease too it was observed during four Fuslies, two of which were unfavorable, was that all descriptions of parties, but particularly the Ryots, had profited by it, and that the revenue had been collected almost without distraint and entirely without imprisonment. The case, therefore, was plainly, not one of extreme over-assessment, and the question to be decided (which, as we had admitted was one of general application) was the proper ratio between the produce of the land and the land revenue.

245. The best authorities on the subject had stated that the revenue ought not to exceed one-third of the produce, and that, when it was reduced to that rate, land acquired a value in transfer and might safely be regarded as adequate security for the revenue. This standard it was stated had been assumed by Colonel Munro in his report on the plan of a permanent

Ryotwar Settlement and seemed to be generally admitted to be correct; and it wanted only the sanction of the Court of Directors to give it authority. The Governor in Council, we were informed, accordingly proposed, with the view of obtaining that sanction, to bring our representation to the Honorable Court's particular notice. In the meantime, it was observed it did not appear that there were grounds for reducing the Settlement in the Northern Division of Arcot, which did not exist equally in other Districts, or that the Governor in Council would, without the previous sanction of the Court of Directors, be warranted in authorizing such a reduction of the Land Revenue as would result from the general application of the standard above specified.

246. Should the standard be sanctioned, the application of it would, it was noticed, be regulated by a variety of circumstances, such as the loss of revenue which it would produce and the progress, which, even without it, might be making in ameliorating the condition of the people and promoting the prosperity of the country; but it was thought that it would, under any circumstances, be highly satisfactory to have such an authorized standard to refer to, if not as a rule for the present, at least as one according to which the Land Revenue of the country was ultimately to be determined. Under the foregoing impressions, the Governor in Council would, we were informed, submit this question to be decided by the Honorable Court for the future guidance of the Government and the Board of Revenue.

247. The Decennial Settlement of the Northern Division of Arcot commenced in Fusly 1221 which was so unfavorable that, at the request of the Collector, the Board of Revenue, on the 20th of January 1812, authorized him to regulate the Settlement for that Fusly according to the nature of the season. It was fixed accordingly at Pagodas 5,09,171-17-11, being Pagodas 78,809-10-2, less than the amount of the Decennial Settlement. That difference was apportioned by the Collector among the remaining years of the lease as an extra assessment. We had stated that we had never approved of the extra assessment, and we had proposed that for the past Fuslies it should be remitted entirely in those villages in which it was not sufficient to cover the outstanding balances, and to such an extent as to cover the outstanding balances in those villages in which it might exceed them, and that for the Fuslies to come it should be continued only in those villages in which it could be paid with facility. The Governor in Council, we were informed, approved and sanctioned that arrangement.

248. It was observed that the Northern Division of Arcot contained exclusive of alienated lands, 2,555 villages with 1,398 dependent hamlets, 54 of which villages were unproductive and had not been rented and 2,501 had been rented decennially, 2,437 villages had been rented to 3,555. Head Farmers, or Meddies and Monigars, and the other 114 villages had been rented direct to the Ryots or under-farmers in number 2,225, on an experiment of which the Governor in Council signified his entire approbation and with the result of which he desired to be made particularly acquainted. He likewise considered the whole of the explanations furnished by us with respect to the parties admitted as Renters to be perfectly satisfactory.

249. The Governor in Council approved of our having desired the Collector to report the nature of such pledge as might have been given to the Chittore Poligars respectively, when they were ejected from their Pollams, with a view to its being redeemed; but under his representation of the mischief which would ensue from reinstating them, the Governor in Council agreed with us in thinking it advisable that no more than the Cusbah villages of the Pollams, with some surrounding land, should be settled on the Poligars, if such an arrangement could be made acceptable to them.

250. In the Chittore Pollams, lands to the extent of Pagodas 10,273-18-75 had been rented on the former favorable terms to Kutpudi Peons to the number of 2,815. The Collector had stated that at the end of the lease, the rent might be raised to its proper standard, which would yield an increase of 4,000 Pagodas; but the Governor in Council concurred with us in thinking it preferable to let the incumbents die off before the rent was raised, lest otherwise their former habits of life should lead them to seek for the means of subsistence by invading the rights of others.

251. The Governor in Council agreed with us that it would be proper still to make advances of Tuccavy when found expedient, although the Renters were not entitled to claim it under the terms of the Moochilka granted to them; but, in opposition to the opinion expressed by us was inclined to think that the clause in the Moochilka which required the Renters to repair the highways might be productive of great public advantage, not easily attainable by other means, and that, under the independent ideas so universally entertained by Ryots with respect to Renters, there was no ground to apprehend that it could lead to the oppression of the former class of persons, though it might probably form a clause in their agreement with the latter.

252. The result of the lease for the period during which it had been in force was considered by the Governor in Council to be highly satisfactory, and favorable to the system of all parties, but the Ryots in particular, it was remarked, were represented as having profited by the lease. In three Fuslies no more than forty instances of distraint of property had occurred. No defaulter had been imprisoned during the whole four Fuslies of the lease. Villages yielding very nearly half the rent of the District had been sub-rented, the original Renters retaining sometimes the Monigar's pay, sometimes a profit in money or land besides, and only in a very insignificant proportion relinquishing all the advantages of the lease. The Ryots in the rest of the lands had, it was observed, made their own terms with the Renters. They had rejected generally a warum and insisted on money rents at a moderate rate. There was only one village in which a Warum Settlement had been made for the whole nunjah land of the village, and the villages were not numerous in which a Warum Settlement had been agreed to for the portions of nunjah land reserved by the Renters after sub-renting the rest of the village.

253. All these it was stated were symptoms of prosperity in the country, of value attached to the lease, and of confidence entertained by the Ryots that they were to reap the fruits of their labor. The high price of grain had proved a very favorable circumstance both to Renters and to Ryots, and might contribute materially to the success of the lease, as well by the spirit which it had served to infuse into the people as by the increased means of carrying on cultivation with which it had supplied them.

254. The Governor in Council concurred with us in considering the great number of Ryots who had become sub-renters as a ground of belief that greater consideration for their means of keeping their engagement and for their general welfare might perhaps be shown by the Renters than the servants of Government were always able or always willing to bestow, and that the plan of the village lease might thus be free from the chief evil which had been imputed to it.

255. The Governor in Council approved of the arrangement suggested by us with respect to those villages in which disputes might arise among the Renters.

256. We were informed that the Governor in Council cordially approved and sanctioned the measures proposed by the Collector regarding the formation of tanks, wells, and nullahs, and the general improvement of the means of irrigation with a view to the increase of cultivation, and also those regarding the conversion of nunjah or nuniah into garden ground, and that the zeal and

talents manifested by Mr. Græme in the discharge of the arduous and important duties just under review were considered to be such as did him honor and had not failed to attract the notice and obtain the approbation of the Governor in Council.

257. The orders of Government above recapitulated were communicated by us to the Collector under date the 25th of March last.

To the Chief Secretary to Govt., in Cons., 21st Dec. 1815.
To Mr. Græme, 2nd, in Cons., 6th November 1815
From do. 13th, in Cons., 16th do.
Petition from Syed Hasan Khan, in Cons., 12th Nov. 1813.
To Mr. Græme, 12th do. do.
From do. 19th, in Cons., 26th do.
To do. 20th Oct. 1814.
Petition from Asdocdein Abomed Khan, in Cons., 2nd Nov. 1815.

258. Under date the 21st December 1815 we submitted for the decision and orders of the Right Honorable the Governor in Council the papers referred to in the margin relative to the allowances of the Cauzee and Mufty at Arcot, and the propriety of resuming certain Inam lands held by those Officers.

259. Enclosures 1 to 4 related to the emoluments then received by Syed Hassien Cawn, the Mufty of Arcot, amounting to Star Pagodas 813-86-37 annually, which sum, we explained, was the rent of the villages of Rundari and Keelmorungee in the Northern Division of Arcot. We begged to suggest the expediency of reducing this allowance to the amount ordinarily received by Mufties at other stations.

260. The principle of the recommendation was, we remarked, obvious, as a general rule, and the following brief account of the origin and continuance of his present salary, which we observed could be found more at large in the enclosures above referred to, would, we conceived, show that no injustice would attend its application to the present case.

261. The revenues of the three villages of Yalem, Keelmorungee, and Rundari were, under the Government of the latter Nabobs of the Carnatic, appropriated as the salary of the person who held the office of Mufty of Arcot; the present Mufty's grand-father and father successively filled the office, and enjoyed the revenues of these villages. Before the death of the Mufty's father, His Highness Omdut-ul-Omrah granted the village of Yalum, as a free gift, unconnected with any official duties, to the family and dependents of the Mufty's father, and settled the other two villages upon the present Mufty himself, then an infant, on condition of his having a deputy provided to fill the office, till himself was of age to undertake it. The gift of the village of Yalum was, we remarked, unconnected with the present question of the two other villages, the present Mufty received the revenues until the year 1812, though the villages themselves were taken under the management of the Collector in Fusly 1211.

262. In the year 1812 a doubt occurred to the Collector whether, under the present establishments of Judicial tribunals, and the diminished responsibility and labor of the office of Mufty, it was proper that so large a sum should be allowed. He therefore withheld payment of it, intending to make a reference to us. In the meantime the Mufty presented a petition to him for it, upon which the Collector endorsed his objections. In this state the petition was presented to us, and under date the 20th October 1814, we directed the Collector until further orders to continue to pay the proceeds of the villages in question to the Mufty "giving him distinctly to understand that, if the Government should hereafter consider the remuneration too great for the duties to be performed, the allowance would be decreased."

263. His allowance, we observed, had accordingly been continued until the present time.

264. We stated that a petition which had been recently presented to us by Asdoodeen Ahmed Khan, then Causey of Arcot, for the restoration of an allowance similarly derived, conferred and withheld [to which we observed the remaining enclosures related, and concerning which we begged to recommend a similar arrangement,] had brought the case again to our notice.

265. From enclosure 5 we remarked it appeared that the father-in-law of the present Cauzee who held the office before him, received as his compensation the revenues of the villages of Pantepollam, Chekodescoopum, and Uttevank, which, under the present Settlement, amount to Star Pagodas 14-23-53 per annum, these, we observed, were granted in the same Sunnud as those formerly mentioned were to the Mufty. The present Causey was adopted when an infant by his father-in-law, and during the latter years of his life, acted for him in his official capacity. He had also added received a Sunnud from the Court of Sudr Adawlut.

266. The revenues of those villages, we observed, were paid to his father-in-law until his death which happened in October 1812, but upon that event the payment was stopped.

267. We stated that we were not aware what was the precise amount of the ordinary emoluments of Cauzees and Mufties. But that it was within our knowledge that it fell considerably short of the revenues of the villages formerly appropriated to these two.

268. Under these circumstances we observed it appeared to us expedient that the excess should be discontinued, which it was evident might be done without any violation of the rights of the parties, as the grants in question were indisputably made on condition of service to be performed—services we added which, under the Native Government, were of the first importance and responsibility, but under our present Judicial system are, in both these respects of greatly diminished consideration.

269. With reference to the former possessions of the two families, the Collector, we remarked, had stated his opinion that from 250 to 300 Pagodas annually would be an adequate remuneration to each; and we accordingly submitted that, if the Court of Sudr Adawlut shall consider this allowance sufficient, a salary to this annual amount should be granted to the Cauzee and Mufty respectively, and that the resumption of the villages which they held should be confirmed.

270. With reference to this communication the Secretary to Government in the Revenue Department transmitted to us under date 23rd February last the extract from the Proceedings of the Sudr Adawlut recited below, and we were at the same time informed that the Honorable the Governor in Council desired that the allowances of the Cauzee and Mufty of Arcot might be regulated according to the opinion therein specified.

271. After a recapitulation of what we had stated in our reference to Government of the 21st December 1815, the Sudr Court proceeded to observe that with regard to the propriety of the resumption of the Inam lands, the Court could of course offer no opinion. The question might become the subject of legal investigation, and it might be for the Court to determine ultimately upon it, on the evidence that might be laid before them.

272. Regulation III of 1808, it was remarked, declared the office of Cauzee to be " requisite in the cities and principal towns, and in the provinces, for the purpose of preparing and attesting deeds of transfer, and other law papers, celebrating marriages, and performing such religious duties or ceremonies prescribed by the Mahomedan Law, as " had " been hitherto discharged by them under the Native Government." The extent of the duties so performed by

these officers individually the Court, it was observed, were not acquainted with, as no report was required to be made of them. They must certainly, the Court remarked, vary in proportion to the number of the Mahomedan population in the places to which the officers were severally appointed. The annual emoluments of office received by Town and District Cauzees, the Court believed, varied materially both in kind and proportion—some Cauzees were rewarded by rissooms, some by fees on the performance of their official acts, and some by grants of land; the latter, it was observed, were generally of greater or less value than in proportion to the rank and respectability of the grantee. The revenues derived from the last mentioned source the Court stated were matter of record in another department.

273. The labors of the office being thus uncertain, and their remuneration thus undetermined by any standard within the knowledge of the Court, they had little to guide them in forming an opinion as to the adequacy of the allowances proposed by us to be granted respectively to the Cauzee and Mufty of Arcot. It might, however, the Court thought, be not unfair to conclude that if 813 Pagodas for the one and 614 for the other were considered a sufficient reward for the duties performed by these persons, when charged with the administration of justice as well as with the ecclesiastical and notarial functions now remaining to be performed by them, the half of those sums respectively would amply compensate them for the discharge of their present duties."

274. Copies of the orders of Government and of the extract from the Proceedings of the Court of Sudr Adawlut were in consequence forwarded by us for the information and guidance of the Collector in the Northern Division of Arcot on the 29th February last.

275. Under date the 19th September last we submitted for the consideration of Government the two letters from the Collector in the Northern Division of Arcot noted in the margin, and under the explanations contained in Mr. Groome's second letter of the 20th August recommended that the proposed reduced allowance of 20 Pagodas per month might be continued to the family of the late Poluppa Naid from the period of that person's decease, the pension to stand in the name of Raunypah Naid, the eldest son.

276. The sanction of the Right Honorable the Governor in Council to the grant thus recommended was communicated to us on the 5th of October, and the necessary instructions were issued by us to the Collector on the 10th of the same month.

277. At our meeting of the 14th October 1816 we took into consideration a petition presented to us by Moortazal Omrah and Sheerful Omrah, sons of Diller Jung, and grand-sons of Abdul Wahab Khan, late Jaghiredar of Chittoor.

278. These persons stated that on the birth of their father, Diller Jung, their great grandfather, Anwar Uddeen Khan, Nabob of the Carnatic, obtained from Naseer Jung, Nizam of the Deccan, a grant of the Talooks of Chittoor and Chandernagery as a perpetual hereditary hereditary Jaghire, in their father's name. On the death of Anwar Uddeen the possession of these Jaghires was confirmed to him by His Highness Wallajah, by a Sunnud, then in existence and ready to be produced. Under which he held quiet possession, during the reign of Wallajah, and the early part of that of his successor, Oomdut-ul-Oomiah.

279. That this latter prince in revenge for a supposed affront put upon him by Abdul Wahab Khan, the father of Diller Jung, and which he was afraid of resenting during the life of Abdul Wahab Khan, who was his own paternal uncle (being the brother of Wallajah) immediately upon his death sequestered all the landed possessions of Diller Jung, and confiscated all his personal property which was at Madras—a short time after, however, upon hearing that the case of Diller Jung had been brought to the notice of the British Government, Omdut-ool-Oomrah gave solemn assurance to him, confirmed by the oath of the person who was commissioned to bear it, that his Jaghires and private property should be restored, and upon receiving a visit from him in consequence, renewed the same promise by an Inayatnamah in his name. But after having evaded the fulfilment of it for 2 months, he suddenly distributed the greater part of the sequestered Jaghires among the step-brothers of Diller Jung, restoring to the latter a portion only of them valued at about 35,000 Rupees per annum, together with some pollams, buildings, gardens, &c., which before belonged to him; which restitution he confirmed by a Sunnud. They had been restored, however, only a few days, when the whole were again sequestered, with the exception of a few villages which Diller Jung had settled upon his wife, a garden called Naby Bag, and a pettah known by the name of Delarabad.

* See 21st para, Political General Letter from England, dated 31st December 1799, referred to by the petitioner.

280. Some efforts* were used by the British Government, but without effect, to obtain the restitution of the sequestered property.

281. During the last illness of Omdut-ool-Oomrah, he was stated to have become sensible of the injustice he had committed and to have sent two Inayatnamahs to Diller Jung, one addressed to the Amildar of Chittore ordering the restoration of certain gardens near that place to Diller Jung, the other to Diller Jung himself. The former of these Inayatnamahs was despatched by Diller Jung to Chittore, but the messenger, hearing of the death Omdut-ool-Oomrah on his road, returned it was said without delivering it.

282. Such the petitioners represented to have been the state of the case at the period of the transfer of the Carnatic to the British Government in 1801, since which time various petitions had been presented, both respecting the Jaghire and the Gardens, but the case of the gardens had never undergone a complete examination until lately when we remarked it was referred for the full report of the Collector in the Northern Division of Arcot, whose reply was referred to in the margin.

283. The first petition, we observed, was presented to the Board in 1805. The petitioners were referred to the Collector and delivered their petition to him on the 26th November 1806, the Collector's endorsement was dated the 20th February 1807.

284. The prayer of the petition, we remarked, was 1st for the restoration of the family Jaghires; 2ndly for the restoration of the four gardens and a pettah near Chittore.

285. The first claim did not require any consideration, being, we presumed, incidentally introduced to shew who the petitioners are. It had, we remarked, been finally disposed of by the orders of the Governor in Council.

286. The 2nd question was the claim to the gardens and to the pettah. The claim to the pettah, we observed, required to be considered separately from the claim to the gardens.

287. The pettah, we remarked, was of course established under the right and influence called Circar, exercised by the Jaghiredar, and must revert to the sovereign with all other Circar rights. The increase of cultivation, of the population or the settlement of new villages in any

District were, we explained, all Circar rights which reverted to the Circar when the alienations lapsed or were resumed. For this reason, and as the revenue of this pettah was derived entirely from personal and professional taxes, we conceived that it was neither reasonable nor expedient that the heirs of the late Jaghiredar should be allowed to possess or exercise any interference with respect to it.

288. With respect to the four gardens, the question, we remarked, was somewhat more complex. The land on which the gardens were made must have been in the occupation of the inhabitants either as waste or cultivated land, and admitting that the Circar was entitled to all the advantages as regarded assessment from the increase of produce arising from the conversion of land not before a garden into a garden, it did not, we observed,

See No. 14 in Collector's letter 15th, in Cons., 21st December 1815.

ed, follow that the Circar was entitled as Mr. Groome appeared to think to all the garden so converted, that is to the land and its

gross produce, viz. Both the Circar * and the inhabitants' † share. For admitting of course that a Jaghiredar had not any right after the assumption of the Jaghire to

* Mailwarum.

† Koodeewarum.

we were of opinion, from acquiring other rights during his possession of the Jaghire. He

could acquire Meerassy right—private property in land or in houses. † He could, with the consent of the inhabitants, convert waste

land or even productive land into garden land, and having done so

was, we remarked, entitled to hold the garden after the resumption of the Jaghire, on paying to

the Circar a fair assessment provided the Meerassy usufruct, or right of occupancy was justly

obtained, and was not disputed, a just Government we observed would only require under such cir-

cumstances a just assessment from all gardens so made—no difficulty, we remarked, existed in deter-

mining what the assessment on garden land ought to be in any part of the country. The right

of occupancy in a garden if not usurped, or if there were no preferable claimant to the occupancy,

must be considered as belonging to the maker of the garden as much as the just assessment on

it belonged to the Government. The gardens in question, therefore, we remarked if no prefer-

able right of occupancy could be made out must be regarded as the private property of the

descendants of Abdul Wahab Khan, who it was to be presumed either made them or acquired

them by purchase.

289. It might, we observed, be argued that the petitioners should be required to shew how their ancestor became possessed of the land in which the gardens were formed. One of the gardens, it was acknowledged, however had existed half a century, and the others, it would appear, had been occupied by the family a very long period. The inhabitants of the villages in which the respective gardens were situated might have voluntarily given up the land; or the land might have been purchased, or it might have been taken by force, but of the latter presumption it did not appear that there was any evidence, and even if this should be the case, it would only, we remarked, give a claim to the inhabitants to the occupancy of the land not to the Government.

290. We made the following extract from Mr. Groome's endorsement dated the 20th February 1807.

"Of the 3 gardens claimed by the petitioner, viz., Bundarabunum, Causs Bog, and Nubee Bog, it appears by the declaration of the Moniagar and Curnam of the village, that the two former were made by Abdool Wahab Khan, that the petitioner made the garden of Nubee Bog, and also populated the village of Dillarabad, which he likewise claims."

The two former he claims by "right of succession to the property of his father, the latter

*That is up to 1792. In fact the gardens have never been in possession of the petitioners since their original sequestration by Omdut-ul-Oomrah. Their first claim was preferred in 1805.

"by his own right, but it appears that Abdool Wahab Khan died in 1792, and that his Jaghire was assumed by the Nabob to whom the produce of the gardens was regularly sent, and that it continued under assumption and was not at any time given over to the petitioner until 1802 when the country came into the hands of the Company since which period the gardens have been zafed."

"The Collector has to observe that with respect to the Bundara Bunum Bog he himself built a bungalow in it sometime ago, and that the land is one among other gentleman's lands at Chittore, for which he means to apply for a grant as soon as the necessary papers can be arranged."

"The Collector did not hesitate to consider this land as belonging to the Company, as it has been under assumption since the country came into our hands, and as neither the present nor any other claim was presented to him till 26th November last being many months after he had built the bungalow."

"The Collector understands from the petitioner that he has similar claims for about 12 other gardens, since the assumption of the country this restoration seems to depend entirely upon the favor of Government, and not upon any legal right which the petitioner possesses."

291. The resumption of Jaghires generally could not, we observed, be considered as a resumption of land but of public dues, the collection of which had been assigned during a period of years for the support of the Jaghiredars—the Cultivators who had for generations cultivated and occupied the land of the villages comprised in the Chittoor Jaghire for instance we remarked had continued to occupy the same land after the resumption of the Jaghire. The public assessment due from all land occupied was, we observed, all that the Government exercising the sovereign authority could, in general, be entitled to. In particular cases, it might, we observed, happen that Governments might become legally possessed of the entire property in land, including the occupancy or usufruct; and if for any act of delinquency or default, any of the former Nabobs of the Carnatic, exercising sovereign power, should have deemed proper, in the legitimate exercise of their authority to sequester the houses, lands or other property of such delinquent or defaulter, we thought that the right of so doing could not now with any propriety be called in question.

292. We observed that application was made on the 7th April 1812 for a grant for a part of the Bundarabunum garden, on which occasion Mr. Groome remarked as follows:—

Extract from the Collector's remark inserted in the application made for a grant for the Bindrabun garden dated 7th April 1812.

"Twenty-three cawnies and two annas called the Brindawan Bogh was a garden planted by Abdool Wahab Khan, brother of the Nabob Wallajah and Jaghiredar of Chittore."

"This ground is claimed by Abdool Wahab Khan's son Diller Jung as well as a town and several other gardens in the vicinity of Chittoor."

"But the garden was assumed by the Nabob Omdut-ul-Oomrah (according to the evidence of the Carnum) two years before the assumption of the country by the Company and the produce of it went to the Nabob. It was also under assumption in Mr. Stratton and Mr. Cockburn's management."

"The Board's letter to Mr. Stratton of the 10th July 1802 is the authority under which this ground was (continued) under assumption."

293. The 3rd para. of the letter being particularly connected with this point, a copy of it is annexed. "Ample provision having been made for the support of the different branches of the Nabob Mahomed Ally and Omdut-ul-Oomrah's families, His Lordship in Council has resolved that the lands described under the title of family Jaghires shall be entirely resumed and permanently incorporated with the land rent."

"The Jaghire of Diller Jung is specified in the list of family Jaghires to be assumed which accompanied the Board's letter."

"Diller Jung receives a pension from the Company, and it is only necessary to add further that he laid no claim to the ground till after the present buildings were erected upon it."

294. The application for a grant, we remarked, was submitted to Government under date the 5th October 1812, and was duly complied with.

295. It had been alleged by the claimants that His Highness the Nabob Omdut-ul-Oomrah during his life-time ordered the restoration of the gardens in question—the Inayatnamah said to have been issued by His late Highness Omdut-ul-Oomrah, it was to be observed, made no mention of Dilarabad pettah, but only stated that, "that Khas garden as well as other gardens situated at Chittore, as also the garden known by the name of Bunaraban and Vartangal were restored from the Circar to Nusseer Jung" (the same as Diller Jung) what was meant by "as well as other gardens situated at Chittore" we remarked was not clear. But it was probable that the Naby Baug was another of the gardens intended.

296. Mr. Groome doubted the authenticity of the Inayatnamah and stated circumstances which confirmed his doubts, but if the Inayatnamah, should be pronounced genuine, it would, we observed, prove that it was the intention of His Highness Omdut-ul-Oomrah to restore the gardens, and though it was true that the heirs of Abdul Wahab Khan and relations of the late Nabobs of the Carnatic received pensions adequate, it might be presumed, to their maintenance, yet as the resumption of the Jaghire did not necessarily involve a resumption of private property situated within it, we were disposed to think that it would be an act of justice to restore the gardens which were claimed, should the pretensions of the claimants to consider them as private property be admitted or if there were no preferable claimants.

297. Having thus referred to the grounds on which the descendants of Abdul Wahab Khan might support their claim to the occupancy of the gardens in question, we proceeded to state that their claim to hold them free of assessment did not appear to be so well founded. This part of the claim could not, we observed, rest on the validity of the Sunnud of Omdut-ul-Oomrah, for even admitting this Sunnud to be authentic, the gardens formed part of the lands of the Jaghire, and were consequently liable to assessment on its resumption. This branch of the claim, therefore, (like the claim of the Begum Sahib of Hussein-ul-Mulk at Trichinopoly noticed in the annexed extract) must, we thought, depend on the indulgence of Government, on the consideration that might be due to the respectability of the claimant's descent, to the expense their ancestors had incurred in making the gardens, to the small sacrifice of revenue which a compliance with their request would involve, and to the length of time their case had been under consideration, which we added it was probable would render recourse to a Court of Justice for the restitution of the gardens useless.

298. The revenue then derived from the four gardens we stated to be as follows.—

	S.	Pags.	F.	C.
No. 1. Bendarabun garden said to have been planted in 1766 occupied first by Mr. Groome and now possessed in part by Mr. Skinner and by Mr. Dickenson. ...	144	24	48	
2. Nubbce Baug garden. ...	53	34	36	
3. Khas Baug ...	142	20	30	
3. Watruntangal garden in the Trivallum Talook ...	16	27	34	
The town of Dillarabad. ...	93	38	54	
299. In the annual value of the first garden No. 1 was included quit-rent paid by Mr. Skinner. ...	73	3	41	
By Mr. Dickenson. ...	25	28	72	
Attached in Cusbah Chittore on Decennial Settlement. ...	45	42	15	
	144	24	45	

300. No. 2 garden, we observed, was rented for Star Pagodas 34 annually for 10 years, and No. 3 was rented for 50 Pagodas for 10 years.

301. We considered it only necessary further to state that as the restoration of the entire garden called Bunderabun No. 1 would be attended with material inconvenience and injury to the property of others acquired under a different view taken as to the right of the claimants to these gardens, it would be sufficient and it was understood that the parties would be satisfied (if the Right Honorable the Governor in Council should be disposed to notice favorably the present petition) with the restoration to the petitioners of the unoccupied space of the Bunderabun garden, and the gardens called Khas Baug, Naby Baug and Vartungal either rent-free or on an annual rent something less than the revenue they at present yielded, in that case, we recommended that a Sunnud should be issued for them, a proportionate reduction being of course made in the rent of the villages in which the assessment on these gardens might have been included.

302. In conclusion we considered it right to remark that no blame was imputable to Mr. Groome for applying for a grant of a part of the Bunderabun garden. It would, we remarked, be seen that he reported at the time of the existence of a claim to it.

303. A more deliberate view of the case we observed had now been taken. If incorrect, the property would remain in the possession of Government. If correct, justice would be done to the individuals who claim the gardens, to the extent at present practicable by restoring them to the occupation (either on a free or favorable assessment) of such of them as might not have been otherwise permanently appropriated.

To the Chief Secretary, 19th,
in Dy. Cons., 23rd December,
1816.
From Mr. Groome, 19th, in
Cons., 25th November 1816.

304. Our proceedings above recited together with Mr. Groome's reply are before the Government.

Proceedings of the Board, in
Cons., 8th July 1816.
From Mr. Groome, 15th, in
Cons., 24th September 1816.

305. At our meeting of the 8th July last we proceeded to the re-consideration of the letter from the Collector in the Northern Division of Arcot noted in the margin, with its several enclosures Nos. 1 @ 5, of which enclosure No. 1 was a letter from the Zemindar of Calas-try to the address of the late Governor, His Excellency Lieutenant-General Abercromby.

306. From these papers it appeared that the grand-father of the present Zemindar, made over at various times between the years 1776 and 1796 the revenues of certain villages to persons having or supposed to have, influence at the Durbar of His Highness the Nabob of Arcot, and afterwards with the British Government, and on various other pretexts of friendship, or private pecuniary services.

307. Between the years 1796 and 1804 the villages in question were resumed either by the present Zemindar or his father, from which time the Zemindar had continued to receive the rents, until about 3 years before, when suits for the recovery of some of them were instituted in the Zillah Court of Nellore, and the villages adjudged to the plaintiffs.

308. The Zemindar thereupon addressed the abovementioned letter to General Abercromby, in which we remarked he stated generally what were the occasions of the grants, and the understood terms of their tenure, insisted upon his fathers, and his own right to resume them, and declared the difficulty to which he should be exposed in paying his Jummah if similar claims were brought forward respecting the rest of the resumed villages, and were adjudged upon the same principles, finally he petitioned the Governor in Council to put a stop to the presentation of such claims before the Courts of Judicature.

309. We here remarked that the only way in which a stop could be put to the further presentation of such claims would be by prohibiting the Zillah Courts from entertaining suits respecting them. But as Government had enacted defined laws for the guidance of the Courts of Judicature, it was, we observed, obvious that such a prohibition could not be imposed upon them consistently with the present constitution of the Government for British India, except by a Regulation duly enacted for that purpose.

310. In the first instance, however, it was, we remarked, necessary with reference to the rights of Government which were implicated in the question, to examine the claims set up by the Zemindar, to investigate the legality of the resumptions which he had made, and on the other hand the justice of the grounds assumed in the decree which had restored the villages to the plaintiffs.

311. To the resumption of the villages by the Zemindar, objections might, we thought, rest on two grounds.

1st.—On the general laws enacted by the British Government, or on particular engagements entered into with that Government.

2nd.—On the terms of the grant or deed under which the alienation was made by the late Zemindar, if the present Zemindar was legally bound by it.

312. We remarked that the general instruction issued in 1799 for framing the permanent Settlement required that the assessment should in all cases be made exclusively of all alienated lands whether free from tax or subject to the payment of a reduced tax, or alienated with or without due authority. A copy of these instructions, we observed, was furnished to Mr. Stratton. By Section 4, Regulation XXV, A. D. 1802, we remarked that it was enacted as law which in 1799 was a fiscal order only, we believed that the law had not been promulgated or even printed in August 1802 when the Special Commission made their report to Government on the proposed permanent assessment of the western Pollams. If, however, Regulation XXV A. D. 1802 applied to the Zemindar of Calastray, and if the villages were "Lacheraj, or paid a favorable quit-rent," the resumption by him, we remarked, was illegal under that Regulation.

313. The villages in question appeared to have been held by the plaintiffs in the Courts under deeds granted by the ancestors of the present Zemindar, and were therefore, we observed, alienations made, not by the sovereign authority from its public revenue, but by a dependent tributary from his private income. The entire Rajium, Pollam or Zemindary was always answerable for the Peishcush or Jummah fixed thereon. The alienations in question were, we observed, alienations without due authority, or more strictly speaking not alienations at all as the word *alienation* must be understood in the Regulations, because not exempt from paying revenue to Government. The Rajahs or Zemindars might alienate from themselves, but they could not, we remarked, alienate from Government. In order, however, to save the Zemindar and Government the trouble of an inquiry at the time the permanent Settlement was formed, the villages in question were, we observed, reserved for future inquiry, that is, their value was not included in the assets of the Zemindary. Under this reservation if proved the right of the Zemindar to the villages must, we thought, fall to the ground, and with it his right to resume them.

314. There could exist no doubt, we remarked, that from the date of the earliest grant for these villages executed by the former Rajahs or Poligars, to that of the latest resumption by the present Zemindar, all the villages in their Pollams not alienated by due authority, that is with the sanction of the sovereign power, were liable to be resumed on any failure in the discharge of their Peishcush, in other words, all the villages were responsible for the Peishcush, without any exception in favor of private grants by these Rajahs or Poligars.

315. We stated that in order to ascertain in what manner the villages in question were disposed of, on forming the permanent Settlement, we had referred to Mr. Stratton's report—to the report of the Special Commission to the copy of the Cabooliat signed by the Zemindar, and to the copy of the Sunnud given to him on fixing the Jummah of his Zemindary in perpetuity.

316. In the Sunnud granted to, and Cabooliat executed by, Zemindars, with whom a permanent Settlement was made, the following clause, we observed, had been ordinarily inserted.

4th. "This permanent assessment of the land tax on your Zemindary is exclusive of the revenue derived from the manufacture and sale of Salt, and Saltpetre; exclusive of the Sayer or duties of every description, whether by sea or land, the entire administration of which the Government reserves to itself, exclusive of the Abkarry or tax on the sale of spirituous liquors, and intoxicating drugs; exclusive of the excise which is or may be levied on commodities or articles of consumption, exclusive of all taxes personal and professional, as well as of those from Markets, Fairs, and Bazaars, exclusive of Lakheraj lands (lands exempt from the payment of public revenue) and of all other alienated lands paying a small quit-rent (which quit-rent

NOTE:—The Collector was directed to ascertain when the Regulation in question was received at Chittoor, also the day in which the Chittoor and Nellore Zillah Courts were respectively opened. There was reason to think that the Regulations passed on the 13th July 1802 was not printed till September in that year.

"unchangeable by you, is included in the assets of your Zemindary) and exclusive of all lands and rassooms heretofore appropriated to the support of Police Establishments. The Government reserves to itself the entire exercise of its discretion in continuing or abolishing, temporarily or permanently, the articles of Revenue included, according to the custom and practice of the country under the several heads above stated."

317. It appeared from the copies of the Sunnuds in the Office of the Special Commission, granted to the western Zemindars of Vencatagerry, Calastray, and Bomrauze that the above recited clause was not inserted in the Cabooliats and Sunnuds sent to Mr. Stratton for these Zemindaries, indeed the Sunnud as now printed and used had not we remarked at that time been prepared. It was also necessary to remark that the clause usually inserted in Sunnuds and Cabooliats respecting alienated lands could not have stood in those executed for the western Zemindaries even if the present form of Sunnud had existed at the time because it was intended to give authority to these Zemindars to resume alienations or assignments made by themselves to Military retainers.

318. We remarked further that there were various alienated villages not connected with Military tenures, that of these a separate list was submitted by Mr. Stratton in his Report under date the 21st July 1801, and that the value (viz, the value of the Circar share) of these villages, was deducted from the total assets previously to fixing the future Jummah of the Zemindar of Calastray.

319. Section 3, Regulation XXV, 1802, we observed, prescribed that in all cases of disputed assessment, the Courts should give judgment in conformity with the conditions of the Sunnuds and Cabooliats under which the agreements might have been formed. With reference to the points above stated and discussed, it would, we remarked, be necessary that the Collector should examine the Cabooliat in his office executed by the Zemindar of Calastray, and that having ascertained its conditions and its date he should ascertain moreover whether the names of the villages in question resumed by the Zemindar, were endorsed on the back of the Sunnud as forming a part of the lands of his Zemindary, or were included as such in any signed list of villages delivered to the Zemindar.

We referred to Column 2 Statement A letter to Government 12th August by the Special Commissioner, where Star Pagodas 1,14,138 were deducted for alienated lands. Col. 6. We remarked gave the net revenue in money and service lands, exclusive of alienated lands.

320. It would also, we remarked, be necessary that the Collector should satisfy himself by an examination of Mr. Stratton's Report sent to the Special Commission, and statements connected therewith, whether the value of the villages claimed by the Zemindar was excluded from the assets of the Zemindary, or was added, as the value of the Amernm and Cuttoobady lands was to those assets, previously to declaring the total permanent Jummah.

321. No doubt could we observed remain of the intention of Government to reserve the question of alienated lands for future consideration, Statement A alluded to in the letter of the Special Commission to Government dated the 12th of August 1802 shewed it, we remarked, in every column. The value of all alienations (Military tenures excepted) was deducted from the gross value of the Zemindaries, and the total value, after such deduction, was the value on which all the calculations were made. It was only necessary, we remarked, to examine the detail of which the abstract was formed, to determine, whether the value of the villages in question was or was not included in the assets on which the permanent Jummah was fixed.

We have referred to 94 para. of Mr. Stratton's Report, 24th July 1801, and No. 23 List of Zemindars referred to therein.

APPENDIX No. 1.

322. We observed that where a village resumed by the Zemindar of Calastray was included in the list forming the total in Column 2 of Statement A in the Special Commissioner's Report to Government, the Zemindar could have no right to that village, that right must remain with Government; where a village had not been included in that list, that is, had not been deducted, from the total assets, the Zemindar's right to it would, we observed, depend entirely on the right he might possess to annul his own acts or those of his predecessor, and was a question to be decided by the Courts.

323. The judgment of the Court of Nellore was given on a written grant of the present Zemindar's immediate predecessor. The Court, we remarked, had maintained the right of the Zemindar to alienate from his income and had also bound the successor to acknowledge the act of the predecessor. The Court had held the grant "for so long as the sun and moon shall endure" by the father of the Zemindar of Calastray, to be binding on the son a grant by the Zemindar in actual possession might perhaps, we observed, be valid against himself, so long as he remained in possession, but we believed it to be contrary to law that the successor, whether by inheritance or by purchase, should be bound by the grant of the previous occupant, unless all the provisions of Regulations XXV and XXVI of A. D. 1802 had been complied with. The provisions of these Regulations and the principles of the permanent Settlement would, we remarked, furnish the successor to the grantor with the means of recovering the value at least, of such unregistered grants. He need only fall in arrears, and get the villages attached and sold which were held under such a grant as had been described, and he would receive the value thereof; for the lands held under such titles, we remarked, must then be assessed with their portion of the Jummah so soon as attached for sale.

324. But in the present case, we observed, the villages which formed the subject of dispute, there was reason to believe, were reserved by the Government, in so far, as to be excluded from the assets upon which the permanent Jummah was calculated—the propriety of the reservation of these villages, in the hands of Government, would, we remarked, from the observation before recorded, appear manifest. If the assets of them had been added to the general assets of the Zemindary, the Zemindar would have been assessed in full for what was not then, we observed, any more than at present, if he had been compelled to confirm to his father's grants, an available resource. The Government had reserved to itself the power to try the right of the present incumbents to the villages in question; and the grants under which they were held by the present incumbents, being grants by the present Zemindar's ancestors, they must be considered invalid grants as against the rights of Government, and the villages, we observed, were no doubt recoverable under the provisions of Regulation XXXI A. D. 1802.

325. Should the Collector be satisfied that the value of the villages referred to in para. 94 of Mr. Stratton's report quoted above was deducted from the assets of the Zemindary of Calastray, previously to fixing the future Jummah, it would we stated be his duty to proceed in the manner pointed out in Regulation XXXI A. D. 1802, to recover such as were held under invalid titles, and were not endowments on public institutions; we thought it desirable that he should begin with those persons who held villages restored under a decree of the Zillah Court.

326. Whether the Government in obtaining a decree in their favor would retain these villages or return them to the Zemindar on his paying an adequate assessment on them would, we remarked, be a question for future determination on a more full review of all that might have passed on the subject. We were inclined, however, to be of opinion that the Zemindar would have

reasonable claim to be put in possession of such villages by the Government, on the usual terms of Zemindary tenure.

327. In forwarding to the Collector copy of our Proceedings above recited, we stated that he would observe it to be therein laid down that the alienated villages, the subject of his report, were held by the present possessors under invalid titles, and we accordingly desired, that he would immediately proceed in the manner prescribed, in Regulation XXXI, A. D. 1802, for the recovery on account of Government of such of them as had been declared by a decree of Court, as not the right of the Zemindar of Calastray.

328. We directed him first to demand of the present possessors of the villages under Section 9 the Sunnuds by which they hold them, and should those Sunnuds be Zemindar's Sunnuds only, and not royal grants to direct the Government Vakeel, simply to quote the preamble to the Regulation that "all alienations of land except by the consent and authority of the ruling power" were violations of the rights of Government and then to demand possession of the villages in question under Section 8 of the Regulation without entering into any other matter foreign to the case.

329. We at the same time transmitted for his information, copy of a translation of a decree recently passed in the Zillah of Trichinopoly in a question very similar to that under notice.

330. We directed him to report the result of the prosecution so soon as it should be known, and if decided against him, to take care to appeal in due time in the prescribed form, it being desirable that a question of this importance should, if necessary, be carried to the dernier resort.

331. As some delay had taken place in answering his reference, we intimated it to be our wish that he should proceed immediately in the prosecution. We authorized him to institute, for the recovery of the villages reserved in the proceedings of the Special Commission for future consideration, and enumerated in a separate statement of Mr. Stratton's Report.

332. The reply of the Collector will be submitted as soon as received for the information and orders of the Right Honorable the Governor in Council.

SALEM.

333. At our meeting of the 9th December we proceeded to the consideration of the result of the Settlement of the Land Revenue of the Balaghaut District for Fusly 1225, as reported in the Collector's letter dated the 11th August 1816.

334. We were, we remarked, well pleased to observe the result of Mr. Hargrave's management of this small territory above the ghauts.

335. The result of the Jummah of the Land Revenue of Fusly 1225 compared with Fusly 1224 and of other branches of the revenue of that District was shewn in the following abstract statement.—

BALAGHAUT TALOOKS.

Talooks.	Villages.	Hamlets.	Total.		Fusly 1224.	Fusly 1225.	Increase.	Decrease.
					S. Pgs. F. C.	S. Pgs. F. C.	S. Pgs. F. C.	S. P. F. C.
Balaghaut.	552	817	1,369	Land Revenue...	50,646 10 65	51,720 5 43	1,073 39 58	...
5 Talooks.				Licenses....	1,989 0 0	2,050 0 0	67 0 0	...
				Customs....	3,712 10 37	4,087 43 67	375 33 30	...
				Total...	56,347 21 22	57,864 43 0	1,516 28 8	...

336. We were happy to learn that the increase of Land Revenue was exclusively derived from an extension of cultivation, and that no alteration had been made in the *Teerwa* or rates of assessment fixed on the land; we directed the Collector to be careful to avoid making any alteration in the rates then established, and which were represented to be moderate, and to prohibit his native officers from proposing any increase of rate in order that the Cultivators might be satisfied of their permanency.

337. We observed that it was our wish that the Collector should try in this District the effect of leaving the Cultivators to pursue their own interests in their own way. If it had been customary to take Razinamahs annually for the cultivation to be carried on, we desired him to discontinue the practice, and if it had been customary to charge land not cultivated, with rent only because included in the Razinamah to discontinue this practice likewise. The Jummah would then, we remarked, be formed of the *Teerwa* on land actually cultivated by the free will of the Cultivators.

338. The Collector's management of the small Talook of Mullapandy attached to the Kistnaherry Talook, but forming a part of the Carnatic, was considered by us to be satisfactory. We desired him to report whether the revenue of this Hobly was carried to account under the head of Carnatic Revenue, in order to be included in the account of His Highness the Nabob's one-fifth.

339. The increase in the rent of the Gedogauvel lands was also deemed satisfactory.

To the Chief Secretary, 12th,
Dy. Cons., 16th Decem-
ber 1816.

340. Our Proceedings upon this subject are before the Govern-
ment.

SOUTHERN DIVISION OF ARCOT.

Proceedings of the Board, in
cons., 4th November 1816.
From Mr. Hyde, 25th Septem-
ber, in Cons., 3rd October 1816.

341. At our meeting of the 4th November last we took into consideration the letter noticed in the margin from Mr. Hyde, Collector of the Southern Division of Arcot, reporting upon the Settlement concluded by him for Fusly 1225.

342. The total number of villages of every description in the Southern Division of Arcot, 3,109, viz.

Statement D.

Rented on a decennial lease. ...	...	...	...	Villages. ... 2,883
Under Aumani. ...	...	...	...	134
Settled permanently. ...	...	...	...	31
Assumed Jaghire. ...	...	...	...	1
Shotriums. ...	...	...	...	60
Total	...	...	...	3,109

343. The number of persons concerned in the lease rent as registered to the end of Fusly 1225 was stated to be 5,632.

344. The Governor in Council, we remarked, would observe that the lease of 15 villages, the Renters of which had failed in the payment of the revenue, had been sold as follows:—

	S. P. F. C.
15 villages lease rent	8,581 38 7
	Star Ps. F. C.
Balance due.	2,211 30 46
Purchase money	508 24 68
Balance still due	1,706 5 40

345. We resolved to direct Mr. Hyde to discontinue the sale of the leases that might be forfeited, and to retain the villages under Ryotwar management or re-let them for the remaining term of the lease as might be found most expedient.

346. The amount of the Land Revenue including Moturpha, as settled for Fusly 1225, was Star Pagodas 5,61,414-30-44, being Star Pagodas 399-26-48 more than the Settlement for Fusly 1224.

347. This increase, we observed, arose from the full amount of the lease Settlement, being demanded from certain villages leased on a gradually increasing rent.

348. The revenue derived in Fusly 1225 from Farms and Licenses, including Abkary, was Star Pagodas 28,684-44-47, being an increase above Fusly 1224 of Star Pagodas 1,543-43-79 arising from the highness of the proposals for Abkary, and from the increase in Moturpha in some of the Districts.

349. The Sayer Revenue amounted to in Fusly 1225 to Star Pagodas 46,436, 21,41, being Star Pagodas 46-17-78 above that for Fusly 1224.

350. The amount of the Salt Revenue for Fusly 1225 was Star Pagodas 58,862-16-29, being Star Pagodas 3,138-7-20 more than that obtained in Fusly 1224, arising from the increased sales of Salt at Merkanum, Killay, and Pondicherry.

351. We subjoined the following statement exhibiting at one view the amount of each source of Revenue for Fusly 1225, compared with Fusly 1224.

	Fusly 1225.		Fusly 1224.		Increase.	
	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.
Land Revenue ...	5,64,414	30 44	5,64,015	3 76	399	26 48
Farms and Licenses and Abkary ...	28,684	44 47	27,141	0 48	1,543	43 79
Customs ...	46,436	21 41	46,390	3 43	46	17 78
Salt ...	58,862	16 29	55,724	9 9	3,138	7 20
Grand Total...	6,98,398	23 1	6,93,270	17 16	5,128	5 65

352. At the time of the Collector's report it appeared that the whole of the Jummah of Fusly 1225 had been realized with the exception of a small balance, and by
 * To the 30th September. the last Demand, Collection, and * Balance Account received from the Collector, the balance outstanding was Star Pagodas 10,085-16-14.

353. We entered the following abstract statement shewing the actual collections of Land Revenue during the four expired years of the decennial lease, compared with the actual collections during the four years preceding.

Collections of Land Revenue of the Southern Division of Arcot, Ouddalore, and Pondicherry.

Fuslies.	Arrears.		Current.		Total	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
1218 ...	1,686	42 58	5,71,864	14 12	5,73,551	11 70
1219 ...	9,447	33 31	5,63,724	18 12	5,73,172	6 43
1220 ...	13,170	34 19	5,85,063	23 57	5,98,234	12 76
1221 ...	1,247	35 56	4,11,918	6 34	4,13,165	42 10
			Average		539,530	40 69 1/4
1222 ...	8,401	44 54	4,96,440	0 10	5,04,841	44 64
1223 ...	4,040	24 14	544,566	17 58	5,48,606	41 72
1224 ...	7,235	39 55	5,48,127	7 56	5,55,363	2 31
1225 ...	10,423	41 10	5,49,342	22 29	5,59,766	18 39
			Average		5,42,144	26 71 1/4

354. For further particulars regarding the Settlement we agreed to refer Government to the detailed report and statements of the Collector under date the 18th January last, the Secretary to Government in the Revenue Department transmitted to us copy of a letter from the Judge and Magistrate of the Zillah of Verdachellum, respecting certain advances of money made for encouraging

Enclosures A to D and Nos. 1 to 5.
 From Mr. Secretary Hill, in Cons., 5th February 1816.

the erection of houses at the seat of the Zillah Court, and we were desired to call upon the Collector to furnish an explanation of the circumstances therein stated before any further report on the subject was made to the Honorable the Court of Directors.

356. In pursuance of the abovementioned orders we directed the Collector to report on the advances of money made to the new settlers in the town of Verdachellum, and on the nature of the securities taken from them for its repayment; and in submitting Mr. Hyde's reply to the Government on the 26th August last we remarked that the difficulty in recovering these advances arose as it appeared in part from some inattention in their original distribution, but more from his (the Collector's) proceedings for their recovery from the securities in due course of law having been interfered with.

357. The amount of money advanced, the amount collected, and the amount of recoverable, doubtful and irrecoverable balances, were shown in the statement enclosed in the Collector's letter, and stated that many of the persons who had received advances had been at Madras to represent their inability to repay the money advanced to them.

358. At our meeting of the 1st April last we proceeded to the consideration of a petition addressed to us by Ramaiya, gumastah to Vaurundaraza Bundari, Poligar of Vaitvullam; praying for the continuance of his master of the allowance enjoyed by the late Poligar as also of a letter from Mr. Hyde, Collector in the Southern Division of Arcot, dated the 22nd September 1815, in which he reported the death of the late Poligar, and recommended the continuance of his allowances to his successor.

359. On reference to our records, we found that Mr. Hyde had incorrectly stated that the Pollam of Vaitvullam was assumed by order of the Board of Revenue. It was assumed by Captain Graham in the year 1802, without any authority, either from the Revenue Board or Government. In reply to the address in which Captain Graham reported the assumption, the Board desired that he would acquaint them by what authority it had been made; and Captain Graham in his answer expressly acknowledged that the measure had proceeded from himself, and that it was dictated by a desire to ascertain and report fully the extent of the resources of the Pollam. The Board also in making the Government acquainted with the transaction, expressed themselves in a way by no means indicative of approbation.

360. When the Carnatic was ceded to the British Government the late Poligar of Vaitvullam was found in full possession of his Pollam, consisting of 32 villages; whereof 5 were Shotriums: he paid to the Native Government a Peishcush of 4,000 Rupees; and latterly also a Nuzzerana of 1,000 Rupees annually. His ancestors appeared to have held uninterrupted possession of the Pollam ever since its original grant near two centuries back, when it was conferred upon the first Poligar for his services in clearing the country of Banditti by whom it had long been overrun.

NOTE.—Mr. Geo. Garrow stated the number of villages in his Pollam at 33 and of his Cavelly villages at 390. Captain Graham's account was taken, but Mr. Garrow's being the latest was, we observed, probably the true one.

361. Besides his Pollam of Vaitvullam the late Poligar possessed the Cavelly jurisdiction and emoluments of 377 Circar villages amounting in taxes and privileges in grain and land, to above 3,000 Pagodas yearly.

362. When Captain Graham assumed the Pollam, he allowed the Poligar still to enjoy his Cavelly emoluments, which together with a tenth of the net revenue of his Pollam were paid to him till the year 1804, when his Poligar allowance was increased to 1/3rd of the net revenue

of the Pollam, and shortly after his Cavelly fees were altogether resumed. In 1806, 15 per cent. of these fees was settled upon him as a pension, in common with the other principal Cavilgars, and in the receipt of this together with the third of the net revenues of the Pollam he continued till his death.

363. These, we remarked, were the allowances the continuance of which to Vaunaundaraza Bundari, the brother of the late Poligar and successor to his title, was petitioned for and recommended by the Collector.

364. These two allowances were conferred on different accounts, and with different intentions: the right or claim of succession to each of them also was different: we deemed it proper, therefore, to consider them separately.

365. This allowance was conferred (as appeared clearly from the orders of Government conferring it) as a substitute for the profits which the Pollam would have yielded on Zemindary tenure to its proprietor, during the time for which it was expedient that it should be under the Collector's management, for the purpose of his acquainting himself fully with its value and the amount of permanent Jummah proper to be fixed upon it. The same orders of Government expressly declared their intention of renting it at a future period to the Poligar, on Zemindary tenure. Had these intentions been executed, and the Pollam restored, no question could, we observed, have arisen respecting the succession to it; for Zemindaries were by tenure hereditary, all that was wanting to the Pollam being restored on Zemindary tenure was an act of Government and its officers, to fix the Jummah and issue the Sunnud. We were, therefore, of opinion that Government was bound by their own declaration to continue the pension at least to the present Poligar.

366. It was necessary, however, to observe that the declaration of Government went a step further, and if binding, bound them not to continue the pension merely, but to restore the Pollam on Zemindary tenure—it bound to the former of these indeed merely in consequence of its binding to the latter—the former being but the acknowledged temporary substitute for the latter and deriving its hereditary quality from it. The claim of the late and present Poligar to the Pollam was we, observed, different. The late Poligar had a substantial claim to it, founded on the Sunnud of the Native Government which was respected by Lord Macartney during the temporary assumption of the Carnatic in 1790-1. But this not having been hereditary left the Pollam liable to resumption when it expired. The present Poligar, therefore, had not the right which the late had—though Government had shewn their disposition to permit the tenure of Poligars to be hereditary: as appeared by the succession to the Ramgery Pollam in Dindigul in 1804.

367. The same words in the orders of Government above referred to, were applicable to the Poligar of Woodiarpollam, Arislore, and Torriore in Trichinopoly and to the Vaitvullam Poligar. In the case of the Trichinopoly Poligars they were considered by the Collector and communicated to the Poligars as a pledge on the part of Government; whether they were so understood and communicated to the Vaitvullam Poligar was nowhere stated; but it was by far most probable that they were. Whether they were or not, we were inclined to believe that the declaration of its intention by the sovereign power was of the nature and had the force of a pledge; and therefore, if given, should be redeemed.

368. With this view, the Government had lately expressed their assent to a proposal made by us to attempt an arrangement with the Poligars in the Trichinopoly District and also some of those in Chittore, by which they should agree to waive all the claim to their Pollam which the understood pledge of Government conferred, in consideration of receiving the Cusbah village, of each, and so many surrounding villages as might equal the profit likely to have been derived from their Pollams settled under Zemindary tenure.

369. We agreed to recommend to the Right Honorable the Governor in Council a similar mode of redeeming the pledge given respecting the Vaitvullum Pollam.

370. In order, however, to submit the subject in a finished state to Government, it was desirable that the Collector should ascertain whether the present Poligar was disposed to acquiesce in this arrangement; and should in communication with the Poligar fix upon such villages as might about equal in yearly value the average of his Poligar pension during the year in which he had received it.

371. This allowance was, we remarked, granted to the late Poligar in common with all the Cavilgars in South Arcot, on considerations of policy; as a remedy for the disorderly state of the District supposed to be owing to the sudden abolition of the old Cavelly system, which measure deprived of subsistence a large body of active enterprising people whom their necessities urged, and their local knowledge and habits eminently qualified to gain a livelihood by plundering the inhabitants with a view to prevent this, a pension amounting to 15 per cent. of their former fees, and in some cases, was allowed to each without being declared hereditary. It was our belief that the same danger to the peace of society was not to be apprehended from the sons of these Cavilgars—to whom quiet and orderly habits must be now as familiar as contrary ones were to their fathers. There was therefore, we observed, no expediency in continuing pensions to them; and as to right, the fees themselves were but the wages of service, and neither had he any claim to wages who performed no service; nor the son a claim to perform the service because his father once did. This observation respected those Cavilgars only who were not employed under the new system of Police, in which many were enlisted; the Vaitvullam Poligar was not of this number. The sons of those who were so employed might perhaps be considered with advantage preferably eligible to the post of their deceased parent.

372. For the reasons above stated we could not recommend to Government the continuance of the Cavelly pension acquired by the late Poligar.

373. We transmitted copy of our Proceedings above recited to the Collector in South Arcot for his information and guidance; and in submitting copy of the same on the 27th June together with Mr. Hyde's letter in reply for the consideration and orders of the Right Honorable the Governor in Council we explained that the papers accompanying related to the situation of the Poligar of Vaitvullam in the Southern Division of Arcot. The peculiar circumstances of this man's case were, we observed, fully detailed in our Proceedings, as also the nature and extent of the grant in villages proposed to be made to him in preference to restoring the Pollam on the usual Zemindary tenure.

374. We stated that the Poligar having assented to the arrangement as detailed in paras. 10, 11, and 12 of our Proceedings, it remained only for us to recommend that the arrangement might receive the sanction of Government.

375. We remarked that the Pollam or Paliam of Vaitvullam consisted originally of 35 villages which were rented on decennial lease by Mr. Ravenshaw for Star Pagodas 4,344-11-22 annually.

From which Mr. Hyde had considered it right to deduct the sum of	4,344 11 12
	90 44 49
	4,253 11 53
That the amount of Jummah resumed Cavelly or Police privileges was annually	412 22 15
That the amount of resumed Devastanum or Religious Endowments was annually	494 6 15
Total annual revenue to Government as fixed for the decennial lease ..	5,156 40 3

376. We stated that it was proposed to give up to the Poligar in perpetuity the villages (including the Cusbah village) of Vaitvullum enumerated in No. 3, being thirteen in number. The annual value of many would, however, be observed to be very small.

	Pags.	F.	C.
Total value of all is	...	1,113	28 30
Devastanam resumed	...	153	32 47
Cavelly do.	...	151	32 30
Total...	1,419	3	27

377. We observed that the sum of Star Pagodas 1,419-3-27 was to be equivalent to one-third of the value of the Pollam which it was originally intended should have been restored to the Poligar on Zemindary tenure. Instead of the whole Pollam being restored, the Poligar had consented to receive the 13 villages enumerated in No. 3 of the annual value above stated—an arrangement which we recommended might be adopted as being beneficial to all parties concerned.

378. The Poligar, we added, was desirous of holding these villages rent-free, but in order to preserve the recollection of the grant and the motives of it as well to remove all doubt of the right to introduce such laws and regulations in the villages given up as might be considered necessary for the good government of the country, we recommended that a Sunnud Istimrar might be issued to the Poligar granting him these villages on Zemindary tenure, but that the Jummah should be fixed at the sum of ten (10) Star Pagodas only.

379. We intimated our intention of issuing the necessary instructions to the Collector respecting the Cavilgars alluded to in our proceedings and Mr. Hyde's letter.

380. In reply to the abovementioned reference we were informed under date the 25th July that the Right Honorable the Governor in Council entirely approved of the arrangement suggested by us with regard to the Pollam of Vaitvullum, and desired that subject to the approbation of the Honorable the Court of Directors, it might be carried into effect.

381. In communicating these orders to the Collector we intimated to him that an engagement must be taken from the Poligar to continue the decennial leases, should the Renters be desirous of holding their rents, till the leases expire, and that a notification to this effect should be published for general information on the occasion of the villages being transferred to him.

TANJORE.

382. In our Proceedings of the 27th January 1814, we entered fully into the consideration of the Quinquennial Lease Settlement formed by Mr. Wallace in the Province of Tanjore, and in our subsequent Proceedings of the 23rd January 1815, we took a retrospective view of the result of that arrangement to the close of Fusly 1223. The letters, which were subsequently received from the present Collector, Mr. Hepburn, enabled us at our meeting of the 5th August last to review the progress of this lease from the period of its introduction in Fusly 1220, to that of its termination in the last year or Fusly 1224.

383. The province of Tanjore contains 6,099 villages, of which 140, termed Mocassah, are in possession of His Highness the Rajah, and pay no rent to the Government, 196, named Survamaniam, are held by individuals free from rent, and the remaining 5,763 are those from which the Government derive their Land Revenue.

See para 34. From Mr. Hepburn, 26th December 1815, in Cons., 4th January 1816.

Proceedings of the Board, in Cons., 5th August 1816.

Do. do. dated 11th Feby. 1815, para. 621.

Vide General Report, dated 11th February 1815, para. 569.

To Mr. Hyde, 25th, in Dy. Cons., 29th July 1816.

From Mr. Secretary Hill, 15th, in Cons., 25th July 1816.

From Mr. Hyde, 15th, in Cons., 20th June 1816.

384. Of these 5,763 Circar or Government villages, 937 have long been alienated or held on a fixed favorable quit-rent, payable, in some cases, in grain, in other instances, in money, and therefore, at the termination of the triennial lease in Fusly 1219, it was only in the remaining 4,826 villages that the Government were at liberty to form a new Settlement.

385. With the exception of a Settlement made for one year with the Puttuckdars in Fusly 1210, the first year after the cession of the province, the Land Revenue of Tanjore, from the period of its first acquisition until Fusly 1214, was received in kind, that is, it was derived from the sale of the Government share of the produce. The gross produce in grain at the period of the harvest, being divided between the Meerassidars and the Officers of Government, according to certain regulated proportions. From Fusly 1214 to Fusly 1216, inclusive, the same annual Settlements continued to prevail, except that the Government share of the produce was made over to the Meerassidars at a rate in money, fixed with reference to the annual selling prices of the season; but it was not until Fusly 1217 that the triennial lease was introduced, which converted the tax payable to Government into a fixed sum of money for each village, leaving to the Meerassidars the whole of the profit or loss arising from the annual fluctuations of produce and price, which had until then been divided between them and the Government.

386. We begged leave to refer the Government to the Proceedings of the Committee of Tanjore dated 22nd February 1807, in which are explained the reasons why a Ryotwar Settlement was considered by that Committee to be

inapplicable to Tanjore, and why the orders for extending the Ryotwar system to Tanjore had not been acted upon. If payment of the public dues in kind by each landholder, we observed, be sufficient to constitute a system "Ryotwar," then Tanjore had often been under Ryotwar management; but if Ryotwar of necessity included an established conversion of payment in kind by each landholder into a payment in money, no Ryotwar, we remarked, had ever been introduced into that province, for although the Aumani division of the produce operated on each individual landholder in proportion to the extent of his actual cultivation, the money rents subsequently introduced had not descended into any detail below entire villages, for the rent of which the whole of the Meerassidars (where there were more than one) were held severally and jointly answerable.

387. The triennial lease was intended as the prelude to a permanent Settlement of the revenue for which system the Code of Revenue Laws had been prepared, and for the extension of which system orders had been received from the Supreme Government.

NOTE.
See the undermentioned letters.
To Government, 25th, in Cons., 25th June 1810.
To do 2nd do. 2nd July do.
To the Chief Secretary, 18th, in Dy. Cons., 20th August 1810.
To do 27th, do. 27th September 1810.
To do 5th do, 5th November 1810.
From the Secretary to Government, 6th, in Cons., 12th November 1810.
* In Cons., 27th January 1814.

† NOTE.
Aumani. That is the Collector, through his Native Officers received the dues of Government in kind and sold the grain on the best terms procurable by means of those Officers.
In Cons., 17th August 1815, Para. 12. From Mr. Hepburn, 9th June, in Cons., 17th August 1815.

388. At the expiration of the triennial lease in Fusly 1219, it was resolved, after a long preliminary discussion, that the same mode of Settlement should be continued for the extended period of five years; and in our Proceedings of the 27th* January 1814, we explained to the Government the manner in which a quinquennial village lease had been concluded by Mr. Wallace, with the Meerassidars, for the greater portion of the 4,826 villages, abovementioned, the exceptions amounting to only 965 villages, which were kept under Aumani† management in Fusly 1220, and of which the revenue was estimated in the Jummaabundy Accounts at Star Pagodas 1,80,159. In Fusly 1221, the number of Aumani villages was reduced to 405, of which the estimated revenue was Pagodas 46,325. In Fusly 1222, they amounted to 251 only, estimated to yield a revenue of Pagodas 33,550, in Fusly 1223 to 227, estimated to yield a revenue of Pagodas 31,039, and Mr. Hepburn's report of the 9th June last shewed that, in Fusly 1224, the number of Aumani villages was, in that year, further reduced to 226, estimated to yield a revenue of Pagodas 20,055.

389. It was, we observed, well known to the Government that the province of Tanjore is dependent for its fertility chiefly on the freshes of the river Cauvery, and on the very extensive works for artificial irrigation by which its waters are diffused in every direction over the face of the country; but, notwithstanding the supplies of water which it constantly receives from this source, originating in the rains of the south-west monsoon, any failure in the rains of the opposite or north-east monsoon is sensibly felt in those numerous villages which, situated towards the sea coast, at the extremity of the channels of supply, are the last to receive, and the first to lose, the supplies which the Cauvery affords. The high district of Puttacotta, we added, does not derive any benefit from the waters of the Cauvery, and is therefore dependent on the rains of the north-east monsoon for the water necessary for the purpose of cultivation.

390. During the five years of the quinquennial Settlement the seasons in Tanjore, we observed, might be said, on the whole, to have been tolerable. In Fusly 1221 and Fusly 1223 the rains of the north-east monsoon did not fall in sufficient abundance, and a partial want of rain was also experienced in Fusly 1254. In Fusly 1224, also as well as in Fusly 1220, the great freshes of the Cauvery came down so suddenly as to cause many breaches in the works of irrigation, and considerable damage to a portion of the lands, which were flooded at an unseasonable period of the year; but, with those exceptions, which had only a partial effect, the seasons had been generally good, especially during the two last years of the lease.

391. The price of grain, we observed, during the quinquennial lease had experienced great variation. The average rate at which the Government share of the produce was originally commuted into money was three and threequarter double Madras silver fanams, for each Tanjore Cullum of grain (equal to 3 Madras Mercals) or about Star Pagodas 22-16 per Madras Garce; during Fusly 1220, the price of grain was considerably above this rate; during Fusly 1221 and 1222 it greatly exceeded it; during Fusly 1223 it fell so as nearly to equal the commutation rate, and during Fusly 1224 it experienced so great a further reduction as to be 32½ per cent. below it.

392. At the expiration of the triennial Settlement of Tanjore, it was found that under all the circumstances of the seasons during that period, it had pressed heavily on the country. The data upon which it had been formed were also supposed to have been too high, and the authority of Government was in consequence obtained for the formation of the new quinquennial Settlement on the general principle of reducing the triennial Jummah where it might be deemed necessary, to the extent of ten per cent.

393. In reporting on the formation of the quinquennial Settlement, we did not possess information sufficient to enable us to shew the precise amount in which its Jummah fell short of that of the triennial lease in consequence chiefly of the Jummah of the Aumani villages having been necessarily entered on estimate; further information was in consequence called for from the Collector, and after various adjustments in account, necessary to afford a fair comparison, we on the present occasion sub-joined the following correct result, taken from the statements noted in the margin.

See enclosures in Mr. Hepburn's letter of the 4th, in Cons., 5th April 1816.

Para 18. From Mr. Hepburn, 9th June, in Cons., 17th Augt. 1815.

See From Mr. Hepburn, 29th April 1816.

Para 13. From Mr. Hepburn, 9th June, in Cons., 17th Augt. 1815.

Quinquennial Lease.

Fuslies.	Amount of the Land Revenue according to the Jummahandy A.	Collections in each Fusly on account of the Jummah of that year.	Collections in each Fusly on account of the balance of former years.	Total Collections within the Fusly.	Balance of Land Revenue outstanding on account of each Fusly at the close of it.	Balance of Land Revenue outstanding on account of each Fusly on the 31st December 1815.	Collections to the 31st October 1815 on account of each Fusly.
	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.
1220	9,40,630 4 49	8,12,780 8 75	1,13,794 30 4	9,26,574 38 79	1,27,840 40 54	16,097 18 17	9,24,532 31 32
1221	9,47,555 27 65	8,75,922 32 21	1,08,040 8 24	9,83,962 40 45	71,632 40 44	18,437 36 60	9,29,117 36 5
1222	10,26,319 13 61	9,53,885 10 37	62,628 10 53	10,16,513 21 10	72,434 8 24	33,113 17 59	9,93,205 41 2
1223	10,33,797 5 53	9,66,550 4 4	55,119 8 62	10,21,669 12 66	67,247 1 51	36,931 26 64	9,96,865 23 71
1224	10,09,623 44 40	9,50,417 30 50	37,822 34 9	9,88,240 19 59	59,206 13 70	43,291 2 28	9,66,332 42 12
Total...	49,57,926 6 30	45,59,555 41 27	3,77,405 1 72	49,36,960 43 19	3,98,370 10 8	1,47,871 11 68	48,10,054 39 42
Average...	9,91,585 10 22	9,11,911 8 22	75,481 0 30	9,87,392 8 52	79,674 2 0	29,574 11 30	9,62,010 43 72

A. This includes the estimated produce of the Aumani villages.

Fuslies.	Amount of the Land Revenue according to the Jummahbandy.	Collections in each Fusly on account of the Jummah of that year.	Collections in each Fusly on account of the balance of former years.	Total Collections within the Fusly.	Balance of Land Revenue outstanding on account of each Fusly at the close of it.	Balance of Land Revenue outstanding on account of each Fusly on the 31st December 1815.	Collections to the 31st December 1815 on account of each Fusly.
	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.
1217	10,60,214 17 75	10,32,265 5 31	29,954 28 63	10,62,219 34 14	27,949 12 42	...	10,60,214 17 75
1218	10,71,817 15 27	9,54,842 11 18	22,931 2 27	9,83,763 13 45	1,17,005 4 4	3,627 14 77	10,68,190 0 30
1219	10,56,921 39 55	8,49,172 23 75	1,08,185 5 10	9,57,357 29 5	2,07,749 15 00	69,787 30 55	9,87,134 9 0
Total...	31,88,953 27 77	28,36,249 40 44	1,67,000 36 20	30,03,340 31 64	8,52,703 32 39	73,415 0 52	31,15,538 27 25
Average of the triennial lease	10,62,984 24 25	9,45,410 28 41	55,690 42 6	10,01,113 25 47	1,17,567 40 54	24,471 30 17	10,88,512 39 8
Deduct average of the quinquennial lease	9,91,585 10 22	9,11,911 8 22	75,481 0 30	9,87,392 8 53	79,674 2 0	29,574 11 30	9,02,010 43 72
Difference...	71,399 14 3	33,505 20 19	19,734 52 4	13,721 16 75	37,893 38 54	3,102 26 13	76,501 40 16
Per cent	611 ¹⁵ / ₁₆	321 ¹⁵ / ₁₆	3581 ¹⁵ / ₁₆	111 ¹⁵ / ₁₆	3324 ¹⁵ / ₁₆	2012 ¹⁵ / ₁₆	751 ¹⁵ / ₁₆

394. It would, we remarked, be perceived from the foregoing statement, that the Jummah of the Quinquennial Settlement had annually increased as the lease advanced, with the exception of the last year, in which it fell considerably below that of the two previous Fuslies. This decrease, we explained, was to be attributed exclusively to the extraordinary fall in the price of grain, which took place in that year, and the consequently low rate at which the produce of the Aumani villages was converted into money.

See particularly para. 13 letter 9th June, in Cons., 17th August 1815.

Decrease of value 35 per cent. produce in grain nearly the same as in the preceding year.

395. It further resulted, we remarked, from the foregoing comparison, that the annual Jummah, or demand, during the quinquennial lease had proved on an average to be no more than Pagodas 71,399-14-3 per annum, or 611 ¹⁵/₁₆ per cent. below the Jummah of the triennial lease; and comparing the actual collections in each Fusly on account of the Jummah of that particular year, it appeared that the result was more in favour of the quinquennial lease, as it shewed on an average a reduction below the triennial rent to the extent of Pagodas 33,505-20-19 per annum, or only 34 per cent. if the collections in each Fusly on account of the balances of former years were also included; we observed that the comparison was still more favorable, since it shewed the total sum drawn, as Land Revenue, into the Government Treasury, during the quinquennial lease to be, on an average, only Pagodas 13,721-6-75 per annum, or 151 ¹⁵/₁₆ per cent. below what had been realized during the period of the triennial Settlement.

396. While it could not but be admitted that this last stated result was exceedingly satisfactory as related to the financial interests of the Government, we observed that it must not, on the other hand, be too hastily inferred that the interests of the inhabitants had not been sufficiently consulted. At the close of Fusly 1219, the last year of the triennial lease balance, we remarked, had remained outstanding to no less amount than Star Pagodas 2,07,749, occasioned in great measure by the difficulty which the Meerassidars experienced in the disposal of their grain in this Fusly, but greatly aggravated by the occurrence of an extensive * and calamitous inundation.

397. After a most careful and diligent inquiry, it was ascertained the Renters had a just claim to remission to the extent of Star Pagodas 62,497, or 64 per cent. on the Jummah of Fusly 1219, independent of this however a very great balance remained to be realized, subsequently to the termination of the triennial lease. Hence it resulted that the collections during the triennial lease were greatly reduced below what might have been expected under less extraordinary circumstance, while the collections during the quinquennial lease were raised, from the same cause, in a proportionate degree. The combined effect of this depression in the one case and consequent improvement on the other, we remarked, was the occasion of the approximation to equality which had been noticed in the amount of the collections during the period of the two leases respectively.

398. Under the untoward and calamitous circumstances which befel the District during the triennial lease, one of which circumstances [the inundation] affected different villages in very different degrees, it would not, we remarked, have been prudent to have taken the collections within that lease as the basis of the new Settlement; and accordingly after the most deliberate consideration, aided by personal discussion with the late Collector, it had been deemed preferable to take as its basis the Jummah of the triennial lease, making an abatement, wherever it might be found necessary to a greater or less extent, so as not to exceed 10* per cent. on the whole. It appeared that on the portion of the District rented by Mr. Wallace up to Fusly 1221 inclusive, the abatement thus allowed was Pagodas 63,264-4-2, or 74 ¹⁵/₁₆ per

* See rules for the proposed Settlement submitted under date the 27th, in Cons., 27th September 1810.

See Mr. Wallace's report, 28th November, in Cons., 3rd December 1812.

Also his previous report, dated 19th, in Cons., 23rd January 1812.

cent. on the Jummah of Fasly 1219, and though some increase was obtained, on the other hand by bringing under assessment lands which had been waste or were not included in the Jummabundy of the triennial lease, as well as from other legitimate sources noticed by the late Collector, it was evident, we remarked, that the abatement of 7.4 per cent. had been a substantial reduction of assessment in favor of the main body of the Meerassidars on whose lands the reduction took place.

399. We observed with satisfaction that the statement of the balances outstanding at the close of each year proved the greater facility which had attended the collection of the revenue during the quinquennial lease. On an average, the balances of the quinquennial Settlement, appeared to have been only Pagodas 76,674-2-0 per annum, while those of the triennial lease averaged Pagodas 1,17,567-40-64 per annum, exceeding the former sum by Pagodas 37,893-38-04 per annum, or upwards of 32 per cent.

400. In consequence of the realization of a large portion of the balances of the triennial lease during the course of the quinquennial Settlement, under the circumstances before adverted to, a comparison of the collections made on account of each lease up to the 31st December last, shewed an average difference of Pagodas 76,501-40-16 per annum, or $75\frac{1}{16}$ per cent, being the average amount in which the collections on account of the triennial lease had exceeded, the collections on account of the quinquennial lease. This, however, we observed was not altogether a fair comparison, inasmuch as while it included the large collections on account of arrears of the triennial lease made during no less than five years after its expiration, it included the collections on account of arrears of the quinquennial lease to the extent of a few months only subsequent to its termination.

401. Of the total Jummah or demand on account of the quinquennial lease in Tanjore, amounting, as shown by the statement inserted in a former part of these Proceedings, to forty-nine lacs fifty-seven thousand nine hundred and twenty-six Pagodas, we observed that no less than forty-eight lacs ten thousand and fifty-four Pagodas had reached the Collector's Treasury on the 31st of December last, leaving a balance of one * lac, forty-seven thousand, eight hundred and twenty-one Pagodas, outstanding at that period. It further appeared that this sum was outstanding against 1,698 † villages out of the 5,763 mentioned in para. 2, the remaining 4,065 villages having regularly discharged their revenue during the whole five years of the lease.

* Note.—The balance on the 31st October last amounted to Pagodas 1,52,301-23-29, as specified in the Statement No. 2, enclosed in Mr. Hepburn's letter of the 26th December 1815, but by the collection of Pagodas 4,430-11-41 in the months of November and December last, it was reduced to the sum here mentioned. See from Mr. Hepburn, 4th, in Cons., 4th April 1816.

† Para 2. From Mr. Hepburn, 26th December, in Cons., 4th January 1816.

‡ Note.—In the Statement No. 2 enclosed in Mr. Hepburn's letter of the 26th December 1815, in Cons., 4th January 1816, the amount recoverable is stated at Pagodas 51,508, but this includes the sum of Pagodas 4,420, stated in the preceding note to have been since collected.

403. Of this last mentioned sum we remarked, that Star Pagodas 40,049 was to be attributed to partial droughts and inundations during the course of the lease that Pagodas 1,635 was the amount of balances due by persons who had died in the course of the rent, or who were totally destitute of the means of payment, and that Pagodas 59,108 consisted for the most part of the difference between the Jummah and actual collections from 373 villages which had lapsed to Government in the course of the lease.

404. We were of opinion that the whole of these three sums ought to be remitted; respecting the first, it seemed sufficient to remark that during a lease for the extended term of five years in a District containing so many and such vast works for artificial irrigation as Tanjore, occasional inundations were to be expected, the partial failure of the rains in several years of the lease could not fail to augment the amount of the losses sustained on this account, and as their existence and extent had been verified on oath by the parties, and the principles of the Settlement provided for eventual remission arising from such causes, we thought that this sum, as well as the further small sum of Pagodas 1,635, should be written off, as totally irrecoverable.

405. Respecting the third item of Pagodas 50,108 we remarked that it was the portion estimated to be irrecoverable out of a balance of 86,597-35-51, due from villages originally rented, but which having fallen in arrear during the lease, were of necessity assumed and managed by the Sirkar servants. The difference between the amount of the Jummah originally assessed and the amount proceeds of the actual produce after the villages had lapsed to Government constituted already mentioned the greater part of the sum proposed to be remitted, and could not in fact be regarded in the light of a balance so much as an unavoidably reduction in the Settlement, but, as the amount of the original Settlements had been included in the Jummabundies, we conceived that authority was necessary for writing off the difference adverted to the exact amount to be written off we observed however that the Collector could not at that time ascertain. We resolved, therefore, to solicit the permission of Government for writing off whatever portion of the balance of 86,597 might prove irrecoverable to the extent of the estimated sum of Pagodas 59,108, and if the amount of the irrecoverable balance should exceed this sum to solicit separate authority for its remission also.

Average triennial Jummah	10,62,984
Deduct 10 per cent.	1,06,298
Remains	9,56,686
Total Quinquennial Jummah	49,57,925
Deduct remission	1,00,793
Remains	48,57,133
Or on an average	9,56,686
2,71,426 per annum	14,740

406. We remarked that if the Right Honorable the Governor in Council would be pleased to sanction the abovementioned remissions to the extent proposed, amounting in the aggregate to Pagodas 1,00,793, the quinquennial Jummah would still be somewhat less than 10 per cent. below the triennial Settlement, viz, in the sum of Star Pagodas 14,740 per annum.

407. We resolved further upon this occasion to request the authority of Government for writing off the amount of the remissions ascertained to be justly claimable by the inhabitants under the triennial lease to the amount of Star Pagodas 62,467-29-37.

408. After the deduction of this remission we observed that a very small amount of balance remained due on account of the triennial lease, in the collection of which we suggested that the Collector should be permitted to exercise his discretion.

Para. 27. From Mr. Hepburn, 26th December 1815, in Cons., 4th January 1816.

* Note.—About 10 Pagodas per vely on the average. Taking the number of velys of land in Tanjore at about 80,000, and assuming that 10 Pagodas is the average price per vely, the total value of the meerassy property in the lands of Tanjore would be eight lacs of Pagodas, or somewhat less than the amount of the annual revenue as assessed on the land. This, however, is to be received as a very vague and uncertain estimate.

409. During the late quinquennial lease, it appeared that the meerassy property in land to the extent of 3,581 velys had been sold for arrears of revenue, and had produced Pagodas 35,451, * being somewhat less than three-quarters per cent. of the whole Jummah—we explained, however, that a considerable portion of this land was sold, not so much on account of the difficulty of otherwise realizing the revenue therefrom, as because the owners purposely allowed it to fall in arrear, with the view of thus disposing of it, the buyers considering a public sale to give greater validity to the purchase, than a private transfer.

Para 28. From Mr. Hepburn, 26th December 1815, in Cons., 4th January 1816.

410. It would no doubt we observed be satisfactory to the Government to learn that during the quinquennial lease the Renters of only three villages, consisting of five persons, had been confined in jail for arrears of revenue.

411. In concluding our remarks on the result of the quinquennial Settlement in Tanjore, we deemed it proper to record our satisfaction at the success which had upon the whole attended it.

412. That the rent had not, in general, pressed heavily upon the country we observed was sufficiently evident; from so large a proportion to the total number of villages as 4,065* having discharged their revenue in full, and from the collections, during the first four years at least, having been realized with facility. The limited sales of land, and small number of persons in confinement, were also proofs that no great rigour had been exercised to enforce the dues of Government.

413. We remarked, however, that the late lease, though generally, it was evident had not been universally successful throughout Tanjore, that the low price of grain in the last year of the rent must have involved a great number of the Meerassidars in difficulty, and that the fact of balances remaining outstanding against no less than 1,698 villages shewed that the rent had, in numerous instances, been found high—over-assessment it was presumed must have been clearly established in many, out of the 378 villages which had lapsed to Government, though the difference between the Aumani collections and original settlement we conceived was by no means to be wholly imputed to over-assessment. "The Regulations as they now stand" observed the Collector "are so entirely inapplicable to conduct or control an Aumani management, as to render it hardly to be expected that a full revenue could be collected under it, even from the best villages, but when it is considered that it was applied generally to the worst villages and superintended by hired temporary agents under the very lax control only which the Regulations allow over them, instead of the proprietors own care and industry exerted to his own benefit, it cannot be a subject of surprise that under the extraordinary cheapness of grain in the two last Fuslies very few of the villages under detailed management should have yielded the amount for which they were originally rented, and that still fewer of them should have so recovered in their circumstances as to be restored to their owners."

414. On this passage of Mr. Hepburn's report, we remarked that he appeared to misunderstand the degree of control which he was entitled to exercise over his public servants, and we intimated our intention of taking an early opportunity to communicate our sentiments to him on this subject, that the Collector was deprived of the power of instant dismissal we admitted but not of instant suspension, and dismissal we observed would follow on satisfactory evidence being shewn of incapacity or misconduct in any native servant.

415. We quoted another passage from the Collector's report referring to a cause which he, as well as his predecessor, had stated as having affected the circumstances of numerous Meerassidars, a cause totally distinct from, and independent of any revenue arrangements. "I shall do no more here therefore" said the Collector, "than advert to one great cause formerly noticed by my predecessor which has been the means of withdrawing within late years, a large capital which was formerly employed entirely in the cultivation of the country. The notoriety and nature of the extensive money transactions for which Tanjore was formerly so famed, cannot have escaped the knowledge of the Board, and amongst those always the most ready to enter into them, were the Puttuckdars and principal land-holders, to enable them to meet their

"engagements with the Government. As they were often unable, and always unwilling to pay the large sum to which an exorbitant interest soon swelled a small capital, they used generally to pay a small sum occasionally in ready money at a settlement of accounts, and pass bonds for the remainder, without any intention of ever discharging the whole, or even any expectation of recovering it on the part of the holder knowing that the details of the transaction would seldom bear a very scrupulous examination. When the Courts of Justice were established in the province, they entirely changed the nature of these engagements which then became legal obligations, as they had all been executed with the perfect free will of the parties, and the recovery of debts of this kind, not only greatly reduced the condition of many of the principal inhabitants of the District, but turned a large capital, till then employed in agriculture, into other channels, the effects of which have been, and must long continue to be felt in the revenue of the District."

416. Reverting to the subject of the late lease, we remarked Para 7. In Cons., 2nd July 1810. that in our address to the Governor in Council under date the 2nd July 1810 just previously to the introduction of that lease, it had been stated that during the last 34 years the recorded price of grain in Tanjore had exceeded 2½ fanams per collum during 29 years, 3 fanams per collum during 27 years, 3½ fanams per collum during 22 years, 4 fanams per collum during 16 years, 4½ fanams per collum during 8 years, and 5 fanams per collum during 5 years. In Fusly 1224, the last year of the quinquennial lease, it appeared that it fell to the first of these rates, viz., 2½ fanams per collum—a price which at the commencement of the rent was considered the lowest to which it could be reduced, while in the current Fusly 1225 we perceived that it had fallen still lower.

417. From the favorable state of the grain market during the previous years of the lease, and from low prices being necessarily in some degree counterbalanced by high produce, we were willing to hope that the losses sustained by the Renters during Fusly 1224, in consequence of the reduced price of grain, might have been compensated by the profits of previous Fuslies—and the increased produce of that particular year—that this was the case to a considerable extent could not, we thought, be doubted for, although in former reports it had been repeatedly stated that the whole produce of Tanjore was consumed within the province, and that the

exportation of grain to any extent was almost unknown, such appeared to have been the superabundance of produce in Fusly 1224, that a very considerable exportation had taken place in that year. The great plenty and cheapness of grain in the surrounding Districts prevented the exportation of the surplus produce by the land frontier, but it had found a rent at the sea-ports, whence the shipments to Madras and Ceylon were very considerable.*

418. This, with the indulgence which the Government granted to the Meerassidars in regard to the payment of their kists, must, we observed, have proved a great relief to them, but the reduction which had taken place in the price of grain appeared materially to have affected, and if it continued, we observed it must still farther affect the value of the merassy property in land, in Tanjore. Mr. Hepburn expressly stated that land had greatly fallen of late in its price, "and that" from the low price of grain nobody would buy land, particularly "of inferior quality." In the event, therefore, of a continuance of the very

See para. 6. From Mr. Hepburn, 26th December 1815, in Cons., 4th January 1816.

See para. 9. From do. 29th August, in Cons., 4th September 1815.

* At the Tariff valuation which was 41 per cent. above the market price, the grain exported from Tanjore in this year by sea was valued at upwards of 5 lacs of Pagodas.—See para. 9 from Mr. Hepburn, 26th January, in Cons., 5th February 1816.

reduced price of grain now obtaining, we stated that we were not without apprehension that the strict levy of the existing assessment would prove injurious to the country.

419. We observed that we should reserve the further consideration of this subject until we should have received from the Collector his report on the renewal of the lease for the further term of five years, commencing with the current Fusly 1225. It would be sufficient we conceived in the meantime to state that we had every confidence in the judgment, ability, and zeal of Mr. Hepburn, whose attention had already been given to this subject, and who, we doubted not, in the same spirit of forbearance which he had hitherto manifested, would refrain from enforcing the demands of the Government, during the present low price of grain in all instances where the collection of the Government dues might be likely to affect the permanent resources of the country.

420. On the 12th September last we had the honor to receive
From Mr. Secretary Hill, 7th, in Cons., 15th September 1816. a letter from the Secretary to Government in the Revenue Department, transmitting for our report translation of a petition from certain persons styling themselves representatives of the Meerassidars of Tanjore.

421. The petitioners stated that "from Fusly 1213 to 1225, that is from the Collectorship
To Government, 24th, in Cons., 24th October 1818. "of Mr. Wallace till the appointment of Mr. Hepburn, the public revenue servants of the province had committed frauds on Government receiving as bribes from the Meerassidars, Star Pagodas 14,99,183-30-0, besides which that the servants of the Zillah Court of Combaconum had received as bribe from the Meerassidars, Merchants, village Vendors, and Artificers, and others, in violation of justice, and of the orders of their superiors, Star Pagodas 2,51,158-2-0, making together "Star Pagodas 17,50,341-32"—concerning this the petitioners added "complaints had been made to the Collector and the Zillah Court, but that the petitioners had been persecuted and not listened to."

422. The petitioners undertook to prove and recover "embezzlements" to the amount above stated, but they required, as a preliminary measure, that the Government should supersede the present Collector pending the inquiry, and "appointed two of the best gentlemen to conduct the investigation," and further that they (the petitioners) might be permitted to accompany those gentleman. They would then, they said "prepare the accounts, and produce all the vouchers and would cause the money to be collected."

423. The petitioners spoke of the inquiry as "a matter that concerned the revenues of the Circar" and of the money which they offered to recover, as being "money due to the Circar;" yet in the same breath they had the inconsistency to require, Para. 6. in the event of the proposed inquiry not being consented to, that credit should be given to the inhabitants for the amount unduly received from them, and that it should be appropriated in part payment of their kists to the Circar.

424. The language of the address was throughout most impertinent and disrespectful, and the ten persons whose signatures were subscribed to it were men of disreputable characters.

425. Paralam Arnachellum, we remarked, was a name familiar to all acquainted with the revenue records of Tanjore. He had been long notorious at the Board of Revenue, as a litigious suitor, at the time when the Board exercised Judicial powers, and of late years, he had been known to us in the character of a revenue informer.

426. In the year 1812, the Board had received from him a petition containing many general imputations of corruption, fraud, and oppression, against the native revenue servants in

Tanjore, and in transmitting it to the Collector, the Board had observed to him that, though not inclined to attach much importance to the petition, more especially as bearing the signature of Arnachellum Moodelly, they were by no means of opinion that it should be altogether disregarded. The Board thought it possible that among the many allegations which it contained some might be founded in truth, and they had particularly called the Collector's attention to a part of it which regarded the purchase of land by public servants under fictitious names.

427. In forwarding to the Collector copy of a petition which was subsequently addressed to Government by certain persons styling themselves the Meerassidars of Tanjore, and which had accompanied Mr. Hill's letter of the 20th November 1812, the Board had recalled his attention to the petition of Arnachellum Moodelly, which had been previously referred to him; upon this occasion the Board had stated the necessity of his (the Collector's) taking measures to render himself accessible to all persons of his not waiting for evidence being brought forward, but rather to his seeking and inviting information, where any just grounds for suspicion existed, and the Board adverted to the expediency of his using energy and decision in the prosecution of inquiries into the conduct of native servants, in order to prevent their being frustrated by intrigue.

428. The result of Mr. Wallace's first inquiries on this subject had been laid before the Government on the 26th October 1813, and had been deemed "extremely satisfactory." The system upon which the Collector stated he had been accustomed to act with the view of affording the inhabitants free access to him, as well as his alacrity in investigating and redressing the complaints against his servants, were noticed by Government with approbation—the subsequent and final proceedings of the Collector in this case had also been pronounced to be "entirely satisfactory," and although information had been obtained of some irregular purchases of land by certain of the native servants, who were in consequence removed, it had been thought that no grounds existed for the general imputations of fraud contained in the petitions, and that no systematic or extended corruption could have escaped the Collector's detection. It was also to be observed that the chief Meerassidars from every Talook, assembled together at the Collector's Cutcherry, had disclaimed all connection, or communication, with the persons who had made these representations.

429. These explanations had been scarcely received and laid before Government; when towards the commencement of 1814, Paralam Arnachellum again addressed us. In his petition dated the 24th January of that year, he had set out with observing that "as the inhabitants of a county in England are accustomed to appoint a man as their representative on a monthly salary, and send him to address to His Britannic Majesty, or to the Parliament, with directions to plead for their own affairs, receive answers from Parliament, and give replications to them, getting the matters decided for the said inhabitants; so, that the inhabitants of Tanjore had in like manner appointed and sent him to wait upon us." He had then proceeded to assert "that the native revenue servants had by force embezzled upon the inhabitants property to the amount of Pagodas 1,423,272-12½," of this sum, he had enclosed an account in greater detail, copy of which we took the present occasion of submitting to the Government. He had concluded with offering to prove all these peculations on the following terms:—

"If your honors should issue orders according to the instructions of the said inhabitants" and should "send me with such orders bestowing a suitable power on me, and should at the same time fix Circar wages upon me, besides the salary allowed by the inhabitants, then I would serve as head man in conjunction with the Collector, and place or appoint my people at one to each of the 9 Talooks of Tanjore; in which case I can continue to carry on the District affairs in a

"regular manner." He added "I will then obey the Collector's orders," and concluded with repeating that "your honors will please to order that all and every business should be carried on by me and the Collector jointly, on consulting with one another; such a power you will please to confer upon me."

430. We presumed it could scarcely be necessary to explain the grounds upon which we had declined to bestow any particular attention upon this address. By an endorsement upon it, we had merely informed Arnachallam Moodelly that we could not attend to general accusations, that if any individual felt himself aggrieved by any act of the Collector, or his servants, the Court was open to him for redress, that the interests of the Government would be looked after by the Collector, and that any charge of corruption or fraud against the Collector or his servants must be specific.

431. A rigid scrutiny into the management of Tanjore, as into that of perhaps every other District we conceived might probably lead to the detection of some irregularities on the part of the native revenue servants, but we had no grounds for supposing that abuses had been committed to an extraordinary extent in Tanjore, more especially not in the department of the Land Revenue. In the course of the last twelve years, which was the period referred to in the petitions of Paralam Arnachellum, annual Settlements had prevailed in Tanjore during the four first years*. In the formation of these Settlements, which were regulated with reference to the state of cultivation and extent of produce in each year, there was, no doubt, ample room for the practice of abuses, to a greater or less extent; but during the last eight years, a village lease Settlement had prevailed first for three† and subsequently for five‡ years. The amount of the collections under these lease Settlement considerably exceeded the average collections in preceding Fuslies, § and we believe had been such as fully to satisfy the expectations of the Government.

432. In the original formation of the lease Settlement and in suspending the collection of balances with a view to remissions, it was by no means improbable we remarked that particular individuals might have been favored, and that some of the native servants might have obtained illicit profits by these means; but the great pains which were taken in settling a just basis for each of the two leases respectively, induced us to hope and believe that there did not exist any great opening for fraud in the formation of these Settlements, while the general inquiries which had been carried on pending the leases, and in particular, the investigation made by Mr. Wallace in consequence of the former representations of Paralam Arnachellum, added to the great precautions with which remissions had been recommended, led us to believe that frauds during the course of the two leases could not have been carried on to any considerable extent. The actual amount of the revenue which had reached the public treasury we observed was the best proof that, in the collection of the lease Settlements, no extensive frauds could have been committed.

433. We remarked, however, that our conviction was far from being equally strong with respect to the non-existence of material abuses in the administration of the devastanum or church revenue—arrangements had been adopted with a view to check fraud in this department, but we doubted whether further enactments were not necessary. On this subject we begged leave to refer to our Proceedings under date the 5th submitted to Government on the 15th December 1814, and to the draft of a Regulation enclosed in the letter addressed to the Chief Secretary to Government under date the 30th November preceding.

434. With respect to the subordinate branches of Revenue, particularly the revenue from Sayer and Salt, we did not scruple to state our belief that abuses in those departments exist in every District, notwithstanding the increased attention with which they had been of late years administered, but to whatever extent abuses might have been committed in these departments in Tanjore, it was we remarked material to observe that they could not have affected the interest of the Meerassidars, of whom, the petitioners (falsely as we believed) stated themselves to be the representatives. We observed that the Meerassidars had no connection whatever with the collection of the Customs, nor could they have the means of knowing to what extent abuses were or were not committed in that department; and in respect of the salt Department, whatever abuses might be committed therein, we had sufficient reason to know that they were committed at the expense of Government.

435. As making against the supposition of any considerable abuses having been of late years committed in Tanjore, the Collector adverted to the circumstance "of the direct interest which the Rajah has in every Pagoda that is collected; there is no District" observed Mr. Hepburn "where any malversation on the part of the public officers is so certain of detection. "From the statistical accounts of the province, it appears that above twenty thousand people, all over it, are entirely dependent upon him (the Rajah). He still preserves all his officers of State and business, and keeps an agent at the Collector's Cutcherry who takes copies of all accounts of revenue, from which circumstances he cannot but possess the very best means of information. It was his representations of fraud, which upon a former occasion produced so complete a result, and, can it now be supposed, that His Highness would have quietly submitted to a loss of nearly four lacs of Pagodas (which were the accusations of Arnachellum true, would actually be the case) without adopting the legitimate means of redress within his reach?"

Paralam Arnachellum has long been known to the Board as the writer of petitions at Madras in the name of Meerassidars in general of this District. He is a revenue defaulter, and was outlawed from the District long before my arrival in it. He has resided several years past in Madras, whither he fled for refuge from the process then out against him, and as he has not once been in Tanjore in that time, he can know nothing of its actual state from his own knowledge and can only speak from hearsay. The second Appanah was tried by the Court of Circuit for murder and arson for house-burning, of which he attempted to accuse his brother. His recent imprisonment in Coimbatore has been already stated. He passed through this District after his release on his way to rejoin Colonel Munro at Madras, and was obliged to depart rather in a hurry to escape a warrant taken out against him for a fresh offence during his short stay.

436. In addition to the foregoing general grounds of our opinion that no very considerable abuses had of late existed in Tanjore, we stated that there were other particular grounds for attaching little credit to the address under consideration; the characters of the persons who had signed it we remarked would be best understood from the extract of the Collector's letter given in the margin. We further observed that the charges were almost exclusively against the servants of the late Collector Mr. Wallace, yet, that the removal of the present Collector, Mr. Hepburn, was demanded as a preliminary to proof, while Appu Row, the head native servant of Mr. Wallace, who was denounced by Arnachellum Moodelly in 1814 as one of the chief delinquents (now that he had been removed from the service,) was no longer mentioned. This man it appeared had resided in the District in a private capacity for three years past, without any complaint; and the present Collector had reported that to his knowledge "he was actually in indigence."

437. We observed that it could not be denied that the Board of Revenue had in general manifested an anxious desire to uphold the rights of the Government as well as to protect the inhabitants of the Provinces from oppression. This feeling we remarked had led the Board on some occasions perhaps to pay greater attention to representations of a nature similar to the one in question than they really merited. The conduct of the Board for instituting an inquiry upon

insufficient grounds, had, at a very recent period, been severely arraigned by the Honorable Court of Directors, who among other strictures (had observed, that we ought to have considered that "an equal measure of justice was due to British-born subjects, and that vague and general charges should not be admitted as sufficient grounds for at once instituting public investigation into the conduct and characters of those employed in offices of high trust, the execution of which imposed arduous and invidious duties, and in particular exposed such individuals to the machinations of interested and designing combinations." "The expediency of acting on this principle in all such cases" observed the Honorable Court, "both with reference to the public interests, with due maintenance of official authority, and the protection of individual character, had been frequently enforced by the Board of Revenue."

438. More recently the Honorable Court of Directors we remarked had ordered the introduction of a Ryotwar system of collection into each District, a detailed mode of management which would afford ample employment both to Collectors and to the Board, and would present great opportunities for the annual practice of fraud and corruption among the native servants.

439. Under these circumstances we considered it to be our duty respectfully to represent that if care were not taken to prevent the attention of the Collectors and of the Board of Revenue from being occupied in investigating, or even replying to, vague assertions, coupled with such unreasonable conditions of furnishing proof, and that if the injured were to be diverted from the Courts of Justice and directed for redress to the Board, or to the Government through such agents as Paralam Arnachellam, much of their time would be consumed in fruitless objects which might otherwise be bestowed on public matters of importance.

440. We trusted that the Right Honorable the Governor in Council would be persuaded, that there did not exist on our part any disposition to oppose or evade the execution of the commands of our superiors, but we felt assured that the Governor in Council would admit it to be our duty respectfully to represent whatever might appear to us as being calculated to interfere injuriously either with our own occupations, or with those of the public officers subject to our immediate authority. We were of opinion, with reference to almost all the extra-judicial inquiries into revenue subjects which had taken place, and notwithstanding the observation of the Coimbatore Commissioners, that Courts had been given to the people to which they would not go, that it was to the Courts that our native subjects should be directed for redress for individual wrongs, that if this system were persevered in, it could scarcely be doubted that the immediate agents of oppression and extortion must ultimately suffer, and it was hoped that gross abuses in the administration of the revenue would also be thereby in some measure prevented.

441. We stated that we could not repair from recording our firm opinion that annual Settlements, and annual Ryotway Settlements in particular, hold out too many opportunities for the commission of frauds to admit of any sanguine expectation being entertained that their commission could be wholly prevented by any exertions on our part aided by the utmost zeal of the local officers, but as a measure tending to check the growth and progress of abuses in the general administration of the revenues, we begged leave to suggest to the Governor in Council that a Regulation might be passed requiring a Member of the Board to be alternately on Circuit, such a system of local superintendence which had been more than once suggested by the Honorable the Court of Directors we considered as being calculated as well to prevent as to detect gross abuses, and would we thought be attended with the further advantage of an exchange of useful information on many subjects, and the diffusion of a knowledge of general principles as understood and acted upon at the seat of Government.

442. Reverting to the subject of the address above recited, we remarked that Tanjore abounded more than any other province with needy, idle, and profligate adventurers, who presuming the existence of abuses which are perhaps inseparable from any extensive charge are ever

ready to present distorted and exaggerated statements with the selfish view of effecting a change in the local administration, from which they hoped to benefit, by the removal of a large proportion of the native revenue officers, an effect which had generally resulted from inquiries carried on in the manner hitherto usually practised—we observed that in the inquiry instituted some time ago in Nellore the result had been the promotion of the Collector and dismissal of most of the native servants, that the Tanjore inquiry had been followed by nearly the same consequences, and that the Coimbatore inquiry had been followed or rather as we believed preceded by the suspension of no less than 60 public servants.

443. We begged leave in conclusion, and as applicable to the subject of this letter, to refer the Right Honorable the Governor in Council to our report dated 16th December 1805 on the subject of the numerous accusations of fraud and embezzlement at that time before the Board.

444. On the 4th of April last we had the honor to submit for the purpose of being laid before the Right Honorable the Governor in Council a letter from Mr. Hepburn, Collector in Tanjore, dated 8th March relating to the recent orders of the Honorable the Court of Directors, that the salary and commission of Collectors should not in any case exceed Star Pagodas 7,500 per annum.

445. We stated that we had received several representations from Collectors on the subject of the operation of these orders, and that it was our intention to bring these representations before the Governor in Council with such explanations as the statements of the Collectors might require. Mr. Hepburn's case did not differ from that of other Collectors except as referred to the large amount of revenue under his charge, and to the allowances drawn by his predecessor as fully explained in para. 10 of his letter.

Extract of a letter from the Honorable Court of Directors, dated 6th June 1814.

153. In consideration of the circumstances set forth in this Memorial, and the strong testimony borne by you and by the Board of Revenue on the present and former occasions to the merit and services of Mr. Wallace, we consent to his being allowed to draw the difference between the aggregate amount of official emoluments which he actually received from the commencement of Fusly 1215 to the expiration of Fusly 1221, and the sum which he would have received within that period had he continued to have been remunerated according to the standard of his receipts in Fusly 1214, which appears to have been ten thousand Pagodas (10,000) we purposely limit the operation of the indulgence to the period now prescribed, because we have no intention of increasing the established allowances of Collectors either in Tanjore or the other Districts, and also because we consider the indulgence in the form in which it is granted as sufficient to mark our sense and approbation of Mr. Wallace's past services.

From Mr. Secretary Hill, 17th, in Cons., 25th April 1816.

446. It was true we remarked as stated by Mr. Hepburn that the Honorable Court of Directors had allowed Mr. Wallace to draw the sum of 10,000 Pagodas per annum up to Fusly 1221 and subsequent to the receipts of the first orders from reducing the salary and commission to Star Pagodas 7,500.

447. And as that gentleman considered his case in the instance referred to, to be a particular one, and wished it to be brought separately to the notice of the Honorable Court, we had the honor to submit his letter for transmission to the Honorable Court of Directors.

448. We observed that Mr. Hepburn had been upwards of 13 years a Collector, and for 10 years had drawn allowances superior to those assigned to him under the orders recently received from the Honorable the Court of Directors.

449. On the 17th of same month we received a reply to our communication stating that a copy of Mr. Hepburn's letter would be transmitted by the Honorable Company's Ship Princess Charlotte of Wales to the Honorable the Court of Directors whose favorable consideration of the claim therein preferred would be solicited.

TRICHINOPOLY.

450. Under date 29th March last, we had the honor to receive a letter from the Secretary

From Mr. Secretary Hill, in
Cons., 4th April 1816.
Vide General Report, 26th
December 1815, para. 930.

to Government in the Revenue Department an answer to our report on the Decennial Settlement concluded for the wet lands and the annual Settlements for Fuslies 1223 and 1224 concluded for the dry lands in the District of Trichinopoly, we were informed that the Governor in Council desired to express his general approbation of our proceedings, and in particular his satisfaction that we had reverted to the instructions furnished to us on the 3rd of September 1811, for the introduction of a Ryotwar rent in settling the dry grain villages of Trichinopoly.

451. The sentiments of Government on the several points embraced in the decennial village lease Settlements we were informed had already been so fully communicated that it was deemed sufficient to refer us to the proceedings on the Settlements of other Districts in which they had been expressed, and to state that the papers regarding the settlement of the wet lands of Trichinopoly would be brought to the notice of the Honorable the Court of Directors.

452. The provision proposed by us to be made for the Poligars of Arialore, Woodiar-pollam, and Torriore, viz., that they should for ever relinquish their lands, should receive a cusbah yielding ten per cent. of the gross collections which their lands yielded and should give up their allowances and their establishments of servants intended for Police purposes were entirely approved by Government, and we were directed to cause the arrangements, to which they had signified their assent, to be executed.

453. The Governor in Council concurred also in the approbation which we had bestowed on Mr. G. Travers, late Collector of Trichinopoly, by whom the Decennial Settlement of the wet lands had been concluded.

Proceedings of the Board, in
Cons., 5th December 1816.
From Mr. Lushington, 20th
September, in Cons., 3rd
October 1816.

454. At our meeting of the 5th December last we took into consideration the report of the Collector of Trichinopoly upon the Settlement for Fusly 1225.

To the Chief Secretary, in Dy.
Cons., 25th March 1816.
From Mr. Lushington, 29th
January, in Cons., 8th February 1816.
Do. do. 1st, in Cons., 8th do.
To do. 18th, in Cons., 18th
March

455. Upon the 21st of March last, we had submitted to Government the correspondence which had, up to that period, taken place with the Collector relative to the difficulties which the Decennial village lease Renters, were stated to have experienced, in paying their rents, in consequence of the price of grain having fallen very considerably within the last two years.

456. The Board proceeded on this present occasion to notice the letters which had subsequently passed between them and the Collector upon the same subject.

457. On the 1st August 1816, the Board intimated to the Collector their desire to receive, with his report on the Settlement for the expired Fusly 1225, a full account of the state of his District, under the village lease rents, and directed him likewise to furnish a statement of the outstanding balances under the village rents, with a summary of the causes thereof, and also to afford the information necessary to enable the Board to judge of the result of the village lease system.

In Cons., 30th August 1813.

458. For the particular points upon which information was required, the Collector was referred to our circular letter dated the 30th August 1813.

459. The Collector in a letter to the Board under date the 13th July 1816 observed that adverting to the unprecedented lowness to which the price of grain had arrived and to the necessity of affording relief by remission, provided he was satisfied of the inability of the Meerasidars to pay their kists, it became of importance to ascertain correctly the real produce of the District, and to inquire whether there was not a surplus sufficient to compensate the Meerasidars for the loss sustained by the low price of grain.

460. For this purpose he suggested the expediency of recurring to the practice which had obtained during the Nabob's Government; of appointing persons, under the denomination of Pillai Pakooroodoos, whose duty it was to ascertain the produce of a certain number of villages placed under their control, and to enable the Sirkar to detect the frauds in the accounts of the Curnams and to realize its just share of the revenues.

461. Mr. Lushington accordingly solicited our sanction for the employment of 20 Pilli Pakooroodoos at a monthly salary of 5 Pagodas each, for the ensuing Fusly, or longer, if necessary, in order that he might be enabled to state with confidence the exact amount of the produce, and the available resources of the wet Districts.

462. In reply to the foregoing letter, we informed the Collector, that we had already distinctly acknowledged the justice as well as necessity of shewing forbearance towards the Renters, and of eventually granting remissions in the course of the lease, but that we could not admit (as he still appeared to conceive), that each Renter, in any one year of the lease, was entitled to claim, or that the Government were bound to grant an abatement of rent proportioned to the loss which such Renter might be shewn to have sustained by calculations founded on certain assumed standards of price and produce.

463. We observed that being aware of the ever varying results of price and produce we had directed that the Settlement should be formed on an average of the actual collections of past years, giving the Renters to understand that the questions of price and produce were to merge in this arrangement, and that the former Collector Mr. Travers had declared that the instructions of the Board had, in these respects, been complied with.

464. That the Settlement which had been concluded must, therefore, be considered in the light of a contract for a period of years, and admitting the necessity which the Collector stated of remissions to a considerable extent, so long as the price of grain continued low, that it was incumbent upon him to keep in view the prominent principle of the Settlement.

465. When the Collector, therefore, spoke of minutely investigating the accounts of the produce of each year of the lease, in order to ascertain whether the surplus produce of this or that Renter had been sufficient to compensate for the low price at which he might have been obliged to dispose of that produce, we stated it as our opinion, that he had taken an erroneous view of the conditions and obligations of the rent, and we repeated that the principle by which it seemed best that the Officers of Government should be regulated in showing forbearance in the first instance, and in eventually granting remissions, had been stated to him in our Proceedings under date the 18th March last.

466. We pointed out to the Collector the necessity of his using his endeavours to correct the error into which, it appeared, the Renters had fallen, that the engagements they had entered into were of a conditional nature, dependent upon the contingencies of price and produce, and to convince them that they had entered into a specific contract for the payment of a fixed revenue

for a period of years, and that it rested with the Officers of Government alone to judge whether any, and what indulgence might be due to particular individuals.

467. By this holding the Renters strictly to the principle of their engagements it was probable, we observed, that regularity of payment might be induced in many cases where clamour for remission would otherwise have taken place.

468. We further remarked that we were aware the pious of inability would still be numerous, and many of them well founded, and that it was, therefore, desirable, by local inquiries through the medium of an efficient native establishment, aided by occasional personal tours through the Talooks, to obtain a knowledge of the actual condition of the villages in default; and of the general character and circumstances of the defaulters, with the view of ascertaining the degree of forbearance, or of coercion, which ought to be exercised towards the several Renters.

469. We admitted that an accurate knowledge of the real produce of all the villages of the District might serve to assist his judgment as to the means of the Renters to fulfil their engagements, and although we had not much confidence in the efficiency of the measure he had recommended for that purpose, we informed him that we would not object to his employing a temporary additional establishment in the duty of examining and checking the Carnam's accounts, if he should continue to consider it to be advisable.

470. In conclusion we acquainted the Collector, that with the view of facilitating the realization of the large balances outstanding for Fusly 1225, we authorized him to receive grain at the current market prices, in lieu of money, in discharge of these balances.

471. With respect to the lowness of the price of grain, we expressed our wishes that the Collector would state the causes to which he thought it was to be imputed, and recommended that he should consult the opinions of some of the most intelligent of the grain-dealers and renters upon that subject.

472. The Collector in his report dated the 20th September had taken a summary view of the mode in which the revenues of Trichinopoly had been realized since the cession of the country to the Company, and had made various quotations from the reports of his predecessors, in order to demonstrate

From Mr. Lushington, 20th September, in Cons., 3rd October 1816.
"1st. that a fixed commutation price did exist in each year, during the annual Settlements, and 2nd. that its existence sensibly affected the realization of the revenue, or, in other words, that the facility or difficulty of collecting the revenue consisted in the market price being greater or less than the commutation price."

473. The correctness of these positions we observed had never been questioned by us, and although, in our opinion, all reference to a commutation price ceased, on the commencement of the decennial lease, it could not be doubted that when a great depression took place in the price of grain, the difficulty of collecting the demand of Government, would be proportionate to the diminished value of the produce, from which the public revenue was derived.

474. This observation, we remarked, must hold good everywhere and was applicable as well to those Districts where a money rent on each field had prevailed as to those where it had been customary to divide the produce and afterwards to commute it in the entire village for money payment.

475. We were concerned to observe that the Collector was apprehensive that the depression of the grain market was likely, to be permanent—the reason stated by Mr. Lushington for his forming this opinion, we observed, was that the District produced more than it could consume, and wanted a market for its surplus produce, which it formerly possessed in Tondarman's country.

476. The principal causes which had contributed to decrease the price of grain were represented by the Collector to be as follow:

1st.—Three successive seasons of abundance in the Districts adjoining Trichinopoly.

2nd.—The free importation of grain from Tanjore.

3rd.—The diminution in the number of Troops, and particularly the absence of a Regiment of Cavalry which used heretofore to form a part of the garrison of Trichinopoly.

477. In para. 27 the Collector made use of the following expression, "I must here speak plainly I cannot revert to practices which formerly prevailed to prevent importation. It is a notorious fact that no importation was formerly allowed, and that during the present Fusly no less than 60,000 Cullums have been imported; that I could easily prevent the importation by recurring to the former preventatives is most certain, but I much fear that the Board would neither justify nor approve the means."

478. We were certainly not aware of any restriction having been laid upon the importation of grain into Trichinopoly, and could have wished that the Collector had been more explicit regarding the practices to which he had alluded.

479. We therefore resolved to call upon him to furnish every information which he might possess on the subject, and to state under what authority these practices had been carried on. The Collector, we remarked, was correct in supposing that such illegal and improper restrictions on the free transit of grain from one province to another would not be sanctioned, and that it would be his duty to avoid on all occasions all interference with the grain market and to take care that no act of his native servants had that tendency.

480. It was extremely probable, we observed, that the produce both of the Trichinopoly and of the surrounding Districts had been considerably augmented of late years, 15 years having elapsed since the Carnatic came under the management of the Company's servants. Tanjore had been a longer period under the Company's Government. The attention which had been bestowed both in the Tanjore and Trichinopoly Districts upon the works kept up for irrigating the wet lands, the comparatively greater security of persons and property, the small amount of duty on the entire free transit of grain over an extended territory were circumstances, we observed, which must no doubt have contributed both to augment the amount of the annual produce, and to prevent its rising in any one province beyond the average price of the surrounding provinces, allowing of course for the expense of transport. The facts also that Tanjore had of late years exported grain, and that the

NOTE.—A few years prior to the cession of the Carnatic a Regiment of European Cavalry and one of Native Cavalry were at one time in garrison at Trichinopoly.

number of Troops formerly stationed in the Southern Province was much greater than the present number admitted of no dispute, and would, we remarked, account in part for the diminution in the price—an alteration in the value of the precious metals might also, we remarked, have added in some degree to the effect. The cheapness of grain had, however, been a very general complaint in Fusly 1225 in every ship.

* Consud.
Vattacntty.
Ayalore.
Laulgudy.

481. The amount of the Land Revenue of the * wet Districts for Fusly 1225 was Star Pagodas 2,69,714-36-20, being Star Pagodas 2,604-36-27 less than that for Fusly 1224.

482. The collections to the 12th July last amounted to Star Pagodas 2,25,500-40-34, leaving a balance at the end of Fusly 1225 of Star Pagodas 44,713-40-66; of this sum the Collector expected to collect up to the 31st of December 1816 Star Pagodas 8,600-0-0, so that the balance outstanding at that period would be Star Pagodas 36,113-40-66.

483. As we had already stated our sentiments fully regarding the principle to be observed in shewing forbearance in the collection of the revenue, or in eventually granting remissions, we deemed it unnecessary to recapitulate them, and as the Collector had distinctly given it as his opinion, "that to collect the assessment in full for Fusly 1225 would be injurious to the interests of Government," we were induced to acquiesce in his recommendation that the balance of Star Pagodas 36,113-40-66, which it was estimated would remain against the wet Taluks on the 31st December 1816, might be allowed for the present to lay over.

484. The Collector, we observed, would be expected at a future period to report what further part of the above sum, he might consider it to be practicable to realize, and also the amount of the remission which it might, in his opinion, be necessary to grant ultimately to the Renters.

* Terriore, Woodiarpollam, Arialoor.
485. The amount of the Land Revenue of the dry * Districts for Fusly 1225 was Star Pagodas 2,01,201-11-22, and exceeded that of Fusly 1224 in the sum of Star Pagodas 2,784-19-73.

486. The collections to the 12th July last were Star Pagodas 1,81,820-22-78, leaving a balance of Star Pagodas 19,380-33-24 of which the Collector expected to collect by the 31st December 1816 the sum of Star Pagodas 10,450-33-50, which would reduce the balance at that period to Star Pagodas 8,929-39-54.

487. These balance appeared were in a great measure to be attributed to the desertion of the inhabitants in consequence of the prospect of a calamitous season, from a total want of rain, but we were glad to observe that measures had been adopted by the Collector to induce them to return to their villages and cultivation.

Customs.
488. The Customs for Fusly 1225 were Star Pagodas 36,695-25-29, being an increase above Fusly 1224 of Star Pagodas 6,419-38-7.

Abkary, including Sundry Small Farms and Licenses.
486. The Abkary, including Sundry Small Farms and Licenses, amounted in Fusly 1225 to Star Pagodas 10,472-10-71, and fall short of Fusly 1224 in the sum of Star Pagodas 1321-19-52.

Extra Revenue.
490. The amount of Extra Revenue was in Fusly 1225 Star Pagodas 550-2-31, being less than Fusly 1224, by the sum of Star Pagodas 1,212-28-23.

Batta.
491. The batta for Fusly 1225 was Star Pagodas 32-37-46, and shewed a small increase above Fusly 1224 of Star Pagodas 0-17-13.

492. We submitted the following statement exhibiting the total amount of every source of Revenue for Fusly 1225 in comparison with that for Fusly 1224.

	Fusly 1224.		Fusly 1225.		Increase.		Decrease.	
	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.
Land Revenue	4,70,736	22 76	4,70,916	2 42	179	24 46	...	...
Sayer Revenue	30,275	32 22	36,695	25 29	6,419	38 7	...	...
Abkary including Farms and Licenses	10,793	30 43	10,472	10 71	...	...	321	19 52
Extra Revenue	1,762	30 54	550	2 31	...	...	1,212	28 23
Batta	32	20 33	32	37 46	0	17 13	...	...
Grand Total	5,13,601	1 68	5,18,666	33 59	6,599	34 66	1,534	2 75
							Deduct Decrease...	1,534 2 75
							Net Increase...	5,065 31 71

493. The total collections of every description made during Fusly 1224, amounted to the 12th July to Star Pagodas 4,77,007-23-49, and to the same period in Fusly 1225 they were Star Pagodas 4,53,196-20-22, shewing a decrease of Star Pagodas 23,811-3-27.

494. We stated it as our opinion that this difference was not greater than might have been expected when the difficulties to the realization of the revenue, from the low price of grain, were taken into consideration.

495. By the Demand, Collection, and Balance Account last received* at the time of submitting the proceedings above recited from the Collector, the balances outstanding for Fusly 1225 amounted to Star Pagodas 42,269-16-46.
* To the 31st October 1816.

MADURA AND DINDIGUL.

496. In our last General Report we recited our Proceedings on the Settlement of the Revenue of Madura and Dindigul for Fuslies 1220, 1221, 1222, and 1223, and having taken occasion to enter into a review of the several modes of management which had prevailed in those Districts since their acquisition, the Governor in Council in replying thereto under date the 23rd February last conceived that it might be attended with advantage to place on the records of Government an abstract of the information detailed in our report.

497. It was remarked that we had considered separately the Land Revenue of Madura and the twenty-nine estates of Dindigul in which the permanent Settlement failed and was annulled, these being the parts of the Districts wherein the Settlements had varied from year to year, and that of the ten Pollams of Madura, the six Pollams of Manapara, fourteen of the Pollams of Dindigul, the Zemindaries of Ramnad and Shevagunga, the remaining six Pollams of Dindigul, and the six estates of Dindigul in which the permanent Settlement had not yet been annulled, these being the parts of the Districts wherein the Settlements had from year to year been the same.

498. Dindigul it was observed was rented by villages or mootahs consisting of several villages from the date of its acquisition till Fusly 1201, when a Quinquennial Village Settlement was formed with the head inhabitants. As that Settlement did not at first succeed, the rents were revised by Mr. Hurdie, the Collector, under whose management it gradually improved, producing from the twenty-nine estates forty-four thousand (44,000) Pagodas in Fusly 1206, fifty thousand (50,000) Pagodas in Fusly 1207, and fifty-four thousand (54,000) Pagodas in Fusly 1208.

499. In 1209 there was an annual Settlement, which produced fifty-five thousand (55,000) Pagodas, and towards the end of that Fusly, Mr. Hurdie began his survey, renting out the lands as he proceeded on a triennial Ryotwar lease, which owing to the time consumed in framing it, did not wholly expire till 1213. Under that lease, the revenue of the twenty-nine estates amounted to sixty-five thousand (65,000) Pagodas for Fusly 1210, to seventy-two thousand (72,000) Pagodas for 1211 to eighty-one thousand (81,000) Pagodas for 1212, and to eighty-four thousand (84,000) Pagodas for 1213.

500. In Fusly 1214, the whole lands of Dindigul were divided first into twenty-six and afterwards into thirty-five estates, and put up to sale on perpetual Zemindary tenure with a Jumrah 54 per cent. above the average of Fuslies 1206, 1207, and 1208, 21 per cent. above that of 1209, 1210, and 1211, and only 7 per cent. below that of 1212 and 1213. The Settlement totally failed, the collections falling in 1214 to 64,000 Pagodas, in 1215 to 55,000 Pagodas, and in 1216 to 56,000 Pagodas.

501. Mr. Hodgson, one of the Members of the Board of Revenue, was deputed to investigate the cause of these heavy defalcations, and, on its being established that the lands had been over-assessed, twenty-nine of the thirty-five estates put up to sale, were resumed, at the termination of Fusly 1216, and a triennial lease was immediately introduced into them. Under that lease the revenue gradually increased to 65,000, 76,000, and 77,000 Pagodas, but it was collected with difficulty, and not, it was feared, without trenching on the permanent resources of the country. It was thought, however, that the over-assessment of the triennial lease might fairly, be in part ascribed to the urgent orders at that time received from England to reduce charges and increase collections.

502. For the three first years after the acquisition of Madura, (from Fusly 1211 to Fusly 1213 inclusive), annual Settlements prevailed in that District, the revenue of wet lands being paid in kind, and that of dry lands partly in kind and partly in money. The revenue rose gradually from ninety thousand (90,000) to a hundred and twenty-two thousand (1,22,000) Pagodas, but suddenly fell to ninety-one thousand (91,000) Pagodas, in consequence of a bad season in 1214. With that season began Ryotwar money rents, which continued till 1217. In 1215 and 1216 the revenue exceeded one hundred and twenty thousand (1,20,000) Pagodas. In 1217, a village lease Settlement was concluded for one year, and the revenue rose, to a hundred and thirty-five thousand (1,35,000) Pagodas. The same Settlement was then renewed for three years, and the revenue amounted in 1218 to a hundred and thirty-three thousand (1,33,000) Pagodas, and rose in 1219 to a hundred and thirty-eight thousand (1,38,000) Pagodas; the highest revenue ever collected from Madura.

503. It was while the revenue affairs of Madura and Dindigul were going on thus prosperously, and when the Settlement of Madura for Fusly 1220 amounted to the unprecedented sum of Pagodas 1,40,815-5-13 that these provinces were during a succession of years, visited with a frightful epidemic sickness which carried off one-third of the population with drought that threatened all the horrors of famine; and with murrain among the cattle. In Madura there

remained, in consequence of these calamities a balance of Pagodas 42,845 at the end of Fusly 1220, but it had since been reduced to Pagodas 6,973. In the 29 resumed estates of Dindigul, the collections, under a temporary Settlement for Fusly 1220, amounted to only Pagodas 51,076-9-29.

504. In Fusly 1221, the Settlement for Madura sunk to Pagodas 63,953-17-18, and that for the 29 resumed estates of Dindigul to Pagodas 43,612-37-23.

505. In 1222 the Settlement for Madura amounted to Pagodas 87,065-4-34, and that for the 29 estates of Dindigul Pagodas 54,112-35-8.

506. It was remarked that towards the close of 1222 we had pressed on the Collector's attention the expediency of introducing into his Districts the decennial and eventually permanent Settlement then in progress throughout the territories subject to this Government; but the orders of the Court of Directors arrived in time to stop the proposed measure, and agreeably to the Honorable Court's desire, a Ryotwar Settlement was effected for Fusly 1223. It amounted in Madura to Pagodas 70,629-39-58, and in the 29 resumed estates of Dindigul to Pagodas 56,236-15-41.

507. The Settlement for the four Fuslies under consideration, it was observed, would not, in respect of amount bear to be compared with those of former years, but the decrease of revenue was attributable solely to the nature of the seasons, and could not have been prevented under any system of revenue management it was remarked that we were even fearful that the amount collected might have exceeded what the deplorable state of the country enabled it to pay without injury to its future resources.

508. The foregoing it was observed was the substance of our Report on the Settlements of Madura and of the 29 estates of Dindigul for Fuslies 1220, 1221, 1222, and 1223, and would, it was thought, afford matter for attentive consideration, if the object were to compare together, the effects of different modes of Settlement and to determine on that most fit to be adopted for the future in these Districts. But as the orders of the Honorable the Court of Directors left no discretion in that respect, it was remarked that we had properly entered only into the consideration of such points as were connected with the framing of a Ryotwar Settlement.

509. The first of these was the reduction of the Teerwas to an equitable scale, which the Honorable Court had sanctioned in a late Despatch, and which the Governor in Council concurred with us in thinking it dispensably necessary. As however, in the execution of that measure there was great room for error, and as the realization of an adequate revenue, as well as the prosperity of the country; depended on its being properly executed, we were informed that the Governor in Council would expect at an early period to receive from us the report on the subject, which the Collector had promised to furnish.

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510. The Collector had proposed also to revise the survey and classification of the lands, Mr. Hurdie having erred so greatly as to assess some of them at the full extent of their produce, and having besides not always classed them correctly, but the Governor in Council agreed in our opinion that little particular though a great deal of general advantage had resulted from surveys where they had been best executed, and that a new survey might prove as erroneous as the present one. The proposal of re-surveying the lands, therefore, was directed not to be adopted, but it was stated at the same time that the Governor in Council would approve of such a re-classification of them under the Collector's personal inspection as we had suggested.

511. We were informed that the Governor in Council adopted our opinion also with respect to the right of Government to rent unoccupied merassy land and merassy waste, to other than the Merassidar for a limited time, as the rule by which the conduct of the Collector is to be governed. It was observed, however, that our opinion was understood to import that merassy land unoccupied by the Merassidar might be rented to another for one year, and merassy waste for such a term, not exceeding five, six, or at most ten years, as might afford a fair return for the expenses of bringing it into cultivation.

512. Our recommendation with that of the Collectors that a tax termed *Pauttee Cawal* consisting of petty fees levied from the Ryots should on account of its vexatious nature, be abolished was also complied with. The amount actually produced by it in 1223 being only Pagodas 2,218.

513. In our letter abovementioned we reported on those parts of the Districts in which the Settlement had from year to year remained the same. They consisted of the ten Pollams of Madura, the fourteen Pollams of Dindigul and the six Pollams of Manapara, which were not permanently settled, and of the Zemindaries of Ramanad and Shevagunga, six Pollams and six Estates in Dindigul, which have been settled in perpetuity.

514. The Pollams temporarily settled it was remarked were surveyed in the same manner as the other lands of the Districts, (the *Tecrwas* only being fixed at a somewhat lower rate), and that engagements were entered into with the Poligars, under which they were to receive thirty per cent. of the collections from *nunjah poonjah* and *sournadayem* and seventy per cent. was to be the revenue of Government. This allowance to the Poligars was fixed on as favorable a scale as that granted to the Zemindars who purchased estates was only sixteen, instead of thirty per cent. of the collections. Under those engagements, the rent of the ten Madura Pollams was Pagodas 7,969-4-74, that of the fourteen Dindigul Pollams was Pagodas 7,237-31-56, and that of the six Manapara Pollams Pagodas 27,726-35-15, which have respectively continued to be the demands on those Pollams since Fusly 1213. At that time it was intended to settle them in perpetuity, but the intention (without being abandoned) did not take effect, in consequence of which it had been considered (as it was observed it certainly was) legal to attach and sell the Pollams for arrears of revenue. We on the other hand considered that it would also be unjust to hold the Poligars answerable in their persons and property for such arrears, which were due on an over-assessment of the lands.

515. The Governor in Council concurred in the view of those Pollams taken by us and authorized the Collector to take under *Aumani* such of them as might hereafter fall in arrear and to allow a *Malikana* of ten per cent. to the ejected Poligars. Our recommendation also that those Pollams and others under similar circumstances in Coimbatore, Palagaut, and Nellore, should be settled in perpetuity on the same terms recently granted in favor of the Poonganoor Poligar, we were informed would be submitted to the favorable consideration of the Honorable the Court of Directors.

516. Of the lands settled in perpetuity, we observed that it must be admitted that the six Estates and six Pollams in Dindigul had been over-assessed in the same ratio as the others in which the permanent Settlement had been annulled, that the arrears in three out of the six Estates and in two out of the six Pollams accordingly amounted to Pagodas 29,222-37-30, and that most of the proprietors were represented by the Collector as being desirous to relinquish their lands on being exonerated from payment of the arrears, and agreeably to our recommendation, the Governor in Council desired that such a tender be made to the proprietors, and that the lands not so relinquished be sold for arrears of revenue, when any occur, and be bought in for Government. We were informed that it was for us to state what provision should, in our opinion, be made for the ejected Poligars and their families.

517. It was remarked that under the orders of the Court of Directors it was incumbent on the Government to introduce a Ryotwar Settlement into all lands that may come under *Aumani*, and that this general rule would of course apply to those Pollams from which the Poligars might be ejected.

518. The Governor in Council deferred making any observation on the balances for the four Fuslies in question until we submitted the particular report on them which we had desired the Collector to furnish.

519. We were informed that the Governor in Council derived great satisfaction from observing the very considerable increase of revenue which had taken place under Mr. Peter's management in the Salt and Sayer Collections, and we were desired to communicate his approbation to that gentleman.

520. It was remarked, however, that great delay had occurred in submitting the Revenue Board's Reports on the Revenues of Madura and Dindigul, and that in consequence the Government in a great measure had been left ignorant of the state of those revenues for upwards of five years and had been excluded from all interference on the management of them. The Governor in Council pressed it on our notice as a duty of the first importance to bring up all similar arrears of our business and to prevent them in future.

Proceedings of the Board, in Cons., 11th April 1816.

From Mr. Peter, 7th, in Cons., 16th November 1815.

521. At our meeting of the 11th April last, we took into consideration the foregoing orders of Government on the Revenues of Madura and Dindigul for Fuslies 1220, 1221, 1222, and 1223, and proceeded to report on those for Fusly 1224.

522. We subjoined the following abstract statement of the Settlement effected by Mr. Peter in Madura and Dindigul for Fusly 1224, compared with that for Fusly 1223, the last of the four years alluded to in the orders of Government abovementioned.

	Fusly 1223.		Fusly 1224.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
LAND REVENUE.								
<i>Settled temporarily.</i>								
Madura	70,629	39 58	91,216	36 15	20,586	41 37	...	...
29 Assumed Estates of Dindigul...	56,236	15 41	63,698	11 57	7,461	41 16	...	...
3 Estates and 2 Pollams of Dindigul formerly permanently assessed assumed in Fusly 1224...	17,069	29 4	12,805	33 26	...	...	4,263	40 58
10 Pollams of Madura...	7,968	31 74	7,968	31 74	...	...	...	...
14 Do. of Dindigul	37,237	13 56	37,237	13 56	...	...	...	...
6 Do. of Manapara	27,726	32 15	27,726	32 15	...	...	...	...
<i>Settled in perpetuity.</i>								
Ramnad...	94,733	0 0	94,733	0 0	...	...	...	...
Shevagunga	75,000	0 0	75,000	0 0	...	...	...	...
4 Pollams of Dindigul	7,844	31 59	7,844	31 59	...	...	...	...
3 Estates of do. not assumed...	9,257	40 18	9,257	40 18	...	...	...	...
1st—Total Land Revenue	4,037	9 5	4,27,489	6 0	28,048	37 53	4,263	40 58
2nd—Hill Rents	1,030	13 51	1,066	30 0	36	16 29	...	...
3rd—Salt	29,884	0 68	25,845	8 59	...	...	4,038	37 9
4th—Sayer	43,855	43 38	43,991	21 78	135	23 40	...	...
5th—Abkarry	6,810	39 28	6,886	34 69	75	40 41	...	...
6th—Stamps	2,110	11 50	2,534	21 48	424	9 78	...	...
Grand Total...	4,87,395	28 0	5,07,813	33 14	28,720	38 1	8,332	32 67
Deduct Decrease...							8,302	32 67
Net Increase							20,418	5 14

523. The season in Madura and Dindigul during Fusly 1224 with the exception of a severe storm, which fortunately was confined to the town of Madura and the villages in its immediate vicinity, was rather of a favorable nature, especially when compared with the previous very backward seasons, which of late years, had so often been experienced in these Districts; and we remarked that it would be satisfactory to the

Right Honorable the Governor in Council to observe that, under the Ryotwar system, which in this year continued to obtain in Madura and the 29 assumed estates of Dindigul, the revenue had begun to recover from its depressed state; the Settlement in these lands for the late year exceeding that for the previous Fusly by no less than Pagodas 28,048-37-53. *

524. During Fusly 1224 it appeared that in consequence of the occurrence of arrear, three of the six Estates, and two of the six Pollams of Dindigul, in which the permanent Settlement had not yet been annulled, had fallen under assumption, and that the Ryotwar Settlement of these lands for that year, although Pagodas 4,263-40-58, below the permanent Jummah originally assessed on them, which is the amount entered in the foregoing statement as the Settlement for Fusly 1223, was no less than Pagodas 2,076-17-8 above the actual collections on account of that Fusly. The decrease of Pagodas 4,263-40-58, on account of these lands, as shown in the foregoing statement, we observed is therefore a nominal, not an actual, decrease, and is to be attributed to over-assessment at the time they were settled in perpetuity.

525. The Government are aware we remarked that on the other lands in this Collectorate the public demand was not liable to variation, that the assessment on the 10 Pollams of Madura, the 14 Pollams of Dindigul, and the 6 Pollams of Manapara, though not fixed in perpetuity, had for many years past been allowed to continue unchanged; that Ramnad and Shevagunga were permanently assessed on the Zemindary tenure, and that the remaining 4 Pollams and 3 Estates of Dindigul were the only lands belonging to that province, settled in perpetuity, which had not lapsed to Government.

526. The only remaining subject, therefore, connected with the Land Revenue for Fusly 1224 which required our remark was the alteration made in the rates of assessment on the lands under Aumani management of the reduction of the Teerwas during Fusly 1223, we observed Mr. Peter had omitted to furnish the report which we were led to expect from him. During Fusly 1224, the year at present under notice, we perceived that the reduction in Madura had been confined to six villages, where an increase of cultivation had more than compensated for the lowered rate of tax; and that remissions had been allowed to the inhabitants of Dindigul on account of over-assessment, to the amount of Pagodas 2,530-36-2, which the Settlement effected in that District proved to have been attended with effects equally beneficial.

527. Whether this last mentioned remission arose from a modified classification only of some of the lands in Dindigul or from reduction in the general rates of assessment thereon, or from both of those operations combined had not been stated, but we added that Mr. Peter would explain this point, in the report promised in the concluding part of his letter of the 22nd of March, and that he would bear in mind the orders already communicated to him, that the classification of the lands must precede the final reduction of the Teerwas, at all events, however we entirely approved the caution with which the Collector appeared to have proceeded and were satisfied that a gradual revision and correction of the original Ryotwar survey and rates of Teerwas, under the personal observation of the Collector and his Assistant, was the only means by which the interests of Government could be secured against the numerous and undefined abuses inseparable from any such alteration of the detailed assessment as would be involved in a new survey.

NOTE.

The following statement does not entirely correspond with No. 1 in Mr. Peter's letter of the 22nd March 1816. The following statement shows the balances of Land Revenue only, while that of Mr. Peter includes balances of Abkary Revenue and balances of the Tuccary not recovered.

Fusly.	Madura.		Dindigul.		Pollams of Madura.		Pollams and Estates of Dindigul.		Ramnad.		Pollams of Manapara.		Total for each year.	
	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.
1220	6,881	13 24	91 35	27	33 52	23	8,118	44 30	...	...	...	...	15,731	35 51
1221	409	39 62	...	...	207	24 56	12,981	27 78	...	...	...	...	13,590	2 31
1222	2,048	29 75	14 35	59	121	21 70	10,189	30 73	...	...	4,134	44 42	16,509	33 78
1223	2,017	33 72	13 42	76	3,345	25 47	9,188	20 0	50,000	0 0	5,461	3 30	70,026	20 71
1224	2,009	17 59	357	32 27	312	43 75	2,876	18 63	59,317	13 71	4,691	37 2	69,535	23 3
Total for each Division..	13,367	4 52	473	11 25	4,057	13 36	43,355	13 21	1,09,317	13 17	14,277	40 0	1,84,363	5 74

See paras. 2 to 19, in Cons., 11th September 1815.

In Cons., 3rd August 1815.

In Cons., 1st April 1816.

530. Mr. Peter in this letter furnished a statement of the balances outstanding in his

Note.—A large portion of them has been remitted under due authority.

District since Fusly 1213, but, as nearly the whole of the arrears previous to Fusly 1220 were irrecoverable, we deemed it sufficient to restrict ourselves to the consideration of the balances outstanding since the commencement of that year.

531. Of the balances due in the Madura District since Fusly 1220 amounting in the aggregate, as shewn above, to Pagodas 13,367-4-52, we remarked that the greater part was outstanding in the two Talooks of Terunboor and Nelloor. The calamities which effected these, and the other lands of Madura, for the period under notice, we stated were fully explained in our address to Government of the 3rd August last, and we regretted to add that the recovery of the greater part of these balances, as well as of the small balance of Pagodas 478-11-22 outstanding in Dindigul, was to be despaired of, most of the persons by whom the amount is due having either been carried off by disease or so much reduced in their circumstances, by the untoward events alluded to, as to render it impossible to enforce the demands against them.

532. The next balance of 4,057-13-36 outstanding against the ten Pollams of Madura we observed were due from five of them only; but far the greater part (Pagodas 3,118-6-2) was outstanding against the Pollam of Vallaputty alone, and that the Poligar of this, as well as those of several of the other Pollams in arrear, offered to liquidate their balances by instalments in the course of three or five years—we however, were of opinion that great inconvenience might arise out of a departure from the general orders already laid down by the Government respecting all lands of this description; and we accordingly resolved to refer Mr. Peter to the 20th para. of the Minutes of Council under date the 23rd February last, directing him to take, and continue to retain, under Aumani management, such of

528. With these few remarks on the Settlement of the Land Revenue for Fusly 1224, we subjoined for the information of the Government a statement showing the balance thereof remaining uncollected on the 31st January last, together with the balances for the four previous years outstanding at that period.

529. Respecting these balances, Mr. Peter was called upon for a

full and distinct report in a letter addressed to him under date the 11th September 1815, which enclosed a copy of our address to Government of the 3rd August preceding, and this report we noticed was contained in his letter of the 22nd of March last.

the unsettled Pollams as might fall in arrear, granting to the ejected Poligars a Malikana of ten per cent. on the net collections from the Pollam requiring him to carry these orders into effect into all the Madura Pollams against which balances remain unliquidated.

533. Of the balance of Pagodas 43,355-13-21 outstanding in the Pollams and Estates of Dindigul, we stated Pagodas 9,592-12-41 were outstanding in the 14 unsettled Pollams of that Province, Pagodas 12,078-9-65 in the six Estates of Dindigul permanently assessed, and Pagodas 21,681-35-75 in the six Pollams of Dindigul were settled in perpetuity.

534. We remarked that the balances outstanding in the 14 Pollams of Dindigul were due from eight of them only; and, for the realization of the amount, Mr. Peter proposed various temporary expedients, similar to those he had recommended for the liquidation of the arrears in the Madura Pollams; but for the reasons given in para. 532 we desired that he would carry into effect the orders already issued by the Government, for the realization of arrears in the unsettled Pollams by applying to the Pollams in Dindigul the instructions given in the former part of these Proceedings respecting the arrears in the unsettled Pollams of Madura.

535. In the 83rd and following paragraphs of our address to Government under date the 3rd August 1815 we shewed that, of the lands settled in perpetuity, the six Estates and six Pollams of Dindigul had been over-assessed, in the same ratio as the other lands of that province in which the permanent Settlement had been annulled; and in the 22nd para. of the orders of Government abovementioned, the Right Honorable the Governor in Council sanctioned our recommendation that an offer should be made to the proprietors of such of these lands as were in arrear to exonerate them from the payment thereof, on condition of the transfer of their lands to Government.

536. Of the balance outstanding in the six estates of Dindigul permanently assessed, it appeared that the whole was due from three only, viz, Iyaloor, Battalagoontah, and Mailmungalum, and, as the proprietors had given in assignments of their estates to the Circar, we submitted that this amount be written off.

537. Of the heavy arrear in the six Pollams permanently assessed, we stated that the amount was due from four only; but that the greater part was outstanding against the Zemindars of Madoor, Sundyoor, and Nellacotta; and that as these persons did not seem willing to relinquish their lands on the terms authorized, we added that the Collector would be directed to submit the draft of an advertisement for the sale of them, in the manner prescribed by the Regulations, and to purchase the whole on account of Government bidding to the extent of the arrears outstanding at the time of the sale.

538. It appears to us probable that the small arrear outstanding against Palleanaicknoor would be immediately realized.

539. In explanation of the very heavy balance, amounting to Pagodas 1,09,317-13-17 at present outstanding against the Ramnad Zemindary, we resolved to submit to the Government a copy of the separate correspondence which had passed with Mr. Peter on this subject, whence it would be perceived that measures had been taken to ensure the realization of the amount.

540. With a view to the liquidation of the arrear of Pagodas 14,277-40 due from five out of the six Manapara Pollams, we stated that Mr. Peter would be directed to carry into effect in Manapara, in the same manner as in Madura and Dindigul, the orders of Government for the realization of arrears against unsettled Pollams.

541. The revenue from this source during Fusly 1224 exhibited a trifling increase above that of the preceding year, but as an annual loss of upwards of four thousand Pagodas had for the last two years been sustained, in consequence of the boundary between Travancore and Dindigul, continuing undefined, we resolved to solicit the attention of the Right Honorable the Governor in Council to the postscript attached to Mr. Peter's letter of the 22nd March last, and to recommend that some conclusive measures might be adopted for the settlement of this long pending dispute.

542. A small increase was observable in each of the other branches of the revenue for Fusly 1224, except in the Salt Collections, which fell Pagodas 4,036-37-9 below those of the previous Fusly. Although of late years the revenue from this source had been much improved by the attention and vigilance of Mr. Peter, we regretted to observe so considerable a defalcation unaccounted for in the year under notice. The particular attention of the Collector was desired to this subject, and we stated that we expected a full explanation of this decrease in his next Annual Report.

543. The Collector in the 22, 23, and 24 paras. of his report under date the 7th November had recommended that, with a view to check the smuggling of Betel, he should be permitted to rent out the collection of the duty on that article, in the hope that the Betel-gardeners or vendors of that commodity, who were the principal smugglers, might be induced to become the Renters of the duty, and consequently the persons chiefly interested in the due realization of that tax. This system, we observe, had already been adopted both at Madras and Trichinopoly; and as it appeared to us to combine the security of the revenue with the convenience and advantage of individuals, it was resolved to transmit for the guidance of the Collector in Madura a copy of the correspondence which had passed with the Collector of Madras on this subject, by which he would observe that the system approved by us was that, in consideration of a certain fixed sum of money to be paid by the Betel-gardeners or any other person whose offers for the rent might be accepted they should be entitled to collect the duty upon all Betel passing from or sold in the gardens where it was produced, where the rent is taken by the Betel-gardeners themselves we remarked this would amount to an exemption from duty of the produce of their gardens, and where it may be taken by others, they will only perform the office at present executed by the Custom servants and will be provided with a Sunnud empowering them to demand the duty. We did not, therefore, understand why, in recommending the renting of the duty on Betel, Mr. Peter should propose that "a fair average price should be fixed on the commodity"; any interference of this kind with the natural prices of the market was, in their opinion, highly objectionable in principle, and likely to prove vexatious in its operation; and, if the plan contemplated by Mr. Peter necessarily involved any interference of the nature in question, this alone would be sufficient to induce its rejection.

In Cons., 20th February 1816. 544. In conformity to our orders under date the 3rd August, Mr. Peter in his letter of the 17th of February last reported on the lands of which the proprietors are minors.

545. The estates in this situation we remarked were in number six; but as five of them had never been permanently settled on the Zemindary tenure, they could not be taken under the Court of Wards. We perceived that against four of these five estates heavy arrears were due; these lands therefore, under the instructions of the Collector contained in the previous part of

these Proceedings, we stated would fall under assumption, and the remaining unsettled Pollam of Tavauram might be left to the management of the minor's relations so long as it might continue free from arrears.

546. The minor Zemindary permanently settled we observed is Pulleapanaickencoor on which a small balance of Pagodas 3,07,826 was due which we expected would be speedily realized. We accordingly agreed, with the permission of Government, to take this estate under charge of the Court of Wards, and we directed Mr. Peter in the meantime to consider the nomination of the guardian and manager to be provisionally sanctioned.

547. With regard to the Zemindary of Madoor, against which an arrear of Pagodas 4,863-44-69 was due, instructions had been given to the Collector in para. 537 of these Proceedings, and as it appeared that the original Zemindar is still alive, the irregular transfer of his estate alluded to in para. 3 of Mr. Peter's letter under date the 17th February last, we stated could not be recognized by the Board. On this subject Mr. Peter was desired to explain how such a proceeding came to be acknowledged by the local authorities.

548. In submitting our Proceedings to the Government, we resolved to forward at the same time for the information of the Right Honorable the Governor in Council, Mr. Peter's letter under date the 30th ultimo, from which we regretted to perceive that the fatal fever, which had already so severely afflicted these Districts, had again made its appearance in the country; and that although it had not yet been very destructive, the Collector expressed great apprehension of the result of its continuance.

In Cons., 4th March 1816. 549. We transmitted a copy of the foregoing Proceedings, together with an extract from the Minutes of Council under date the 23rd February last to the Collector in Dindigul and Madura for his information and guidance.

550. We recapitulated to the Collector that the Government had sanctioned the abolition of the Panthees Cawal, and that the question of the permanent Settlement of the unsettled Pollams would be referred for the orders of the Authorities in England.

551. In the event of the sale of Madoor, Sundyoor, and Nellacottah, with reference to the correspondence noted in the margin, we desired that Mr. Peter would submit his opinion as to what provision should be made for the Poligars and their families; and we recited the orders of Government directing that the Ryotwar system of revenue be introduced into all the lands which might come under assumption.

552. We ordered that a copy of the correspondence noted in the margin be transmitted for the information and guidance of the Collectors in Nellore, Salem, and Coimbatore; and that when any of the unsettled Pollams in these Districts might fall in arrear, we directed the Collectors to assume and retain them under Aumani management, granting to the ejected Poligar a Malikana of ten per cent. on the net collections from the Pollam.

553. We further directed the Collectors abovementioned, as well as Mr. Peter, in assuming the management of any of the unsettled Pollams, as directed in our Proceedings, to be careful to explain to the ejected Poligars that it was merely a temporary arrangement, in order to ascertain the real value of their Pollams, preliminary to the final settlement of them, on which subject the orders of the Company would be obtained, and hereafter communicated to them.

554. We observed with satisfaction that Mr. Peter bestowed commendation on the assiduity and attention paid by his assistant Mr. Drury to the discharge of his public duties.

555. On the 17th of May following we received a letter from the Secretary to Government in the Revenue Department informing us that our Proceeding on the Settlement of the Revenues of Madura and Dindigul for Fusi 1224 had met with the approbation of the Governor in Council.

556. The 20th paragraph of our Proceedings with the passage from the Collector's correspondence therein alluded to, we were informed would be transferred to the Political Department in which the orders of Government on the subject would be passed; we received authority to take the Zemindary of Pellapanickenoor under our charge as Court of Wards.

557. With reference to the 548th para. of our present report, we, submitted under date the 2nd May last, the letter noted in the margin from the Collector of Madura and Dindigul, reporting the prevalence of a destructive fever in many parts of his District, and proposing as the best means to check its further progress, or to alleviate its effects, "that the Assistant Surgeons at Madura and Dindigul might be authorized to entertain six or more natives (according to the extent of the fever) and to teach them the mode of treating it, that these should be distributed in those parts of the District where the fever was most prevalent, and that they should be supplied with such European medicines as might be considered by the medical gentlemen best adapted to relieve the suffering inhabitants."

558. Mr. Peter further recommended that an increased supply of the proper medicines should be furnished and stated that the natives were becoming convinced of the superior effect of European medicines and European treatment to the prescription of their native doctors.

559. Mr. Peter further recommended that palanquin allowance should, for a limited time, be granted to the Assistant Surgeons to enable them to proceed occasionally into the interior of the District to direct and superintend the labors of the native practitioners.

560. These recommendations we submitted for the consideration of the Right Honorable the Governor in Council; and under date the 17th of the same month we were informed that the Governor in Council had received with deep concern the intelligence conveyed in our letter. We were informed that a copy of the Collector's letter on the subject would be furnished to the Medical Board with instructions and authority to carry into effect all or any of the suggestions therein offered, which they might consider advisable, and to report from time to time what success might attend the measures adopted for checking the disease.

561. We had much satisfaction in submitting under date the 17th June following a subsequent letter from the Collector in Madura in which he stated that the reports of the Tahsildars respecting the state of the fever in that District had been more favorable than he had reason to expect, which he attributed to a recent seasonable fall of rains.

562. We were we observed happy to take that opportunity of stating that we had also information of the fever existing in the neighbourhood of the hills in Tinnevely having abated.

563. On the 29th March 1815 we received a letter from the Secretary to Government in the Revenue Department giving cover to an address from a person stating himself to be the representative of the family of the late Rajahs of Madura, together with its accompaniments, and we were desired to ascertain and report any information which might be afforded by the records of our Office regarding the claims which he had preferred.

To the Chief Secretary, in
Cons., 2nd May 1816.
From Mr. Peter, 26th April,
in Cons., 2nd May 1816.

To the Chief Secretary, in
Cons., 17th June 1816.
From Mr. Peter, 8th, in
Cons., 17th June 1816.

From Mr. Secretary Hill,
in Cons., 10th April 1815.

564. On the 29th of June following we received a letter from the Chief Secretary to Government enclosing copy of correspondence with the Collector of Trichinopoly on the subject of certain treasure stated to be buried within the precincts of the palace of His Highness the Nabob of the Carnatic of that place, and we were desired to explain the ground on which it appeared, from our Secretary's reply to the petition of Chingalma Nair, therein referred to, that we considered the treasure in question to be his property eventually, rather than that of His Highness the Nabob or the public property of the State.

565. The Governor in Council desired also that the Collector might be directed to abstain from all further proceedings until he should be furnished, under the authority of the Government, with special instructions for the purpose.

566. In reply to the former of these letters we stated that as the records of the Board had not been found to contain any information relative to the descendants of the ancient Kurtankal (chiefs) or "Rajahs" of Madura, we had addressed a letter to the Collector of Madura for his report.

567. From the information afforded by Mr. Peter, and from the papers submitted to Government by the person who called himself the representative of the family, it appeared we remarked that near a century had elapsed since the family was first dispossessed of the Rajiam, that during the short interval between December 1752 and May 1753 one of the family whom the present representator stated to have been his grand-father, taking advantage of the contentions between the competitors for dominion in the Carnatic, recovered temporary possession of Madura, through the aid of the then Poligars of Ramnad and Shevagunga. At the termination of this short interval of four months, however the Nabob's Government was restored.

568. We observed that it further appeared that the representator (admitting his account of himself to be authentic) was not a lineal descendant of the ancient Gentoo Chiefs who governed Madura in the latter years of the Hindoo Dynasty of Vyjianuggur, but that he was descended from a collateral branch brought into the line of succession by an act of adoption performed by Meenatchee Ammal, the last actual possessor of the Rajiam.

569. It appeared also in stating that this remnant of a family of which the person who had addressed the Government claimed to be the representative was in the enjoyment of the village of Thaicknuputty in the Pollam of Guntamanaickenoor, granted by the former Poligar of the Pollam free of rent, and that until very lately they held three other villages, on the same tenure, in the Shevagunga Zemindary, viz., Vellacourchee (the residence of the family) and Nadookanenthel Taumaragoody.

570. It was stated that within the last four years, the present Zemindar of Shevagunga had exacted a porupoo, or fixed rent, of 100 Pagodas per annum from the village of Velleccourchee, that he had "collected a rent of from 5 to 7 Shooley Fanams per cullum of seed land" from the village of Nadookanenthel, and that he had wholly resumed the third village, viz., Taumaragoody.

571. If we remarked, the questions were examined, it might perhaps be found that the Zemindar of Shevagunga had exceeded his legal authority in resuming and assessing the respective

See paras 5 and 6 of Mr.
Peter's letter, in Cons., 16th
October 1815.

villages abovementioned. Upon this point we stated it was our intention to address the Collector, in the meantime we presumed that we had fulfilled the instructions contained in Mr. Hill's letter of the 29th March 1815, which

merely required us to submit such information as we might possess, or be enabled to obtain, relative to the pretensions of the person calling himself "Rajah Vijiah Coomara Visvanada Bungaroo Trimul Naick" whose address to the Government was the subject of that reference.

572. As connected, in some degree, with this subject, we took that occasion to reply to the letter from the Chief Secretary to Government under date the 1st Cons., 11th July 1816. 29th June giving cover to several enclosures, one of which was copy of a petition, which had been presented to us by a person styling himself "Chengalama Naick, the 20th descendant and heir of Visvanada Naick, Rajah of the Carnatic."

573. This Chengalama Naick represented the person whose case had been stated above, to be an impostor "your petitioner" (he said) "has also been informed that a man named Bungaru * Naidoo, whose ancestors were peons in your * Bungaroo Trimul Naick. "petitioner's family, has given in a claim that he is the proper heir of the Rajah of the Carnatic "but the documents and addresses above alluded to will prove to the contrary."

574. In the same address this person had represented that large sums of money and jewels belonging to his ancestors lay buried in the palace at Trichinopoly.

575. Although we never had any other opinion than that this personage was himself either a visionary or an impostor, yet as he continued to present his addresses, and (as he stated) "constantly waited at the staircase of the Board, it became necessary to dispose of his suit, which was done by the following endorsement on his petition." "The petitioner must represent in the first instance what he has to say, respecting the villages in question, to the Collector of Madara, so he may also represent to the Collector of Trichinopoly what he wishes to state respecting concealed treasure, and the Collector will give him all legal assistance he may require to enable him to point out the spots where it is concealed."

576. In the letter from Government abovementioned of the 29th June last, we were required to explain the ground on which it would appear that we had considered the treasure in question to be his (Chengalama Naick's) property eventually, rather than that of His Highness the Nabob or the public property of the State.

577. In explanation we observed that we never expected that any concealed treasure would be forthcoming, but that we saw no better way of putting the pretensions of the petitioner to the test than by referring him to the Collector to point out the spots where he believed the supposed treasure to be concealed, that we did not anticipate that the palace alluded to by the petitioner belonged to the Nabob, and that as to the appropriation of the treasure, if discovered, our orders were quite silent, considering that it would be soon enough to discuss that point, after the discovery should be made.

TINNEVELLY.

Proceedings of the Board, in Cons., 4th July 1815.

Vide General Report, dated 1st January 1814, para. 822. in Cons., 29th April 1813. From Mr. Hepburn, 5th, in Cons., 21st January 1813.

578. At our meeting of the 4th July 1816 we proceeded to the consideration of the subject of the Decennial Lease Settlement in Tinnevelly for Fuslies 1222, 1223, and 1224.

579. In our Proceedings under date the 8th March 1813, of which a copy was transmitted to Government on the 29th April 1813, we had taken into consideration the reports of the Collector regarding the Decennial Settlement proposed to be introduced into this province.

580. For the reasons detailed in these Proceedings we approved the recommendation of the Collector that the average collections of 7 years, viz., from Fusly 1211 to Fusly 1217 inclusive, should be taken as the basis of the Decennial Settlement.

581. In consideration also of the circumstances of the season of Fusly 1222 and of the calamities which occurred in Fusly 1221, we informed the Collector that we were of opinion it would be advisable to form a temporary Settlement for Fusly 1222, and that the decennial rent should commence with Fusly 1223.

582. With reference to the orders received from the Honorable Court of Directors, the Collector was on the 2nd August 1813 directed to suspend until further instructions the conclusion of any engagements with the head inhabitants for renting their villages on lease, and to report immediately the number of villages actually rented before the receipt of these orders.

583. On the 30th August 1813 we transmitted to Government the Collector's reply to the above communication, from which it appeared that considerable progress had been made in renting the wet lands of Tinnevelly. We observed on that occasion that although the engagements were not final, yet as we had in our Minute already recommended that the decennial village lease should be carried into effect as applying to the wet lands, we submitted it as our opinion that the measure should be prosecuted to a conclusion.

584. In replying to the above letter we were informed that as it appeared to be impracticable to act upon the Ryotwar system in the wet lands of Tinnevelly, where a money tax had never been fixed on these lands, Government had no hesitation in authorizing us to conclude a village Settlement, as was proposed with all the Meerassidars of each village. It was further intimated to us, that it was very desirable the Settlement should not bind the Government for any definite period, and if that was impracticable that the period should be as short as possible so as not to embarrass the Court of Directors in their final decision.

585. With respect to the dry grain lands of Tinnevelly, Government directed that the Ryotwar Settlement should be reverted to.

586. On the 9th September 1813, we informed the Collector, in reply to his letter of the 9th August, that the directions communicated to him for suspending, until further orders, the prosecution of the measure of a village Settlement on lease had been founded on 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.

587. 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 the letter from the Secretary to Government, conveying the orders of the Honorable the Governor in Council thereon.

588. The Collector was informed that for the reason 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 only. We further 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 that we were of opinion that any engagements which should not be binding on either party for a specific term would be attended with injurious effects. Although, therefore, the engagements were stated to be not final, we considered that some inconvenience might, while advantage could, result from shortening the period of their proposed duration, and accordingly authorized the Collector to prosecute the decennial lease Settlement of the wet lands, to a conclusion.

589. In reverting to the Ryotwar system in the dry grain lands, the Collector was desired to consider that as the Teerwa or money rates of assessment on these lands had been reduced some years before, and were supposed to be moderate, it might perhaps be expedient that he should for the then current year follow the rates of assessment already established, unless where might find any particular cause for departing from them.

590. The Collector was finally directed to prepare himself to address us regarding such modifications of the existing rates of money assessment, as on examination he might deem to be expedient, and to show in as distinct a manner as possible, the practical result of the existing and of the proposed assessments, as applying to a given extent of land of different descriptions, in order that we might be enabled to compare his rates, with those of other Collectors, and to establish with reference to local fertility a moderate assessment upon uniform principles, instead of those various rates which had hitherto prevailed.

From Mr. Hepburn, 26th October, in Cons., 12th November 1813.

In Cons., 8th March 1813.
In Cons., 21st January 1813.

591. On the 28th October 1813 the Collector transmitted a report upon the Settlement for Fusly 1222 in which he took up the subject of the proposed decennial village Settlement from the period of the receipt of our orders of the 8th March 1813 in reply to his letter of the 5th January.

592. It appeared that on the 21st April, (which was soon as was possible after the receipt of our authority for the formation of the village Settlement for ten years) the renting of the villages was commenced by the Head-Assistant, then Acting during the absence of the Collector. From the 18th of May the Settlement was proceeded in by the Collector in person till the 30th

In Cons., 2nd August 1813.

June, when being interrupted in it by sickness, it was again carried on by his Assistant, until the receipt of our orders of the 2nd August which put a stop to it for the time.

In Cons., 21st January 1813.

593. We remarked that when the Collector addressed us on the 5th January 1813, he entertained little doubt, but that a great majority of the villages would be rented for Fusly 1222, although there were many which from various causes could not be expected to enter into the lease. The principal causes which were likely to operate towards the prevention of the rent in these villages were stated to be the effects of sickness from which the population had suffered to a great degree—the injury sustained from inundations of the river, from which they had not then recovered—and the failure of the Car crop, and of the dry grain crops in consequence of the want of water, and of the usual rains at the commencement of the Fusly.

594. In order, however, to guard against any ultimate loss of revenue, under whatever mode it might be finally settled, the Collector we, observed, before he left the District gave orders for the Government share of the produce of the wet lands, being secured in heaps, for the purpose of either being sold, or made over to the inhabitants on the conclusion of the rent, as the case might be. In order also to obviate the inconvenience from the scarcity of grain, which might be expected to occur in consequence of so large a proportion of the produce of the country, being

detained in deposit, the Collector desired that the people should at the same time be informed that their grain would at once be delivered over to them, upon their giving security to rent their villages, upon the average of the collections of former years.

595. It was remarked that the people had very generally availed themselves of this arrangement, and had given security for the greater proportion of the Government share of the grain, and that where this was not done, which was principally in villages which had suffered from the adversity of the season, the grain was sold under the joint superintendence of the Circar servants, and of the inhabitants.

596. The same process we remarked had previously been adopted with respect to the Car crop, the amount of the former value of the Car produce having been divided upon the villages, with a view to their future rent, and an option left to the people to pay those kists, or to surrender the Circar share of it, which they did where the produce was not equal to meet the amount required. By these means we observed the inhabitants were exempted from the demands where their abilities proved inadequate to the discharge of it, while they had all the benefits of the lease at that early period of the year in the instances where they agreed to the responsibility of it.

597. As the terms on which the villages were to be leased were moderate, and determined on the fairest grounds, the renting, we remarked, proceeded as well as could be expected, till the season had arrived, at which the south-west monsoon generally broke over the mountains, and furnished water for the Car crop of the ensuing Fusly. There being however at that time no appearance whatever of rain, or of the filling of the river, and as the Car crop produced upon an average nearly two-fifths of the revenue derived from the lands watered by the Tambrapourney river, the people we observed upon seeing themselves disappointed of so considerable a branch of the resources, from whence their rent for the next year was to spring, suspended entering into any further engagements.

598. At the time the Collector received our orders of the 2nd August 1813 for suspending until further instructions the conclusion of any engagements with the head inhabitants for renting their villages on lease, it appeared that of 1,139 Aumani villages, in which a Settlement was to be made, 952 had been rented, and that 187 still remained to be settled. In the latter we observed many of the principal villages of the province were comprehended, and the proportion of revenue unsettled was, therefore, comparatively great, when contrasted with that for which the people had concluded engagements.

599. With regard to the villages which had been rented, it appeared that the Collector had in many cases promised to the inhabitants, where the revenue of the last year had from partial causes suffered a temporary depression, that he would again revise the accounts of their particular villages and make all proper allowances for their actual circumstances, provided they would at that time enter into their rent, which they in many instances did, upon the faith of these assurances. At that time also the epidemic fever had broke out with considerable violence, and many villages which had, a few months before, been taken by the inhabitants with the most favourable prospect, had been left desolate, and their crops were rotting on the ground.

600. To have entered these villages at a full average rent, would, we remarked, have been only making a Settlement which could never have been realized, and in these cases, therefore, we observed the Collector considered a revision of the rented villages, to be necessary, and a dowle was further to be prepared to ascertain the exact demand upon the unrented villages.

601. The average amount of former collections on which we had sanctioned the formation of the Village rents was Star Pagodas 4,22,601 including Village taxes.

602. The proportion of this sum falling to the 952 villages before noticed amounted to Star Pagodas 2,99,230-36-11 inclusive of Village taxes, which, we observed, yielded upon the average of former collections Star Pagodas 15,722-19-7, leaving the net Land Revenue at Star Pagodas 2,83,508-17-4.

603. The amount for which these villages had been settled on lease was Star Pagodas 3,01,955-44-69, including Village taxes which in Fusly 1222 were only Star Pagodas 14,186-36-66 being a decrease of Star Pagodas 1,540-28-22 below the average collections of former years, in consequence we explained principally of the effects of the fever. After deducting the Village taxes the Land Revenue of these villages, we remarked, was therefore determined at Star Pagodas 2,87,774-8-3, being Star Pagodas 4,265-36-79 above the average proportion of former collections.

604. Upon a revision of the rent of certain villages for Fusly 1222, the necessity of which we remarked had already been explained, the general result shewn by the particular accounts of the year was that in the rented villages the cultivation had fallen below the average cultivation of the number of years upon which the rent was calculated to the amount of Star Pagodas 34,472-32-31 calculating the value of the produce at the average rates of these years, and had these prices prevailed in Fusly 1222, the loss to the people would be observed have amounted to that sum.

605. Against this loss was to be set off the advantage which the inhabitants had derived from the favorable sale of their grain, which had through the whole year been at a higher price than usual, and although in most villages there had been some decrease of cultivation, yet, when the gain in price was considered it was we observed evident that a profit had arisen to the Renters, particularly in the large villages, where the stock of grain had been great.

606. In such villages no abatement of rent was expected, and the villages, therefore, we observed to which it was proper to shew this indulgence were those, where from want of water, and from sickness, the quantity of produce had fallen below the average to an extent beyond what the enhanced price of the grain would cover.

607. As it was material that the intended abatement should only be made where it was absolutely necessary, and that no expectations should be held out to the people that such a proceeding was to be a matter of course during the remaining term of the lease, the Collector instituted a minute inquiry into the accounts of the different villages, and it appeared after a consideration of all the circumstances attending them, that it would be necessary to make a remission of Star Pagodas 13,104-38-14 of the sum of Star Pagodas 31,472-32-21 before noticed.

S. Pags. F. C.

The Jumabundy for Fusly 1222, of the 9,522 Rented villages was 3,01,955 44 69

Deduct proposed remission ... 13,904 38 14

Making the net amount of rent. ... 2,88,051 6 55

The average collections for 7 years were... 2,99,230 36 11

being... 11,179 29 36

more than the amount of the rent for Fusly 1222. The amount of the balance outstanding up to the 28th October 1813 was, we remarked, Star Pagodas 24,060-2-2, which the Collector expected would soon be paid off.

The Dowle beriz of the 187 Un-rented villages for Fusly 112 was ... 70,940 27 21

And the average collections for 7 years were ... 1,23,870 13 51

being ... 52,429 31 30

more than the Settlement for Fusly 1222. The amount of the outstanding balance was Star Pagodas 20,387-26-58 occasioned principally it was explained by the long absence of the inhabitants from their villages, but the Collector stated that it was coming in fast, and would, before long, be all realized.

608. The deficiency of the rent for Fusly 1222 might, we observed, be ascribed to the failure of the Car crop and of the panjah cultivation caused either by the want of water, or by the people having suffered so much from former sickness, as to leave an insufficiency of Cultivators, for putting the usual quantity of seed into the ground.

609. We subjoined the following statement exhibiting the total amount of the Settlement for Fusly 1222 of the Rented and Unrented villages, compared with the average amount of the Collections for 7 years.

	Number of Villages.	Average Collections of 7 years including Village taxes.				Settlement of Fusly 1222 including Village taxes and deducting proposed remission.			Decrease of Settlement of Fusly 1222 below the average Collections of 7 years.		
		S. Pags.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Rented Villages ...	952	2,99,230	36	11	2,88,051	6	55	11,179	29	36	
Unrented Villages ...	187	1,23,870	13	51	70,940	27	21	52,429	31	30	
	1,139	4,22,601	4	62	3,58,991	33	76	63,609	15	66	

610. The measures adopted by the Collector for renting the villages appeared to us to be satisfactory, and we approved the remission of Star Pagodas 13,904-38-14, which the Collector after having made a revision of the rents of certain villages, considered it would be necessary to grant.

611. It was with great concern that we observed the great deficiency which had taken place in the unrented villages; but under the explanations afforded by the Collector we at the same time felt persuaded, that this falling off of the revenue had been unavoidable, and was entirely to be attributed to the unfavorableness of the season and to the peculiarly unfortunate situation in which the District had been placed, for the last three years. It was also with additional regret that we perceived that the season of Fusly 1223 had been, up to 28th October 1813, of so unpromising an appearance, as tended rather to augment, than to relieve the difficulties of the people.

From Mr. Cotton, in Cons.,
19th September 1814.
From Mr. Cotton, 10th, in
Cons., 24th October 1814.

612. On the 9th September 1814 the Collector (Mr. Cotton) transmitted an abstract statement of the Jummabundy for Fusly 1223, and on the 10th of the following month he forwarded his detailed report thereon.

613. In this Fusly the Car cultivation suffered a great diminution both in its usual extent and produce in consequence of the scanty supply of water which came into the rivers from the western mountains, and the Peshanum and dry grain crops we stated has suffered in the same degree, almost throughout the District by the failure of the north-east monsoon rains. Notwithstanding these unfavorable circumstances however considerable progress had we remarked been made towards completing the village Settlement on lease, commenced by the

*Note—1,129, according to Mr. Hepburn's letter. Mr. Cotton would we remarked be called upon to explain the cause of this difference.

late Collector Mr. Hepburn, and 76 villages had, in Fusly 1223, been settled on lease, leaving of the total number in the province (1,170) * only 142 for which the inhabitants were not disposed to enter into any engagements for a term of years.

614. The disinclination on the part of the inhabitants, to rent these villages arose we remarked probably either from the disappointment which had been experienced for a succession of years, in the requisite supply of water, or from the want of means to carry on the cultivation in consequence of the number of Cultivators having been diminished by the fever which had so long raged in the District.

RENTED VILLAGES.
* 952, rented in 1222.
76 do. in 1223
1023
per statement C.

615. The Settlement for Fusly 1223, of the 1,028 * Rented villages was stated to be Star Pagodas 3,16,947-1-29.

616. The Settlement of the 952 villages rented in Fusly 1222 was Star Pagodas 2,72,407-39-34, and the revenue derived in that Fusly from the 76 villages settled on lease in Fusly 1223, but which were under Aumani in Fusly 1222, was Star Pagodas 24,275-44-77, making the total revenue for Fusly 1222 of the 1,028 villages above enumerated Star Pagodas 2,96,683-39-31, and shewing an increase in favor of Fusly 1223 of Star Pagodas 20,268-6-78.

617. This sum we explained was composed of Star Pagodas 13,806-30-13, the amount of remission granted in Fusly 1222 for loss of cultivation in the 952 villages rented in that year, and on Star Pagodas 6,456-21-65, being the difference between the Jummah of the 76 villages settled on lease in Fusly 1223, and the Aumani Settlement of these villages for Fusly 1222.

618. The Settlement for Fusly 1223 of the 142 villages under Aumani was Star Pagodas 47,345-3-57, and the Jummah of these villages for Fusly 1222 was Star Pagodas 42,122-8-14, giving an increase in favor of Fusly 1223 of Star Pagodas 5,222-40-43, which we remarked chiefly arose from the high price at which the mailwaram grain was sold, or given up to the inhabitants.

619. The total Land Revenue therefore we observed of Rented and Unrented Villages for Fusly 1223 was Star Pagodas 3,64,292-5-6, and that for Fusly 1222 Star Pagodas 3,38,806-2-45, being an increase in Fusly 1223 of Star Pagodas 25,486-2-41.

Village Taxes. 620. The revenue derived from Village Taxes amounted, we observed, in Fusly 1223 to Star Pagodas 1,662-7-53, and was in Fusly 1222 Star Pagodas 19,232-30-3, being a decrease in Fusly 1223 of Star Pagodas 2,670-22-30.

621. This decrease, we explained, arose from two causes. First from the extensive investment provided in Fusly 1223 for the Company in consequence of which a greater number of Weavers than usual had been exempt from the payment of the Loom tax, and secondly from the diminished number of Shanars and people of other castes, either from death, or from their having left the District on account of the scarcity of grain.

Abkary. 622. The Abkary for Fusly 1223 was Star Pagodas 2,466-30-42, and that for Fusly 1222 Star Pagodas 1,858-9-75, being an increase in Fusly 12,23 of Star Pagodas 508-20-47.

Customs. 623. The amount derived from Customs was in Fusly 1223 Star Pagodas 27,045-11-24, and in Fusly 1222 it was Star Pagodas 30,129-17-65, being a decrease in Fusly 1223 of Star Pagodas 3,084-6-41 caused, we explained, by deficiency in the quantity of Tobacco usually exported to Travancore, and by the reduced rate of duty levied on Betel, except when imported for Towar consumption.

Salt. 624. The Salt Revenue in Fusly 1223 amounted to Star Pagodas 27,865-10-7, and in Fusly 1222 to Star Pagodas 35,350-22-38. This deficiency in Fusly 1223 arose, it was explained, from the want of pasture, and of a sufficiency of water on the coast, and on the roads for the cattle of the merchants.

Chank. 625. The Chank Fishery yielded in Fusly 1223 Star Pagodas 9,593-5-50, and in Fusly 1222 Star Pagodas 11,259-7-40.

Chayroot. 626. The Chayroot produced in Fusly 1223 Star Pagodas 818-8-15, and in Fusly 1222 Star Pagodas 1,248-21-65.

627. We remarked that both these sources of revenue were rented for Fusly 1223, and the decrease of Star Pagodas 1,666-1-70 in the former and of Star Pagodas 430-13-50 in the latter, arose from the offers for them having been less in Fusly 1223 than in 1222.

628. We subjoined the following statement exhibiting the total amount of the Jummabundy for Fusly 1223 compared with that for Fusly 1222.

JUMMABUNDY OF FUSLY 1223.

	St. Pags.	F.	C.	St. Pags.	F.	C.
Land Revenue of Rented and Unrented Villages.	3,64,292	5	6			
Village Taxes	16,612	7	53			
Peshcush of Permanently Settled Estates	98,363	0	0			
Abkary	2,466	30	42			
Customs	27,045	11	24			
Salt	27,865	10	7			
Chank	4,593	5	50			
Chayroot	818	8	15			
Total Jummabundy of Fusly 1223	...	...	...	5,47,060	33	37

JUMMABUNDY OF FUSLY 1222.

	St. Pags.	F.	C.	St. Pags.	F.	C.
Land Revenue of Rented and Unrented Villages.	3,38,806	2	45			
Village taxes	19,282	30	3			
Peshcush of Permanently Settled Estates ...	98,368	0	0			
Abkary	1,958	9	75			
Customs	35,129	17	65			
Salt	33,850	22	38			
Chank	11,259	7	40			
Chayroot	1,248	21	65			

Total Jummabundy of Fusly 1222 ... 1536,902 22 1

Increase in Fusly 1223—Star Pagodas ... 10,153 11 26

629. We remarked that it was with great satisfaction we had observed the progressive increase which had taken place in Fusly 1224 in the villages settled on lease, and we were also happy to perceive from the report of the Collector that the state of the season had been, up to the dates * of his address, comparatively very favorable.

Enclosure in Statement
No. 1.
Para. 24.
* 10th October 1814.

From Mr Cotton, 20th September, in Cons., 5th October 1815.

630. We next proceeded to the consideration of the Collector's letter of the 20th September 1815 reporting upon the Settlement concluded by him for Fusly 1224.

631. Further progress we observed had been made in this Fusly in establishing throughout the District the system of the village Settlement on lease, and it appeared that the inhabitants of 40 villages with the exception of one village in the Shevalapatoo Talook, wherein they had voluntarily given up their claim of becoming Renters in favor of a neighbouring inhabitant had accepted the terms offered to them for a lease, making the total number of villages settled on lease 1,068, and leaving 109 villages still under Aumani.

RENTED VILLAGES.
* 1023 rented in 1223
40—Do. 1224
1068

632. The Settlement for Fusly 1224 of the 1,068 * Rented Villages was Star Pagodas 3,39,250-7-53.

633. The Settlement of the 1,028 villages rented in Fusly 1223 was Star Pagodas 3,17,518-20-512,† and the revenue derived on that Fusly from the 40 villages settled on lease in Fusly 1224, but which were under Aumani in Fusly 1223, was Star Pagodas 11,032-20-72, making the total revenue for Fusly 1223 of the 1,068 vilages above noticed Star Pagodas 3,28,550-41-44, and shewing an ncrease in favor of Fusly 1224 of Star Pagodas 10,699-9-29.

† Per Statement C.
This sum we remarked differed from that stated in para 37 by Pagodas 571-19-23 which had been since transferred from the head of Village Taxes to the Land Rent.

634. This sum we explained consisted of Star Pagodas 2,706-10-77, the amount of remission granted in Fusly 1223 for loss of cultivation in the 1,028 Rented Villages, and of Star Pagodas 7,992-43-32, being the difference between the Jummah of the 40 villages settled on lease in Fusly 1222, and the Aumani Settlement of these villages for Fusly 1223.

635. The Settlement for Fusly 1224 of the 109 villages under Aumani was Star Pagodas 38,189-0-19, and the Jummah of these villages for Fusly 1223 was Star Aumani Villages. Pagodas 36,459-4-65, giving an increase in favor of Fusly 1224 of Star Pagodas 1,729-40-34.

636. The total revenue therefore we remarked of Rented and Aumani Villages for Fusly 1224 was Star Pagodas 3,77,439-6-12, and that for Fusly 1223 Star Pagodas 3,65,010-1-29, being an increase in Fusly 1224 of Star Pagodas 12,429-4-63.

637. The Village Taxes amounted in Fusly 1224 to Star Pagodas 15,104-6-14, and in Fusly 1223 to Star Pagodas 15,894-11-30,* being a decrease in Fusly 1224 of Star Pagodas 790-5-16 arising we remarked from the following causes.

VILLAGE TAXES.
* This sum differs from that stated in para. 42 by Pagodas 717-41-23, which has now been included in the Land rent, viz. Pagodas 571-19-23 in the Rented and 146-22-0 in the unrented villages—Pagodas 717-41-23.

* Jaggery exported by Sea.
Candies.
In 1812-13 ... 1,596
,, 1813-14 ... 87
,, 1814-15 ... 397

From the great number of persons of different trades who had died or left the District from the additional number of Weavers engaged in the Company's investment, and their consequent exemption from the Loom tax; and from the usual number of Shanars or Toddy-drawers not having come as in former years from Travancore to extract Toddy for making Jaggery, for which article the demand had we observed lately greatly diminished.†

638. We subjoined the following abstract shewing the amount of the other sources of Revenue for Fusly 1224, in comparison with their amount for Fusly 1223.

		S. Pags.	F.	C.
SAYER.	For Fusly 1224	28,834	40	55
	Do. 1223	27,045	11	24
	Increase in Fusly 1224	1,789	29	31
SALT.	For Fusly 1224	43,268	1	78
	Do. 1223	27,865	10	7
	Increase in Fusly 1224	15,402	36	71
ABKARY.	For Fusly 1224	2,381	23	74
	Do. 1223	2,466	30	42
	Decrease in Fusly 1224	85	6	48
CHANK.	For Fusly 1224	7,625	0	0
	Do. 1223	9,593	5	50
	Decrease in Fusly 1224	1,968	5	50
CHAYROOT.	For Fusly 1224	927	12	22
	Do. 1223	8818	8	15
	Increase in Fusly 1224	109	4	7

We also subjoined the following statement exhibiting at one view the total amount of the Jummabundy of Fusly 1224 compared with that for Fusly 1223.

JUMMABUNDY OF FUSLY 1224.

	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Land Revenue of Rented and Aumani Villages. ...	3,77,439	6	12			
Village Taxes ...	15,104	6	14			
Peshcush of Permanently Settled Estates ...	98,368	0	0			
Sayer ...	28,834	40	55			
Salt ...	43,268	1	78			
Abkary ...	2,381	23	74			
Chank ...	7,625	0	0			
Chayroot ...	927	12	22			
Total Jummabundy of Fusly 1224 ...				5,73,948	1	15

JUMMABUNDY OF FUSLY 1223.

Land Revenue of Rented and Aumani Villages. ...	3,65,910	1	29			
Village Taxes ...	15,894	11	30			
Peshcush of Permanently Settled Estates ...	98,368	0	0			
Sayer ...	27,045	11	24			
Salt ...	27,865	10	7			
Abkary ...	2,466	30	42			
Chank. ...	9,593	5	50			
Chayroot ...	818	8	15			
Total Jummabundy of Fusly 1223... ..				5,47,060	33	37
Increase in Fusly 1224, Star Pagodas... ..				26,887	12	53

639. This result was considered by us to be very satisfactory, and we were well pleased to observe the progressive increase which had taken place in the Rented Villages, amounting in Fusly 1224 to Star Pagodas 10,348-40-58, and expected in Fusly 1225 to be Star Pagodas 291-42-34.

640. With regard to the success which had attended the village lease rents, the Collector we observed stated that one object had been attained to a degree which he trusted would be considered satisfactory, viz., with the great punctuality with which the current revenues had been realized.

641. On reference to the accounts of former years when an Aumani management or annual Settlements prevailed, it appeared that the outstanding balances at the end of each Fusly exceeded in some years one and a half lacs, and were never, but in one year, below one lac of Pagodas, while at the same period in Fusly 1223 they amounted to Pagodas 57,436, and in Fusly 1224 to only Pagodas 53,959.

642. It appeared also that in many villages the inhabitants duly appreciating the advantages of having a fixed revenue to pay for a number of successive years had commenced to increase their cultivation, and that if the seasons continued to be tolerably favorable there was good reason to suppose that the condition of the people and the state of the country would be very much improved.

	S. P.	F. C.
*In the Talooks, 35,576	6	30
In the Pollams, 4,347	29	71
Chank, 2,500	0	0
Abkary, 127	2	29
Total.....	42,544	29 50

643. Of the total Settlement for Fusly 1224, amounting as had been before noticed to Star Pagodas 5,73,948-1-15, Star Pagodas 5,31,403-16-45 had, we observed, been collected up to the end of August 1815, leaving a balance outstanding at that date of Star Pagodas 42,544,-29-50.*

644. The balances of Land Revenue Rented and under Aumani which were outstanding for Fuslies 1222, 1223, and 1224 on the 31st August 1815 were, we remarked, as follows:—

	S. Pgs.	F.	C.
Fusly 1222	9,685	30	53
Do. 1223	13,366	35	56
Do. 1224	35,570	6	30
Total	58,622	27	59

645. Of this sum we observed the Collector calculated upon the early recovery of Star Pagodas 40,598-29-13, and he stated his intention of making further investigation into the causes of the remaining balance of Star Pagodas 18,023-43-46, of which the recovery was considered doubtful, and of addressing a separate report to us on the subject.

646. We remarked that the balance of 2,500 Pagodas on account of the Chank Revenue for Fusly 1224, was the amount of the remission claimed in consequence of the Pearl Fishery, and that the balance of Star Pagodas 127-2-29 for Abkary was expected to be speedily realized.

To the Chief Secretary, 23th,
in Dy. Cons., 31st October 1816.

647. Our Proceedings as above recited are before the Govern-
ment.

Proceedings of the Board, in
Cons., 17th October 1816.

648. At our meeting of the 17th of October last we proceeded
to the consideration of the report of the Collector in Tinnevely on the
Revenues of that District for Fusly 1225.

From Mr. Cotton, 1st, in Cons.,
17th October 1816.

649. In his Report on the Revenues of the preceding Fusly the
number of Sirkar villages had been entered at 1,177, whereof it was
stated that 1,068 had been rented on lease, and 109 remained in Aumani.

650. From his Report on the Revenues of Fusly 1225 it appeared that the large village of
Sroevygoondam, which yielded on an average a revenue of ten thousand Pagodas per annum, had
been sub-divided in consequence of the inhabitants of a portion of the village having acceded to the
lease Settlement on the terms proposed to them. The Collector we remarked had added this sub-
division to the numerical account of villages, making altogether, in Fusly 1225, 1,178 villages.
This addition of sub-divisions to the numerical account of villages explained the variations in the
number of villages, observable in the reports on the preceding years of the lease. We were not
aware of any particular objection to the arrangement which had been adopted in this respect;
though it were better perhaps we observed that the number of entire villages should always remain
fixed, and that sub-divisions should form supplementary numbers, under their more correct design-
ation of "sub-divisions," because we presumed that a mere temporary separation of interests had
taken place as regarded the Settlement only, and that the boundary and everything else apper-
taining in common to the village community remained in the same state as before.

651. If it should so happen, by whatsoever means, that the number of entire villages should
be augmented, whether by the establishment of villages altogether new, in waste or desolate
tracts, by the re-establishment of decayed villages hitherto omitted from the accounts, or by the
absolute and permanent separation of the lands of an extensive village so as to be held by distinct
communities, the new villages so created would we remarked of course be added, under distinct
names, to the numerical list of entire villages.

652. We remarked also that in his Report on the Revenues of Fusly 1225, the Collector had
adopted a more correct classification of the villages than that which was observed in his preceding
reports. The number of Rented Villages in Fusly 1224, which was stated to have been 1,068 it
appeared comprehended 78 Shotriam villages, held upon a fixed assessment. The actual number of
villages at that time rented on lease was therefore only 990. In Fusly 1225, the lease Settlement, it
appeared, was extended to three other villages, previously in Aumani, in addition to the rented
sub-division of Sroevygoondam, making the total of Rented Villages in Fusly 1225, 994 and reducing
the number of Aumani villages from 109 to 106.

653. We subjoined the following statement exhibiting the Land Revenue of Fusly 1225 in
comparison with that of Fusly 1224, under the several heads of Rented,
Aumani, Shotriams, Village Taxes, or Ready Money Collections, and
Land Revenue permanently settled—also containing a comparative view
of the subordinate branches of Revenue in the two last Fuslies, with
the exception of the revenue from Stamps which we remarked the
Collector had excluded from the statements connected with his Jumabundy, but which he was
directed hereafter to include, as we were not aware of any particular reason for its omission.

NOTE.
The receipts from Stamps in
Fusly 1224 amounted we ob-
served to Pagodas 4,423-44-78,
and in Fusly 1225 to Pagodas
4,505-8-61.

Number of Villages.		Jumrah of Fusly 1224.		Jumrah of Fusly 1225.		Increase.		Decrease.	
		S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
994	Rented on the Decennial Village Lease	3,23,076	4410	3,29,153	3143	481	9233	...	...
106	Under Aumani	37,076	422	28,227	2111	...	...	9,748	2811
78	Shotriams	10,786	260	10,786	260	...	...	...	...
Total 1,178	Ready Money Collections and Village Taxes...	15,104	614	15,575	666	470	3952	...	...
	Total Jumrah from Sirkar lands, Shotriams, and Village Taxes.	3,92,548	1226	3,93,747	1120	...	...	8,796	16
	Add Revenue permanently settled	98,368	0 0	98,368	0 0	...	...	...	...
	Total Land Revenue...	4,90,916	1226	4,92,115	1120	...	...	8,796	16
	Sayer Revenue	28,834	4055	28,077	2969	...	...	757	1066
	Salt Revenue	43,268	178	39,054	2349	...	...	4,213	2329
	Abkary	2,381	2874	2,771	3668	390	1274	...	...
	Chank Revenue	7,625	0 0	7,104	740	...	...	...	...
	Chayroot Revenue	927	1222	1,351	2313	424	1071	...	...
	Total of the subordinate branches of Revenue...	88,036	3369	78,359	3079	...	...	4,677	270
	Grand Total Revenue...	5,73,948	115	5,60,474	4219	...	...	13,473	376

654. The villages held on rent in Fusly 1225 shewed a small increase in the Jummah to the amount of Pagodas 481-32-33, and there appeared also a small increase in the revenue from Village Taxes, to the amount of Pagodas 470-39-52, which was explained to have been caused principally by the re-imposition of the tax on Looms discontinued from being employed on the Company's investment. On the other hand we remarked the revenue from the villages under Aumani, it appeared was less in Fusly 1225 than in the preceding Fusly by the sum of Pagodas 9,748-28-11, from which if the amount of the two small items of increase above noticed were deducted, a net decrease remained of Pagodas 8,796-1-6.

655. The particulars of the extent of cultivation Mailwaram and Teerva, of the wet and dry lands respectively, of the villages under Aumani, together with the gross and net Jummah, were shewn at length in Statement D enclosed in the Collector's Report. In the extent of cultivation there appeared to have been an excess of upwards of 1,600 Cawnies of the different kinds of land in Fusly 1225, but the crops of the wet lands were stated to have proved deficient. The chief cause however, of the decrease of revenue from the Aumani lands in Fusly 1225 we observed was the very reduced price of grain—it appeared that the average price of paddy during the last year was only 20½ Pagodas per garce. In Fusly 1224 the average price was not more than 25½, while in the preceding Fusly 1223 it had been 39 Pagodas per garce; and during part of that Fusly, it would appear to have reached as high as 44 Pagodas per garce.

656. The balances on the Lease Settlement of Fusly 1225 outstanding on the 12th July, amounted to 15½ per cent. of the Jummah. A Talookwar statement thereof was enclosed in the Collector's Report (No. 7) accompanied with explanations. The large amount of the balance (of which however we remarked it was hoped a considerable portion would yet be realized) was attributed by the Collector, in a principal degree, "to the effects of two succeeding years of plenty in which the price of grain had been low beyond any precedent on record." It had however, he observed, been in part "occasioned by a diminished cultivation in some and by a diminished produce in many, villages particularly in Calacaud, where in addition to bad markets for their produce in the last two or three years, the people had suffered greatly from drought in the first instance, and fever in the next, which were it had spared their lives, had rendered many incapable of cultivation and others of reaping the produce at a proper season, and this (the Collector adds), was the cause of so large a portion of the balance remaining due in that Talook."

657. Speaking of the village lease in his Report on the Revenues for Fusly 1224, the Collector observed that one object had been attained in a degree which he hoped would be considered satisfactory, viz., the greater punctuality with which the current revenue had been realized. "In many villages too (he observed) the inhabitants duly appreciating the advantages of "having a fixed revenue to pay for a number of years successively had already commenced to "increase their cultivation, and if the seasons continued tolerably favorable, he had no doubt, but "that at the end of the lease, the condition of the people and state of the country would be very much "improved, and that they would both wear a very altered appearance to what they did at present."

658. Relative to the Lease Settlement, the Collector in his last report had replied to certain queries stated by us in the manner following:—

QUERIES.

1st.—Whether any and what difficulties had been experienced in the realization of the revenue of the expired Fusly?

ANSWERS.

1st.—That in the four years of the decennial lease which had expired, there had been many difficulties experienced in the realization of the revenue arising from various causes, but principally from the failure of the crops, and a very great variation in the grain market.

2nd.—Whether the demand for the past year had with reference to the amount of the rent to the season or to the price of the produce, borne hard on the Renters, or, in other words, whether after liquidating the demands of Government, the Renters had derived their full share of the produce as Cultivators or more or less than their full share?

3rd.—Had distraint of property been necessary in the realization of the revenue, and if it had to what extent?

4th.—Had the confinement of the persons of the Renters been resorted to in any case?

5th.—Where losses on the rent might have occurred in what way had the loss been divided among the Renters? and had any difficulty been experienced in enforcing among the Renters the conditions of individual and joint responsibility?

6th.—Whether the Renters had in general regulated their demands on the Cultivators, or their own contributions towards the payment of the rent, by the Teerwas fixed by survey or had deviated from those rates? If they had deviated from those rates, had the deviation taken place in a greater degree on the dry grain lands than on the wet lands, or had the practice of dividing the produce of the wet lands been generally or partially reverted to

2nd.—That the demand for the past year, 1225, had borne particularly hard on the Renters, owing to a diminished produce in many villages of the District, in addition to the very unusual low price at which grain had been selling, and that in consequence there were but few of the Renters of the wet villages, who to liquidate the demands of the Government, had not been obliged to dispose of the greater portion of their share of the produce.

3rd.—That in some few instance, distraint of property by the Tahsildars had been necessary in the realization of the revenue, but to a very small amount, the Renters having found a private sale more advantageous to them.

4th.—That the confinement of the persons of the Renters had also in some few cases been resorted to, but not in any great numbers, as would have appeared from the Returns made quarterly.

5th.—That the losses on the rent had been made good by the Renters, according as they enjoyed the lands in their villages, some as Ardcurray, in which case, each Renter was responsible for the portion of rent divided on his land, and others as Sarnadayen, where the whole produce was thrown into a fund, to pay the Government demands, and any profit or loss that might accrue, was afterwards divided among all the Renters, according to the extent of land they possessed, that there had been some difficulty experienced in the first year of rent, in making the Renters understand, who were responsible for the revenue; but there had been no instance yet of enforcing among them any more, than the conditions of individual responsibility.

6th.—That a large portion of the Cultivators of this District, as would appear by a statement* then transmitted, were concerned, and bore a responsibility in the rent, by the Razinama, which they had granted to those who had signed the Jumamahundi Muchilka. That the Renters had regulated their demands on others, and their own contributions towards the payment of the rent, as regarded the punjah

*Vide Enclosure No. 8.

by the Renters among themselves, or between the Renters and under-Cultivators?

7th.—What had been the state of the grain market during the expired Fusly? Had the price of grain been a fair average price? favorable or otherwise to the Renters?

8th.—Was the Collector of opinion that the Cultivators generally (including Renters and inferior Cultivators) preferred the system of Village rents to the Ryotwar system, as it existed prior to the triennial lease, or that they preferred the Ryotwar mode of assessment to the Village rent on a decennial lease?

lands, by the Teerwas fixed by former survey, and in respect to the wet lands, had continued the practice which had hitherto obtained of dividing the produce according to established rates of division.

7th.—That the grain market during the expired Fusly had been most unfavorable, the price of paddy having been considerably below what might be considered a fair average price.

8th.—He was of opinion that by far the greatest body of the Cultivators, including Renters, and particularly those of the last description in the wet villages, preferred annual Settlement according to the extent of their cultivation, to the system of village rents on a lease—there were we observed a few villages in the dry grain Talooks of Shenkerinnarcovil and Streevalypooteor, in which, he believed, the present system had given encouragement to the people to exert themselves and increase their cultivation, but the generality of the Renters in other villages had, he feared, hitherto been sufferers from it, and in many villages of the District, particularly in Calacaud he began to be apprehensive that it would be necessary to resume the management of them, or to have recourse to another system, to prevent any further defalcation of revenue to Government.

659. The Statement (No. 8) referred to in the Collector's answer to the 6th question embraced the 990 villages rented on lease up to the end of Fusly 1224, and shewed that out of 40,906 meerassidars and inhabitants engaged in cultivation in those villages, of which the gross rent (including Devastanum, Curnum, and Tank Marahs, &c.) amounted to 3,86,122-37-75, the number of persons concerned in the rent is 24,055, paying a proportion of the Jummah, to the amount of Pagodas 3,40,706-17-38, and that the number of persons not included in the engagement for the rent amounted to 16,851, paying the remaining portion of the rent, or Pagodas 45,406-20-37 only. We considered this result to be very satisfactory.

660. Upon a general review of the information before us relative to the Lease Settlement of Tinnevely, we stated that we were not prepared to admit that the results had proved in any wise adverse to the principles of that system. Under the system previously existing in Tinnevely, the Government, we remarked, received its share of the wet produce in kind, and thus was established, in fact, a Monopoly to what might be termed the bread corn of the country, instead of that unshackled trade which all economists agreed to be of the utmost importance, both as regarded the distribution and the production of that chief article of human subsistence.

"The grain trade of this District" (observed Mr. Cotton) "from its being considered either too precarious and unprofitable, or from the want of capital amongst those inclined to enter into it, has hitherto occupied but a very few merchants—not more than two or three in the large towns of Palamcottah and Tinnevely can be denominated grain merchants, who engage in the trade to any extent, much of the produce must necessarily, therefore, remain with the Renters to be disposed

"of by retail or petty wholesale, and in times of plenty, paddy with them, in many situations, from the scarcity of population, becomes a drug in their possession."

661. It was obvious to us that the circumstances stated in the passage above quoted took their rise in the previously established order of things, under which the Government was in effect the great corn-dealer of the District. It was impossible, we remarked, that any private dealer could with prudence venture his capital in a channel where he was liable to be encountered by such an overbearing competitor. It had so happened that since the abandonment of this system, a succession of two or three abundant years had thrown a superfluous stock of grain upon the market—that its price had consequently become extremely low; while that capital had been wanting which we remarked should (and would naturally) have been employed in buying it up and reserving it until the price, by the recurrence of a deficient crop, should again become elevated—under such circumstances, it would, we observed in our opinion, be altogether erroneous to infer that the difficulties which had been experienced in the realization of the revenue under the Lease Settlement had been in any respect occasioned by the present system. On the contrary, we thought that they should rather be ascribed to the original radical error—the evil tendency of which the new system was calculated in course of time to overcome, though it had not been found capable of instantaneously producing the complete effect.

662. Notwithstanding the difficulties which had been adverted to, we observed that the balance of the Settlement of Fusly 1225 (including both Rent and Aumani) had been reduced on the 31st August to Star Pagodas 41,345, of which a sum of Pagodas 16,460 was outstanding against the unfortunate Talook of Calacaud only.

663. We subjoined the following abstract statement showing that the actual collections (arrears and current) of Land Revenue, during the expired four years of the lease exceeded the actual collections (arrears and current) during the four years preceding.

Collections of Land Revenue.

Fuslies.	Arrears.			Current.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1218	1,94,753	40	6	2,33,863	15	68	4,28,617	10	74
1219	3,04,306	34	29	4,55,526	14	39	7,59,833	3	68
1220	89,711	21	70	3,87,536	0	76	4,77,247	22	66
1221	70,606	11	26	2,43,032	38	15	3,13,639	4	21
						Average	4,94,834	10	42
1222	1,89,127	0	63	3,18,277	31	70	5,07,404	32	53
1223	1,27,998	7	75	4,09,416	17	52	5,37,414	25	47
1224	89,445	2	57	4,30,665	27	75	5,20,110	30	52
1225	72,493	5	0	4,02,556	24	34	4,74,989	29	34
						Average	5,09,979	40	66

664. On the subordinate branches of revenue, the Collector, in conformity with the standing orders, was directed to furnish a separate and more detailed report; in the meantime, however, we deemed it right to remark that though the revenue from Salt in Fusly 1225 fell short of that of Fusly 1224 in the considerable sum of Pagodas 4,213-23-39, the amount realized in Fusly 1225 (Pagodas 39,054-23-49) exceeded the revenue of any proceeding year since the establishment of the Monopoly, Fusly 1224 excepted.

See Statement No. 4.

665. In conclusion we deemed it to be due to Mr. Cotton, to record our entire approval of his administration generally as far as it had fallen under our observation; and we desired in particular to express our approbation of the perspicuity and candour with which his annual reports and statements connected therewith had been prepared.

To the Chief Secretary, 23th, in Dy. Cons., 31st October 1816.

666. Our Proceedings above detailed are under the consideration of Government.

COIMBATORE.

To the Chief Secretary, 15th, in Cons., 15th February 1816.
From Mr. Sullivan, 18th, in Cons., 25th January 1816.

667. On the 15th February last we submitted for the consideration of the Right Honorable the Governor in Council a letter from Mr. Sullivan, Collector in Coimbatore, under date the 16th January.

668. The Collector in this letter reported that having ascertained the leases of eight of the Talooks of Coimbatore to have been framed either in fraud injustice or in violation of the orders issued for the formation of the village decennial lease Settlement, he had annulled the leases in those Talooks and provided for the realization of the current revenue by a Ryotwar Settlement.

669. Mr. Sullivan promised a detailed report on the subject of the measures he had considered it expedient to adopt on his own responsibility, and we stated that we had every reason to expect that the explanation he would afford would justify the course of proceeding he had considered it necessary to pursue.

670. On the 7th March following we submitted a further letter from the Collector of Coimbatore reporting that Causey Chetty, the suspended Cash-keeper of the Coimbatore Cutcherry, had been committed by the Magistrate for trial before the Court of Circuit for subornation of forgery.

To the Chief Secretary, 7th, in Dy. Cons., 11th March 1816.
From Mr. Sullivan, 2nd, in Cons., 15th February 1816.

671. On the 11th of April we submitted the correspondence noted in the margin with Mr. Sullivan, whence we observed, the Right Honorable the Governor in Council would perceive that he had considered himself pledged not to prosecute the Potais and other persons who furnished Causey Chetty with false receipts as vouchers for false charges in the Tobacco Department, in consideration of their voluntary confession of the fact.

To the Chief Secretary, in Cons., 11th April 1816.
To Mr. Sullivan, 25th, in Cons., 25th March.
From do. 5th, in Cons., 11th April.

From Mr. Secretary Hill, 10th, in Cons., 16th May 1816.

672. On the 10th of May we had the honor to receive a printed copy of the Report of the Coimbatore Commission, with a printed copy of its appendix.

To the Chief Secretary, in Cons., 11th July 1816.
To Government, 29th, in Cons., 29th June 1815.
To the Chief Secretary, 29th, in Cons., 29th do.
To do. 4th, in Cons., 4th September.
To do. 18th, in Dy. Cons., 21st do.
To do. 21st, in Dy. Cons., 25th do.
To do. 21st, in Cons., 21st do.
To do. 23th do. 23th do.
To do. 30th September, in Dy. Cons., 2nd October.
To do. 9th, in Cons., 9th November.
To do. 20th do. 20th do.
To do. 7th, in Dy. Cons., 11th March 1816.
To do. 11th, in Cons., 11th April do.

673. On the subject of the complaints preferred against the late Mr. W. Garrow, Collector in Coimbatore, his Treasurer Causey Chetty, and others of his public servants in that District, we had the honor to address Government the several letters noted in the margin, and in a letter under date the 11th July last we took occasion to remark that upon these several communications we had not been favored with any orders, and that the only letter we had received at all connected with the subject was the one of the 10th May abovementioned enclosing a "printed copy of the Report of the Coimbatore Commission" of whose appointment we had been informed under date the 29th September preceding.

674. Previously to the receipt of this letter of the 10th May the Collector Mr. Sullivan had addressed to us the communications noted in the margin under date the 15th and 18th of March last, containing an abstract of Causey Chetty's case, nearly as stated in the Report of the Commissioners; but we had refrained from issuing any instructions to Mr. Sullivan in reply, in the expectation of receiving the orders of Government upon the report of the Commissioners and the other correspondence before referred to.

675. In order, however, to obviate any misunderstanding with respect to the intentions of the Government, and to prevent orders being issued to the Collector different from those which might be eventually issued to us by Government, and with the view, at the same time, to avoid the imputation of having treated the subject of a very important inquiry with neglect, we requested that the subject might be again brought under the notice of the Right Honorable the Governor in Council, and that we might be informed whether it was expected that we should proceed to take the Report of the Commission, and Mr. Sullivan's letters connected with it, into consideration; or whether it was intended that we should continue to wait until we were favored with further instructions from the Government, and that the papers in question should in the meantime lie on our table.

676. As Mr. Sullivan had reported that all the village rent leases had been cancelled, and that he had reverted to the Ryotwar system for the realization of the current revenue, we stated that we were not aware that Mr. Sullivan required any directions from us relating to the Settlement of the current revenue.

See letter from Mr. Sullivan 16th, in Cons., 25th January 1816.
To the Chief Secretary, 15th, in Cons., 15th February 1816.

677. Under date the 26th August, we received a letter from the Secretary to Government in the Revenue Department transmitting for our consideration and report, copy of a petition by Causey Chetty, the suspended Cash-keeper in Coimbatore, to the Provincial Court for the Southern Division, against Mr. John Sullivan, the Collector in Coimbatore.

678. In our letter of the 20th November last, we had informed the Collector, that, if

To the Chief Secretary, 26th,
n Cons., 26th August 1816.
See copy of the Board's
letter to the Collector sent to
the Chief Secretary under date
the 20th, in Cons., 26th
November 1815.

Causey Chetty, by giving the security referred to in Section 9, Regulation XXXIII, 1802, prosecuted him for false imprisonment, on account of a demand for Pagodas 42,000 alleged to have been embezzled in Tank Repairs, there appeared to us to be sufficient grounds (on the Collector's statement) for that particular charge to justify our recommending that the suit should be defended by the

Government, but in reply to the abovementioned reference from Government, we observed that it was in the knowledge of the Right Honorable the Governor in Council that we had not considered ourselves authorized to take into consideration the subsequent proceedings against Causey Chetty, as reported in the two last letters of the Collector, which he had laid before the Government, because it would necessarily have led to the discussion of the report from the Commission, upon which we had been in daily expectation of receiving instructions from the Government.

679. The petition enclosed in Mr. Hill's letter alleged that an order had been passed by the Zillah Court for the liberation of Causey Chetty, upon producing security to abide by the decree of the Court, regarding the particular demand of Star Pagodas 42,000 before mentioned; but that all judicial inquiry into this demand was delayed, and his own immediate release prevented by new demands made by the Collector, to the amount of Star Pagodas 1,70,000.

680. We observed that although we entertained little doubt of the general delinquency of Causey Chetty, yet that if the validity of these new demands could not be fully substantiated in a Court of Justice or the legality be shewn of detaining Causey Chetty in confinement till security for so large a sum had been given while a prior claim remained undecided, we thought it possible that heavy damages might be decreed in his favor, and therefore before we could recommend that the Government should expose themselves to this responsibility, we submitted that it was necessary we should satisfy ourselves of the justice of Mr. Sullivan's proceedings; and as this could not be done without investigating the grounds of these proceedings, as stated in his two letters abovementioned and in the report of the Commission, we begged leave in the first instance to solicit a reply to our letter under date the 11th July preceding.

681. We remarked that should the Governor in Council consider that the report of the Commission sent to Coimbatore afforded all the explanations required, it only remained for the Provincial Court of the Southern Division to be informed that the Collector of Coimbatore would be instructed to defend the suit as a public suit, and for us to convey instructions to Mr. Sullivan accordingly.

From Mr. Secretary Hill,
7th, in Cons., 12th September
1816.
To Mr. Sullivan, 12th, in
Cons., 12th September 1816.

682. In reply to this communication we were merely informed that the Governor in Council authorized the Collector of Coimbatore to defend the suit therein adverted to at the public expense, to which effect orders were duly issued to him by us.

683. In a letter from Government dated 13th of September following it was observed with reference to the Report of the Coimbatore Commission abovementioned that the Commissioner had not given any opinion nor gone into any examination as to the extent to which the late Collector of Coimbatore Mr. William Garrew had been implicated in the corruption of his servant Causey Chetty, further than by negligence, in the control of the department, or through inability arising from long pro-

tracted indisposition which finally proved fatal. The investigation of this part of the subject, however, appeared to the Governor in Council to be highly important, not only to the justification of the character of Mr. Garrew, if he were innocent, but also to the honor and best interests of the service. With this view we were directed to furnish our observations on the Report of the Commission and to give our opinion respecting the measures best calculated to promote the ends of justice, to recover the property which might have been embezzled, and to secure the interests of the Company.

684. We are preparing to execute the commands of the Governor in Council on this subject.

MALABAR.

685. On the 3rd February last we received a reply to our two letters dated the 2nd and 6th of February 1815 on the subject of the Revenue affairs of Malabar, which were recited in our General Report dated 11th February 1815.

686. These very voluminous reports it was remarked had their origin in the alarming and reiterated representations of mismanagement and oppression in that branch of the public service, which had been received from the Judge and Magistrate at Tellicherry in the year 1812, and it was considered highly satisfactory, in as far as the object of those representations was to impute blame to the Collector, that they had proved wholly unfounded, and that, as far as they were intended to lead to an improvement in the condition of the people, they would, by means of the investigation of them which had taken place, have, in some instances, produced that effect, and in the rest, have shown that the condition of the people did not stand in need of being ameliorated.

687. As the unfavorable view of all the acts of the Collector which had been taken by Mr. Baber, the Judge and Magistrate at Tellicherry, and the acrimony with which he had uniformly expressed himself concerning them, would, in consequence of his having ceased to hold that appointment no longer affect the administration of Revenue affairs in Malabar, it was considered unnecessary to examine his charges against Mr. Warden's management, except for the purpose of ascertaining that the public prosperity had not been injured by the circumstances on which he founded them, the explanations of the Board of Revenue it was observed were fully sufficient for that purpose. They shewed that in the case of distrained property, the only case wherein Mr. Baber's charges were founded on official information, the people had no ground whatever to complain; that, though the assessment was higher, yet there had been no arrears, and therefore no distraint, in the Southern Division of Malabar; that the inequality of the assessment was not arbitrary and variable, but had subsisted for a long course of years, and might in a great measure have arisen out of the ordinary operation of things; that there was no attempt at any proof of oppression on the part of the revenue servants or of mutilation of the revenue accounts; that the circumstances to which the disturbances in Wynaud had been attributed were either unfounded, or had been satisfactorily explained, as far as the Collector was concerned in them; that the monopoly of timber had been established under the orders of the Court of Directors and was conducted by an Officer of the Bombay Government; that the other two Monopolies of Salt and Tobacco, though as they produced a large revenue, they pressed heavily in proportion on the people, were yet introduced by the Collector with a very considerable regard to their feelings and interests, had subsisted for many years and were established with the full knowledge and under the express authority of the Government.

688. It was therefore it was observed but just to Mr. Warden to record that his conduct as exhibited in the whole course of these proceedings, had not only been free from blame, but, deserving of high commendation, and that Mr. Baber's charges against him seemed in a great measure to have been instigated by the same spirit which the Government had been subsequently compelled to repress with severity.

689. Having thus recorded his opinion with regard to Mr. Baber's charges against Mr. Warden, the Governor in Council proceeded to consider the suggestions concerning the different branches of revenue in Malabar which had occurred to the Board of Revenue in investigating those charges.

690. It was satisfactory to the Governor in Council to find that the Board had concurred in the opinion of the Collector that there was no occasion for reducing the monopoly price of salt; in order either to afford relief to the people, or to provide a security against smuggling.

691. The Board it was observed had taken a very full liberal and intelligent view of all the circumstances relating to the expediency of the Tobacco Monopoly. They had shown that Tobacco yielded a very trifling revenue in Malabar under Tippoo's Government, and was subject only to a moderate tax till the beginning of 1807, when the Monopoly was introduced; that the current retail price of Tobacco on the sea-coast where it was dearest owing to the distance from which it had to be brought, was at that time a hundred Rupees per Malabar Candy, whereas it was now two hundred and twenty-seven Rupees and a half; that it might be grown in Coimbatore for between five and six Pagodas per Madras Candy of 500 Pounds and might be smuggled into the parts of Malabar contiguous to that District for about nine Pagodas, yet, under the Monopolies, was retailed in Coimbatore for Pagodas 13-42-52 and in Malabar for Pagodas 50-35-13; that there were many roads and passes into Malabar from Coimbatore, whence Malabar was supplied with Tobacco; that smuggling had been carried to an extent equally injurious to the public revenue and to the morals of the people; that it had been necessary to establish, in aid of the Malabar Monopoly, a Monopoly in Coimbatore, where Tobacco was always an important article of cultivation, that the two Monopolies were fortified by very severe penalties, and that, though Malabar was formerly supplied with Tobacco entirely from Coimbatore, yet the growth of that article in Coorg had of late extended very considerably with a view to smuggling it into Malabar. The Board it was remarked had further observed that in Canara Tobacco had always produced a large revenue, which was not the case in Malabar; that the taxes in Malabar had been greatly increased of late years; that Tobacco cost the consumer more in Malabar and Canara, where the dampness of the climate rendered it in some sort a necessary of life, than it cost in Madras, where the people had none but taxes of that nature to pay; that in Coimbatore the Monopoly affected the grower as well as the consumer, and had diminished the consumption of Tobacco, and that the diminution of the demand in our own territories had been added to the entire loss of that from Mysore. The Board had stated that something must be done to prevent smuggling and the dire consequences resulting from it, and that the Government had a choice of three modes of proceeding, viz.—1st to render the pains and penalties for enforcing the Monopoly more severe,—2nd to reduce the Monopoly price of Tobacco—3rdly to suppress the Monopoly and raise an adequate revenue on Tobacco by some other means. The Board, it was observed, were against greater severities and referred to the preference which the Honorable the Court of Directors had given to a reduction of the impost over an increase of the penalty. The Board were of opinion that the price ought immediately to be taken into consideration whether a system of exclusive sale under licenses could not be beneficially substituted for the Monopoly. Referring again to the sentiments of the Court of Directors in favor of an Excise duty on Tobacco, the Board had remarked that the license system was at pre-

sent in force in subserviency to the Monopoly, and that, therefore, its practicability was already fully ascertained. They observed that this license system would be of no avail in checking smuggling, but would render the Monopoly of the produce in Coimbatore unnecessary as also the agency of the servants of the Collector in supplying Tobacco, and would probably lighten the tax by admitting of Tobacco being supplied at a cheaper rate. They had recommended that, if the Monopoly were done away, the usual Import duty should be levied by sea and land, in aid of the license system. They had proposed that the Monopoly price should be immediately reduced to forty Pagodas per candy of five hundred and sixty pounds, besides the profit of the retail dealers which had hitherto been fixed at five Pagodas on that quantity, but which they proposed to have reduced if practicable. A candy of the same number of pounds it was remarked sells for fifty Pagodas in Canara, but as the people were more addicted to smuggling in Malabar, it was necessary that the price should be lower there. The Board had expressed their expectation that the consumption of Tobacco would increase when the price should be reduced, an effect which had followed a late reduction of price in Canara; that the temptation to smuggling would at the same time be diminished; and, that on the whole, they saw reason to hope that there would be little loss of revenue, but were satisfied that relief was necessary, even though some revenue should be lost.

692. The Governor in Council entered cordially into all the views and feelings of the Board on this subject, and sanctioned the proposed reduction of the Monopoly price of Tobacco in Malabar, and desired that the expediency of discontinuing the Monopolies of that article in Malabar, Canara, and Coimbatore and the practicability of raising a revenue equal or nearly equal to what they produced by less objectionable means, should be taken into consideration by the Board of Revenue and reported upon for the decision of Government. It would, however, it was observed be very gratifying if the reduction of the Monopoly price now sanctioned should of itself answer the end in view and render other measures unnecessary; and the Governor in Council would feel great pleasure in sanctioning a still further reduction, if it should be found that the consumption increased in proportion as the price was reduced.

693. The Governor in Council learned with satisfaction that the Tobacco Monopoly had never been rigorously enforced in Wynaud, where, owing to its cold, bleak and rainy climate, and to the general poverty of its inhabitants, it would have been felt severely, and that the cultivation of the only Tobacco which the inhabitants could afford to buy had never been effectually prohibited. The Governor in Council sanctioned the proposition of the Collector that the Monopoly in Wynaud should be commuted for a tax on the ground on which Tobacco is grown, that the cultivation should be carried on under licenses to prevent the Wynaud Tobacco from being smuggled into the low country, and that the assessment should be such as the people themselves might admit to be moderate.

694. It was hoped that with these concessions, the Tobacco Monopoly in Malabar would no longer be productive of real hardship or excite dissatisfaction, but, that while it yielded a considerable revenue, which could not conveniently be raised by any other mode, it might neither tend to deprave the manners and morals of the people, nor materially abridge those comforts which they had been accustomed to enjoy. It would be desirable it was remarked that this end should be attained without substituting any other measure for the Monopoly which had now been in force for about nine years in Malabar, as any new system that could be devised would bring along with it evils unknown and unforeseen till they were felt, and, even though it should relieve the people from great hardships, would excite dissatisfaction if it exposed them to others of a milder nature, which they had not formerly experienced. If however it was observed, the

discontinuance of the Monopolies should, on mature consideration, be found the only cure for the evils which had hitherto attended them, the Governor in Council would not hesitate to adopt a resolution to that effect.

695. In consequence of Mr. Baber's complaints of the inequality and uncertainty of the land assessment, the Board had submitted their sentiments in regard to the expediency of revising it. The following facts it was remarked appeared from the information which the Board had afforded. The assessment had prevailed since 1783/4 with little modification. It was very moderate. It was collected with unequalled punctuality. It went on gradually increasing. Landed property was held in the highest estimation. It was universally saleable. It bore a very high price. It was mortgaged and rented as well as sold.

696. The assessment was not *uncertain*, as was clear from the land being always saleable, indeed the rent was almost always specified in sales under decrees of the Court; but it was very *unequal*. The inequalities arising from fraudulent concealment were gradually detected and produced a small annual increase of revenue. Those in which there was no fraud might have been established by competent authority, or at least had been sanctioned by time. Besides, all fixed assessments must from the nature of things become unequal, as accident, industry, skill or capital, operating in different degrees, would produce an inequality between estates of the same original value.

697. The injustice of partially increasing a long established assessment with the view of equalizing it, as the measure effected the purchaser and the mortgagee of an estate it was observed had been strongly exhibited by the Collector, and fully admitted by the Board, and the injustice was manifestly the same, as the measure affected the owner too, though his loss might not have been estimated, like that of the others, by the precise terms of a purchase or a mortgage. The property acquired no additional value by being sold or pledged; and therefore the proposed equalization it was remarked would be unjust in every instance in which it caused an increase of the assessment.

698. It only remained, therefore, to take the expediency of the measure into consideration. If the estates most heavily assessed could with difficulty pay the assessment and the revenue were in consequence exposed to hazard and subject to defalcations, it would become a question it was remarked in the first place, whether the burthen laid on such estates ought not to be lightened, and in the second whether a part of it ought not to be transferred to other estates able to bear the addition. Such a transfer it was observed would be justifiable, not under any delusive idea of the justice of equalization, but on the evident principle, on which all taxes are imposed, that they could be raised only where there were resources to meet them, and must be raised there, on such a scale as the necessities of the State might require.

699. But it was notorious, it was observed, that the land tax of Malabar was subject to no defalcations and was collected with a facility and punctuality altogether unknown on this side of India. It had been only of late, since encouragement had been given to complaints, in that part of the province too which was most lightly assessed, that any balance had remained outstanding at the end of the year; in the Southern Division which was most heavily assessed there were no balances. Extensive new enclosures it was observed were at once a proof of an increasing population and an earnest of an increasing revenue. The moderation of the assessment and the favorable nature of the climate, which secured the punctual collection of the revenue, also rendered any advances for cultivation unnecessary. In a word landed property and the Land Revenue in Malabar were precisely in that wholesome and flourishing state in which it was the ambition of the Government to place them in all other Districts.

700. Under the foregoing considerations, the Governor in Council was decidedly averse to any change in the assessment of the land, or in the revenue system in Malabar. Fraudulent evasion of assessment it was remarked would continue to be detected. Lands over-assessed would naturally be thrown up, and if the over-assessment were then satisfactorily established an abatement of the rent would take place; but the relinquishment of the land it was remarked was the only evidence of over assessment which could safely be admitted. Lands on which the assessment was lighter than they could easily bear, would remain standing monuments of the moderation of Government, and would hold out an assurance to all landholders that they would be allowed to reap the full fruits of their own industry.

701. There were many topics discussed in the Proceedings of the Board from which the Governor in Council had purposely abstained as not necessarily bearing on his views of the proposed equalization of the land assessment; but he highly approved of the great pains with which the question had been investigated by the Board, and of the full information which they had afforded concerning it. The Collector's report it was remarked was also extremely satisfactory and did great credit to his talents and knowledge of revenue affairs. He had stated that upwards of three-fourths of the land in Malabar was mortgaged, and that the greater part of the mortgaged land belonged to churches, from which it followed that, besides the land of theirs not mortgaged, the churches were owners of nearly one-half of all the land in Malabar. The Collector had also stated that the price of garden land was sometimes as high as thirty, and that of seed land as forty-seven, years' purchase. These points it was observed were exceedingly interesting in themselves, as well as on account of the relation they bore to the general state of the province and to its revenues, and, as the Collector's information concerning them was calculated to excite surprise, the Governor in Council wished him to state whether it was founded on authority which he considered entitled to confidence.

702. The Governor in Council conceived that no transfer of land, whereby the security for the revenue might be impaired, could have been sanctioned by the Collector or registered in his accounts, and that, without such sanction or registry, the security would of course remain in every case as if no transfer had occurred; the Board it was remarked had with great propriety called the Collector's attention to this point.

703. The Governor in Council concluded with observing that we would be happy to see any report which the Collector might submit in consequence of the Proceedings of the Board.

Proceedings of the Board, in
Cons., 28th March 1815.
From Mr. Warden, 18th, in
Cons., 31st January 1814.
Do. do. 12th, in Cons., 21st
November do.
Do. do. 9th, in Cons., 19th
February 1816.,

704. At our meeting of the 28th of March last we took into consideration the several letters noted in the margin received from the Collector of Malabar reporting on the Revenue management of that District.

705. In the first of these reports dated the 18th January 1814, the result of the Revenue Administration of Malabar was stated conjointly for the two Fusly years 1221 and 1222. The other two reports gave cover to the usual Jammabundy Statements for the Fusly years 1223 and 1224 respectively.

706. In our report to the Government dated the 7th May 1812 on the result of the Revenue Administration of this Province for Fusly 1220, we had remarked that the amount of the revenue realized within that Fusly was "considerably greater than the amount derived in any year from the province since its acquisition."

707. The amount of the revenue of Malabar for Fusly 1220, as stated in the report above adverted to, was Star Pagodas 6,80,326-5-54. This amount we observed included a sum of Star Pagodas 57,659-4-43 under the head of Customs, of which a portion amounting to Star Pagodas 15,917-25-48 only was derived from the Land Customs. The rest amounting to Star Pagodas 41,741-23-75 was derived from the Sea Customs of Malabar and Cochin, which had since been placed under a separate authority.

708. Excluding the Sea Customs, the amount of the revenue of Malabar for Fusly 1220 was Star Pagodas 6,38,584-26-59, and stood as follows in comparison with the revenue of Fusly 1221.

	Jummah of Fusly 1220.		Jummah of Fusly 1221.		Increase.		Decrease.	
	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.
Land Revenue. ...	4,88,906	42 30	4,88,624	31 40	...	...	282	10 70
Licenses (net) ...	85,539	37 77	9,374	31 12	7,734	38 15	...	...
Sayer or Land Customs ...	15,917	25 18	13,653	15 1	...	...	2,264	10 47
Salt (net) ...	46,972	5 31	43,456	21 6	...	...	3,515	29 25
Extra Revenue ...	1,248	5 33	1,144	15 29	...	...	103	35 4
	6,38,584	26 59	6,40,153	24 8	7,734	38 15	6,165	40 66
	Deduct Decrease...				6,165	40 66		
	Net Increase...				1,568	42 29		

709. The revenue from the different branches comprised under the general head of Licenses together with the particular items of increase which composed the total increase under the general head of Star Pagodas 7,734-38-15 as follows:—

	Fusly 1220.		Fusly 1221.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Arrack and Toddy...	18,463	6 72	20,624	19 10	2,161	12 18	...	...
Ferry Farms ...	6,011	2 29	6,575	28 0	564	25 51	...	...
Gold Dust ...	731	14 79	819	22 42	88	7 43	...	...
Cardamums...	6,656	1 8	7,913	43 55	1,257	42 47	...	...
Hill Farms ...	610	28 28	626	6 1	15	22 58	...	...
Tobacco ...	53,067	29 21	56,715	1 64	3,647	17 43	...	...
Total...	85,539	37 77	93,274	31 12	7,734	38 15	...	...

710. We remarked that the account given in the 5th para. of the Collector's report on the subject of the revenue derived from the Ferry Farms, and the charges incurred in the construction of bridges in Fuslies 1220 and 1221 did not correspond with the statements furnished, from which the sum inserted in the foregoing abstract had been taken.

711. The revenue derived from the Gold Dust, Cardamum and Hill Farms did not call for any particular remark; the result of the comparison was considerably in favor of Fusly 1221, and was consequently satisfactory.

712. The revenue derived from the Tobacco and Salt Monopolies, Sayer, and Abkary had been the subject of a separate correspondence with the Collector, which we stated would be noticed in a subsequent part of our Proceedings.

713. Mr. Warden, we observed, had furnished two sets of Jummabundy Statements; one in which the net revenue, only, derived from the Salt and Tobacco Monopolies was shewn; the other in which the gross revenue was exhibited, the latter we observed was the general principle on which the Revenue Statements were prepared, and was certainly the most correct.

714. The revenue of Malabar for Fusly 1221 in comparison with Fusly 1220 shewn in conformity with this principle was stated as follows:—

	Jummah of Fusly 1220.		Jummah of Fusly 1221.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Revenue ...	4,88,906	42 30	4,88,624	31 40	...	...	282	10 70
Licenses including Revenue from the Tobacco Monopoly (gross.)	1,11,009	43 76	1,31,434	18 78	20,424	20 2	...	...
Sayer or Land Customs ...	15,917	25 48	13,653	15 1	...	...	2,264	10 47
Salt Revenue (gross) ...	72,269	2 54	67,807	5 64	...	...	4,461	41 70
Extra Revenue ...	1,248	5 33	1,144	15 29	...	...	103	35 4
Total...	6,89,351	30 1	7,02,663	41 52	20,424	20 2	7,112	8 31
	Deduct Decrease...				7,112	8 31		
	Net Increase...				13,312	11 51		

FUSLY 1222.

715. The revenue of Malabar for Fusly 1222 exclusive of Sea Customs and including only the net revenue under the heads of Licenses and Salt, stood as follows in comparison with the revenue of Fusly 1221:—

	Jummah of Fusly 1221.		Jummah of Fusly 1222		Increase.		Decrease.	
	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.
Land Revenue	4,88,624	31 40	4,87,538	24 10	...	...	1,086	7 30
Licenses (net)	9,374	31 12	95,613	29 21	2,338	43 9	...	...
Sayer	13,653	15 1	16,142	9 55	2,488	39 54	...	...
Salt (net)	43,456	21 6	32,402	19 63	...	...	11,054	1 18
Extra Revenue	1,144	15 29	813	3 39	...	...	331	11 70
Total Star Pags...	6,40,153	24 8	6,32,509	41 33	4,827	37 63	12,471	20 38
Deduct Increase...							4,827	37 63
Net Decrease...							7,613	27 55

716. The particulars of revenue from the several branches comprised in the general head of Licenses were shown as here understated:

	Fusly 1221.		Fusly 1222.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Arrack and Toddy.	20,624	19 10	19,432	29 58	...	...	1,191	34 32
Ferry Farms.	6,575	28 0	5,603	16 61	...	...	972	11 19
Gold Dust	819	22 42	718	33 58	...	...	100	28 64
Cardamums.	7,913	43 55	4,500	0 0	...	...	3,413	43 55
Hill Farms.	626	6 1	654	6 78	28	0 77	...	...
Tobacco	57,715	1 64	64,704	27 6	7,989	25 22	...	...
Total...	93,274	31 12	95,613	29 21	3,017	25 19	5,678	28 10
Deduct Decrease...					5,673	28 10		
Net Increase...					2,338	43 9		

717. Of the small decrease of Land Revenue in Fusly 1222 we observed that the greater portion was against the District "of Wynaud, where in consequence of the last disturbances in that country, the cultivation in various parts had been neglected." The rest of the decrease was against the Cartenaad District, and was ascribed to "a large tract of rice land which is connected with the Cotah river near its entrance into the sea having been inundated by the tide and rendered unfit for any sort of cultivation."

718. Among the sources of revenue comprehended under the head of Licenses, the Ferry Farms were reported to have produced in Fusly 1222 the gross sum of Star Pagodas 6,787-38-24, and the disbursements were reported to have amounted to Star Pagodas 1,184-20-43, leaving a net receipt of Star Pagodas 5,603-16-21, which is the sum inserted in the statement above.

719. We remarked that this sum was apparently compared with the gross receipt derived from the same source in Fusly 1221, though the precise state of the case was not ascertainable in consequence of the discordance already noticed between the amount entered in the statements and the amount reported in the letter, as the produce of the Ferry Farms on account of the last mentioned Fusly.

720. It occurred to us that it would be advisable that the Collector should bring to account in all his statements connected with the revenue, the gross amount derived from this as well as from every other source, and that the disbursements should also be regularly brought to account as charges instead of being disposed of as hitherto by a deduction from the gross receipts—at all events we remarked one uniform principle should be adopted, and the net receipts of one year should not be compared with the gross receipts of another.

721. It was not we observed our wish or intention that the Collector's authority should be circumscribed with respect to the appropriation of the proceeds of the Ferry Farms, which might be considered rather in the light of a fund raised for public purposes than as a source of public revenue; on the contrary we saw cause to be highly satisfied with Mr. Warden's administration of this part of his duty both as regarded the receipts and the disbursements on account of the fund. A great deal we remarked had been done towards promoting the public accommodation at a very moderate expense, and a very considerable surplus had in consequence been carried annually to the public account.

722. Among the works more recently executed, the Collector made mention of a magnificent bridge over the Calicut river, a plan of which was furnished by him. For the further information of Government and of the Honorable Court of Directors, we ordered that the Collector should prepare a general statement of the receipts, disbursements, and surplus revenue carried to the public account, since the establishment of the Ferry Farms, accompanied with a succinct account of the various works which had been undertaken and executed.

723. We ordered also that the Collector should at the same time furnish a specific account of the different charges referred to in his reports for which the sanction of Government remained to be received.

724. The only considerable decrease appearing in Fusly 1222 among the items comprehended under the head of Licenses was in the revenue derived from Cardamums. The extension of the produce, and depression in the price, of this commodity, had been noticed in our report to Government of the 7th May 1812. It appeared that, for Fusly 1222, the Collector could not obtain a higher offer for the Farm than 4,000 Pagodas, that he in consequence had kept it in Aumani, that is received the produce in kind, and that the sum of 4,500 inserted in the Jumma-bundy of Fusly 1222 was the estimated amount of the proceeds. The proceeds had not, however, been realized until some time afterwards and exceeded the estimated amount, and the difference or surplus was carried to the account of the year in which the sale took place.

725. We subjoined the following abstract statement shewing the gross revenue of Fusly 1222 in comparison with that of Fusly 1221 :

	Fusly 1221.		Fusly 1222.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Revenue.	4,88,624	31 40	4,87,538	24 10	...	...	1,086	7 30
Licenses (gross).... ..	1,31,434	18 78	1,54,015	20 67	22,581	1 69	...	...
Sayer.	13,653	15 1	16,142	9 55	2,488	39 54	...	...
Salt Revenue (gross).....	67,807	5 64	61,798	44 65	...	...	6,008	5 79
Extra Revenue.	1,144	15 29	813	3 39	...	...	331	11 70
Total...	7,02,668	41 52	7,20,308	12 76	25,069	41 43	7,425	25 19
Deduct Decrease...					7,425	25 19		
Net Increase...					77,644	16 24		

726. Although the net revenue from the Tobacco Monopoly in Fusly 1222 shewed an increase of Star Pagodas 7,989-25-22 only, in comparison with the net revenue of Fusly 1221, the gross revenue of Fusly 1222 we observed exhibited an excess in comparison with the gross revenue of the preceding Fusly, to the amount of Star Pagodas 28,181-24-27. In like manner, although the net revenue from the Salt Monopoly in Fusly 1222 fell short of the net revenue of Fusly 1221 in the sum of Star Pagodas 11,054-1-18, the difference between the gross revenue of the two Fuslies was only Star Pagodas 6,003-5-79.

727. In the former case, the increase of net revenue from the Tobacco Monopoly had been reduced by the circumstance of the purchases within the Fusly having exceeded the sales leaving a balance of stock for the advantage of the revenue of the succeeding year. In the latter case also the amount of the decrease in the net revenue from the Salt Monopoly had been augmented by the operation of a similar cause.

728. There was no doubt we remarked that a comparison of gross receipts afforded a juster criterion of the state of the revenue of any particular year than a comparison of net receipts—at least so long as the present system should continue of debiting to the account of the revenue of each year all the charges incurred within it for the purchase of Tobacco and Salt, whether the quantity so purchased might exceed or fall short of the quantity consumed within the same period.

729. It occurred to us that it would be some improvement of this system if the Collectors were permitted to include the value or cost of the stock in hand in their cash balance, and to debit the same in account according as the stock might be disposed of. Upon this point we agreed to communicate with the Accountant General.

FUSLY 1223.

730. We subjoined the following abstract statement showing the revenue of Malabar for Fusly 1223 in comparison with that of Fusly 1222, under the newly arranged heads of Land Revenue, Sayer, Salt, Abkary, Sundry Small Farms and Licenses, and Tobacco. In this abstract the net revenue from Salt, Sundry Farms and Licenses and Tobacco, was exhibited.

	Jummah of Fusly 1222.		Jummah of Fusly 1223.		Increase.		Decrease.	
	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.
Land Revenue	4,87,538	24 10	4,87,296	18 53	...	...	242	5 37
Sayer... ..	16,142	9 55	17,010	20 76	868	11 21	...	...
Salt (net)	2,402	19 68	33,952	30 70	1,550	11 2	...	...
Abkary	19,432	29 58	19,481	44 9	49	14 31	...	...
Sundry Small Farms and Licenses (net)	11,476	17 37	9,457	3 13	...	...	2,019	14 42
Tobacco (net)	64,704	27 6	83,688	3 59	18,983	21 53	...	...
Extra Revenue	813	3 39	534	39 70	...	...	278	8 49
Total...	6,32,509	41 33	6,51,421	26 39	21,451	13 27	2,539	28 30
Deduct Decrease...					2,539	28 30		
Net Increase...					18,911	30 77		

731. If the gross revenue from the Farms and Licenses and the Salt and Tobacco Monopolies were inserted, the comparison of the revenue of Fusly 1223 with that of Fusly 1222 we state would stand as follows :—

	Jummah of Fusly 1222.		Jummah of Fusly 1223.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Revenue	4,87,538	24 10	4,87,296	18 53	...	...	242	5 37
Sayer	16,142	9 55	17,010	20 76	868	11 21	...	...
Salt (gross)	61,798	44 65	57,359	0 64	...	...	4,439	44 1
Abkary	19,432	29 58	19,481	44 9	49	14 31	...	...
Sundry Small Farms (gross)	12,660	38 0	12,431	24 3	...	...	229	13 77
Tobacco (gross)	1,21,921	43 9	1,26,081	18 74	4,162	20 65	...	...
Extra Revenue	813	3 39	534	39 70	...	...	278	8 49
Total...	7,20,308	12 76	7,20,198	32 29	5,080	1 37	5,189	27 4
Deduct Increase...					5,080	1 37		
Net Decrease...					109	25 47		

732. With the exception of a deficiency of 30 Pagodas against Mahé, the whole of the decrease under the head of Land Revenue in Fusly 1223 was ascribed to certain gardens situated on the public road between "Cochin and Aleppy being constantly exposed to depredations from Camp followers travelling between Quilon and Cochin, which obliged the tenants to relinquish their leases. "These gardens being without the jurisdiction of the Court at Cochin, the tenants were deprived of that facility of obtaining redress which they would otherwise possess. I am not aware" (the Collector observed) "why these inconveniences and difficulties should not have been experienced and complained of before, but they are now felt, and have produced the effect which might be expected from them."

733. The Collector's report on the Revenue of Fusly 1223 was principally occupied with explanations relative to the balances of Land Revenue which had accrued on account of that and the preceding Fusly at the end of the month in which the reports were written (November 1814), it appeared that the balance of Land Revenue outstanding on account of Fusly 1223 was Star Pagodas 5,674-29-23, and the balance on account of the preceding Fusly 1222, Star Pagodas 6,075-9-61.

734. The cause of the difficulties which had begun to be experienced in the collection of the Land Revenue in Malabar (particularly the Northern Division) having at the time, been a subject of discussion and correspondence with the Collector, it was not deemed necessary to recur to the subject on the present occasion, further than to remark that we had before us the draft of a Regulation for modifying some points, in which the existing Regulations as respects the assessment and collection of the Land Revenue had been considered not wholly applicable to the province of Malabar.

Present Balance.
Fusly 1222..... 4,534 20 66
Fusly 1223..... 2,711 13 25

735. In regard to the balances before mentioned, we remarked that, though not entirely collected, they had been considerably reduced.

736. The other branches of revenue for Fusly 1223 appeared to us to require no particular observation, with the exception of the great increase in the net revenue from the Tobacco Monopoly, which we perceived arose from two causes, viz., from the purchases on account of Fusly 1223 having in part been debited to the succeeding Fusly, and from a large amount of balances of the preceding year having been realized and brought * to account in this Fusly.

* See Enclosure No. 2 in Mr. Warden's Report, 12th, in Cons., 21st November 1814.

FUSLY 1224.

737. We submitted the following abstract statement, showing the revenue of Malabar for Fusly 1224, in comparison with that of Fusly 1223. In this statement the net revenue from Salt, Sundry Small Farms and Licenses, and Tobacco was inserted.

	Jumma of Fusly 1223.		Jumma of Fusly 1224.		Increase.		Decrease.	
	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.
Land Revenue...	4,87,296	18 53	4,87,678	40 78	377	22 25	...	...
Sayer ...	17,010	20 76	18,826	4 67	1,815	28 71	...	...
Salt (net) ...	33,952	30 70	35,969	38 2	2,017	7 12	...	...
Abkary ...	19,481	44 9	21,009	13 26	1,527	14 17	...	...
Sundry Small Farms and Licenses (net) ...	9,457	3 13	14,999	32 60	5,542	29 47	...	...
Tobacco (net) ...	83,688	3 59	51,916	20 9	...	...	31,771	28 50
Extra Revenue ...	534	39 70	575	15 51	40	20 61	...	...
Total ...	6,51,421	26 30	6,30,970	30 58	11,320	32 73	31,771	28 50
Deduct Increase ...							11,320	32 73
Net Decrease ...							20,450	40 57

738. The comparison of the revenue of Fusly 1224 with that of Fusly 1223, by the insertion of the gross revenue from Salt, Farms and Licenses, and Tobacco we observed stood as follows:—

	Jumma of Fusly 1223.		Jumma of Fusly 1224.		Increase.		Decrease.	
	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.
Land Revenue ...	4,87,296	18 53	4,87,678	40 78	377	22 25	...	...
Sayer ...	17,010	20 76	18,826	4 67	1,815	28 71	...	...
Salt (gross) ...	57,359	0 64	59,580	13 54	2,221	12 70	...	...
Abkary ...	19,481	44 9	21,009	13 26	1,527	14 17	...	...
Sundry Small Farms and Licenses (gross) ...	12,431	24 3	15,266	0 29	2,834	21 26	...	...
Tobacco (gross) ...	1,26,064	18 74	1,16,694	33 78	...	...	9,389	29 76
Extra Revenue ...	534	32 70	575	15 51	40	20 61	...	...
Total ...	7,20,198	32 29	7,19,625	32 63	8,816	30 30	9,389	29 76
Deduct Increase ...							8,816	30 30
Net Decrease ...							572	44 46

739. The revenue of Malabar in Fusly 1224 (whether gross or net) it appeared, exceeded the revenue of Fusly 1223 in every branch, the Tobacco Monopoly excepted. Under this head, there appeared a decrease in the net receipts to the amount of Star Pagodas 31,771-28-50, or in the gross receipts, a decrease to the amount of Star Pagodas 9,339-29-76.

740. The Collector observed that on examining and comparing the receipts in the different Districts in Fusly 1224 with the receipts in Fusly 1223, he found that the principal deficit was against the Cochin country, which in Fusly 1223 received from the Depot at Ponany 692 Candies valued at Star Pagodas 27-21 per candy, Star Pagodas 19,027-36-0, while in Fusly 1224 it received only 100 Candies—value Star Pagodas 2,746-30-0, showing a difference of Star Pagodas 16,281-6-0. "Had the Cochin country" (the Collector proceeded to remark) "received its usual supply of Tobacco from the Depôts in Malabar, the receipts in Fusly 1224 would have greatly exceeded the receipts in Fusly 1223; that country, however, in Fusly 1224, received most of its supply direct from the Depôts of the Collector in Coimbatore."

741. The correspondence noted in the margin relates to the change of system in respect to the supply of Tobacco to the Cochin territory. It was decided by the Government that the enhanced price which had been heretofore charged by the Collector of Malabar was at variance with the Rajah's right to purchase Tobacco on the most favorable terms on which it might be procurable; it was, at the same time, thought advisable, for the sake of upholding the interests of the Monopoly, that the article should continue to be supplied to Cochin through the intervention of the Collector in Malabar, limiting the price to the prime cost and charges, together with the established duty on the exportation of the commodity from Coimbatore.

From the Chief Secretary, 20th, in Cons., 26th April 1813.
To Mr. Warden, 26th, in Cons., 26th April do.
From Mr. Warden, 4th, in Cons., 14th June do.
To the Chief Secretary, 21st, in Cons., 21st June do.
From the Chief Secretary, 2nd, in Cons., 8th July do.
To Mr. Warden, 29th July do.
in Dy. Cons., 2nd August do.

742. It would appear that those who superintend the administration of the affairs of the Cochin Government had found it expedient of late to draw the supply of Tobacco direct from Coimbatore; the result of the change, as already above stated, more than sufficiently accounted for the difference observable between the gross receipts derived from the Tobacco Monopoly in the two Fuslies.

743. Of the greater difference observable between the net receipts in the two Fuslies, we transcribed the Collector's explanation in his own words.

"But the net revenue from the Tobacco Monopoly in Fusly 1224 appears not less than 31,771-28-50 below the net revenue in Fusly 1223. Besides the deficit in gross sales, amounting to nearly 10,000 Pagodas, there were charges amounting to Star Pagodas 19,315-13-65 for Tobacco purchases belonging to Fusly 1223 which were debited against Fusly 1224, though the Tobacco itself, amounting to 912 Candies, was added to the stock of Fusly 1223, the year in which it was delivered, and formed a part of what appears in my statement for that Fusly, as purchased in that year, viz., 2,370 Candies. Instead, therefore, of the purchasing price of that quantity being Star Pagodas 34,151-6-76, as shown in my statement, it ought to have been charged at Star Pagodas 53,466-20-61, which would have made the net revenue of the

"Tobacco Monopoly in Fusly 1223 Star Pagodas 64,372-31-73 instead of Star Pagodas 83,688-3-58, and the net revenue of the Monopoly for Fusly 1224 is Star Pagodas 71,231-33-74."

* Surplus of gross receipts from sales for Home consumption	Pagodas.
.....	26,160-0-0
Deficiency of gross receipts from reduced supply to Cochin	
.....	16,281-0-0
Difference	9,879-0-0

In the Statement furnished by the Collector as well as in the Abstract Comparative Statement inserted in his report and transcribed in these Proceedings, the difference between the gross receipts in the two Fuslies is stated at Star Pagodas 9,339. These discrepancies require explanation.

Though the deficiency in "the gross sales in Fusly 1224 was so great as Star Pagodas 16,284-6" (owing to the circumscribed supply to Cochin,) "yet the actual deficiency in the net" (should be gross) "revenue which occurred (?) from it was more than counterbalanced by the gain arising from the increase in the sales for internal consumption. The increase in the sales for internal consumption in Fusly 1224 was 436 Candies, which at 60 Pagodas per candy yielded Pagodas 26,160, whilst the decrease in the supply to the Cochin Rajah in Fusly 1224 was 592 Candies, which at Star Pagodas 27½" (should be 27-21) "per candy yielded only Star Pagodas 16,270," (should be Star Pagodas 16,281,) "leaving a surplus of Star Pagodas 8,830* (should be Star Pagodas 9,879) in favour of the retails for internal consumption."

"From this view of the result of the management of the Tobacco Monopoly, your Board will perceive that there is no cause to ascribe the apparent defalcation in the receipts in Fusly 1224 to any failure in the internal consumption."

744. These explanations were certainly satisfactory to us in as far as they shewed there had been no diminution in the sales, and consequently no actual diminution of the revenue in the late Fusly, but the arrangement of the accounts, as well of the Tobacco, as of the Salt Monopoly, was by no means equally satisfactory.

745. We remarked that some plan of the nature of that which had been suggested in a former part of these Proceedings must be devised to ensure a correct application of the proper charges to the proper receipts on account of each Fusly.

746. The Collector's report contained the following observations relative to the operation of the season on the Land Revenue of Fusly 1224, and its probable operation in the current year.

"By the preceding abstracts each source of revenue, with the exception of the Tobacco Monopoly (the cause of which I have explained) appears to have been more productive in Fusly 1224 than in Fusly 1223; so far, the Settlement for Fusly 1224 may be viewed with satisfaction. It will be expected, however, that I should offer some remarks on the large arrears which at the close of the year were outstanding of the Land Revenue Demand for Fusly 1224. My letter to your Board, dated the 20th December last, conveyed some explanation on this point. It now reminds me of the subject of your Board's Proceedings dated 4th May 1815 on the references received from the Southern Collectors respecting the cheapness of grain preventing the decennial village renters from complying with their engagements within the revenue year, and applying for an extension to the end of September of the demand for the last kist."

"The extraordinary abundance of the crops in Fusly 1224 seems to have been universal throughout India. In Malabar, a season so productive was never before known, and it has been equally favorable this year. This general abundance of the crops naturally produced the effect of reducing the price of grain unusually low; and those who depended entirely on selling their grain to pay the Government revenue may well be supposed to have experienced great difficulty if not distress. Distress was certainly felt in Malabar, and continues to be felt this year. Notwithstanding this, it will be found, on a comparison of the amount collection, arrears,

"and current, *actually realized within the Fusly year* for the last three years, that more was realized
 "By 2,000 Pagodas in Fusly 1224 than in the two preceding years; but this arose in the Northern
 "Division only, and may be ascribed to the particular attention given to it by my Head Assistant

Total Collections.
 Land Revenue
 Arrears and Current.
 Fusly. Star Pagodas.
 1222.....4,78,583
 1223.....4,76,149
 1224.....4,78,836
 Note.—The balance of Land
 Revenue of Fusly 1224, at the
 end of the last month (February)
 amounted to Star Pagodas
 5,229-22-2.

"Mr. Vaughan. Every article of produce paying a revenue to Government
 "has been this year about 2/5th lower in price than the average of
 "common years, and unless the external trade should become more
 "brisk before the season closes, I am very apprehensive that my
 "collections will be more backward than they were last year. Notwith-
 "standing this, it is not my intention to recommend any remission
 "of revenue. It is a precedent which, if once allowed of in Malabar,
 "will lead, in my humble opinion, to endless applications for the
 "indulgence. The public servants would be apt to enter into collusion

"with the inhabitants, and serious loss to Government be the consequence. If the arrears are not
 "realizable now, they will be gradually hereafter when the lands on which they may be due, and
 "which may not be now saleable, are resumed as the Government property and let out for
 "improvement, the rent and value of which will in time doubtless clear the arrears."

"In regard to the instalments in which the payment of the revenue is divided, I do not
 apprehend any advantage can accrue by altering it."

747. Adverting to the discussions which had so recently taken place relative to the land
 tenures and the state of the Land Revenue in Malabar, we did not think it necessary to revert
 to the subject on the present occasion. It was a subject however, we remarked, which, had not
 as yet been conclusively disposed of.

748. The only other subject in the Collector's report of the 9th ultimo which called for
 particular notice was his recommendation of a remission in favor of
 Renters of the Gold Dust Farm, to the amount of Star Pagodas
 118-12-58. We agreed under the circumstances explained by the Collector that the remission of this
 amount should be recommended for the sanction of the Right Honorable the Governor in Council.

749. In reply to this address we were informed that our proceedings were considered of a
 satisfactory nature, and that the Governor in Council sanctioned the
 proposed remission of Pagodas 118-12-68 in favor of the Renters of
 the Gold Dust Farm.

To the Chief Secretary, in
 Cons., 16th September 1816.
 From Mr. Warden, 17th, in
 Cons., 26th October 1815.
 From do, 23rd June, in
 Cons., 8th July 1816.
 From do, 23rd July, in Cons.,
 1st August do.

750. On the 16th September last we submitted for the orders
 of the Right Honorable the Governor in Council the letters noted in
 the margin from the Collector in Malabar respecting the allowances of
 Assistants.

751. In our address to the Government of the 6th of February 1815 we had recommended
 that an "offer should be made to Mr. Vaughan of the appointment of Head Assistant to the
 "Collector in Malabar, upon an allowance in salary and commission equivalent to that which he
 "then received as Deputy Collector of Sea Customs," and which we believed amounted "to about

Vide General Report, 11th
 February 1815, para. 1078.
 See para. 44.

350 Pagodas per mensem," but which it appeared averaged Pagodas
 400 per mensem; and we further recommended that "a second Assistant
 "should be appointed upon an allowance equivalent to that which was
 "generally received by Head Assistants, being about 150 Pagodas per
 "mensem."

752. By the Minutes of Council of the 17th March 1815, it was "resolved that the recommend-
 "ation of the Board of Revenue, for the purpose of affording the Collector in Malabar the services
 "of two efficient Assistants be immediately acted upon, and that Mr. J Vaughan be accordingly
 "allowed a salary of 350 Pagodas per month, besides the established commission on extra revenue,
 "and tent allowance," and on Mr. Dent's appointment as second Assistant, the Right Honorable the
 Governor in Council was pleased to direct that the Collector should be
 apprised that he was entitled "to a salary of one hundred Pagodas per
 "mensem, and house rent at the rate of 15 Pagodas per mensem, and
 "also, under the arrangement recently adopted with respect to the
 "allowances of the Head Assistant Collector of Malabar, the Assis-
 "tant's share of the commission on extra revenue."

753. The orders of Government on Mr. Vaughan's appointment having granted to him the
 established commission on extra revenue, Mr. Warden, on receiving
 From Mr. Warden, 17th, in Cons., 26th October 1815. the subsequent orders authorizing the same allowance to be drawn by
 Mr. Dent, made a reference on the subject, and submitted that, (under the original resolution of
 Government that the Board's recommendation "be acted upon") the Head Assistant's share of the
 extra commission should be paid to Mr. Vaughan as at first directed, and that the salary of Mr.
 Dent should be fixed, as proposed by the Board, at Pagodas 150 per mensem.

754. The two other letters submitted from Mr. Warden, we stated referred to an opinion
 of the Civil Auditor that Mr. Vaughan's share of the extra commission must cease, in consequence
 of the late general orders of the Court of Directors on the subject.

755. As regarded Mr. Vaughan, we recommended that the late orders of the Court of
 Directors respecting extra commission should be declared inapplicable to him for we thought
 his was a special case, and that the Government were pledged to grant him either the extra
 commission, or an equivalent, it being clearly intended that he should not suffer from his trans-
 fer to the Revenue Department. In fact Mr. Vaughan's situation was we remarked more that
 of a Sub-Collector than of a Head Assistant, though it was not deemed advisable to give it the
 former designation.

756. The orders of Government respecting the grant of extra commission to Mr. Dent
 originated, we apprehended, in mistake, for the original resolution of the Right Honorable the
 Governor in Council was to adopt the Board's recommendation for granting to the second
 Assistant in Malabar a fixed salary of 150 Pagodas per mensem; and we accordingly submitted that
 this should be declared to be the allowance attached to that office, from the period of Mr. Dent's
 nomination to it until the period of the cessation of the allowance of extra commission. From this
 period we observed Mr. Dent should receive the same salary as the Head Assistants in other
 Districts, viz, 100 Pagodas per month, the additional 50 Pagodas having been granted *in lieu of*
the extra commission.

757. While on this subject we begged leave to solicit the consideration of the Right
 Honorable the Governor in Council to the situation of the Head Assistant Collectors generally
 in other Districts.

758. The allowance granted to the second Assistant in Malabar had, as already observed,
 been fixed as the "equivalent to that which was generally received elsewhere by Head Assistants";
 and pending the reference to England on the general subject of the extra commission, the Board
 taking into consideration the length of time many of the present Head
 Assistants had held the situation, and their meritorious services,
 begged leave on this occasion again to point out to the Governor in Council the inadequacy of the

reduced allowance as ordered by the Honorable Court, compared with the allowances received by other young servants, and recommended either that the salary of all Head Assistants be fixed at Pagodas 150 per mensem, as proposed in our address of the 29th June 1815, or that they might be allowed to draw the extra commission.

759. In reply to this communication we received a letter from the Secretary to Government in the Revenue Department dated the 5th October stating that the Governor in Council entirely concurred in our opinion that the allowances of Mr. Vaughan, Head Assistant to the Collector of Malabar, both such part as consisted of salary and such as consisted of commission, should not, under the special circumstances of his appointment to that situation, be effected by the late orders of the Honorable the Court of Directors with regard to the allowances of Assistants; and the instructions to that effect would be furnished to the Civil Auditor.

760. On our recommendation, the Governor in Council further agreed that Mr. Dent, who stood in the place of an ordinary Head Assistant though he did not bear that denomination should be allowed the sum of fifty Pagodas per mensem, in lieu of extra commission, during such part of the time of his holding the appointment of Assistant Collector as extra commission was allowed to Head Assistants.

761. With regard to Head Assistants generally, the Governor in Council reverting to the grounds on which the Honorable the Court of Directors had been urged to ameliorate their situations, and moreover taking into consideration the additional duties which would be cast upon them by the new system of Police and Magistracy, was induced to resolve that from the 1st of November an allowance of fifty Pagodas per mensem, chargeable to the Judicial Department, should be granted to each Head Assistant, in addition to the allowances before drawn by them.

762. On the 9th of February we received a reply to our letter of the 20th of December preceding, respecting Mr. M. Brown's pepper plantation in Malabar. As the subject had been formerly under the consideration of the Honorable the Court of Directors, and as it was not proposed on Mr. Brown's part that any payment should be made by him in this country, the Governor in Council conceived that it would be more satisfactory, in all respects, that it should be left to be determined by the Honorable Court what remission should be allowed from the sum due by Mr. Brown on account of the plantation, and in what mode and by what instalments the balance should be discharged. For that purpose we were informed that the attention of the Honorable Court would be drawn to the papers submitted by us, which it was hoped would be considered as affording them full information on the subject.

763. The Governor in Council approved of our instructions for the preparation of a Cowle and Muchilka for the plantation, and instructions were accordingly issued to the Collectors in Malabar to prepare a Cowle and Muchilka for the Rhandaterra plantation in that District with such stipulations introduced as might prevent any doubts in future as to the precise conditions of Mr. Murdock Brown's tenure, and on the 21st November last we had the honor to submit a letter from Mr. Warden enclosing draft of a Cowlenamah under which he proposed that Mr. Brown should retain the plantation.

764. This paper appeared to us to be drawn up with attention, and to contain all conditions and restrictions which had been at different times remarked as necessary since the commencement of the correspondence on the subject of Mr. Brown's claims, and we trusted that the draft would meet the approbation of the Right Honorable the Governor in Council.

Letter from Secretary Hill, in Cons., 19th December 1816.

765. The above-mentioned draft was returned to us on the 16th of December following, which with one or two alterations marked in red ink, was approved.

766. With reference to the resolutions of the Right Honorable the Governor in Council under date the 20th October last, upon the 54th and 55th paragraphs of the General Letter from the Honorable the Court of Directors under date 12th April 1815, the Collector of Malabar was required to furnish the necessary explanation relative to the work erected in the year 1813 for the protection of the town of Ponany, and under date the 30th of May last we had the honor to submit Mr. Warden's report noted in the margin for the information of the Right Honorable the Governor in Council.

767. We observed that although the Pier had sustained considerable injury in 1814 in consequence of an extraordinary flood, which had rendered an outlay of money to the estimated extent of 1,200 Pagodas necessary for its repair, the work had been of great utility, inasmuch as it had been "the means of saving a great part of the town of Ponany from being encroached upon and undermined by the river."

768. The statement enclosed in the Collector's letter we remarked shewed that of the amount expended on the work Pagodas 4,908-18-3 had been recovered, leaving a balance of Pagodas 1,352-24-74 outstanding on the 31st of January.

CANARA.

769. On the 28th March last we submitted a letter from Mr. Alexander Read, Collector of Canara, intimating his intention of resigning his situation, and we observed that it was with great satisfaction that we availed ourselves of that opportunity of recording the high sense we entertained of the long and faithful services of that gentleman.

770. We stated that Mr. Read had been appointed Collector of the Northern Division of Canara in the year 1800, and that in 1805 the whole province of Canara was placed under his management, that during the whole of this period Mr. Read had been distinguished for an honorable discharge of his public duty, and that the ability and zeal evinced at all times by him in forwarding the views of the Board, and in carrying their orders into effect, had been equally conspicuous.

771. We concluded by observing that the great success which had attended Mr. Read's administration of the revenue of Canara during a long course of service had been such as to merit the highest commendation, and would, we trusted, be considered by Government as well deserving of being brought to the particular notice of the Honorable Court of Directors.

772. In reply to the letter we were informed that it would afford the Right Honorable the Governor in Council much satisfaction to bring particularly to the notice of the Honorable Court of Directors the merits and services of Mr. Read, late Collector of Canara, to which we had borne such favorable testimony.

773. We were shortly after apprised of the appointment of the Honorable Mr. T. Harris to the situation of Collector in the provinces of Canara and Soonda in the room of Mr. Read.

774. On the 21st of December 1815 we had the honor to submit for the consideration of the Right Honorable the Governor in Council a letter from the Collector of Canara noted in the margin.

775. The object of this communication we observed was to obtain a remedy for the inconvenience experienced in remitting and shroffing the revenue collections in that province from the scarcity of gold coin, and the quantity of base rupees tendered in revenue payments, which as well from their vast number, as their identity in weight and external appearance with the standard coin it was extremely difficult to distinguish.

776. The cause of the scarcity of gold coin in Canara we stated would be at once perceived from the enclosure in Mr. Read's letter by which it appeared that there was a difference in the exchange value of the gold coin specified in it, in Malabar and Canara, from 3½ to 9 per cent. against the latter province. The remedy proposed by the Collector was we remarked to reduce by proclamation their value in Malabar to that which they fetched in Canara, and the expediency of adopting this measure early was pointed out by Mr. Read, in order that a fair proportion of the gold coin brought in payment for the coast produce by the merchants in the present season, might be retained in Canara, which it would be, when the inducement to transport it to Malabar was taken away. Even in Canara it was stated that the Bahandry or Sultany Pagodas were received at 6 per cent. above their value.

777. The Collector further stated that there were two sorts of rupees current in Canara which though ascertained by cutting to be of the true value, and weight, were not received by the Bombay Government, and suggested that he might be permitted to affix some sort of stamp upon these, under which that Government might be directed to receive them.

778. We recommended that the subject might be referred to the Mint Committee for the purpose of regulating the Treasury exchange at one uniform rate in the two provinces; and for this purpose the different rupees transmitted by Mr. Read as specimens were forwarded for the inspection of the Right Honorable the Governor in Council.

To the Chief Secretary to Government, in Cons., 28th October 1816.
From Mr. Harris, 31st May, in Cons., 10th June 1816.

779. On the 28th of October last we submitted a further communication from Mr. Harris, the Collector in Canara, on the same subject.

780. We remarked that the principal evil complained of by Mr. Read, formerly Collector of Canara, was the circulation of base rupees which appeared to have considerably increased in that province. Mr. Harris we observed stated that out of 2,595,000 Rupees remitted to Bombay at different times, the large sum of 1,45,802 Rupees had been rejected, and returned from that Government on the Collector's hands.

781. We stated that the difficulty of distinguishing the base from the true coin had been already brought to the notice of Government, and specimens of counterfeit rupees had been submitted for their inspection.

782. The great losses which Government must eventually suffer from a continuance of the above evil we remarked would point out the necessity of adopting some early measures to suppress it, and we begged leave to request that the Mint Committee might be again called upon, for the purpose of regulating the rates of exchange for the gold and silver coins current in Malabar and Canara which would probably prove of good effect towards remedying the evil complained of.

To the Chief Secretary, in Cons., 29th August 1816.
From Mr. Harris, 20th, in Cons., 29th August 1816.
From do. 22nd, in Cons., 29th do.

783. On the 29th of August last we had the honor to submit two letters from the Collector in Canara reporting a defalcation to the extent of Star Pagodas 7,962-20-53 in the Subordinate Treasury at Honawer under charge of his Head Assistant Mr. William Campbell.

784. In consequence of a representation from the late Collector, Mr. Read, respecting the necessity of establishing a Subordinate Treasury in the Northern Talooks of Canara, which had been placed under his Head Assistant, we had recommended in our letter dated 28th October 1811, and the Government had sanctioned the establishment of a Subordinate Treasury at Cundapore subsequently transferred to Honawer, which was accordingly placed under charge of Mr. William Campbell, who had held the situation of Head Assistant Collector in Canara since the 22nd July 1809.

785. Of the public conduct of that officer since the period of his appointment, we remarked that until the present time we had no reason to entertain an unfavorable opinion that the half yearly reports of his superior always conveyed acknowledgments of his meritorious conduct and services, and that so late as the 5th January last, the late Collector, Mr. Read, had expressed him-

self concerning him as follows—"This being the last occasion I shall have to report on the merits and services of my Assistant, I should

"be wanting in my duty did I not particularly acknowledge what has already been stated on several occasions, that to his vigilance ever since he became charged with the superintendence of the four Northern Talooks, I am greatly indebted for a progressive improvement in all the Aumani branches of revenue, as well as to the regular realization of every branch, which in a province of this extent and shape, has been to me a very important advantage. The readiness also with which he has undertaken frequent journeys into Soonda and Bilgha notwithstanding the known healthiness of the climate and his having repeatedly suffered therefrom ought not to be passed over, nor the good sense he has shewn in conducting his duties so as never to interfere with the general system of management introduced by me for the whole province, the consequence has been, that the best understanding has always subsisted between us productive I hope of public advantage likewise. Entertaining these sentiments regarding his public services, I doubt not but Board will be ready to recognize them whenever a fit opportunity occurs of so doing."

786. The present Collector Mr. Harris took charge of the province of Canara on the 1st of May last, and passed his receipt to Mr. William Campbell, the Head Assistant in charge, for the balance of cash in the Treasury at Mangalore, Subordinate Treasury at Honawer, to which place Mr. Harris was prevented by important avocations from immediately proceeding, continue as before in charge of the Head Assistant.

787. It appeared that about the commencement of the month of August rumours had reached the Collector that Mr. William Campbell had been engaged in trade, and suspicions having arisen in his mind with respect to the safety of the treasure at Honawer, Mr. Harris with much propriety, immediately addressed a letter to Mr. Campbell dated the 3rd August, directing him to remit to Mangalore the whole of the balance of cash in his Treasury so soon after the receipt of his letter as possible, but no answer having been received on the 10th to this communication, he repeated his orders. On the 14th August, the Collector was put in possession of the fact that his Assistant's Treasury "was deficient to a great extent." He immediately proceeded in person to Honawer, which he reached on the 17th instant, and next day, after counting the whole of the money in the cash chest, he discovered a deficiency to the extent of Pagodas 17,962-20-53.

788. From accounts kept in the duffer of the Gomastah at the Honawer Treasury, it appeared that the money deficient had been advanced by Mr. Campbell "for the purpose of purchasing spice," and in answer to a letter addressed to him by the Collector on this subject, Mr. Campbell admitted the correctness of the Collector's statement, and acknowledged the balance against him of Pagodas 17,962-20-53, "being as he confessed money employed by him in trading." It appeared

that he had since made over to the Collector, on account of Government, a balance of account stated to be due to him by the house of Messrs. Shotton and Malcolm, Agents at Bombay, principally on account of spices * sold or consigned to them by him, and that he had also made over a quantity of spices in charge of certain of the Tahsildars in the Talooks under his superintendence. There appeared reason to expect that the property forthcoming would prove sufficient to liquidate in full the amount of the demand outstanding against him.

789. From the foregoing statement it appeared Mr. Campbell had acknowledged that he had been engaged "in trading," that he had employed the public servants in carrying on the business of this trade, that he had made use of the public money in these transactions, and that of the money so employed, there was then a deficiency in the public Treasury under his charge, of Pagodas 17,962-20-58, which sum we remarked must be considered as having been embezzled and misappropriated.

790. We stated that by the Act 18th of the King, Cap LXIII, Section 33, it was enacted that "if any of His Majesty's subjects in India employed by, or in the actual service of the United Company shall be charged with and prosecuted for any breach of public trust, or for embezzlement of public money or stores, or for defrauding the United Company, every such offender being convicted thereof in the Supreme Court of Judicature, may be fined and imprisoned and judged to be for ever after incapable of serving the United Company;" and further that by the Act 33rd of the King, Cap LII, Section 65, it was enacted that "every wilful breach of the trust and duty of any office or employment by any such Governor General, Governor, President, Counsellor, or Commander-in-Chief, or by any other of the officers or servants of the said United Company in the East Indies shall be deemed and taken to be a misdemeanour at law;" and further that by Section 64, Regulation III, 1809, it was declared that "Collectors and Assistants to Collectors shall not exercise or carry on trade or commerce directly or indirectly."

NOTE.—If Mr. W. Campbell has taken the Revenue Oath (which the Board understand is always transmitted to Revenue Officers on the occasion of their appointment direct from the Office of the Secretary to Government) he has likewise infringed its provision.

791. Mr. William Campbell, therefore, we observed had not only been guilty of a violation of the positive enactments of the Government, and of a most gross dereliction of his public duty; but, in our opinion, had also rendered himself liable to a prosecution for a misdemeanour in the Supreme Court of Judicature.

792. Regulation III, 1809, we observed, provides in cases of a similar nature, for a special inquiry, "where it may appear necessary" into the specific charges brought against the individual accused, to be conducted by Commissioners, and the Court of Sudr Adawlut, who are required to submit "their opinion whether any or what facts charged against the party accused appear to have been established," but this inquiry did not appear to us necessary in the present case, the facts charged having been fully admitted by Mr. William Campbell. We were, therefore, of opinion that it only remained for the Right Honorable the Governor in Council, under Section 17, Regulation III, 1809, to "pass such final orders as might appear to him just and proper, and in the event of his deeming it necessary that the party accused should be brought to trial by public prosecution in the Supreme Court of Judicature, to issue the necessary instructions for that purpose to the Law Officers of Government."

793. In soliciting the decision of Government on the case now submitted, we were satisfied that due weight would be given to the circumstance of Mr. William Campbell having confessed his misconduct, and of his having endeavoured, as far as possible, to atone for it, by surrendering

his property and his private correspondence with his agents; but we felt ourselves called upon on this occasion to record our opinion that the purity and public character of the Civil Service, so intimately connected with the good government of the country and the welfare of the people, could never be maintained, unless those who violated their public duty were brought to condign punishment—repayment of money embezzled, and mere suspension from the Civil Service of this Establishment, appeared to us to have been justly considered by the British Legislature as an inadequate punishment for offences such as those alluded to, and for this reason we thought that, wherever the offences charged were manifest and likely to be brought home to the parties, the public interests would be most effectually secured by means of a prosecution in the Supreme Court.

794. With reference to the 2nd para. of a letter which had been addressed to the Government by Mr. Harris under date the 20th August, we observed that we could not support his recommendation "that a period of three months should be allowed to Mr. William Campbell to make good the demand of Government, prior to any decisive act being passed against him"—we were of opinion that whatever proceedings might be finally determined on by Government, no delay should take place in carrying them into effect; in the meantime, we took it for granted that he would be immediately removed from his situation in the province of Canara.

795. We observed that Mr. Harris in his letter to our address of the 22nd August, had alluded to the conduct of Mr. William Campbell's Agents at Bombay, Messrs. Shotton and Malcolm in terms of censure which appeared to us to be not borne out by the circumstances of the case; but although this part, and perhaps some others of the enclosed correspondence were not entirely relevant to the subject under consideration, we considered it to be due to Mr. Harris to record our entire approbation of his proceedings. In the discharge of a very disagreeable duty we observed that he appeared to us to have been actuated by principles highly honorable to his character as a public officer, and had rendered an essential service both to the public and to the service of which he was a member.

796. The Treasury at Honawar having been placed by authority of Government under the immediate charge of Mr. William Campbell, we were of opinion that Mr. Harris could not be considered responsible for the deficiency which had been discovered.

797. In reply to this address we received a letter from the Secretary to Government in the Revenue Department under date 7th September, in which we were informed that as Mr. Campbell had admitted the fact laid to his charge, it was unnecessary either "to cause a special inquiry" to be made into the charge by the appointment of a Commission, or "to call upon the person accused for an explanation" of the charge, as provided for by Regulation III A. D. 1809. But it was observed that the same Regulation provided also that the Governor in Council might "order such general inquiries to be made as the nature of the case might suggest" by a reference to the Board of Revenue, and that this mode of proceeding seemed to be strongly suggested by the nature of the present case. It was remarked that Mr. Campbell's dereliction of duty did not consist in a single act, but in a course of conduct, the origin and extent of which, as well as the causes which had heretofore prevented its detection, it was necessary to ascertain by means of investigation, before adopting any final resolution on the subject. We were accordingly desired to furnish the Collector of Canara with such general or detailed instructions as might be necessary with the view of giving effect to the intentions of Government.

From Mr. Secretary Hill, in Cons., 12th September 1816.

798. In the meantime we were informed that Mr. Campbell was removed from the situation of Head Assistant to the Collector of Canara, and that he would be suspended from all public employment.

799. We were directed to inform Mr. Harris, that his conduct on the present occasion had obtained the entire approbation of the Governor in Council, and that he was not considered to be responsible for the deficiency in his Assistant's Treasury—it was observed also that the measures adopted by the Collector for the recovery of that deficiency seemed to have been the most effectual in his power, and that it would be the duty of the Board of Revenue to report in what degree they might prove successful.

800. On receipt of these orders, we desired the Collector in Canara to institute a strict investigation into Mr. William Campbell's conduct, from the period of his first appointment, in order to ascertain the origin and extent of his irregularities. With this view, his particular attention was directed to the state of those Districts which had been placed more immediately under Mr. Campbell's charge; and he was desired to ascertain when Mr. Campbell first began to draw unauthorized advances from the Treasury, the precise amount thereof, and the manner in which the money had been employed, and to scrutinize in a particular manner his proceedings in the Districts of Soonda and Bilghi, which the late Collector, Mr. Read, had stated that he frequently visited, and which chiefly produce the spices in which it appeared that Mr. Campbell had traded. Mr. Harris was also directed to make special inquiry as to whether, on the articles purchased by Mr. Campbell at different times, the high Hawlut duties in the interior and the sea duties on exportation had been regularly and duly paid; to report the particular articles in which he might have carried on a commerce, and whether there was reason to believe that those from whom he had purchased them received their full value. The Collector was also desired to ascertain whether the total payments by the Ryots had reached the Treasury, and had been regularly carried to the account of Government; in short, he was desired to consider himself authorized, and directed to institute a strict inquiry into the whole of his late Assistant's official conduct. Finally the Collector was desired to endeavour to ascertain, in conformity to the orders of Government, the causes which had heretofore prevented the detection of Mr. William Campbell's irregularities, and to state whether there was ground for believing that these irregularities had been during any considerable length of time, generally known in the District.

801. The transfer of the duties of the Magistracy to the Collector prevented Mr. Harris from proceeding into the Districts which had been placed immediately under Mr. William Campbell's charge, so soon as he had at first intended; but having lately completed his enquiries on the spot, the result was communicated to us in the two letters noted in the margin, which we had the honor to submit for the orders of the Government under date the 30th ultimo.

802. It appeared that Mr. William Campbell was appointed Head Assistant to the Collector in Canara in the year 1809, and that until the commencement of the subsequent year he was engaged chiefly in the study of the Hindoostanee language. That in 1810 he was first employed in inquiring into a great loss of Salt in the Northern Talooks, that he was subsequently deputed to Cundapore to realize balances of revenue, and afterwards into Mysore, where he made the first contract for the supply of the Tobacco Monopoly in Canara, when Mr. Skelton's Agency was discontinued by our orders. Mr. Harris observed that, on these occasions, Mr. Campbell received the merited praise of his superiors; and that in the arrangement of the Tobacco contract, respecting which the Collector stated that he was very particular in his inquiries, he considered him not only to have performed his duty, but to have "conquered difficulties which could scarcely have been expected from so young a servant."

803. Mr. Campbell seemed first to have deviated from his public duty, by entering soon after his return from Mysore, into a speculation in Sandalwood, the produce of that country, with a merchant named Leelader Shett. Half of the advance necessary for the purchase it appeared was made by Mr. Campbell, who engaged to afford every assistance, leaving the transaction to be managed by the merchant. The same person appeared subsequently to have been deputed by that gentleman to purchase for him spice, the produce of the districts above the ghauts; but a disagreement having taken place between them on the settlement of the Sandalwood transaction, Mr. Campbell would appear to have assumed the personal management of the traffic he had thus begun, and thenceforward to have conducted it by means of the Tahsildars of Soonda and Bilghi, and the Peishcar of Bunnawassi.

804. We considered it to be due to Mr. Campbell to state that no severity or oppression had been found to have been exercised by him in the conduct of this commerce, which seemed to have been conducted with scarcely any attempt at concealment—"all engagements were made in the name of the Sirkar," and every receipt and disbursement appeared to have been entered in the public accounts of the Honore Treasury. That Mr. Campbell did not intend that his purchases should be made at a rate unfair to the Ryot might we remarked be inferred from the orders issued by him on a particular occasion to one of the Tahsildars. It appeared that this person had contracted, on Mr. Campbell's account, with the Ryots of a certain village, for a few Candies of Pepper at 9 B Pagodas per candy, and the Ryots were stated to have acceded to this price in the hope that "it would facilitate their Jummabundy;" but on hearing that the Tahsildar had contracted for Pepper in some of the neighbouring villages at 12 B. Pagodas per candy, they complained, and the matter it appeared was referred by the Tahsildar to Mr. Campbell, who was stated on this occasion to have replied that, as the contract had been entered into, it must be fulfilled, but that the Tahsildar had been directed in future "to give a price equal to the bazaar or private merchant."

805. This order, which was on record, was, certainly we remarked, satisfactory evidence of Mr. Campbell's intentions; and with the exception of this particular case, and of two others mentioned by Mr. Harris, but which did not appear to present any just ground of grievance, the Collector stated that, although the whole of the Ryots were before him, "and daily questioned, not a complaint was made." We were, therefore, inclined to believe that the persons from whom purchases were made on Mr. Campbell's account had in general received the fair value of their property, the fact stated by Mr. Harris, however, that the Ryots agreed to certain prices to facilitate their Jummabundy, was we remarked a sufficient indication of the great abuses that were liable to result from any breach of the Regulation which prohibited trade on the part of the Officers in the Revenue Department.

806. It was also satisfactory to observe that no attempt appeared to have been made by Mr. Campbell to evade payment of the customs on his goods in his Sandalwood speculation with

Leeladar Shett, as well as in the commerce which he carried on through the revenue servants; the duties were stated to have been regularly discharged in every instance, but unfortunately these dues were paid from the same source whence the goods were purchased, the amount of both being taken from the public cash.

807. Statement No. 1 enclosure in Mr. Harris' last letter was an account current between Mr. Campbell and the Honore Treasury, whence it appeared that the first appropriation of the public money by Mr. Campbell took place at the close of Fusly 1222 (July 4th 1813), amounting to Pagodas 2,285-32-12, that his appropriation of the public money in Fusly 1223 amounted to Star Pagodas 12,346-25-56 in Fusly 1224 to Star Pagodas 22,263-20-72, and in Fusly 1225 to Star Pagodas 12,653-18-37, making a total of Star Pagodas 49,549-7-17, of which it appeared that a proportion to the amount of Pagodas 34,596-36-25 was taken out from the cash chest upon verbal orders by Mr. Campbell, that a proportion to the amount of Pagodas 10,325-44-67 was retained by the Amildar in the Talooks and included in the Irsal putties, or statement of remittances, and that the remainder, or Pagodas 4,626-16-5, was taken out from the cash chest upon "Purwanahs" or written orders.

808. It further appeared by the same account current that the repayments by Mr. Campbell were as follows:—In Fusly 1223 Star Pagodas 751-19-22, in Fusly 1224 Pagodas 26,483-44-9, and in Fusly 1225 Pagodas 4,351-13-8, making a total of Pagodas 31,586-31-39, and leaving a deficiency of Pagodas 17,962-20-58.

809. The manner in which Mr. Campbell employed the money drawn from the Treasury to the extent of Pagodas 49,549-7-17 as above mentioned was shewn in the Statement No. II, of which we subjoined the following abstract:—

Page 6 No. II. 2,285 32 12 3,458 25 57 915 0 0 600 0 0 714 12 69 7,946 25 58 Page 6 No. II. 12,285 32 11 273 6 34 2,558 33 45 Page 6 No. II. §Page 7 No. II NOTE.—This item appeared to be incorrectly worded.	Money employed in the purchase of Pepper, Cardamums, Cotton, &c., as per account... 28,088 2 12
	Money advanced to Leeladar Shett or to his agents ... 7,946† 25 58
	Money sent to that person at Nugger ... 5,714 12 68
	Ready Cash... 2,558† 38 45
	Excess of salary and house-rent. ... 385 32 12
	Advances to the Honore Amildar. ... 248 23 37
	Two horses paid for ... 285 32 12
	Balance of money remitted returned by "the Amildars amount sent them for the purchase of Pepper, &c." ... 4,310 16 24§
	"Cash remaining in Soonda Talook" ... 11 3 69
	Total Pagodas... 49,549 7 19

810. The repayments into the Treasury were specified on the credit side of the Account No. 1 of which we gave the following abstract:—

* See page No. I. 9,314 12 69 6,000 0 0 15,314 12 69	Remittances from Bombay... 15,314* 12 69
† See No. I. 2,363 6 34 521 32 30 373 19 23 763 3 69 4 2 46 4,024 19 42	Remittances from the Talooks ... 4,024† 19 42
‡ See No. I. 857 6 34 857 6 34 1,702 38 46 1,142 38 46 1,062 38 46 24 25 57 5,647 19 23	Honore rice ... 326 38 46
§ See No. I. 751 19 22 453 23 4 302 12 69 1,507 15 15	Money received from Leeladar Shett or on his account ... 5,647‡ 19 23
See No. I. 381 3 16 560 16 5 63 25 28 1,005 9 49	Money received from Irjee Shett... 1,714 12 69
	Money received from Rattan Shett... 46 38 46
	Payments by Lieutenant Garling ... 1,507§ 15 15
	"Cash as per perwannah from Mr. Read" ... 2,000 0 0
	Money returned from the Talooks ... 1,005 9 49
	Total 31,586 31 39

811. By the account current marked C it appeared that in addition to the deficiency already stated of Pagodas 17,962-20-58, a sum of Pagodas 347-24-74 was due by Mr. Campbell to different Talook Treasuries for articles supplied, making a total deficiency of Pagodas 18,310-8-52.

812. By the same account current it appeared that certain sums had been recovered to the amount of Pagodas 6,871-43-56, and that there was property forthcoming to the estimated value of Pagodas 2,450-25-57, making together Pagodas 9,322-24-33, and leaving a final balance (partly estimated) of Pagodas 3,987-21-19, for the payment of which the Collector stated that he had called on Mr. Campbell.

813. If we remarked Mr. Campbell should not immediately comply with this demand, it would be requisite that he should render an account shewing the manner in which the difference between the amount drawn by him and the amount refunded had been applied, in order that the debts, if any, which might be due to him might be assigned as security for the balance.

814. In conclusion with respect to the causes which prevented the earlier detection of Mr. Campbell's irregularities, the Collector stated that he was at a loss to furnish any explanation excepting "that the public servants (who we observed all knew more or less what was going on) were deterred speaking to Mr. Read on the subject, from fear of not being able to prove their assertions; and those servants (he continued) more immediately under Mr. Campbell, viz., the Treasurers and the Tahsildars of Bilghi and Soonda, all declared that they conceived they had no right to question Mr. Campbell's orders, but (added Mr. Harris) that his acts were generally known in the Districts, is certain."

815. We considered it to be scarcely possible that the native servants should be ignorant of transactions in which secrecy appeared not to have been attempted. It was not however we remarked to be expected that native servants should report to the Collector any act which concerned their *immediate superior*, who, for ought they knew might soon become their principal; and with respect to Mr. Road we observed all that we could at present infer was that having implicit confidence in his Assistant's integrity he might have been backward in entertaining suspicions of his misconduct.

816. We await the further orders of the Government on this subject.

PRESIDENCY.

817. On the 25th July last we had the honor to submit for the information and orders of the Right Honorable the Governor in Council our Proceedings on the Settlement of the Presidency Revenues for Fusly 1224.

To the Chief Secretary, in
Dy. Cons., 29th July 1816.
In Cons., 4th July 1816.

818. We subjoined the following abstract of the Revenues from the Collector's report:—

	Fusly 1223.		Fusly 1224.		Increase.		Decrease.	
	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.
Land Revenue including quit-rent.	20,038	23 53	20,407	31 74	369	8 21	...	...
Abkary or Arrack and Toddy ...	62,244	32 55	71,038	10 40	8,793	22 65	...	...
Land Customs	1,84,428	40 63	2,13,733	10 74	29,304	15 11	...	...
Deduct Drawback	45,003	31 50	55,860	15 57	10,856	29 7	...	...
Actual Land Custom Collection ...	1,39,425	9 13	1,57,872	40 17	18,447	31 4	...	...
Salt Revenue	16,646	32 65	16,444	3 55	...	...	202	29 10
Net Stamp duties	1,367	21 11	1,563	2 43	195	26 32	...	...
Sundry Small Farms and Licenses.	2,320	22 50	2,663	17 50	342	40 0	...	...
Sales of Lands	313	30 35	245	25 69	...	...	68	4 46
Government Fees for Grants, &c.	140	0 0	150	10 0	10	0 0	...	...
Extra Revenue including Madras Cavilgar's fees on houses in Black Town	530	35 64	391	16 64	...	...	139	19 0
Hire for utensils and godown rent paid by the Country Arrack Distillers	103	39 30	144	21 60	133	27 30	...	...
Total ...	2,88,042	9 23	3,26,781	6 49	39,149	4 79	410	7 56
Deduct Decrease ...					410	7 56		
Net Increase ...					38,738	12 23		

819. Of the various items of increase in the Settlement of the Madras Revenues, as above exhibited, that under the head of Abkary was, we observed, only a nominal increase arising from the revenue from Toddy having been estimated, in the Settlement, at a sum considerably above what the Collector found it practicable to realize. The other items we stated to be substantial additions to the revenue of the Presidency, and therefore that the Settlement generally appeared to us to be very satisfactory.

820. We explained that the most material increase was that of Pagodas 18,447-31-4 on account of Land Customs, of which Pagodas 11,400-31-66 was under the head of Import duty on Merchandize generally, and Pagodas 7,046-44-16 under that of the Consumption duty on Betel, Tobacco, Ganjah, Bang and Goodank duty; that the latter was perhaps in some degree to be attributed to increased vigilance against the smugglers of those articles and to the exertions of the Collector's servants in detecting the malpractices of those who were engaged in that illicit trade, but that the former increase was a matter of peculiar gratification, as affording proof of the reviving trade of the Settlement, it having arisen entirely from an increased importation of goods, and those chiefly "articles of foreign consumption."

821. We remarked that a trifling increase had taken place under the head of Sundry Small Farms and Licenses, originating in the detection of certain abuses by Mr. Harris, in the department for stamping weights and measures, and that a small increase was also observable in the sale of stamped paper, but that the other variations were too inconsiderable to require any remark from us.

822. Of the Settlement as thus exhibited, amounting to Pagodas 3,26,781-6-49, we reported that a balance of Pagodas 16,562-7-11 remained outstanding at the close of the Fusly; that of this balance, Pagodas 8,766-22-0 was the difference between the estimated and actual collections from Toddy, which, as before explained, nearly counterbalanced the increase observable in the Settlement under the head of Abkary Revenue, that Pagodas 6,283-40-36 was the difference between the quit-rent demand for Fusly 1224, and that the actual collections on account of that and preceding Fuslies made within that year, would be realized hereafter. We also reported that Pagodas 1,454-37-40 had been recovered from the Batavia Arrack and Punch Houses, and Pagodas 1,322-20-0 from the Country Arrack dealers. The remainder, consisting of two small items of Pagodas 39-8-35 and Pagodas 4-11-20 outstanding against the same persons, was irrecoverable, and we accordingly resolved to solicit the authority of Government for writing off the amount.

823. In forwarding Mr. Ellis' Report on the Settlement for Fusly 1224, for the information of Government, we begged leave to observe that the difficulties attending the realization of the quit-rent of Madras were particularly brought to the notice of the Government in our letters to the Chief Secretary under date 30th April and 24th September 1810; and in our subsequent address to the Right Honorable the Governor in Council of the 20th April 1815, and that we had not then been favored with any orders on the subject. We mentioned that in a late letter from the Collector, a new system had been proposed for the improved management of this branch of the Presidency Revenues, and that we intended at an early period to submit the correspondence on the subject for the decision of the Government.

824. We stated that although from circumstances adverted to in our address to Government of the 20th April, 1815, the Abkary Revenues of Madras had been greatly reduced below their former standard, it was satisfactory to observe that in Fusly 1224, the actual collections from that source exceeded those of the preceding year by Pagodas 2,881-38-15, and by renewing the sale of Country Arrack in Fusly 1225, that a very considerable further addition would be made to the Abkary Revenue in the current year; for we observed that the actual collections to the 31st May exceeded those for the same period in Fusly 1224, by upwards of Pagodas 17,000. While on this subject we considered it to be our duty to refer to our letter to the Chief Secretary of the 31st September 1815, and to state that the very necessary alteration in the Police Regulations therein suggested had not as yet been made.

Actual Abkary Collections.			
Fuslies	S. P.	F.	C.
1220...	101,783	13	40
1221...	93,989	0	65
1222...	83,455	3	10
1223...	67,882	16	70
1224...	60,764	10	5

See D. C. and B.

825. We stated that the late arrangements for the improvement of the revenue drawn from the article of Betel, would be brought to the notice of the Government in reporting on the Revenues for the current year Fusly 1225, and as Mr. Ellis' report did not appear to call for further remark, we submitted it to Government accompanied with the extract from our Proceedings above recited.

826. At our meeting of the 17th June last we took into consideration the very defective system established for the collection of the quit-rent revenue at the Presidency, and the consequent difficulties attending its realization. These we observed had on several occasions been represented by the present Collector, more particularly in his Report on the Revenues of the Presidency for Fusly 1220 dated the 24th December 1811, which was submitted to the Government under date the 27th January 1812.

827. Upon that occasion we had remarked, that we should endeavour, in communication with the Collector, to suggest some plan for the better administration of this branch of revenue, and that we should at some future period, again address the Governor in Council on the subject.

828. The Honorable Court of Directors in their last General Letter in the Revenue Department having with reference to the abovementioned communications, expressed a desire to hear that the inefficient system of collecting the quit-rent had been corrected, the attention of the Collector had been

General letter dated 12th April 1815, para. 20.

recalled to that subject, and on his report which was the result of this reference, he had adverted to the measures adopted at different times during the period of his management, with a view to the amelioration of that system,—measures which although they had certainly been productive of considerable improvement, inasmuch as that the annual amount of revenue collected during the last seven years had been much greater than the amount collected during any corresponding period antecedently, we observed, could only be viewed in the light of expedients, and not as affording a radical and effective remedy for the evils which had been experienced.

From Mr. Ellis, 2nd, in Cons., 17th June 1816.

829. On a careful consideration of all circumstances attending this branch of revenue, it was clear the Collector observed in his present letter that the difficulties which had arisen in realizing it, the frauds which had been committed, and the arrears that had accumulated had been occasioned by the detailed mode of collection, and that what was required, therefore, was the substitution of a system by which the necessity of that detail, should be obviated; the only method, the Collector added, by which this could be done, was to rent

the revenue from quit-rent, arrear and current, in one or more farms, and under such terms, as without compromising the interests of Government, should be sufficiently liberal to secure an adequate profit to the Renter, and induce persons of property and credit to undertake the rent.

830. We observed that the Collector had proposed to commence, by way of trial, with the farming of quit-rent of the Black and White Towns within the walls.

* Under this term is comprehended the quit-rent of lands which have become the property of Government and of other lands which have been specially exempted from the payment of quit-rent.

The current annual revenue receivable on account of quit-rent from this portion of the Collectorship was stated to amount, exclusive of "remission" * to Star Pagodas 6,021-35-9, to which it was proposed to add the arrears due upon the same account for the five last Fuslies amounting to Star Pagodas 12,215-44-69, making an aggregate total of Star Pagodas 18,237-34-78 as the amount of the revenue proposed to be let in farm in the first instance, from the commencement of the ensuing Fusly.

831. As far as the interests of individuals were concerned, we could not, we remarked, perceive any objections to this measure, as the amount of the quit-rent was exactly ascertained, and not liable to be augmented at the pleasure of the farmer. On the other hand, we were inclined to be of opinion, that the measure would be found, on experience, to be favorable to the interests of Government. As the farmer being actuated by his own individual interest, and having no other object in view, would, we presumed, exert himself to the utmost to collect the largest possible portion of the revenue for the privilege of collecting which, he had contracted to pay a certain sum of money. We added that as the farm would be given to the highest bidder, the effect of the competition would be, as the Collector had observed, to ascertain the lowest rate or centage at which the collection of this branch of revenue could be undertaken.

832. Under this view of the subject, we resolved to submit the proposed plan to the extent recommended, by way of trial in the first instance, to the favorable consideration of the Right Honorable the Governor in Council, and that the Collector should be directed to prepare and transmit for the consideration of the Board the draft of an advertisement inviting proposals for the rent in question.

833. We coincided in opinion with the Collector that the advertisement should be so drawn as to leave it to the option of individuals to make their offers in either of the modes noticed in the 9th para. of his letter.

834. The Collector recommended in the event of the measure proposed being carried into effect, that the arrears of quit-rent outstanding in the Black and White Towns from Fusly 1211 to Fusly 1219 inclusive, to the amount of Star Pagodas 3,123-42-0 might be written off as irrecoverable.

835. On a former occasion we had expressed our opinion in favor of relinquishing the more obsolete balances from a conviction that such an indulgence would tend to facilitate and increase the future collections. In this opinion we were confirmed, and we accordingly resolved to recommend that the remission proposed by the Collector, might receive the sanction of the Right Honorable the Governor in Council.

See Report to Government, dated 27th January 1812, para. 8.

836. The Collector in the conclusion of his report suggested for consideration "whether after the example recently afforded in the mother country, the absolute sale of the land tax on the total extent of ground within the limits of the Supreme Court either to the proprietors of the soil, or in case of their refusal, to others, would not be an advisable measure." We apprehended that a measure of this nature could not with propriety be carried into effect.

without the express permission of the authorities in England being previously obtained, and we observed that if it had been otherwise we were not prepared to offer any opinion in regard to the expediency of the measure without more mature deliberation.

To the Chief Secretary to Government, in Dy. Cons., 19th December 1816.

From Mr. Ellis, 23rd, in Cons., 23th November 1816.

837. The Proceedings above recited were laid before Government under date the 16th ultimo, accompanied with draft of an advertisement for renting the quit-rent on houses and grounds within the White and Black Towns for the term of three years.

838. In our letter to Government under date the 3th July last we stated that the scarcity of good water at Madras, and the great distance to which the Natives are obliged to send to procure that necessary for domestic use, had long been very generally complained of by the inhabitants of the Presidency; and that the evil was particularly felt by the poorer classes, during the hot months of the year, and especially by the Hindoos, among whom the duty of procuring water devolved chiefly on the females of their families.

839. We observed that it was our intention to have addressed the Government on this subject; but that the receipt of a letter from Mr. Ellis, stating that representations had been made to him by the respectable inhabitants of various quarters of the Presidency respecting the aforesaid inconvenience rendered it unnecessary for us to enter into the subject so fully as we had originally intended as many of our suggestions had been anticipated by the Collector.

840. To remedy the evil alluded to, Mr. Ellis proposed that a portion of the Lottery funds, to the amount of Pagodas 3,400, should be placed at the disposal of the Road Committee, with instructions to expend the amount in sinking twenty-seven wells, on various sites within the limits of the Supreme Court of Judicature, specified in his letter; and that when completed the wells should, like other public works, of a similar nature, be placed under charge of the Collector, whose duty it should be to preserve them in an efficient state, and prevent their suffering from injury or neglect.

841. We begged leave to state that should the Right Honorable the Governor in Council concur with us and the Collector respecting the importance of the proposed measure to the accommodation and comfort of the Native Community at the Presidency, we were not aware of any preferable mode of carrying the work into execution; and we accordingly recommended it for the adoption of Government, as conducive to the interests and private comfort of every native family at Madras, by whom it could not fail to be highly appreciated.

842. In the event of the Government authorizing the arrangement, we requested that an early communication should be made to the Road Committee, as the approaching season was the most favorable for the execution of works of this description.

843. On the 7th of the month following we received a letter from Government transmitting for our information copy of letter which had in consequence been addressed to the Road Committee, stating that the Governor in Council was anxious to effect so humane and beneficial an object as that of providing in all seasons an abundant supply of water for the extensive population of Madras, and that if they should be of opinion that it was practicable in the manner suggested by the Collector of Madras and Board of Revenue that they were authorized to commence the undertaking without delay and to draw from the Lottery funds to the proposed extent of three thousand four hundred (3,400) Pagodas.

844. In reply to a letter from the Secretary to Government in the Revenue Department dated 29th June last, transmitting copy of a letter from the Clerk of the Peace on the subject of the expediency of filling up the tank immediately behind the Land Custom House, and desiring if there should be no objection that the measure be carried into effect, we on the 15th August submitted the letter noted in the margin from the Collector of Madras on the subject, stating that no objection existed to the proposed measure, and we accordingly recommended that, as the object was the removal of a public nuisance, the Justices might be authorized to fill up the tank, at the expense of the funds under their management, and with the assistance of the convicts.

To Mr. Ellis, 2nd, in Dy. Cons., 5th May 1814.
To Mr. Harris, 9th, in Dy. Cons., 13th November 1814.
From do. 10th, in Cons., 13th November 1815.

845. As connected with the latter part of the letter from Mr. Ellis, we begged leave to submit for the information and orders of Government the correspondence noted in the margin, with the Collector, respecting the removal of the Land Custom House.

846. In our Proceedings of the 28th of March 1814, we had considered the two sites for the erection of a new Custom House proposed by the Collector to be objectionable, and had given the preference to the third site proposed by him, but the Government, before coming to a final decision on the subject, desired the Collector should consult with the Superintending Engineer.

847. It accordingly appeared that various consultations had been held by Mr. Ellis and Colonel Caldwell, and that the site proposed was considered by the latter officer to be unsafe. Mr. Ellis, therefore, submitted two new proposals—1st that the house of Mr. Waddell occupied as the Cutcherry should be purchased on this account, and the necessary additional buildings erected in the adjacent open ground belonging to the village of Egmore—2ndly that the Naval Hospital should be occupied as a Land Custom House, and that such part of it as was not required for public use, might be rented out as godowns, and the ground upon which the present Land Custom House stood converted into an enclosure, for the accommodation of the carts, bullocks, &c., employed in the inland trade.

848. We remarked that we understood Naval Hospital was likely to be appropriated to other purposes, and we should otherwise have considered the adoption of the 2nd proposal of the Collector to be highly desirable. With regard to the other proposal, the Collector stated that he could not recommend its adoption, on account of the high price (10,000 Pagodas) demanded by Mr. Waddell for his house. We were of opinion, however, that much inconvenience had resulted from the great delay which had already taken place in uniting the Collector's Cutcherry with the Custom House, and that it was of importance to the efficiency of the control over the Custom Department, so peculiarly liable to abuse, that no further delay should take place in either purchasing or erecting a suitable building for this purpose; and we accordingly recommended that if Mr. Waddell would not consent to more moderate terms, that authority might be granted to the Collector and the Superintending Engineer to select finally a place for the erection of a new Land Custom House, and to submit for sanction and estimate on that account, and that a joint report from these two Officers, on the subject, should be required to be forwarded through us for the final orders of Government.

From Mr. Secretary Hill, 31st August, in Cons., 9th September 1816.

849. We were informed in answer to this communication that the Justices would be authorized to fill up the tank behind the Land Custom House.

850. With respect to the house and ground tendered for sale to the Collector of Madras and to Government by Mr. Waddell, the Right Honorable the Governor in Council according to our proposition, desired that, unless the terms of the tender were reduced to what might be considered reasonable, the Collector should communicate with the Superintending Engineer, for the purpose of procuring another site for a new Land Custom House. Orders to this effect were accordingly sent to the Collector of Madras, and on the 18th November we had the honor to submit a letter from Mr. Ellis communicating the result of an examination of the buildings at the Naval Hospital made by himself and the Superintending Engineer. This letter was accompanied by a plan of the premises.

851. The buildings at the Hospital were described to be so capacious as not only to "afford ample accommodation both to the Cutcherry and Land Custom Establishments," but also to admit of a part being rented out by which a considerable monthly sum might be realized by Government.

852. The property was valued at Star Pagodas twenty-five thousand, the interest on which sum, viz., Star Pagodas 125 per mensem, the Collector remarked was more than covered by the estimated amount of the rent of the range of buildings proposed to be partitioned off into shops, the house marked C in the plan, and the lower story of the Hospital D.

853. This plan appeared to us to be attended with great advantage and to combine public convenience with economy. We begged leave, therefore, to recommend the subject to the consideration of the Right Honorable the Governor in Council.

854. We have not as yet been favored with the orders of the Government on this subject.

To the Chief Secretary, in Cons., 16th May 1816.
From Mr. Ellis, in Cons., 6th May 1816.
From do. in Cons., 6th do do.

855. On the 16th May last we had the honor to submit for the consideration of the Right Honorable the Governor in Council the two letters noted in the margin (with enclosures) from the Collector of Madras, under date the 30th April and 3rd May 1816.

856. We observed that though the immediate subject of the case referred by the Collector in these letters was in itself of no material consequence, the questions which it involved were of considerable importance, and required to be determined.

857. It appeared that on the 20th of the preceding month a petition had been presented at the Collector's Cutcherry, stating that a person named Gandavady Soobroya Chetty had been attempting to make additions and repairs to a house occupied by him within the Agraharam appertaining to a public establishment possessed by the caste of Cometies or Banayans, commonly known by the name of the "Banayan's garden," and praying that the Collector would protect the charity, that the Collector according to the established practice in such cases, summoned the party against whom the complaint had been made to support his claim, and that the party having refused to attend, a notice under the seal of the Cutcherry had been affixed to the building forbidding the prosecution of the work (the construction of a wall round the premises) and declaring that all repairs and additions would be removed, unless the party appeared to establish his right to make them.

858. It appeared that the matter of dispute in this case had been frequently before agitated and had been as often decided* in favor of the Baayan caste (the owners of the ground) by the several authorities to whom a reference, had been made, viz., by the late Governor General Abercromby, by one of the late Justices of the Supreme Court, Sir Francis Macnaghten, and more recently, that is, in the course of the last year, by the Police Magistrates themselves. On the petition presented to Sir Francis Macnaghten on the subject, was an endorsement expressly recommending that no buildings should be allowed to be erected until the case should be judicially determined.

859. The construction of the wall, notwithstanding the Collector's notice already above-mentioned, having been contumaciously continued, it appeared that the Collector again summoned the party complained against, G. Soobroya Chetty, to attend at the Cutcherry, and that he at the same time issued a warrant in the name of Sawmy Maistry and others, requiring them to remove the wall unless the summons should be obeyed within two days.

860. It appeared that G. Soobroya Chetty having refused to obey or even to receive the summons, the wall, after the expiration of the time stated in the warrant, was removed, and as far as could be ascertained from the report of the Maistry employed, without any particular degree of violence, or any other disturbance than what was attempted to be raised by the occupant of the premises.

861. It was stated that shortly after the removal of the wall, two European Constables, with a number of Peons and Bricklayers, were sent from the Police Office, and that, under their superintendence, the wall had been again erected, the Collector having offered no further opposition thereto, as he could not do so without risking an actual conflict between the Officers of two departments, a result, which he very properly considered it to be his duty to avoid.

862. From the second of the two letters submitted by Mr. Ellis it appeared that the Police Magistrate subsequently seized and committed to jail Ramasavmy Naick, the Amuldar of the Western Division of the Town of Madras, and issued warrants against Sawmy Maistry and others who, by the Collector's authority, had removed the wall in the first instance as above stated—all these persons we were informed had been since committed to take their trial at the next Sessions for a misdemeanour, "riot and assault."

863. We observed that whenever doubts may exist as to the extent of the authority of any Officers of the Government or upon any point of law connected with the discharge of their public duties, it was, in our opinion, extremely desirable that the question should be brought to legal determination, for as all lawful powers delegated by Government to such officers ought to be carefully maintained, so also ought those to be abandoned which might possibly not be lawful though prescriptively exercised, and we further remarked that in all cases the legality and illegality could be definitely established only by the decision of a competent Court of Justice.

864. This principle we observed had not been acted upon so often as it ought to have been, and the consequence was that uncertainty still prevailed on many points which ought long since to have been settled. In some instances, however we added, the present Collector of Madras had successfully acted upon it, and, but for the interference of the Police Magistrates, might have done so, in the instance before mentioned, for if the person who, as was charged, was wrongfully erecting the wall which was removed, had been left, in regular course, to his action for the trespass, the Officers of Government would, as they ought always to be, where no sinister

motives are attributable to them, have been placed in the *best* situation, since the complainant, in a case of trespass, must establish his own right before he could be admitted to prove another's wrong; and the Supreme Court, in deciding on the merits of the case, would, it might be presumed, either have confirmed the authority, hitherto exercised by the Revenue Department (which the Board thought more probable) or had declared it to be illegal.

865. But we observed by the act of Police Magistrates the Officers of the Government had been placed in the *worst* situation. They came before the Court under the odium of a Criminal prosecution, and though they would in all probability be acquitted, the acquittal, however it might demonstrate the precipitancy of the Magistrates would probably we remarked tend in no wise to the ascertaining of the Collector's authority, which must still remain a question determinable only by a civil suit.

866. We stated that we entertained little doubt that the authority which the Collector had customarily exercised, in cases of the nature described in his letter, would have been upheld, if the party, instead of being directly supported by the Police, had been left to seek his own remedy at law; but that whether this opinion might, or might not, be well founded, the kind and degree of interference which had been exercised in this case by the Police Magistrates appeared to us to have been irregular and illegal—supposing that the Collector had taken no part in the matter, but that the Banians had, without his aid, proceeded to abate what they considered to be a nuisance upon their own premises. Could the Police Magistrates we asked with any propriety have taken the side of the alleged offending party to the extent of aiding and supporting him in establishing the nuisance complained of by the other party? And yet this appeared to have been the degree of interference exercised by the Police Magistrates in the present instance, with the additional circumstance, that the interference of a third party (the Collector's servants) had been put down by a committal upon the plea of "a riot and assault."

867. We observed that this proceeding appeared to us the more remarkable as it had occurred in a case upon which the sentiments of the different public authorities had been expressly declared in favor of the Banians, and against the party whose pretensions had been thus extraordinarily supported.

868. As all collision of authority between different public officers of the same Government, we remarked, was in itself discreditable, and in general attended with pernicious effects, we were induced upon this occasion to submit for the consideration of the Right Honorable the Governor in Council, an arrangement whereby it had occurred to us, that such collision between the Police Magistrates and Collector of Madras might in future be obviated. Government, we observed, was aware that the Collector of Madras was qualified as a Justice of the Peace, and under the recommendation of the Law Officers of the Company, took his seat as one of the Justices at the Quarter Sessions. As such therefore we submitted that, without being obliged to attend in routine, he might with propriety be empowered, with a view to the uninterrupted exercise of such Fiscal authority as he might have hitherto customarily exercised, to act in all causes as a Justice of Peace at Madras, and for this purpose to take his seat with the other Magistrates, as occasion might require either at the Justices or at the Police Office.

869. An original petition addressed to the Right Honorable the Governor accompanied the Collector's letter of the 30th April, which letter at the request of Mr. Ellis we begged might be received as the official report on that petition, required by the endorsement thereon.

In Cons., 6th May 1816.

870. In reply to the foregoing communication we were informed that the Governor in Council would abstain from taking into consideration the matter to which it related, until the result of the prosecutions then about to be carried on should be ascertained. Meantime we were desired to instruct the Collector to lose no time in reporting their result.

From Mr. Secretary Hill,
1st, in Cons., 10th June 1816.
To the Chief Secretary, in
Cons., 27th June 1816.
From Mr. Ellis, 26th, in
Cons., 27th June 1816.

871. On the 27th of the same month we submitted to Government a further letter addressed to us on this subject by Mr. Ellis.

872. The Collector of Madras, without reference to superior authority, had always we remarked been in the habit of consulting with the Company's Law Officers, and through them, had occasionally with success defended his acts in the Supreme Court of Judicature, without any previous reference to the Government.

873. In the case brought to the notice of the Right Honorable the Governor in Council in our letter of the 16th May, and further adverted to by Mr. Ellis in his present communication, the Collector appeared to have proceeded according to the established usage of his office; and his servants, acting under his written authority, having been committed for trial, he applied to the Company's Law Officers to defend them. "I understood" said Mr. Ellis as the result of the conference that they were to conduct the defence as usual. I have now, however, "he adds the honor" "to acquaint the Board that at a recent interview with those officers I have been informed not only that they entertain doubts of the propriety of proceeding in the case unless expressly authorized by Government, but that the Advocate General has received a retainer from the opposite party."

874. We observed that in all cases where the Collectors in the provinces or their servants were concerned, it had invariably been the practice of the Board to recommend, and of the Government to sanction, their defence, by the public law Officers, provided it appeared that they had proceeded according to the established usage of their office, and not in opposition to the regulations of the Government. We remarked that whether the proceedings of the Collector of Madras in the case under consideration had, or had not been strictly legal, was a question which remained to be decided; but that we were of opinion that his conduct and interference had been in strict conformity to the established usage of his office, and on that ground alone, we conceived that the servants, who acted under his written orders, were entitled to defence by the public officers of the Government.

875. In reply to this letter we were directed to instruct the Collector of Madras to communicate with the Honorable Company's Law Officers, and to afford them such information with respect to the action for riot and assault about to be commenced against certain of his public servants as might enable the Law Officers to report whether the action ought in their opinion to be defended by the Company.

To the Chief Secretary to Govt.,
in Cons., 3th July 1816.
From Mr. Ellis, 6th, in Cons.,
8th July.

876. On the 8th of the following month we reported that the Collector had communicated with the Honorable Company's Law Officers agreeably to the orders of Government, and that we had been informed that the Advocate General would report to Government on the case in question.

From Mr. Ellis, 23rd, in Cons.,
29th July 1816.

877. Orders to this effect were duly issued to Mr. Ellis, and the result will be found in the letter noted in the margin.

878. Under date the 6th June last we had the honor to acknowledge the receipt on the 8th March preceding of the letter from the Secretary to Government under date 16th February, accompanied with copy of an "Opinion" of the Advocate General, and desiring that if practicable a compromise might be made with the person who laid claim to the ground on which the Powder Mills were erected.

879. We begged leave to state for the information of the Right Honorable the Governor in Council that Kistnama Naick, the plaintiff in this cause, died soon after the date of our Secretary's letter to the Government of the 15th June 1815.

Vide last General Report, 20th December 1815, paras. 1,623 to 1,634.

880. We further begged leave to state that no security, nor any advantage whatever, would result from any compromise which might be entered into with the plaintiff, or rather with his representative, inasmuch as his bill of sale (even we observed if it were genuine) would not convey a complete title, having been drawn by a part only of the persons pretending to be the Meerassidars of the village. The witnesses to the clandestine and fraudulent nature of the transaction adverted to in our letter of the 15th June 1815, with other dissenting parties; among those who pretended to the meerassy, would, we remarked, have their full claim against the Government whatever arrangement might be made with the representative of Kistnama Naick, and it was probable we observed that the conclusion of any such arrangement with that person, affording as it would some acknowledgment of the right to the meerassy, would be the signal for the advancement of the claim of the other parties already mentioned.

881. We thought it proper to explain that the meerassy of this villages (Nedumbari) was understood to have originally belonged to the Poligar of Madras, and to have been resumed by Mr. Place with the other privileges of that office—by mistake, it was we observed to be presumed, since the meerassy was the private property of the Poligar, not the emolument of his office. The village we stated was afterwards rented to the Meerassidars of Perumbore on the formation of the triennial village lease of the Jaghire, and this we remarked was the only foundation whereon these people, from part of whom Kistnama Naick professed to derive this claim, could rest their pretension to be proprietaries of the ground in question.

882. We begged leave to add that there was nothing before us which shewed that Kistnama Naick had left a representative or, if he had, that such a representative was prepared to prosecute a claim which we remarked, Kistnama Naick himself seemed pretty much disposed to abandon, if a judgment might be formed from the gradually abated terms upon which he had offered to compromise, and which had been rejected by us.

883. To the communication above recited no reply has been yet received.

CUSTOMS.

884. On the 6th February last we received a letter from the Secretary to Government in the Revenue Department transmitting copy of a letter from the Secretary to the Board of Trade, and desiring that immediate orders might be issued to the Collectors of Land Customs for the purpose of giving effect to the suggestions of the Commercial Department, with respect to the adjustment of the duties chargeable on the Honorable Company's investments; and further that these officers should be furnished, with copy of a certificate on which it was proposed that the drawback on the goods of private merchants exported to Great Britain were to come payable.

From Mr. Secretary Hill, in Cons., 15th February 1816.

885. Previously to issuing these orders in our letter dated 29th of the same month we submitted for the consideration of the Board of Trade and the approbation of Government, a draft of certain rules proposed to be circulated to the several Collectors for their guidance, which we deemed necessary with a view to obviate future misunderstanding and to secure the effectual execution of the proposed instructions.

*To the Chief Secretary to Government, 29th, in Cons., 29th February 1816.
Draft of Circular letter, 29th, in Cons., 29th February.*

886. In those rules we recommended a trifling modification of the certificate for the drawback to be allowed to private merchants, as proposed by the Board of Trade, and submitted for the consideration of that Board certain proposed rules for the guidance of the Collectors of Sea Customs, in adjusting the proportions of the drawback to be debited to the respective departments. We also suggested a few minor arrangements as necessary to afford these officers the information requisite for this purpose.

887. With respect to the rule for adjusting how much of the drawback should be borne by each department, we proposed that it should be regulated by the portion of the full export duty of 8 per cent. collected by each; where the whole of that duty we observed was collected by either department, the whole of the drawback would be borne by it; where, by the difference of Tariffs, one-half was collected by each, the drawback would be divided; and where five-eighths of the whole duty was collected by the revenue, and three-eighths by the Commercial Department, the drawback would be separated in these proportions. This we added was obviously preferable to adjusting the drawback with reference to the centage which regulated the duties collected by each, for, although the one levied at the rate of 5, and the other at the rate of only 3 per cent., yet, by the difference of the Tariffs, the higher centage on a low valuation might produce the same result as the lower centage on a higher valuation.

888. We also proposed that "no certificate of drawback should be issued by the Collector of Sea Customs, until the full duties of export to which the goods might be liable should have been previously levied.

889. In opposition to this, it might be argued that, if goods had paid an Inland duty of 5 per cent. and then arrived at the place of export to England, the most simple mode of proceeding would be to release them from all further demand, and grant them at once a drawback of two and a half per cent., to be debited entirely to the Land Custom Department; but such an arrangement we remarked would materially depress the territorial receipts from Customs, for, unless a new valuation of the goods was made at the place of export the duty of 2½ per cent. would be levied on the reduced value of the goods at the place of manufacture, and not, as was intended, on their actual value at the place of export, where they must be much more in demand. In short, the export duty, as established by the Regulation, was at the rate of 8 per cent. on the valuation at the place of export; part of this duty was realized in land, part at the sea-ports; the drawback to be allowed, we observed was 5½ per cent. of this full duty, and not 2½ per cent. of that portion of it only which happened to be realized in the Land Custom Department. We therefore submitted that the full duties of export should first be levied, and that then but not till then the drawback be allowed. It had been suggested that this rule might be modified, so as to render the operation at the sea-ports a matter of account only and not of actual levy; but we were satisfied that, in the end, the latter would be found the most simple and easy method to all parties—it being certainly, the least liable to error, and perhaps the only one by which frauds could be effectually prevented.

890. With regard to the Custom duties on the Company's investment, we referred to our letter addressed to Government under date the 28th April 1814, and observed that we continued

of opinion, that the actual levy of these duties in money, was the most effectual means of obviating the confusion and error in account mentioned by the Board of Trade, and of checking these frauds on the Customs of which several of the Revenue Officers loudly complained, but presuming that some positive inconvenience to the Commercial Department attending the adoption of this measure, had induced the Board of Trade to prefer that "the Commercial Officers should pursue the same process as private merchants, *with the exception of making payments of cash*," we stated that we had drafted our instructions to the Collectors, on the principle that no actual levy of money was to be made.

891. While the Revenue authorities we observed were willing to accede to any measure which might be deemed of importance to the accommodation of another department, it would not be proper that any arrangement for this purpose should involve the risk of a positive sacrifice of the territorial revenues to an undefined extent. On this principle we objected to the process, as regarded the Company, commencing at a different stage from the process as respected private merchants. We thought that all goods should be chargeable with duty on their arrival at the first Custom Chokey—individuals paying the duty in money—the Company by a certificate or rowannah, and that no exemption should be made in favor of goods passing to or from a Factory, whether that Factory belonged to the Company or to private merchants. On this point, therefore, we differed from the Board of Trade.

892. In support of this arrangement as defined in the proposed draft of instructions to the Collectors, we stated that the same rates and duties could not be charged to the Company as to individuals unless the good be valued by the same Tariff which could not be done, if the one was valued in gross at the Factory and the other by detail at the first Chokey from the place of manufacture. We also begged leave to state that experience had proved the stamp or chop to be the only effectual guard against the smuggling of piece goods, and that as the Chokies were scattered all over the country, much less delay would occur in examining and stamping the cloths in detached portions, than when collected in a mass at the commercial residency. To this we added, the great advantage of relieving the Company's Weavers from the vexatious demands of the Revenue Officers on account of the Custom duties on rejected cloths—it being proposed that all cloths should be charged with duty, but that the actual amount due on cloth rejected should be levied by the commercial residents on returning the cloth to the Head Weavers. We expressed our hope that, in consideration of the great advantage of preventing extensive frauds in the Revenue Department, the Board of Trade would not object to impose this additional labor on their subordinate officers, and to bear, in the first instance only in account the charge for the duty on rejected cloths. Taking the investment at fifteen lacs of Pagodas, and the rejected cloths on an average of the different Factories at 10 per cent., of the whole investment, the total value of rejected goods in the year might amount to one and a half lac of Pagodas—the duty on which at 5 per cent. Would be only seven thousand five hundred Pagodas. To bear so trifling a charge until the amount was recovered from the Weavers we stated, could scarcely be objected to by the Commercial Officers, especially as the Head Weavers could be made responsible for it, in the same manner as for advances, and as the commercial residents had already accounts with each individual, it would add but little to their present duties. We also added that this mode of adjustment would shew in a perspicuous manner the quantity of cloth rejected at each Factory.

893. We begged leave to submit that our communication and the enclosure accompanying it should be referred for the opinion of the Board of Trade, and that, on their report, some final orders should be issued by the Government for the guidance of both departments.

894. In reference to a communication above recited we received a letter from the Secretary to Government in the Revenue Department under
 From Mr. Secretary Hill, date 8th June following transmitting for our information copy
 in Cons., 20th June 1816. of a letter from the Secretary to the Board of Trade on the same subject with copy of the orders of Government thereon.

895. It was remarked that we had proposed to specify in the margin of the certificate, under which the drawback was claimable, as the case might be, the amount of duties paid at the General Inland Custom Chokey, at the Export Sea Custom House, at any of the subordinate Ports, and at the Sea and Land Custom House at Madras. The Board of Trade were of opinion that this extreme nicety of distinction, would frequently occasion considerable difficulty in issuing drawbacks according to the intended form, and would thereby prevent the expeditious adjustment of account with the merchants, for they observed that in the case cited by us, as an example, the rowannah would probably be exchanged three times—1st at the subordinate port, where the exporter received a new rowannah on payment of the 8 per cent. export duty having delivered up the Inland Chokey certificate in part payment thereof—2nd at Madras, when the importer took out a new receipt for the Madras duty, delivering up the certificate of the subordinate export duty, in part payment, and lastly; when the original consignment was divided and separate rowannahs granted for each parcel of goods that might be entered for exportation. In order to shew the distinction suggested by us they added that all the original entries must be preserved in these rowannahs in succession were the goods originally provided for the English market, much of the difficulty would cease, but as it was to be apprehended, that the principal consignments for Great Britain, by individual speculators, would only be distinguishable as such upon actual shipment, it appeared to them obvious that, with a view of giving effect to the system proposed, the rule of entry must be general, comprehending the whole trade of the country, it remaining uncertain till the shipment took place, whether the goods were for the English or some other market. They were of opinion that the general application of such a rule, would greatly add to the intricate labor of the servants in the Sea Custom Department, and could not but be in other respects objectionable, that the first object was to guard against the admission of claims for drawbacks until proof should be shewn that the General Indian duty had been already paid; for they observed that Section 10, Regulation II, 1816, provided that no drawbacks shall be allowed, unless the application be accompanied, at the time of export, by the rowannah granted when the duty, for which drawback is claimed, was collected, and that it was at the responsibility of the Collector of Sea Customs if he gave a certificate contrary to that rule. It was further remarked that the nicety of discrimination if required to be specified in the body of the certificate would unavoidably be attended with inconvenience both to the individual and the public, for although the Collector of Sea Customs might be satisfied that the goods, for which he granted the certificate, had paid the full Indian duty, and that the rowannah produced by the exporter to corroborate the fact was correct, yet he might frequently hesitate to grant the drawback from his inability to trace the prescribed distinction with precision and accuracy. As the arrangement involved much detail in account, they deemed it advisable to refer that point of it to the Accountant General. That Officer in reply stated as follows "Were it left to this office to arrange the adjustment of the drawback as a point of general account, I would be disposed to think that the rule hitherto observed of exhibiting the payments for drawback as a common charge upon the Customs in general would answer every purpose essential to the correct record and exhibition of the concerns of the Custom Department in the public accounts of this Presidency, but if any distinction of the proportions of drawback chargeable against the two branches of Customs be necessary, I agree in opinion with your Board

"that the distinction may be obtained with sufficient accuracy, by a proportional allotment of the aggregate sums of drawback between the Land and the Sea Customs at the end of each year calculated with reference to the rates in which the two branches will be generally found to have contributed to the charge upon commerce to which the drawback relates."

896. After an attentive consideration of this part of the subject, the Board of Trade were of opinion, that the certificates for drawbacks should be granted by the Collectors of Sea Customs as originally proposed by them, and made payable at the General Treasury nearest the place of export. If this plan should be adopted they stated the Collectors of Sea Customs would be required to submit the particulars of the drawbacks allowed in each month, and the Board at the close of each official year would proceed to prepare a general annual statement, when the adjustment between the Land and Sea Custom Department might be made, under the sanction of Government. It seemed to them unnecessary to notice the clause proposed in the 5th para. of our letter, as the Regulation was already published, and distinctly provided that the $2\frac{1}{2}$ per cent., which the consignments to Great Britain were ultimately to bear, should be ascertained "on the Tariff valuation at the place of export."

897. On the other point for consideration, namely, the charge of duties on the Company's investment, they stated that, with a view to prevent confusion and mistakes in account between the Territorial and Commercial Departments, and to avoid the possibility of a demand against the Commercial Department after the invoices, for goods consigned to England had been despatched, it was in the first instance proposed that after the goods had been entered as public property at the Factories, the Commercial Officers should pursue the same process as private merchants by taking out Land and Sea Rowannahs, and entering the regular duty of eight per cent. in their accounts, the necessary adjustment of the drawback being made on shipment for England.

898. The Board of Trade observed that we still maintained our opinion that it would be better to levy the actual duties on the Company's investment in money; but waiving that circumstance, that we conceived the demand thereon should commence at an earlier stage, namely, on the arrival of the goods at the first Custom Chokey; that the goods were then to be examined, stamped and valued, and the certificates, prescribed in Section 14, Regulation I, 1812, to be taken in exchange for rowannahs which were to be transmitted monthly by the Collectors to the Accountant General, in order that the amount of duty therein specified might be credited to the Territorial Revenues; and that the commercial residents were to make arrangements for recovering from the Weavers individually the amount of duty on the proportion of goods rejected. In support of this general arrangement it was argued that the same rates and duties could not be charged to the Company, as to individuals, unless the goods were valued by the same Tariff which could not be done, if the one was valued in the gross at the Factory and the other by detail at the first Chokey from the place of manufacture. Upon the subject of making an actual payment of the duty in money, the Board were apprehensive that the risk attending it whether through the connivance of the native servants in the two departments at a distance from their masters, or from the necessity of trusting a considerable number of people with sums of money, not immediately required, would be greater than the expected benefit, for applying the rule to the Land and Sea Custom Department that would be found upon an investment of ten lacs of Pagodas 80,000 would pass first from the Revenue Treasury, when the money is advanced to the Commercial Department; from the Commercial Department it would be distributed through innumerable channels to be paid in the character of a duty, to the Revenue Authorities, and after all when the goods were exported for England Pagodas 55,000 must be re-paid to the Commercial Department as a drawback. With regard to the modification proposed by us in lieu of the above, the Board of Trade begged leave to observe that

upon all occasions any arrangement which would cause an interference of an official nature between the native revenue servants and the Company's weavers had been studiously avoided to enable the latter to pursue their manufactures unmolested, and to remove from them all means of excuse for not fulfilling their engagements. The Company's investment being made up by advances they observed that the Weavers were consequently entrusted with money before their contract was fulfilled, and experience they added had too frequently shewn, how easily, at a remote distance from European Agency, native servants invested with authority could exert their influence over those, whose interest at all depended on them, and how ready the latter party were to purchase any exemption. This consequence was they remarked too much to be apprehended in a case like the one then under consideration when one had the influence and the other, the means at command. The constant complaints which reached the heads of each department and the risk attending the realization of outstanding balances seemed to them to point out the necessity of drawing a distinct line, and in all regulations, where checks against abuse and smuggling were introduced, the requisite security against such in the Commercial Department, they remarked was provided by means of reports and certificates.

899. Section 3, Regulation I A. D. 1806, provided that "a list or register of the Weavers employed in the prevention of the Company's investment in every town or district specifying their places of abode shall be fixed up by the commercial resident in the Cutcherry of that town or district, and shall be corrected at the beginning of every week or month according to the alterations that may have happened in the week or month preceding."

900. Clause 4th and 5th, Regulation A. D. 1812, enacts as follows:—

"Commercial Residents, employed in the provision of the Honorable Company's investment shall be careful in furnishing to their Copdars, Head Weavers, Gomastahs or other Officers in the country, blank certificates, under their seal and signature, to be filled up as occasion may require for the despatch of goods from the weaving villages to the Factory."

"Certificates so granted shall be carefully registered and compared with actual deliveries; and commercial residents and their subordinate officers will be held answerable for any abuse in the issue of such certificates, and any goods not the property of the Honorable Company, passed under cover of such documents, shall, on discovery, be liable to the same penalties as are provided by Section 19 of this Regulation."

901. Under these rules the Board of Trade were of opinion that every possible information was attainable in the Revenue Department whether it was to ascertain the extent of the Loom tax, or check the illegal transit of private cloth under public certificate; and apprehensive of the consequence of any innovation, which might occasion a collision of the revenue and commercial servants, they strongly recommended that they should remain unaltered. In regard to the charge of duty on the Company's investment they extracted the following remarks from a letter addressed to them from the Accountant General:—

"I presume it is known to you that the arrangement in use here for adjusting the claims of the Territorial Department on the Commercial for duties upon the Company's investment by means merely of entries in account, and those entries, except in the Annual General Accounts and Books of Government in the accounts of the Commercial Department alone originated in the corresponding practice under the Presidency of Fort William where it was adopted upon special reference of the Accountant General, by order of the Governor General in Council."

"The grounds upon which that arrangement was founded are sufficiently obvious. Every purpose in the view of the Legislature in directing the observance of such a system of accounts as

"should exhibit the actual relations and condition of the two great branches of the concerns of the East India Company, is attainable in the instance of the particular matter under consideration by the mode of procedure adopted as well as it could be by the interchange of the money represented by the entries of account, which interchange would have been, under such circumstances, as objectionable as it would be unnecessary."

"Had the abstract question of the most eligible mode of adjusting the transactions between the two departments of the service, under the new system of duties, been referred to me, I should certainly have recommended that only one transfer entry in account should be used for the purpose, and that one would be the duty of $2\frac{1}{2}$ per cent. upon final exportation. By that mode, it is evident, that the full amount of the claim ultimately to be made by the Territorial upon the Commercial Department on account of the Company's investment would be as perfectly realized as by the most elaborate arrangement that could be suggested for the attainment of the object of making the Commercial Department Account to the Territorial, for all the rights of the latter in respect to duties or customs upon the investment."

"To the plan of the Board of Revenue for the adjustment of the transactions between the Territorial and Commercial Department, incidental to the full charge of the original duties on the public investment and the subsequent adjustment of drawback, I am obliged to object, as involving with excessive trouble to this department in a case wherein all trouble may I venture to think be spared, measures, of account altogether novel, and extremely embarrassing to the interior arrangement and settlement of the Territorial and Commercial Books."

902. As the Company's investment was expressly provided for the English market, and as it was now declared by Section 10, Regulation II, 1816, that the duty chargeable should be ascertained *on the Tariff valuation at the place of export*, it appeared, therefore, evident to the Board of Trade that the apprehended consequences which induced them to subject the Company's investment with the duty at the Factories and the reasons given by us why the duty should be charged at the Chokey station, were entirely removed. Under the circumstances detailed by the Accountant General they begged leave to submit that the charge of duty on the Company's investment should be made only at the time the goods were exported for England. This arrangement they maintained it was obvious from what had been above stated, would render the adjustment complete by one entry only, and secure that entry being made exactly according to the rule prescribed for private exports, namely, $2\frac{1}{2}$ per cent. on the Tariff price at the place of exportation.

903. The Right Honorable the Governor in Council concurred in the opinions expressed in the foregoing letter with regard to the reduction of duties on goods exported to England, to the mode of calculating and paying the drawback, as well as of distributing it between the Departments of Land and Sea-Customs, and to charge of duty on the Company's investment.

904. The above correspondence was circulated to the Collectors for their information and guidance.

TOBACCO MONOPOLY.

905. At our meeting of the 1st February 1816 we took into consideration the subject of the preparation by the Collector of the different statements showing the Gross Revenue, Charges, and Net Revenue, derived from the Monopoly of Tobacco.

Proceedings of the Board, in Cons., 1st February 1816.

906. By the General Fusly Statements then before us the result of the Tobacco Monopolies in Malabar, Canara, and Coimbatore appeared to be as follows:—

GROSS COLLECTIONS.

	Pags.	F.	C.	Pags.	F.	C.
Malabar	1,16,694	33	78	...	...	...
Canara... ..	62,259	37	31	...	...	...
Coimbatore.	...	...	...	1,78,954	26	29

GROSS CHARGES.

Malabar	64,778	13	69	...	...	...
Canara... ..	25,664	40	35	...	...	...
Coimbatore.	...	...	...	90,443	9	24

NET REVENUE.

Malabar	51,919	20	9	...	...	...
Canara... ..	36,594	41	76	...	...	...
Coimbatore.	...	...	...	88,511	17	5

ADD.

Error in Canara Extra Revenue.	...	...	...	6	22	38
Total... ..	...	...	...	88,517	39	43

907. We directed the Collector of Coimbatore to explain the reason of no sums appearing in his Fusly Statement under the head of Tobacco Monopoly or in his Quarterly Statements. The amount of gross revenue brought to account in Fusly 1222 under this head we observed amounted to upwards of seven thousand (7,000) Pagodas.

By the Quarterly Tobacco Accounts for the last quarter of Fusly 1224, the following result was shewn:—

GROSS COLLECTIONS.

	Pags.	F.	C.	Pags.	F.	C.
Malabar	1,16,694	33	78	...	...	...
Canara... ..	62,266	14	69	...	...	...
Coimbatore.	Not received	...	...	1,78,961	3	67

GROSS CHARGES.

Malabar	64,778	13	69	...	...	...
Canara... ..	25,664	40	35	...	...	...
Coimbatore.	Not received	...	...	90,443	9	24

NET REVENUE.

Malabar	51,916	20	9	...	...	...
Canara... ..	36,601	19	34	...	...	...
Coimbatore.	Not received	...	...	...	...	...

Result as per Quarterly Statement to the end of the Fusly ... 88,517 39 43

DEDUCT.

Excess of advances in Canara and Coimbatore	29,181	26	21
Error—Commission not entered in these statements	142	38	78

29,324 20 19

Net Revenue in General Fusly Statement 59,193 19 24

909. By the General Statements of Extra Revenue furnished by the Collector for Fusly 1224, the following result was shown:—

GROSS COLLECTIONS.

	Pags.	F.	C.	Pags.	F.	C.
Malabar	1,16,694	33	78			
Canara	62,266	14	69			
Coimbatore	Not received.					
				1,78,961	3	67

GROSS CHARGES.

Malabar	64,778	13	69			
Canara	25,664	40	35			
Coimbatore	Not received.					
				90,443	9	24

NET REVENUE.

Malabar	51,916	20	9			
Canara	36,601	19	24			
Coimbatore	Not received.					
				88,517	39	43
Result per Statement.	88,517	39	43			

DEDUCT.

Excess of advances in Canara and Coimbatore 29,181 26 21			
Error—Commission not entered in these statements 142 38 78			

29,234 20 19

Net Revenue in General Fusly Statement 59,193 19 24

910. It thus appeared that the Quarterly Accounts and General Statement of Extra Revenue did not agree with the General Fusly Statement, because in the former the advances for the purchase of Tobacco and the commission were not entered, while in the latter account both these items necessarily appeared as charges under the Tobacco Monopoly.

911. We resolved to direct the Collectors in Malabar, Canara, and Coimbatore to make their Quarterly and Annual Accounts of the Tobacco Monopoly correspond with their Treasury Account in the Receipts, Disbursements, and Net Revenue and with the Demand, Collection and Balance in the Gross Collections, and to certify that the agreement existed, by a note shewing by figures any adjustment that was required, in order to exhibit the real benefit derived

to Government in each District from the Monopoly of the exclusive sale of Tobacco in their respective Districts.

To the Chief Secretary, in Cons., 6th May 1816.
From Mr. Sullivan, 27th March, in Cons., 4th April 1816.
To do. 4th, in Cons., 4th do. do.
From do. 17th, in Cons., 23th do. do.
To do. 6th, in Cons., 6th May.

912. On the 6th May we had the honor to submit the correspondence noted in the margin on the subject of the supply of the Tobacco Monopoly in Malabar.

913. As it appeared from the information afforded by Mr. Sullivan that Regulation VIII, [1811, had given rise to much abuse and oppression in the District of Coimbatore, and as it was believed that the exclusive sale of Tobacco in Malabar might be efficiently maintained without the support of the provisions which it contained, we begged leave to recommend its immediate rescission. We stated that draft of a Regulation for this purpose, of which, we enclosed

In Cons., 6th May 1816.
To the Register to the Court of Sadr Adawlut, dated 6th, in Cons., 6th May 1816.

a copy, had been accordingly submitted, through the channel of the Court of Sadr Adawlut, and, as its early promulgation appeared to be desirable, we submitted that it should be published without waiting a reference to the Supreme Government, whose sanction to the measure, we conceived, might be safely anticipated.

914. The draft of the proposed Regulation, we believe, is still under the consideration of the Sudder Adawlut.

SALT EXPORTATION.

915. On the 9th of December we submitted for the information of the Supreme Government copy of Register of Permits issued for the exportation of Salt to Bengal from the Rajahmundry District for the month of September last, amounting to Bengal Maunds 1,00,000, which being added to the quantity reported under date the 10th June last, viz., (99,960,) made the total exportation to the end of September Bengal Maunds 1,99,960.

From Mr. Secretary Hill, 18th, in Cons., 22nd May 1815.

916. We reported that the quantity to be exported to Bengal was limited by us under the orders of Government to two lacs of Maunds, and that the difference which have not been exported was only forty Bengal Maunds.

STAMP.

To the Chief Secretary, in Cons., 19th February 1815.
From Mr. G. Moore, 20th, in Cons., 22nd December 1814.
From do. 18th, in Cons., 20th February 1815.
From do. 9th, in Cons., 14th December do.

917. On the 19th February last we submitted for the information of the Right Honorable the Governor in Council the reports and statements noticed in the margin, received from the Superintendent of Stamps showing the receipts, charges, and net revenue from that department from the 1st of May 1814 to the 12th July 1815.

918. Our last Report on the Stamp Revenue under date the 27th October 1814, comprised the receipts, charges, and net revenue from Stamps, during the official year 1813-14; the present we observed would comprise these accounts for Fusly 1224 and the previous broken period from the commencement of the official year 1814-15 to the commencement of Fusly 1224. This alteration in the period of the report we explained had been made by the Superintendent of Stamps in consequence of orders from the Board by whose directions his reports instead of being submitted quarterly would henceforward be submitted once only at the end of each Fusly, and would comprise the accounts of the whole twelve months composing it.

919. We subjoined the following statement shewing the receipts, charges, and net revenue in the Stamp Department for each of the periods embraced in the reports transmitted and for the whole period from the 1st May 1814 to 12th July 1815.

	Receipts.			Charges.			Net Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
From 1st May 1814 to 31st July 1814	27,074	25	53	4,267	7	28	22,807	18	25
From 1st August 1814 to 31st October 1814 ...	26,413	22	74	4,456	33	50	21,956	29	24
From 1st November 1814 to 12th July 1815 ...	80,709	38	58	13,179	7	24	67,530	31	34
Total from 1st May 1814 to 12th July 1815 or the end of Fusly 1224..	1,34,197	42	25	21,903	8	22	1,12,294	34	3

920. The net revenue in the official year 1814-15 we remarked exceeded that in 1813-14 by Star Pagodas 17,585-33-19½. The comparisons would be observed in future be between the receipts in the Fusly year.

921. We requested the permission of Government to authorize the Superintendent of Stamps to write off in his accounts the value of damaged paper returned by Collectors, &c., and found in the Stamp Office during the official year 1814-15 amounting to Rupees 1,091-5-0 and to destroy the paper, and also to carry to account the sum of Rupees 48-7-0, being the value of papers found and reported to be deficient.

922. We stated that the excess of papers found and reported had as usual been debited by the Superintendent to himself.

923. With reference to Enclosure A in Mr. Moore's letter dated the 9th December 1815, we stated that under the provision of Clause 4, Section 4, Regulation IV, 1808, we could not support the request of Mr. Read to be permitted to take credit for such quantity of stamped paper under his charge as had been found damaged, and certified by the Zillah Judge to be unfit for use. By the Regulation above referred to Mr. Read we remarked was clearly answerable for the value of all paper once received by him and afterwards found damaged or deficient; but this value we observed must be the intrinsic value of the paper including the charges for transporting it to Canara—not the nominal value which it received from the stamp. We accordingly submitted that the paper in question should be returned to the Stamp Office, and that the Superintendent should hold the Collector responsible for the actual expence incurred in replacing it.

Years.	Per-centage of charges on Gross Revenue.	Net Revenue.		
		S. Pags.	F.	C.
1810-11 ...	21 $\frac{1}{16}$	60,866	44	61
1811-12 ...	17 $\frac{1}{16}$	60,591	5	14
1812-13 ...	14 $\frac{1}{16}$	68,992	29	11½
1813-14 ...	15 $\frac{1}{16}$	73,765	...	33½
1814-15 ...	16 $\frac{3}{16}$	91,350	38	53

924. With reference to para. 114 of the General Letter from the Honorable Court of Directors under date the 6th June 1814, noticing the high proportion which the charges in the Stamp Department bore to the receipts, and suggesting the improveable nature of this branch of revenue (of which a copy we remarked was transmitted to Mr. Moore) it would we observed be satisfactory to the Right Honorable the Governor in Council to observe from Statement No. 10 in Mr. Moore's letter of the 9th December 1815 the reduced proportions which the charge had borne to the gross revenue since the year adverted to by the Honorable Court, viz., 1810-11, as also the increase in the net revenue.

925. We observed that we were not aware that any reduction from the charges of the Stamp Department was practicable.

926. We proposed to communicate with the Superintendent on the subject of the improvement of the Stamp Revenue, and intimated an intention of laying the result of our correspondence before the Government at an early period; meantime, we thought it sufficient to state that our attention had been lately attracted to this subject, from our having understood that the greater part of the Stamp Revenue was derived from the sale of Custom Rowannahs, and that the sale of other papers formed a comparatively small branch of receipt.

927. In a letter from Mr. Secretary Hill dated the 1st of the ensuing month we were informed that the Governor in Council had observed with satisfaction the gradual increase in the revenue from Stamps, and approved of our design of considering whether it might not admit of being still further augmented.

928. The Governor in Council sanctioned the charge specified in the 5th paragraph of our letter, and agreed with us regarding Mr Read's claim to be relieved from responsibility for certain damaged paper.

929. The Governor in Council had no doubt but the explanations afforded with respect to the ratio between the receipts and charges in this branch of revenue would prove satisfactory to the Honorable Court of Directors.

930. On the 22nd August last we submitted the latter noted in the margin from the Superintendent of Stamps in which he pointed out the increase which had taken place in that branch of the revenue since he took charge of the department, and the responsibility attached to the situation, and submitted his claim to a more adequate remuneration than that which he at present received.

931. The amount of net revenue derived to Government from Stamps within the Fusly year 1224 was, we remarked, Star Pagodas 39,542-35-9, being an increase of Pagodas 30,000 upon the net revenue of the Fusly 1221, when Mr. Moore succeeded to the office. The receipts of the Superintendent had amounted as was stated on an average to only 163 Pagodas per mensem, a sum which when the duties that he had to perform and the amount of clear revenue from Stamps were considered, we thought below the usual scale of allowances. We begged leave, therefore, to submit the Superintendent's representation to the favorable consideration of the Governor in Council.

932. We were informed in reply under date the 7th of September last that, in consequence of our support of the application from the Superintendent of Stamps for an increase of his allowances, the Right Honorable the Governor in Council had resolved that he should, from the commencement of Fusly 1226, receive a commission of two and a half per cent. on the gross amount of the collections.

From Mr. Secretary Hill, in Cons., 12th September 1816.

To Mr. Moore, 12th, in Dy. Cons., 15th September 1816.
From Mr. Moore, 31st December 1816, in Cons., 2nd Jan. 1817.
To the Chief Secretary, in Cons., 2nd January 1816.

934. In this address Mr. Moore solicited a revision of the orders of the Governor in Council granting him an increase of $\frac{1}{2}$ per cent., and expressed his hope that a commission of 4 per cent., being an increase of $1\frac{1}{2}$ per cent. on the original rate would not be thought too great an increase when the trouble and responsibility attached to the superintendence of this department were taken into consideration. Having every reason to be satisfied with Mr. Moore's zealous discharge of the duties of his office, we begged leave to recommend his application to the favorable consideration of the Governor in Council.

935. On the 2nd of December last we had the honor to acknowledge the receipt of the letter from the Secretary to Government in the Revenue Department under date the 24th of the preceding month, transmitting to us four copies of Regulation XIII, 1816, and thirty-one copies thereof for circulation to the Collectors and Magistrates.

936. We observed that by this Regulation the whole of the former enactments for the realization of a revenue from stamped paper and stamped cadjans had been repealed, and that from the 1st of February ensuing the revenue from Stamps was to be raised according to the enactments contained in this new Regulation.

937. We stated that it was in our knowledge that from the difficulty attending the preparation of new dies and new stamped paper, and the delay attending its transportation to the several Collectors great inconvenience had been experienced by the Courts of Adawlut on the first establishment of the Stamp Office. To prevent similar inconvenience in the present instance, instructions of which we enclosed copies had we observed been addressed to the Superintendent of Stamps and Mint Master, but with every exertion on the part of these Officers, we apprehended that it would be difficult to supply the Courts with the necessary stamped paper before the 1st of February, and that their business might, therefore, be liable to some interruption.

938. We remarked that it had always hitherto been the practice of the service to forward for our opinion drafts of all Regulations affecting the public finances, before the same were enacted into laws; and we regretted that a departure from this mode of proceeding in the present instance had deprived us of an opportunity of submitting to the Government our sentiments on the subject of Regulation XIII, 1816, previously to its enactment; but as it would be attended by what appeared to us an unnecessary sacrifice of revenue to the extent of upwards of two lacs and a half of Rupees, we thought that we should not perform our duty did we omit to bring this circumstance to the particular notice of the Right Honorable the Governor in Council.

939. As regarded the Stamp duty on Law papers, on Pleadings, on Miscellaneous Petitions, on copies of Judicial and Revenue papers, on Decrees, on Foujdary complaints and money papers, the proposed Regulation we observed it was probable might be advantageous both to the

Government and the people, but the abstract which we enclosed taken from the statement in the letter from Mr. Moore noted in the margin would we remarked shew that from the period intervening between the 1st of August 1814 and the 12th of July 1815 or a few days less than one year, viz., Fusly 1224, the Stamp duty on papers of that description had produced only Rupees 1,18,150, while the Stamp duty on Custom Rowannahs, Abkary and Tobacco Licenses and Sannuds for Cawzies and Vakeels which by the new Regulation was abolished had amounted to no less a sum than Rupees 2,59,306.

940. Nothing was stated in the preamble to the new Regulation by which we could infer the grounds on which so considerable a revenue had been relinquished, and as we were not otherwise informed of the considerations which might have influenced the Government in this enactment, our duty we remarked confined us to the foregoing statement of the serious sacrifice of revenue that had been made.

941. With reference to what we had stated respecting the probable interruption to the business of the Courts; and, with reference to Section 9 of the new Regulation and its operation on deeds relating to landed or other property in the provinces of Canara, Malabar, &c., to which we observed it would be nearly impossible to convey translations of the Regulation in the several vernacular dialects by the 1st of February, we were of opinion that it would be advisable by a new enactment to suspend its operation till the 12th of July 1817 for that it would obviously be a hardship on all classes of the people to preclude them from bringing into Court after the 1st of February any deeds or other instruments which had not "been written on paper or other material bearing the proscribed stamp," which stamp was not yet engraved, and which paper we observed even if now ready could scarcely be conveyed to these distant provinces within the period prescribed.

942. The suspension of the existing Regulation for a period would we remarked probably allow of the paper now in store being used, and would save the cost of so much of this commodity as would be in store on the 1st of February ensuing.

943. We stated that with the permission of Government we would prepare a Regulation suspending the operation of Regulation XIII, 1816, until commencement of the ensuing Fusly and re-enacting such parts of the existing Regulation respecting stamp paper, in the Revenue Department, as we considered desirable should continue to have effect.

944. Under date the 23rd ultimo we were informed that the Governor in Council had thought it proper to refer our letter above recited to the Commission for the revision of the Judicial system, as it was on their recommendation that the new Stamp Regulation had been passed and published without reference to us, instead of having been referred for our report, as the Sudder Adawlut had recommended. A copy of their reply was also transmitted for our information.

945. We were directed to frame the draft of a Regulation for suspending the operation of new Stamp Regulation for such a period as might in our judgment be required in order to prepare and distribute the new stamp paper, for preventing the provisions of that Regulation from producing any loss of revenue, and for increasing the revenue derived from Stamps in any way which we might deem advisable. If one Regulation providing for these several objects could not be prepared so as to be passed and published in sufficient time to suspend the operation of the new Regulation, we were ordered to submit the draft of a separate Regulation providing for that object alone.

946. We accordingly, to prevent delay, submitted on the 2nd instant the draft of a short Regulation suspending the operation of Regulation XIII, 1816, to the 12th July next, and re-enacting the provisions contained in Section 2, Regulation VIII, 1808, and Sections 13, 14, and 15, Regulation II, 1813.

To the Chief Secretary, in
Cons., 2nd January 1817.

947. We stated that we were desirous that the general provisions of Regulation XIII, 1816, should take effect at the earliest possible period after the new stamps might have reached the Collectors. But we remarked that notwithstanding the arguments used by the Commissioners to prove, first "that there ought to be no necessity for suspending the operation of the Regulation" at all, and secondly "that instead of carrying the suspension to the 12th of July as proposed by us it would be sufficient to extend it to the 1st of March or April 1817" after a personal communication with the Superintendent of Stamps, we did not think that all the Collectors could be supplied with the new stamps before the 12th of July next. We had, we observed, accordingly provided that the operation of Regulation XIII, 1816, should be suspended until that period.

948. We remarked that we had secured the existing revenue from Rowannahs by the re-enactment of Section 2, Regulation VIII, 1808, and Section 15, Regulation II, 1813, as also the existing revenue from Abkary and Tobacco licenses by the re-enactment of Sections 13 and 14 of the last mentioned Regulation. The Commissioners, we observed, had stated their opinion that the revenue derived from Stamp, Abkary Licenses was in fact a deduction from the Abkary Revenue itself, and should, therefore, be abolished. Should the Government desire it, we stated ourselves to be prepared to explain the grounds upon which we were inclined to a contrary opinion; meantime we remarked we did not understand that we were called upon to reply to the apparently incidental observations of the Commissioners on a subject respecting which no information could be before them.

949. We observed that we had not provided for the re-enactment of those provisions of Regulation IV, 1808, which required the Sumuds of Causies and Vakeels to be written on stamped paper. The revenue from this source we remarked did not exceed 700 Rupees per annum, and under the Regulations recently enacted in the Judicial Department, we were led to infer that the re-enactment of the provisions in question might be deemed objectionable.

950. The Commissioners had stated that if the operation of Regulation XIII, 1816, were suspended, "it would also at the same time be necessary to suspend Regulations XIV and XV, 1816." It was not we observed within our province to offer any remark on this subject, as we concluded that it was a question for decision in the Judicial Department.

951. Having submitted such rules as we thought requisite to secure the revenue from stamps, we stated that we would be prepared to submit our sentiments on the subject of the improvement of this revenue, so soon as the result of the new Regulation should have been ascertained.

952. As it would appear from the last para. of their letter that the Commissioners did not consider a knowledge on their part of the degree in which the public revenue might be affected by any of their proposed regulations as a necessary preliminary to their being enacted, we begged leave respectfully to suggest the expediency of a reference being made to us of all such regulations as might affect the public revenue prior to their enactment.

953. The above communication is before the Government.

PURCHASE OF ZEMINDARY LANDS ON ACCOUNT OF GOVERNMENT.

954. In the Revenue Despatch from England under date the 6th June 1814, the Honorable the Court of Directors, alluding to the Zemindary of Vizianagram, in the Zillah of Vizagapatam, remarked as follows—"We are decidedly of opinion that if it had been found necessary to sell the lands of the Zemindary, it would have been extremely desirable as the only means of reforming the abuses prevalent within it, and of introducing a just and efficient administration of its affairs, for the Government to have purchased it, and placed it under the immediate charge of the Collector. We earnestly hope that a necessity for selling the Zemindary will not arise; but if it should, we direct that you will pursue the course which we have just described, and that, you will also adopt the same course, in all other cases, in which large Zemindaries, or any considerable portions of land, are brought to public auction."

(Vide para. 109.)

955. On the expiration of the late Fusly year 1225, we intimated to Government that various estates in different Districts had been advertised for sale by public auction, in satisfaction of arrears of revenue, and submitted that as it was probable that several would eventually be sold on that account, it was desirable we should receive the orders of Government as to the extent to which Collectors under the foregoing instructions from England should bid for such estates, on the part of the Company.

From Mr. Fraser, 25th February, in Cons., 4th March 1816
To Mr. Fraser, 6th, in Cons., 6th May do.

From Mr. Fraser, 14th, in Cons., 20th May do.

From Mr. Fraser, 17th, in Cons., 30th do. do.

Advertisement, 30th May, in Dy. Cons., 3rd June do.

To Mr. Fraser, 30th, in Cons., 30th May do.

From Mr. Fraser, 18th, in Cons., 22nd July do.

From Mr. Cotton, 10th, in Cons., 18th July do.

To Mr. Fraser, 18th, in Cons., 12th do. do.

956. As connected with this subject, we submitted the correspondence which had passed with the Collectors in Nellore and Tinnevely, respecting the Sydapore Zemindary in the former, and several of the permanent settled Pollams in the latter District.

957. We submitted that for the reasons stated in this correspondence, we considered it desirable that the whole of these lands, sold, should be purchased on account of the Government; but that at the same time, we had not ventured to authorize the Collectors to bid to a greater extent for each Zemindary than the amount of the arrear outstanding against it. The lands in Tinnevely we observed as yet continued under attachment, but the Sydapore Zemindary had been put up to sale, and although the Collector was authorized to bid to the extent of the arrear (viz., 6,540-18-70) the sum of Pagodas 20,000 had been bid for it by a private person.

958. Under these circumstances, we stated that we were desirous of being informed whether all, or what Zemindaries, put up to sale by public auction, were to be purchased on account of Government, and whether Collectors were to outbid all others desirous of purchasing estates for which they might be authorized to bid, or were to be limited in bidding by the extent of the arrear due from the estate, or by what other rule.

959. Unless some restriction we observed was imposed on Collectors as to the sum to be bid, the Government, as in the instance of the Sydapore Zemindary, might be called upon to

make heavy unexpected and inconvenient disbursements from the public Treasury, to an extent which it would be difficult correctly to estimate, and if it should be generally known that all estates were to be purchased by Government, at any price, private bidders might be remarked absent themselves from the sale, and a want of competition might place the Government in possession of estates at an undervalue, to the great prejudice of the defaulting Zemindar, or persons might attend the sale with collusive designs and raise the price of an estate beyond its real value. To this we added, that by bidding to the extent of the arrear only, over assessed estates were likely to fall into the hands of Government, and as the whole arrear was seldom recoverable from the defaulter, the purchase of his lands, in such case, might be considered as, in some degree, a set-off against the balance due from him.

960. As it was necessary that instructions should immediately be furnished to Mr. Fraser respecting the Zemindary of Sydapore, and that other Collectors should receive orders on the subject of the present reference before the day fixed for sale of the different estates under attachment for arrears, we requested that the question might be brought under the early consideration of the Government, and begged to be favored with their determination upon it as soon as possible.

961. In reply to this communication we received a letter from the Secretary to Government in the Revenue Department dated 7th August following, which we were informed that it was clear that no absolute rule could prevail that bidding might be altogether destroyed, or might fictitiously be carried beyond fair limits, if the Government resolved always to outbid every other competitor, and that the rule in each case must, therefore, be determined by the circumstances of the case.

962. If the recovery of arrears of revenue were the only object, it was remarked that the extent of the bidding on the part of Government would naturally be limited by the extent of the arrears, though it might not always be prudent to go so far. But as a further object of the Court of Directors was to acquire the management of Zemindaries which had hitherto been mismanaged, it might often be advisable to exceed that limit. It was, however, observed that the attainment of the former of these objects was all that was in the contemplation of the Regulations, and therefore that it was not competent to the Government, with a view to the latter object, to attach or to sell more of the property of a revenue defaulter than "may be sufficient to make good the arrear." The Governor in Council deemed it the more necessary to advert to this consideration from observing that the Sydapore Zemindary, on which there was an arrear of only Pagodas 6,540-18-70, had been entirely attached and sold for 20,000 Pagodas.

963. Having stated these observations, the Governor in Council desired that we should, in every case in which it might seem to us that the orders of Government were necessary, bring to notice such circumstances as ought in our opinion to regulate the nature of those orders.

964. In reply to the foregoing letter we addressed a further letter to Government on the same subject, observing that we were aware that Section 5, Regulation XXVII, 1802, directed that on the occurrence of an arrear of revenue, such part of the property of the defaulter shall be attached "as may be sufficient to make good the arrear," but we observed also that Section 5, Regulation XXVI, 1802, declared that "where lands may be attached for arrears of revenue, or in consequence of decrees obtained in the Courts of Adawlat, it shall be competent for the Collector, under the authority of the Board of Revenue, to cause the entire lands or only a portion of the lands of the defaulting proprietor to be sold."

To the Chief Secretary to Government, 12th, in Cons., 12th August 1816.

Same subject, observing that we were aware that Section 5, Regulation XXVII, 1802, directed that on the occurrence of an arrear of revenue, such part of the property of the defaulter shall be attached

965. Under this provision we stated it was clearly legal for the Revenue authorities at their discretion to dispose of the whole or a portion only of the estates in arrear. We entirely concurred, however, in the opinion of the Governor in Council that it would be extremely unjust to dispose of the whole of a Zemindar's lands, provided the balance could be liquidated by the sale of a sub-division and the formation of that sub-division was practicable, and under this opinion we stated that we had been in the constant habit of disposing of sub-divisions only, where the

From Mr. Fraser, 14th April 1814, in Cons., 21st April do. To do. 21st do. do.

arrear was inconsiderable, and the accounts were to be depended upon; but in the case of Sydapore, the correspondence noted in the margin would we observed shew that a sub-division was attempted, and could not be confirmed by us on account of the extremely suspicious nature of the accounts. Great indulgence however had we remarked been shewn to the Zemindar, for although he fell in arrear in Fusly 1224, and his estate was advertised for sale, it was not disposed of; he was excused the payment of interest on the arrear, and was allowed to transfer the estate to his brother who liquidated the amount then due, but this person fell in arrear in the current Fusly, and Vencat Goonda Row who had bid 20,000 Pagodas for the estate, was the same person to whom the Zemindar was desirous to dispose of it by private bargain, and being his private creditor in the arrangement seemed to have been desired by the Zemindar with the view of liquidating his debt. We therefore under the discretion which we understood to be vested in us by the late orders proposed to confirm the sale of the Zemindary to Goonda Row.

966. On the 23rd of the same month we received a reply to our letter stating that the Right Honorable the Governor in Council was entirely satisfied with the explanation therein afforded respecting the sale of the Sydapore Zemindary.

From Mr. Secretary Hill, in Cons., 2nd September 1816.

POLICE REGULATION.

967. At our meeting of the 22nd August last we proceeded to the consideration of a letter from the Secretary to Government in the Revenue Department dated 7th and received on the 15th of the same month, transmitting draft of a new Police Regulation and directing us to report our opinion on the point stated in the Proceedings of the Sudr Foujdary Adawlut thereon, regarding the Police Collections in Tanjore and in the Zillah of Chingleput.

Proceedings of the Board, in Cons., 22nd August 1816. From Mr. Secretary Hill, in Cons., 19th August 1816.

968. It appeared that the suggestion of the Sudr Foujdary Adawlut, was that reference should be made to us to "ascertain whether due attention had been paid to preserving entire the public obligations contracted informing the Police Establishment for the Zillah of Chingleput," and further "that the reference should be extended to the nature of the engagements contracted with the inhabitants of the province of Tanjore."

969. The draft of the new Police Regulation thus referred to us was entitled "a Regulation for the establishment of a general system of Police throughout the territories subject to the Government of Fort Saint George," and the preamble declared that it was expedient that "a system of Police, founded chiefly upon the ancient usages of the country, should be established throughout the territories, &c., &c., and that the powers and authorities of the several classes of persons to be intrusted with the performance of Police duties should be defined, &c., &c."

970. The second Section of the proposed Regulation then proceeded to rescind the existing Police Regulations of the Jughire, since denominated the Zillah of Chingleput. The third Section abolished all Darogahs and Tanahdars, placed the Police in every province under heads of villages; (as heads of villages had been defined in a former regulation); village Carnums, village Taluirs,

and other village Watchers; Tahsildars, Amildars, or Native Collectors, the assistance of Peish-kars, Gumastahs, and the establishment of Peons, Zemindars, Ameen of Police, Outwalls and Peons, Magistrates of Zillahs and their Assistants.

971. It was we remarked required by Regulation I. A. D. 1802 that the grounds on which each Regulation might be enacted should be prefixed to it, and that if any regulation should repeal or modify a former Regulation, the reasons for such repeal or modification should be detailed in the preamble. In the proposed Regulation prepared by the Commission it appeared that the Police Regulation of the Zillah of Chingleput being Regulation XXXV A. D. 1802 had been rescinded without any cause for the repeal being assigned in the preamble, and that Regulation I. A. D. 1816, which described in the preamble to it the Cavelly system of Tanjore, was not alluded to. We thought it our duty therefore, under the information on our records, to submit to the Right Honorable the Governor in Council the doubts we entertained whether the system of Police about to be instituted "throughout the territories" subject to this Presidency was correctly described as "founded chiefly upon the ancient usages of the country." It must of course we conceived be the wish and intention of the Government by the declaration that might be published in the preamble to the proposed Regulation to convey a correct description of the Police about to be instituted. It was not, however, required of us, nor was it, we remarked, our intention to go into an examination of the merits of the plan of Police as laid down in the Regulation, but if as had been stated, the information on our records tended to invalidate the correctness of the declaration in the preamble, we felt that an obligation was imposed on us to submit to the consideration of Government the reasons which induced us to believe that the "ancient usages of the country" as regarded Police differed very materially in many provinces from the plan of Police provided for in the Regulation then before us.

972. Regulation XXXV A. D. 1802 we observed was entitled "a Regulation for the establishment of a more efficient system of Police in the Zillah of Carangooly." This Zillah we remarked was now called Zillah of Chingleput, and was composed of the Company's Jaghire lands ceded by His Highness the Nabob from the Soobahdary of the Carnatic.

973. The preamble to this Regulation stated that the establishments existing in that Zillah, having been committed to certain Poligars and Cavilgars, had proved by long experience under the administration of the said Poligars and Cavilgars to be inadequate to the prevention of crimes, &c., &c., and that, therefore, the Governor in Council had resolved to abolish the office of Poligar and Cavilgar, &c., &c.

974. By Section 8 of that Regulation village Talhiyars and other village Watchers were continued in the discharge of their watching duties, but were to discharge these duties under the superintendence of Darogahs and Tanahdars.

975. No mention was made in that Regulation of any Police duties having therefore been required to be performed by Heads of villages.

976. Regulation VIII A. D. 1803 we remarked was entitled a Regulation for declaring the Poligars of the Jaghire not amenable to the Zillah Court of Chingleput for debts contracted in their official capacity, &c., &c. The preamble then stated that whereas certain Poligars within the limits of the Honorable Company's Jaghire had heretofore possessed certain lands and other advantages of a pecuniary nature subject according to the former institutions of the country (for the Regulations of the Police) to the duty of watching the property of the resident inhabitants and of protecting also the property of travellers, and whereas the terms of the tenure provided that the said Poligars should be answerable for the value of goods stolen within their respective ranges, &c., &c.

977. It was thus we observed distinctly stated in a Regulation published under the authority of the Governor in Council that it was the special duty of the Poligars and Cavilgars in the Company's Jaghire according to the former institutions of the country to watch the property of the resident inhabitants, to protect the property of travellers, and to be answerable to both for the value of goods stolen within their respecting watching ranges.

978. By Section 7, Regulation XXXV A. D. 1802, village Watchers, were relieved from the obligation of making restitution for losses by theft to "which they had heretofore been bound by the custom of the country," and the office of Poligar being abolished, and a "more efficient system of Police established," the resident inhabitants and travellers ceased to be entitled to recover the value of the property stolen from them, but they were by Section 2 of Regulation XXXV A. D. 1802 excused the payment of fees to the superior Poligars and Kavilgars who had thus ceased to superintend the Police.

979. Our Proceedings dated the 18th December 1815 described the nature of these fees. These fees did not however we explained constitute the only contribution of the resident inhabitants for the purpose of securing the protection of their property or the recovery of the value when stolen; the contributions of the inhabitants and the resumed privileges of the Poligars and Cavilgars we observed formed the fund, as detailed in 26th para. of our Proceedings above referred to, from which the charges of the "efficient system" of Police "substituted" for the Poligar Kavelly system was defrayed in the Zillah of Chingleput. From this fund we added a surplus revenue was carried to the credit of Government.

980. We concluded that neither Colonel Munro nor Colonel Wilks could have meant to allude to the Police of the Jaghire in the quotations given in the 94th para. of the Honorable Court's letter of the 29th April 1814, and yet we observed it was the only Police established by Regulation when those gentlemen wrote.

981. Colonel Munro we remarked was represented as having stated "that by reverting to the village institution an expensive Police which had been formed within these few years and was still increasing might be abolished as not only useless but vexatious to the country; that there was already an ancient system of Police in India which answered every useful purpose and which required no other aid unless that of being restored where it might have been destroyed by violence," and Colonel Wilks was represented as having stated "that the new establishment of Police on which such large sums had been unnecessarily expended might be reduced by putting into activity the admirable institution of village Officers instead of attempting to destroy that excellent instrument of Police, of which (he added) I speak not from vague tradition of what it has been, but from a close observation of what it is."

982. It appeared from the quotations just given that both Colonel Munro and Colonel Wilks had assumed that the village system of Police had been rendered useless or destroyed: where these gentlemen obtained their information was not stated, but so far as regarded the Jaghire or the Zillah of Chingleput, these gentlemen did not we remarked appear to us to be borne out in any one of their assertions unless indeed the other departments of Government were disposed to admit that the "efficient system of Police substituted for the ancient institution of Poligar Kavelly" had been useless and vexatious.

983. We observed that we had already shewn that the village Police in the Jaghire had not been destroyed. The ancient system of Police if reverted to in the Jaghire would we remarked be the Poligar Police as described in Regulation XXXV. A. D. 1802 and Regulation VIII A. D. 1803, which contained the "intermediate link of agency between the Magistrate and the village Officers" as alluded to by the Honorable Court of Directors in their letter of the 29th April 1814.

984. We had stated on a former occasion that the full amount of the funds appropriated according to "ancient usage" for the support of the Police had not been expended in the Zillah of Chingleput. The Regulations above quoted we remarked showed that the Police had not heretofore in the Zillah of Chingleput at least, been in the hands of the Tahsildars, Amildars or Native Collectors, or the Head of villages, and that the Heads of villages contributed formerly and did still contribute, as would, we observed, be afterwards shewn, to the existing Police Fund in the Zillah of Chingleput.

985. We could not suppose that Colonel Munro and Colonel Wilks meant to lay down as a principle that Government ought to appropriate to themselves the Police Revenue as established by the ancient usages of the country, and were not under an obligation to substitute as had been done in the Jaghire and in Tanjore a separate and distinct Police in addition to the village Watchers. Such a supposition if admitted would we remarked equally apply to all the endowed institutions of the Hindoos.

986. We then proceeded to the consideration of the reference as regarded Tanjore.

987. The Committee of Police appointed in 1813 to report on the Police of Tanjore in their letter of the 4th of April 1813 referred to a report addressed by Mr. Wallace to the previous Committee of Police at Madras, dated 30th September 1805. In this report the ancient Police system and the revenue assigned for its support was, we remarked, fully and clearly detailed.

988. This system we observed formed a link of agency between the Magistrate or Head of the District and the village Officers, and consisted

1st.—Of Arasoo Kavilkar or Poligar—who had under them

* NOTE.—Cudi Cavil ~~in~~ in Tanjore meant that the Merasi inhabitants received in some few instances the Cavil Sotuntrums, and were answerable in consequence for all thefts apprehended thieves, and performed all other Police duties so far we observed, it was nearly the same as the Commissioners save and except that the said Sotuntrums were very valuable and the inhabitants therefore received an equivalent for the duties they performed.

1st.—Mencavilcars of a District.

2ndly.—* Cudy Cavilgars.

3rdly.—Verarapacaram.

4thly.—Kevlapanda or Taliar.

989. The Arasoo and Menkavilcars as well as the Cudy Cavilgars we explained were responsible for all thefts committed after sunset and before sunrise in the villages of their respective jurisdictions, and if they did not produce the thieves they were responsible for the amount stolen. This responsibility we remarked was represented as extending to all property belonging to the *resident inhabitants*. The utmost vigilance and attention were stated to have been necessary to render this Kavelly system at all useful; to make the Kavilgars keep up the *necessary establishment of Taliars*, and to enforce the obligation of payment of thefts in default of the production of the thieves.

990. Mr. Wallace proceeded to describe as follows the manner in which the Kavelly system was defrayed. "The Kavelly establishment in Tanjore and Trichinopoly" he observed was maintained.

1st.—By a portion of the crops being set aside and given up to Kavilgars.

2ndly.—By a portion of the cultivated lands being given up to the Kavilgars.

3rdly.—By assessments in money being levied on the people for the payment of the Kavilgars.

"In the first mode which is common to Trichinopoly and Tanjore the Police charges fall jointly on Government and on the agricultural class of the people, the deduction being made in common with other general allowances called Sotuntrums from the gross produce of lands; where this mode is observed a small portion of the part of the Sotuntrums allotted to Police charges goes to the Taliars direct, another but far more considerable portion thereof goes directly to the Arasoo men, Kudy Kavilgars, who from it discharge the allowances of their Vesarupakarens and Taliars and make good the theft committed within their respective limits."

991. In para. 16 of Mr. Wallace's report a deviation we remarked was noticed as existing in Trichinopoly in which the Police Fund was created chiefly by an assessment of land rent-free and paid therefore chiefly by Government, and in which "the Arasoo Kavilgar received the whole of the funds allotted to the support of the Police Establishment, and with it defrayed the wages of their Vesarepakarem and Taliars."

992. In para. 17 it was stated that the assessment in money for the support of the Police was only observed in certain markets and large towns, the inhabitants of which by paying a trifling tax on each house contributed to the preservation of their property. The amount was paid to the Menkavilcar who out of it defrayed the expense of Taliars. The assessment it was added was very light.

993. We gave this brief sketch of the ancient system of Police in Tanjore as having been drawn by a very intelligent officer, and as describing a system of Police which had not been "destroyed by violence." The institutions of Tanjore might also we remarked be considered as more purely Hindoo than those of any other province, Tanjore having suffered less from Mahomedan violence or British innovation than any of the provinces subject to the Presidency of Fort Saint George.

994. Mr. Wallace we remarked has authority also for considering the Kavelly system and revenue appropriated for its support described in Tanjore as existing in Trichinopoly, and our Proceedings of the 13th December 1815, the records of the Police Committee of 1805, of the Police Committee of 1814, and the records of our Office would, we believe, fully justify us in stating

1st.—That the system of Police in Tanjore and the Jaghire now the Zillah of Chingleput was one and the same system.

2ndly.—That the revenue appropriated for the support of the Police in these Districts was derived from similar sources.

3rdly.—That the same system of Police and the same sources of Police Revenue existed at that time in the following Districts to a greater or less extent:—

CARNATIC. ...	Nellore.	... } Western Zemindaries.
	Vencatagerry.	
	Calastry.	
	Bomrauzo.	... }
	Northern Division of Arcot including Sattewaid and Chittore Pollams.	
	Southern Division of Arcot.	
	Trichinopoly.	
	Madura.	
	Tinnevely including all the Pollams.	
	Ramnad.	

995. The Kavelly Police of Tinnevely and of the Pollams thereof we remarked was abolished as was well known in 1799 during Mr. Lushington's Collectorship. The resumed Kavelly privileges were estimated to amount to Star Pagodas 36,000 annually and greatly exceeded the existing Police charges which were about 4,000 Pagodas.

996. The Kavelly Police we observed was abolished in the Southern Division of Arcot during Mr. G. Garrow's Collectorship. The resumed privileges amounted annually to about Star Pagodas 21,500, and exceeded the existing Police charges which were stated at about 17,000 Star Pagodas, but the Taliahs and village Watchers we observed were paid in money in this district, so that in the increase of pay to them and pensions to Poligars, there was an excess of charge.

997. The Kavelly Police in the Northern Division of Arcot was abolished by Mr. David Creeburn who succeeded Mr. Stratton in that Collectorship. The assumed privileges amounted to about Pagodas 25,300. The Police charges amounted to about 20,400 Pagodas.

998. The Kavelly Police in Tanjore had been abolished no longer than 1813 as already had been stated. The resumed privileges as collected in Fusly 1223 actually amounted to Star Pagodas 36,000, and were estimated at 50,000 Pagodas when Regulation I A. D. 1816 should have been fully enforced. The receipts we observed exceeded the charges.

999. The Kavelly Police we remarked had not been abolished in Madura, Trichinopoly, and Nellore, nor in the Western Zemindaries of Calastry, Venkatagerry, and Bomrauze. We believe that it still existed in these districts on a scale more or less extensive.

1000. The Kavelly Police we remarked existed partially in Coimbatore on our obtaining possession of the country. The Kavelly privileges were then resumed. Mr. W. Garrow reported to the Police Committee of 1805 that the Mysore Government had abolished the Poligar Kavelly in Coimbatore.

1001. The Collector of Salem reported that the Kavelly Police did not then exist in that district. He did not state whether it existed at any former period.

1002. Mr. Warden, the Collector of Malabar, stated that the Kavelly Police never existed in that province.

1003. Mr. Read, the Collector of Canara, reported that the Police duties of that province had not at any time been delegated to the inhabitants, and it might, we remarked, be inferred that the Kavelly Police did not exist in Canara.

1004. Messrs. Chaplin and Ross admitted that the Kavelly Police did exist in the Ceded Districts, and Mr. Ross estimated the amount of resumed Kavelly in his division at the annual sum of 1,32,600 Star Pagodas, and the resumption to have been made when Colonel Munro took charge of the district. Mr. Ross's replies to our queries were very full, and he stated "that if a Poligar were not a Kavilgar it would be difficult

to describe what he was," and on the whole he thought it probable that the Poligarship had its origin in the abuse or neglect of the Kavelly system. Part of the resumed funds he conjectured might have been allotted for a Military Police or Military Service. Colonel Munro we observed had a large Military Police under the denomination of Asham Peons, and many continued to be still employed in that capacity.

1005. Mr. Chaplin stated that the original resumption or abolition of Kavelly privileges took place at different periods during Hyder's and Tippoo's administration. Towards the close of Tippoo's and during the Nizam's Government both Poligars and Kavilgars took advantage of the confusion of the times to *usurp* their *old* privileges, which were however we observed finally abolished by the late Principal Collector, soon after the Company received possession of the district. The amount of the privileges resumed were not distinctly stated by Mr. Chaplin.

1006. We remarked that Mr. Cook's letter referred to in the margin and the letter from Mr. Greenway to the Special Commission noticed in our Proceedings of the 18th December 1815 would shew when the abolition of the Kavelly Police took place in the Jaghire, and the amount of the privileges resumed.

1007. The most positive evidence we thought was contained in the documents thus enumerated for each district specified above that no ancient village institution of Police had been destroyed. In all the Districts the village Watchers had been continued in the discharge of the duty they had before exercised, and in some Districts (South and North Arcot) for instance we remarked increased and more certain allowances had been secured to them.

We were therefore quite at a loss to guess to what ancient village institutions Colonel Munro and Colonel Wilks alluded to in their writings quoted by the Honorable Court. It was clearly demonstrated, we thought that the ancient institution of Police which had been destroyed was the superior and deputy Kavelly. The Arasoo and Menkavelly as described by Mr. Wallace and not any ancient village institutions.

1008. In the Northern Circars the District of Police we believe had been purely a Military Police, at any rate no village institution had we remarked been destroyed in that part of the Company's territories. The village Naickwaddies, Mahatads, Barkandanses, Dandassets, we remarked, still remained on their ancient footing. The Military Police, that is the Sibbendy Corps, had been greatly reduced, and an increase of revenue had taken place on the permanent Settlement upon the anticipated discontinuance of a proportion of the Cuttoobady or Mocassah Peons employed for Military purposes.

1009. We observed that if what we had stated was correct, it followed that the Honorable Court had been misinformed when they were led to believe that the village institutions of Police had been destroyed. On the utility of the present Police as substituted for the Kavelly Police, we observed we were not competent to report neither did any report appear to be required of us on this part of the subject.

1010. Having shewn that the ancient Police in the Carnatic was the connected superior and inferior Kavelly, we proceeded to remark, that in Tanjore it had by a regulation passed so recently as the 12th January 1816 been deemed expedient to abolish the Kavelly system in that Province and to "substitute" a more efficient system of Police, and to declare, with a view to provide for the equalization and due collection of the Police funds, and to render them appropriable to the support of the new Police Establishments in Tanjore, that certain rules should be observed in the collection of Police taxes.

1011. By Section 5 a house tax formerly partially levied and not before paid by the agricultural classes was extended to all houses.

1012. No provision, we observed, was made in this Regulation for any Police duties to be performed by head inhabitants; neither did it appear from Mr. Wallace's description of the Police in Tanjore that the head inhabitants had any Police duties to perform under it.

1013. The annual amount of the Police Revenue in Tanjore was we remarked near 50,000 Pagodas and fully adequate to the support of an efficient and separate Police. Indeed the expenses under the head of Police had not we remarked during the last two or three years been in Tanjore equal to the receipts.

From Mr. Hepburn, 9th, in
Cons., 18th December 1815.

1014. The Regulations which had been quoted and the history which had been given of the ancient Police in the Carnatic and Tanjore demonstrated, we thought, that the inhabitants at that moment, contributed, to a separate Police Fund, and we observed it remained for the consideration of Government, whether, under this circumstance and the obligation contracted by Government in Regulation XXXV A. D. 1802 and Regulation I A. D. 1816, it would be consistent or just to impose on head inhabitants or any inhabitant the duty of protecting himself and travellers, a duty which we remarked he must feel he had hitherto paid and then paid others to perform, more especially as he had already been deprived of the right formerly possessed of having all his losses by theft made good—a deprivation we observed to which the inhabitants were not reconciled.

1015. We deemed it proper also to remark that there was evidence in Mr. Wallace's report that successors to the village Watchers or Taliars were appointed by the Heads of the Police in Tanjore and Trichinopoly and not by the head inhabitants of villages. This we believed to have been the case wherever the Kavelly system of Police existed.

1016. In paras. 31, 32, and 33 of our Proceedings of the 18th December 1815, the evidence we conceived was conclusive that the Mahomedan rulers "destroyed" the ancient Kavelly system in the Ceded Districts, and it was we observed, stated that the Mysore Government did so in Coimbatore. The Commission might, we remarked, mean institutions more ancient than the Kavelly system when they declared that the transfer of the Police to revenue servants and head inhabitants was founded chiefly on ancient usages, but if they did mean to refer to such a distant period, it was not possible we observed to follow them, because we were not aware of any records or tradition which went beyond the actual Kavelly, as found established in such an extent of country, on precisely the same system, and we considered the period referred to, as too distant to justify the reference.

NOTE.—The Kavelly system we observed was believed to be as old as the oldest system of Hindu Law.

1017. It must however we remarked be admitted in justice to the Regulation framed by the Commission that the Committee of Police appointed in 1805 in their report dated 24th December 1806 and in the Regulation that accompanied that Report proposed to employ the head inhabitants in the duties of Police in the Northern Circars, and in para. 24th they stated that such employment had the support of "ancient usage", and they added—"In almost all the other provinces the Committee remarked that the head inhabitants of villages with Curnums also are intimately connected with the Police."

1018. In conformance to this opinion the Regulation prepared by the Committee provided we remarked in the 3rd Section "that the duties discharged in Zillah Chingleput by Tanahdars

"and other Police officers appointed and paid by the Government should in future be discharged by the head inhabitants of villages by whatever application they might be distinguished and village servants," but the Committee we observed at that period proposed to retain the Darogahs.

1019. The Regulation we remarked contain the further provision among others that the village, sub-division, district, and zemindary, in which a robbery might be committed, should be held responsible for the amount when the stolen property was not recovered. Further the sub-divisions before mentioned were to be liable to a fine where robberies were committed, and remained undiscovered for six months.

1020. The Committee we remarked also stated that the duties of Police should be defined on a Commission (para. 47) and added (para. 48) that the privileges enjoyed by the head inhabitants might be considered a sufficient remuneration of the services enumerated which constituted the duties hitherto required of them, with scarcely any augmentation.

1021. These opinions and recommendations we remarked referred particularly to the Northern Circars. In para. 68 the Committee proposed to extend Regulation XXXV A. D. 1802 to all the other Provinces, but it seemed doubtful we thought whether the Committee meant everywhere to place head inhabitants in charge of the village Police as head inhabitants were not charged with any duties of Police in Regulation XXXV A. D. 1802.

1022. These recommendations we observed were made notwithstanding the evidence in the preamble to Regulation XXXV A. D. 1802, that the inhabitants who were robbed in districts when the Kavelly Police existed had heretofore been entitled to recover the value of the property stolen from the Poligars and Kavilgars, who were paid conjointly by them and Government, to protect the persons and property of the inhabitants.

1023. We did not consider it necessary that we should discuss the expediency of placing the Police in the hands of heads of villages or examine the merits of the recommendation of the Police Committee of 1805. The present Commission did not appear to have gone beyond what that Committee recommended in their report of the 24th December 1806. The Committee of 1805 did not however we remarked state that the transfer of the Police to the Revenue servants was founded on the ancient usages of the country, although they certainly stated "that the head inhabitants and curnums were intimately connected with the Police," and this we conceived might have led the Commission to use the words quoted from the preamble to their Regulation. It might we observed be expedient to place head inhabitants in charge of the Police of their villages notwithstanding it might be satisfactorily proved that they had not before been so employed in many districts, and it might be expedient to continue the levy of Police contributions from the inhabitants generally, notwithstanding the head inhabitants were so employed. We remarked that however this might be the information embodied in our Proceedings then submitted would we hoped be sufficient to enable the Governor in Council to decide on the expediency of employing head inhabitants on duties of Police, on the expediency of continuing in that case the existing Police taxes, on the proper declaration to be made in the preamble of the Regulation. On the Districts in which it might be considered advisable to abolish the existing Police substituted for the ancient Kavelly, whether the Kavelly Police should be abolished where it then existed previously to the promulgation of the proposed Police Regulation, and whether the Regulation should be extended to the Provinces of Malabar and Canara, where the inhabitants did not reside in village communities.

1024. It remained for us to notice that in Section 38 of the Regulation it was proposed that in Districts where they were no Tahsildars the Magistrate should grant to the most respectable native revenue servant employed in the collection of the Customs the same Police authority as was vested in Tahsildars. In Section 48 we remarked it was provided that the Police Establishment which might be transferred to the Collector, as Magistrate, should not be considered as distinct from the Revenue Department, but should be equally employed in Police and Revenue duties as occasion might require, and the Police and Revenue servants thus united should be regarded as belonging to the Revenue Establishment only.

1025. No reason being given for this arrangement in the preamble of the Regulation, and the report of the Commission not being before us, we were uninformed of the object to be obtained by this proposed union of charges as well as of duties. The Governor in Council we remarked was aware how anxious we had been to keep the charges incurred *bona fide* in the collection of the revenue distinct from other disbursements, how often the amount of those charges had been misconceived by the authorities in England. The operation of this measure in Zillah Chingleput for instance where the Tahsildars were few and Revenue establishment small, we remarked, would be if any part of the existing Police was transferred to the Collector, to add the whole expense of the Police so transferred to the revenue charges. The same result would we observed occur in Tanjore if any part of the large Police establishment substituted in that Province for the Kavelly agency should be transferred to the Collectors. The incorrect reasoning of

In Cons., 18th December 1815.

the Honorable Court as shown in our Proceedings of the 18th December 1815 relating to the expenses of the present Police Establishments might we remarked be traced to the erroneous information they received on the subject of that expense. We begged leave therefore to recommend that Section 48 should be modified, and that the charges of the Police should be kept distinct from the charges of collection—whatever plan of Police might be introduced.

1026. Our Proceedings above recited were submitted to the Government, and under date the 13th of September the Secretary to Government in the Revenue Department transmitted to us an Extract from the Minutes of Consultation of that day's date by which we were informed that the Right Honorable the Governor in Council had resolved that our Proceedings should be placed upon record and brought to the notice of the Honorable the Court of Directors.

To the Chief Secretary, 9th, in Dy. Cons., 12th September 1816.
In Cons., 19th September.

1027. The acknowledgments of the Governor in Council were also communicated to us for the ability and attention bestowed on the subject therein discussed.

CURNUM REGULATIONS.

1028. At our meeting of the 14th October we took into consideration the expediency of improving the present Curnum Regulations, and on the 28th of the same month we transmitted the following extract from our Proceedings for the consideration and report of the several Collectors. We stated that the information called for by us was required from each Collector, notwithstanding all the questions might not apply to each Collectorate, or that the information might have been already transmitted from some Districts.

Proceedings of the Board, in Cons., 14th October 1816.
Circular letter, in Dy. Cons., 31st October 1816.

1029. We observed that we should be glad to receive any suggestions for the improvement of the Curnum Regulation that Collectors might wish to offer and informed them that their reply would be expected on or before the 1st March 1817.

1030. The Honorable the Court of Directors, in their General Letter of the 12th April 1815, observed as follows:—

* Note.—This refers to the Proceedings of the Board of Revenue on the Decennial Settlement of the Southern Division of Arcot, of which the subjoined is an extract.

“As the opinion of the Government expressed in the Minute of Council above referred to, concurred with those of the late and present Collector and of the Board, respecting the policy of rendering Curnams and Taliars independent of the Renters, no further observation on this subject is needful. Respecting the restoration of their Maniams, in lieu of which their present money allowance is made, the Board will report separately to Government, this being a question to be determined with reference to several other Districts as well as Southern Division of Arcot.”

“It is satisfactory to learn that an opening has been left in the* Settlement (of the Southern Division of Arcot) for any new arrangement which it may be thought proper to adopt, respecting the Cavelly and Devastanum lands, and also that the Curnams and Taliars have been made dependent on Government for the payment of their allowances. We have some doubts whether, as these officers are paid by Government, their nomination should be left to the Renters, subject to the Collector's sanction. Mr. Ravenshaw says, it is fair that it should be so, but if there are not good reasons to the contrary, we think it desirable that the power of appointing them should be reserved to the Collectors.”

“In the opinion expressed by the Revenue Board as to the expediency of restoring to the village officers in the Southern Division of Arcot, and wherever else they may have been resumed, their maniams, or service lands, and fees in kind, we entirely concur, and we direct that measures may forthwith be taken for that purpose.”

1031. So long ago as the year 1800, the Governor in Council, in a letter addressed to us dated 21st June 1800, recorded on this subject the following observations:—

“We have invariably expressed our conviction of the justice and expediency of paying the utmost degree of attention to the religious institutions of the country; and we approve the means taken by the Collector (of Dindigul) for ascertaining the authenticity of the tenures by which those in the conquered districts have been holden. We confirm, therefore, the appropriation of Star Pagodas 11,012 to the support of the principal pagodas, and readily consent that the amount of surplus Devadayum shall be allotted to the maintenance of the village Pagodas.”

“We direct that distinct grant shall be issued for the continuance of these religious establishments and regularly registered in the records of the Collector's Catcherry; but you will provide that in issuing the Sunnud for this purpose the Collector shall acknowledge the antiquity of the institution, in order that the present resolution may appear to be no more than a confirmation of prescriptive rights.”

“With respect to the Inams which may appear to have been established antecedently to the Mahomedan usurpation, by the resident Gours and other Hindoo officers, we shall be disposed to sacrifice the definition of the right of these tenures to the happiness and comfort of the

"people. We desire, however, that a list and description may be submitted to our early consideration."

"In the restoration of the funds for these religious institutions, it will be necessary to provide for the economical administration of them by a vigilant attention to their interests on the part of the Collector, in order to prevent those abuses which have been found by experience to attend a relaxation of the superintending power in other parts of the Company's dominions."

"We have considered the observations of the Collector (of Dindigul) on the restoration of the village Sibbendy, and entirely concur in the expediency of that measure, but we doubt the propriety of depriving these officers of their hereditary and ancient privileges, by substituting the payment of wages in money, in lieu of the distinctions and property annexed to the performance of their respective duties. By recurring to the institutions of the ancient Government, we expect to conciliate the affections of the people, and at the same time to secure a better foundation for the proper discharge of those duties in the interests and attachment of the officers themselves."

1032. With the view to the consideration of the best means of carrying the intentions of the Honorable Court into execution, of improving the present Curnum Regulations and of placing the other branches of alienations which have been referred to, upon a more defined and uniform footing, it was resolved to require from the several Collectors information on the following points:—

I. Were the lands or produce thereof, assigned to Curnums and other village servants including Police (Kavelly) servants, over assumed in your district, the value collected and paid to the incumbents from the Huzzoor or Talook Treasuries?

II. If so, in what year was the assumption made?

III. Under what authority did this assumption and change take place, that is, was the measure authorized by the Board of Revenue or the Governor in Council, before it was carried into execution, or subsequently approved only?

IV. Whether the Inam* lands of the head inhabitants were assumed at the same time, or subsequently?

* Manium.

V. Whether the Inam lands of the head inhabitants prior to their assumption, were enjoyed in shares or by one person only?

VI. Whether the pecuniary payments now made to the head inhabitants* in lieu of the Inam land (in cases where the land has been resumed) is received and appropriated by one person or divided into shares? Inquiry on this subject must be made among the head inhabitants themselves, and the village Curnams, the Board having reason to know that the changes nominally effected in the Circar or public accounts, have not always been virtually attended to by the people themselves.

Goundo*Manium—Dindigul.
Meerasidars Inam } In the
Camatchy Mani- } Carnatic.
am. }
Pottai Inam..... } Ceded
Reddi Inam..... } Districts.
Monigar Inam..... } Coimbatore.

VII. It is understood of course that the head inhabitants cultivate their own Inam land, whether the Circar share has been resumed or not; but the Collectors will report whether the Curnums of their District cultivate their own Inam land, or by means of their relatives or of

hired laborers, or whether the Curnum Inam lands are usually cultivated by the cultivating class of inhabitants of the village?

VIII. The assumption of the Curnum and other Inams, and causing the value of the Government share to be paid in money, must, in cases in which the Curnums and other village servants cultivated their own Inam land, have caused them to pay a land tax for the land so cultivated, and to receive it back again as wages. Collectors will state whether this has been the actual result of the arrangement in their Districts?

IX. Do any other village servants cultivate their Inams either themselves, by their relations or by hired servants? If they do not by whom are these Inam lands generally cultivated? Give a list of village servants in the form annexed, not for each village, but of such as are found in the District generally?

X. Who in general cultivates the Inam lands assigned for the support of large and small Pagodas, Mosques or other endowed institutions?

XI. Who in general cultivates the Inams granted to Brahmins and to others for their support, such persons not being village officers or head inhabitants? In many Districts this class of Inamdars are termed Sunnud Inamdars as holding their Inams under Sunnuds from the Government or from the representatives of Government, Rajahs, Zamindars, Poligars, &c.?

XII. Are the Inams in all cases above enumerated, and in all other cases, so well defined that it can be distinctly asserted that it is the land that is granted; that is, do all the village Inamdars and Patrons or Priests of Temples, and all Sunnud Inamdars, know the boundary marks of their respective Inam lands and the names of the fields? And are the boundary marks registered or recorded? In fact, it is the desire of the Board that each Collector should distinctly state whether it is so much public revenue of a given quantity of cultivated land, that is so much land tax, that is annually made over for the maintenance and support of head inhabitants, village officers, public institutions, and individuals, or whether it is actually a defined extent of land, rent-free, that is so assigned?

XIII. Is it customary for Inamdars to claim an equivalent for the value of the produce of their Inams in those cases where, from accident or design, their actual Inam land (supposing it to be defined as above) has not been cultivated?

XIV. Is there any register in your Cutcherry of the Inams in each village?

XV. Does it describe the extent of each of the several Inams and shew what are held under Sunnuds, or what held by prescription or ancient custom?

1033. We deemed it to be understood that no part of these questions applied to entire villages held in Inam.

FRENCH POSSESSIONS.

Proceedings of the Board, in
Cons., 4th November 1816.
To the Chief Secretary, in
Cons., 22nd May 1815.
Do. in Dy. Cons., 15th June
do.
Do. do in Dy. Cons., 15th do.
do.

1034. At our meeting under date 4th November we proceeded to report on the French Settlements of Pondicherry, Karrical, and Yanam.

1035. On the 22nd May and 14th and 15th of June 1815 we had submitted to the Right Honorable the Governor in Council the reports received from the several Collectors on the French possessions under their management. These reports were returned to us on the 8th July with orders to include the detailed information which they contained in the General Report ordered to be submitted by us to Government.

1036. On the 5th of February last we wrote to the Accountant General for statements of the revenue derived from the French Settlements since their conquest in 1793; and on the 17th of October last we repeated this application. We understood, however, that a difficulty had arisen in supplying the information required owing to the accounts of the Collectors not distinguishing for the whole period, viz, 23 years the revenue of the French possessions from the revenue derived from the Company's territories.

1037. We observed that the report of the Board dated 23rd June 1803 contained all the information supposed to be required, except the amount of revenue—acquired from these possessions—and that no report on the revenues could be prepared by us till we received the statements necessary, in order, however, to prevent any further inconvenience, we proceeded to furnish a report as required, on the French possessions of Pondicherry, Karical, and Yanam; the papers relating to Mahé being with the Surveyor General, the report on that Settlement would be stated be submitted at a future, but early day.

PONDICHERRY.

1038. On the surrender of the Fort of Pondicherry and territory appertaining thereto in 1793, it appeared that the revenues of the town of Pondicherry and nine * villages attached thereto were placed under the management of the Revenue Department. It further appeared that two Talooks, viz., Vellanoor and Bagoor, formerly a part of the Soubah of Arcot, but adjacent to Pondicherry, were in the possession of the French Government, and surrendered to the British at that period. These Talooks, it further appeared, were transferred at that time by the orders of the Most Noble the Marquis Cornwallis to the authority of His Highness the Nabob of the Carnatic, but they had not been considered, or classed, as foreign possessions at any period subsequent to 1793. They came into the possession of the Company by the treaty of 1801 along with the rest of the provinces of the Carnatic. The subject of the transfer of these two Talooks to the Nabob we remarked was treated fully in the report of the 23rd June 1803.

1039. Vallanoor contained 44 villages, and was rented out on lease to the inhabitants for about Star Pagodas 12,000 per annum.

1040. Banghoor contained 35 villages, and was similarly rented to the inhabitants for about Star Pagodas 11,300 per annum.

1041. The lease was for ten years and had five years to run from the 12th July last. The Land Revenue only was included in the lease.

1042. We submitted the following statement of the revenue derived from Pondicherry from the nine villages, and from some small oparated lands not included in any village, for Fusly 1224, or from 11th July 1814 to 12th July 1815.

LAND REVENUE.		S. Pags.	F. C.	S. Pags.	F. C.
Sarombaukum..	...	1,431	25 23		
Arreancoopum	...	484	24 28		
Tingatattoo	...	63	29 63		
Oolgaray	...	1,694	37 60		
Alancoopum	...	152	2 6		
Olunday...	...	211	4 43		
Poodoopolliam...	...	124	18 46		
Calaput...	...	162	5 3		
Aveshpankum...	...	1,575	27 64	5,899	43 16
Beriz from Greffe lands	...	...	...	1,196	7 79
Revenue from the cultivation about the Fort	...	...	...	273	44 39
Total land Beriz...	...	...	...	7,370	5 54
ADD.					
Abkary Settlement of Fusly 1224...	...	6,041	0 0		
Sundry Small Farms and Licenses do.	...	52	22 40	6,093	22 40
SALT.					
Collection up to 30th April 1815	...	5,020	15 60		
Probable collection from 1st May to 12th July 1815	...	1,200	0 0	6,220	15 60
SAYER.					
Collection up to 30th April 1815	...	7,907	24 25		
Probable collection from 1st May to 12th July 1815	...	2,200	0 0	10,107	24 25
Total Star Pagodas...	...	...	...	29,791	23 19

1043. We stated that the amount of the annual revenue had of course fluctuated during the 23 years that Settlement had been in our possession, that the Land Revenue had not perhaps varied much, but that the establishment of the Salt Monopoly in 1805, the levy of a high consumption duty on Betel and Tobacco, the abolition and re-establishment of Town duties, and other alterations in our system of Revenue administration on the subordinate branches of Customs, Salt

192435

and Abkary, had produced fluctuations in the amount of the revenue collected under these heads as would be shown more particularly in the General Statement to be furnished by the Accountant General.

1044. On the subject of the Salt Monopoly and the restrictions it might be observed be proper

To the Chief Secretary, in
Cons., 9th May 1816.

to impose on Salt to be exported by land and sea from this Settlement. We begged leave to refer to our report of the 9th of May 1816 on the question of the Salt of the Danish Territory of Tranquebar.

To Mr. Hyde, 18th, in Dy.
Cons., 20th November 1815.
From Mr. Hyde, 23rd
November, in Cons., 4th De-
cember 1815.

1045. The correspondence noted in the margin we stated would explain the discrepancies apparent in some of the statements in the number and names of the villages dependent on Pondicherry included in Vellanore and Bangheor.

CARRICAL.

1046. It appeared that Carrical was surrendered to the British authorities in 1793 along

* Note.—The number of vil-
lages do not agree in all the ac-
counts, but it was owing to the
same cause as noted under
Pondicherry and explained so
fully by Mr. Hyde.

with the superior Settlement of Pondicherry. The French appeared to have acquired possession of Carrical, that is of the town of Carrical and fourteen adjacent villages, between the years 1740 and 1750, and in 1775 to have purchased from the Tanjore Government what

are called the four Maganums of Triennellar consisting of 88 * villages. In the year 1761 the English upon taking possession of the Settlement of Carrical restored the four Maganums to the Tanjore Government. In 1783 the whole possessions appeared to have reverted to the French, and in 1793 were again taken possession.

1047. It further appeared that the four Maganums containing 88 villages were transferred in 1793 to the possession of His Highness the Rajah of Tanjore. These Maganums had not been considered or classed as foreign possessions since their transfer to the Rajah of Tanjore. They came under the Revenue management of the Board in 1799 when the whole province of Tanjore was

In Cons., 23rd June 1803.

ceded to the Company. For further information on the subject of these Maganums, we begged leave to refer to our report dated 23rd June 1803, and to its enclosures.

1048. The annual Land Revenue of the villages composing these Maganums as per enclosure 2 in Mr. Hepburn's letter dated 10th June 1815 is stated at Star Pagodas 12,346-24-20.

In Cons., 15th June 1815.

1049. The town of Carrical and 17 villages have been considered and managed as foreign

Vide Enclosure No. 1 in Mr.
Hepburn's letter, 10th, in Cons.,
15th June 1815.

possessions since 1793. The Land Revenue derived from these villages amounts to about Star Pagodas 5,069-25-20 per annum; the villages were rented on a lease of five years, which expired in Fusly 1221, or on the 12th July 1815.

CARRICAL.

Salt.....	5,893	27	52
Sayer.....	1,882	37	53
Abkary ...	647	13	0
Sundry	139	2	35
Small			
Farms, &c. }			
Total	8,062	0	60

1050. We explained that the Salt, Sayer and Abkary Revenue was not included in the above sum; the amount of these branches for Fusly 1225 is shown in the margin.

YANAM.

1051. It appeared that the Settlement of Yanam in the Rajahmundry Collectorate is limited to a single village of that name; it was taken possession of in 1793 and yielded in Fusly 1225 a Land Revenue of Star Pagodas 820 0 0

Abkary	625	0	0
Sundry Small Farms and Licenses	302	0	0
Sayer	700	0	0

Total Star Pagodas. ... 2,447 0 0

1052. Since writing the above we stated that we had received from the Accountant General a Statement of the Gross Collections, Charges, and Net-Revenue, &c., received from Pondicherry from 1793 to July 1816, and we accordingly transmitted the statement with Mr. Garrow's letter for the information of Government.

From Mr. G. Garrow, 6th, in
Cons., 7th November 1816.

SALARY AND COMMISSION.

1053. On the 29th April last, we had the honor to address the Government with reference to the orders contained in a letter from the Honorable Court of Directors under date the 12th April preceding, relative to the reduction of the allowances attached to the Executive Offices in the Revenue Department.

To Government, in Cons.,
29th April 1816.

1054. If we were satisfied, we remarked, that private interests alone would suffer from the operation of these orders, it might perhaps be a question with us whether deference for the authority whence they had proceeded ought not to induce a silent acquiescence on our part, notwithstanding the representations which we had received from several of those whose claims and pretensions were affected thereby; but upon this score we observed we were relieved from any difficulty, for that being fully convinced of the injurious tendency of the orders in question as regarded the public interests of the department over which we are placed, we should not discharge our public duty if we forbore to make known our sentiments on the subject.

1055. We deemed it necessary in the first instance to retrace the circumstances connected with the grant of this extra commission, to show in what manner and with what view the grant was made, which, though productive of so much real advantage to the revenues of this Presidency, we observed with regret had been disapproved by the authorities in England.

1056. By the resolutions of Government on a Despatch from the Honorable Court of Directors communicated to the Board of Revenue under date the 7th November 1807, the allowances of "Principal Collectors" were limited to 2,000 Pagodas, and those of Collectors in unsettled Districts to 7,500 Pagodas per annum.

1057. With reference to a subsequent communication from the Government under date the 21st January 1808, accompanied with a copy of a correspondence with the Supreme Government, the Board of Revenue, in a report to the Government dated the 7th March 1808, recommended various changes in the Revenue Department, with a view chiefly to the reduction of expense, and among other propositions they recommended the abolition of the office of Subordinate Collector, and by consequence the abolition of the office of Principal Collector, the one being connected with the other. The Board, at the same time, took occasion to observe that though in the

resolutions of Government on the Despatch above referred to from the Court of Directors, a distinction had been made between Principal Collectors and Collectors, they believed that no distinction could have been intended, since Collectors in charge of Districts not permanently settled had the same duties to perform as Principal Collectors, with equal responsibility and less assistance. The Board enquired, therefore, whether it was not meant to limit the allowances of all equally, to 7,500 Pagodas per annum, to take effect from the commencement of the then current Fusly.

1058. The Board were informed in reply that the salary allotted "to the office of Principal Collector, under the orders of the Court of Directors, would of course
 From Government, 26th March, "cease with the office; and that from the commencement of the ensuing
 in Cons., 7th April 1803. "Fusly the emoluments of the office of Collector would not be allowed
 "to exceed Star Pagodas 7,500 per annum."

1059. It resulted in effect from this communication that no distinction did take place between the emoluments of Principal Collectors and Collectors of Districts not settled in perpetuity since the former office ceased at the end of the then current Fusly (1217), and the proposed further limitation of allowances with respect to the latter did not begin to operate until the commencement of Fusly 1218.

1060. We made use of the expression "further" limitation, because another limitation had been established at a period not long antecedent. By the resolutions of Government communicated in a letter to the Accountant General and Civil Auditor under date the 19th June 1805, it was determined "that from the commencement of the (then) ensuing Fusly year (1216) the allowances of Collectors in charge of Districts in which the permanent Settlement might not have been introduced should be limited, including salary and commission to 9,000 Pagodas per annum, with the exception of extraordinary cases in which the Governor in Council might be pleased to dispense with this limitation and to extend the allowances of Collectors to 12,000 Pagodas per annum, but His Lordship in Council had resolved that this sum should in no case "whatever be exceeded."

1061. Previously to this period a limitation had indeed existed with respect to the allowances of Collectors, but it had not been generally enforced from the year 1800 excepting with regard to the Collectors of Districts settled in perpetuity. The allowances of these officers had been strictly confined to 4,800 Pagodas per annum; but though the allowances of the other Collectors were also nominally limited, they had been in general permitted, on reference, to retain, in some cases a part only, in others the whole, of the surplus commission—of that commission which would have fallen to them, if no limitation had been established.

1062. The commission thus drawn, it had been usual to calculate upon the net collections from every branch of revenue indiscriminately, after deducting the aggregate amount of charges. It was not in fact until within a comparatively recent period that any very considerable revenue was derived from the subordinate sources.

1063. Before the establishment of the Salt Monopoly in Fusly 1216, * the revenues derived from the sale of this article from the whole of the territories subject to this Presidency did not exceed eighty-thousand Pagodas per annum, exclusive of certain duties on transit, the amount of which had not been ascertained. The old Sayer duties also, or Road Customs, produced a comparatively inconsiderable revenue, and were levied upon no other known principle than that of usage. They were collected

* The date of the Regulation for establishing the Salt Monopoly is the 13th September 1803.

piecemeal, as it might be termed, or in small proportions, at rates differing not only on different Districts, but at the different stages of the same District. Under a system so ill-defined, or rather in the absence of all system, recourse was necessarily had to the expedient

* The first Regulations for the Customs are dated 12th August 1803. of renting or where there were Zemindaries of including the Sayer in the Settlement with the Zemindars. It was not however we observed

until the commencement of Fusly 1214 * that any attempt was made towards the establishment of a better order of things in this department. Town and Frontier duties were then substituted for the Road Customs, but the new system having in its

Letter from Government, dated 23th June 1806. Regulation XV, 1803. † Regulations I, II, III, IV, and V of 1812.

practical operation, been found liable to some considerable objections, the levy of Town duties was not long afterwards suspended by order of the Government. In 1808 the collection of these duties was resumed under certain † modifications, and more recently the whole department of Customs had been placed on an improved and more efficient footing. With respect to the revenue heretofore classed under the general head of

"Farms and Licenses," that also we observed had been in a state nearly as ill-defined as the ancient Sayer. It was known that the revenue from the sale of Arrack and Toddy, though blended in the accounts with various others, constituted one of the principal items, but it was

‡ Passed on the 9th February 1803. Regulation VII, 1811.

§ Note.—Chauk river and Tank Fisheries, Ferry Farms, Cardamums, Gold Dust, Indigo pots, &c.

¶ Established by Regulations IV and VIII, 1803, and extended and improved by Regulation II, 1813.

not until the enactment of Regulation † I. 1803 that any uniform principles were established for the collection of this separate branch of revenue. The Abkary, and the Tobacco Monopoly for which last also a Regulation had more recently been enacted, now formed (we observed) distinct heads in the public accounts, the other various items derived from sources of a local nature being classed under the general head of "Sundry Small Farms and Licenses." The revenue derived

from Stamp duties|| formed likewise we remarked a new and separate head among the subordinate branches of ordinary revenue.

1064. Thus what was originally one confused mass of revenue had gradually undergone the process of assortment, and in each branch so separated, progressive improvement had been effected by the application to each of a system founded upon the basis of defined and uniform principles—much further improvement of the revenue might doubtless we observed be anticipated from the gradual development and amelioration of the systems applicable to each branch, but with respect to the work of assortment, little remained to be performed with the exception of the separation of the various village taxes, or ready money collections, from the land rent, with which they had hitherto been prescriptively united. Towards the attainment of this object some approach had been made by the preparation of a Regulation, draft of which was submitted through the Sadr Adawlut under date the 7th November 1814.

1065. We submitted the subjoined statement shewing the effects upon the revenue which had progressively resulted from the measures above adverted to, from Fusly 1218 (before which period they could not be said to have been in full force) to the late Fusly 1224 inclusive.

1066. In this statement we found it necessary to throw together the revenue from the Abkary, Tobacco Monopoly and the Sundry Small Farms and Licenses, because though the two former had, during the greater part of the period, been collected under defined rules, they had until within the last two years been blended with each other and with the latter, in the general accounts made up in the Office of the Accountant General from which the subjoined statement had been taken.

Fuslies.	Salt.	Land Customs.	Wares and Licenses including Abkary, Tobacco Monopoly and Sundry Small Farms and Licenses.	Stamp.	Total.	Add Sea Customs.	Gand Total including Sea Customs.
	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.	S. Pags. C. F.
1218	6,76,871 25 25	3,92,597 0 32	4,67,955 31 73	...	15,37,424 12 50	4,46,700 44 26	19,84,125 11 76
1219	7,19,564 21 46	6,54,198 13 42	5,24,450 37 13	46,552	1,69,19,44,765 29 10	4,10,097 14 52	23,54,862 43 62
1220	8,58,357 42 69	7,23,969 0 64	5,27,170 17 38	69,973	4,12,21,79,470 20 23	4,06,443 10 59	25,85,914 16 2
1221	8,64,242 3 50	7,59,164 21 62	5,52,299 13 42	65,254 21 57	22,40,960 15 51	3,60,292 6 39	26,01,232 17 10
1222	9,11,513 16 45	7,83,634 11 9	5,59,871 3 73	75,519 13 21	23,30,587 44 68	3,85,366 18 25	27,16,454 18 13
1223	8,95,260 3 77	8,33,026 11 78	6,25,276 37 65	83,092 40 75	24,36,656 64 55	4,13,734 24 64	23,50,390 29 39
1224	7,92,264 12 32	8,74,326 15 57	6,30,959 17 24	1,00,547 16 30	23,98,097 16 63	3,84,585 21 32	27,82,682 28 15

NOTE.—The revenue of these three Fuslies as shown in this statement will not be found to correspond with the revenue as shown in the statement inserted in the Board's Report under date the 17th September 1312 for two reasons that statement showed the net revenue, this the gross, but exclusive of the revenue derived from the Foreign Settlements which was included in the former.

1067. To revert more immediately to the subject of the extra commission we, observed that at the time the resolution was passed relative to the limitation of the allowances of the Collectors of Districts not settled in perpetuity to 7,500 Pagodas per annua, from the commencement of Fusly 1218, it had just previously been provided by Section 18, Regulation I, 1808, that "as a compensation to the Collectors for the additional duties prescribed to them relating to the Abkary col-

lections, and as an encouragement to diligent and active discharge of this trust, a commission should be allowed to them of two and half per cent. on the net collections to commence with the ensuing Fusly year (1218)."

1068. Upon the occasion also of establishing the, Stamp duties about the same period it had been further provided by Clause fourth, Section 4, Regulation IV, 1808, that as "a compensation to the Collectors for the disposal of the stamp paper, as well as to defray any expense incurred in the distribution

and sale of it after it shall have reached their respective stations, and also to cover their responsibility for any such paper transmitted to them which may be destroyed, damaged or not forthcoming after they shall have received charge of it, they shall be allowed a commission of ten per cent. upon the gross sale produce of all such paper which may be disposed of by them or by their agents respectively, such commission to provide for the compensation to their agents, &c., &c."

1069. In the following month,* the resolution of the Governor in Council was communicated to the Board for the discontinuance of the office of General Agent for the Salt Monopoly, and upon this occasion the Board were informed that the Governor in Council considered it to be proper that the Collectors should be remunerated by a commission on the Salt Revenue, and the Board were desired to state their opinion regarding the amount of the commission which might be considered a just compensation for their trouble and a sufficient excitement of their diligence and exertion. This communication was accompanied with the remark that the Governor in Council thought it would be advisable that the amount of the commission to be allowed in the first instance should be moderate, and that it should be progressively augmented according to the augmentation of that branch of revenue, in order that the extent of the remuneration might, as far as possible, be proportioned to the success of the Collectors in the execution of the important duty entrusted to them.

1070. The Board had intermediately addressed the Governor in Council on the same subject. In their report dated the 30th † April 1808, with reference to the arrangements proposed and sanctioned in the preceding month, they said, "we would further beg leave to submit for the consideration of the Honorable the Governor in Council the propriety of granting the Collectors, from the commencement of the ensuing Fusly, a commission on the net Salt Revenue of their respective Districts in addition to the established ‡ allowances on account of salary and commission." "We are of opinion that this measure

† Alluding to the reduced allowances then recently established. "would have the beneficial effect of inducing greater attention on the part of the Collectors to the security and improvement of this branch of revenue, in which they have at present no interest, while it is certain that their trouble and responsibility have been much increased. So great indeed are the inducements to fraud, occasioned by the difference between the manufacturers and the monopoly price that unless the utmost vigilance and care be exerted, as well by the Local authorities as by the Superintendent, there is reason to apprehend that this fruitful source of revenue will fail to answer those expectations which have been justly entertained."

To Government, 19th May 1808.

From the Secretary to Government, 4th, in Cons., 29th June 1808.

To the Chief Secretary, 24th June 1808.

From do., 23rd July, in Cons., 4th August 1808.

To Government, 27th February 1809.

From the Secretary to Government, 22nd March, in Cons., 20th April 1809.

1071. After some further correspondence it was resolved by Government under date the 23rd July 1808, to allow a commission of 5 per cent. on all excess of net revenue beyond the amount realized in the preceding Fusly 1717, but as the Board pointed out many objections to the practical adoption of this principle, it was finally determined to establish the commission on the Salt Revenue at $\frac{1}{4}$ per cent. on the annual net proceeds.

1072. The collection of Town duties, as before stated, had been resumed under certain modifications, in the year 1808. The Regulation on this subject was passed on the 9th September 1808, and in November following the Board submitted the various reports of the Collectors relative to the re-establishment of the duties, with reference to which, the Government, in their reply, adverting to the opinions of some of the Collectors in favor of the measure, decided on the employment of the Assistant Collectors in the immediate superintendence of the Town duties, with an allowance of commission, the rate of which was referred for the consideration of the Board.

1073. The Board, in reply, addressed the Government as follows:—

“We are of opinion that the Assistants to the Collectors may be more actively and usefully

“employed than in many cases they have hitherto been, both in the

Report to Government, 17th February 1819, paras. 78 to 81.

“direct superintendence of the Customs and of the Salt Revenue.

“On a consideration, however, of the subject, with reference to the sentiments which have been submitted by different Collectors regarding it, we think that it would not be advisable to confine the Assistants to any branch of revenue exclusively, nor consequently to grant them a commission upon the proceeds of any exclusive branch.”

“It is not however our wish that the intention of granting extra commission upon the Sayer in the same manner as upon the Salt and Abkary Revenue should be relinquished, but we would recommend that the whole of this extra commission should be consolidated and granted in the proportion of two-thirds to the Collectors and one-third to the Assistants.”

“By these means the situation of Assistants will be ameliorated without injury to the Collectors, at the same time that a direct interest will be given to the Assistants, in common with the Collectors, in the improvement of these subordinate branches of revenue.”

“As by the existing orders, the ordinary allowances of Collectors in the unsettled and settled Districts are limited respectively to 7,500 and 4,800 Pagodas per annum; we trust that the grant of extra commission on Sayer proposed as it has already been by Government will not be objected to it will not involve any material addition of expense, and will, in our opinion, be attended with every beneficial effect.”

1074. Upon this representation it was resolved by Government that the commission which it had been finally decided to grant on the Salt Revenue (viz., $1\frac{1}{4}$ per cent.) should be consolidated with a similar commission on the proceeds of the Sayer and Abkary Revenue, and that the total should be divided between the Collectors and their Assistants in the proportion of two-thirds to the former and one-third to the latter.

1075. For reasons which were briefly adverted to in a Circular letter addressed to the Collectors upon this occasion dated 1st May 1809, the Board were induced to withhold authority for the immediate receipt of the extra commission. The considerations which influenced the reservation in this respect were more fully stated to the Government at a subsequent period, on the occasion of submitting various propositions relative to the commission, upon which the Government, founded a set of formal rules for its adjustment.

1076. Among these rules the most important were those which went to regulate the amount of commission receivable by Collectors, so as always to confine it within a moderate limit. The average net collections in the three last preceding Fuslies were taken to form the first standard amount of revenue, and upon the standard revenue so determined the commission to any Collector was not allowed to exceed 1,500 Pagodas per annum. For any subsequent decrease below the standard, it was provided that a deduction of commission should be made upon the amount of the decrease, although there might still remain a sufficient revenue to yield the full commission of 1,500 Pagodas, and it was only an actual increase of revenue beyond the standard that surplus commission was allowed to be drawn. It was further provided that as often as a new Collector might be appointed, a new standard should be framed from the average net collections of the three preceding Fuslies, and the commission on this new standard fixed at a sum not to exceed 1,200 Pagodas from which a deduction was to be made in case of any subsequent decrease below the standard and additional commission allowed on actual surplus revenue beyond the standard.

1077. Under the operation of these rules, it resulted that no new Collector, however large might be the revenue derived in his District from the various sources to which the commission applied, could receive more than 100 Pagodas per month for the trouble and responsibility of keeping up the revenue to the standard at which he found it that he was liable to the penalty of a deduction from this commission upon all decrease below that standard, and that he could receive no increase excepting on surplus revenue occasioned by his own good management, by which means was maintained a constant interest in improving the revenue, without any public expense at all correspondent with the advantages resulting to Government from the arrangement.

1078. The Honorable Court of Directors, in their letter upon which our address was founded, had reminded the Government that when they (the Honorable Court) acquiesced in the arrangement by which Collectors and their Assistants were authorized to receive a commission of $1\frac{1}{4}$ per cent. on the net-Salt Revenue, with a similar commission upon the net-Sayer and Abkary, they acquiesced in it expressly on the condition that such acquiescence “should not be construed into either a repeal or modification of their former orders limiting the highest emolument of a Collector to Star Pagodas 7,500 per annum.”

“The restriction” (here adverted to) observed the Honorable Court, “when first imposed, did not rest solely upon considerations of economy arising out of the exigency of the Company’s affairs, it was completely warranted by the analogy of the service in Bengal the total emoluments, including salary and commission of very few, if any, of the Collectors, exceed 24,000 Rupees per annum, and the emolument of by far the greater number fluctuates from Rupees 18,000 to Rupees 20,000 per annum, although the Collectorships in the Upper Provinces are, we believe, considerably more extensive than those in the Madras territories.”

1079. The Honorable Court proceeded to observe that with reference to their former orders, and to the circumstances on which they were founded, they felt it to be their duty to withhold their sanction from the arrangement explained in the letter from this Government under* reply, and they concluded with directing "that from and after the receipt of this Despatch, the total allowances of Collectors in unsettled Districts, including salary and commission, shall in no case exceed Star Pagodas 7,500 per annum, and that the Collectors of settled Districts and Assistant Collectors shall be put on the same footing on which they stood subsequently to the reductions in 1808," and we further acquaint you "observed the Honorable Court, that on no account whatever will we permit a departure from these our positive orders."

1080. We felt in its fullest force the difficulty of acting in contravention of orders expressed in terms such as these; but we observed that we should err against our judgment if we permitted this feeling so far to operate as to prevent us from pointing out the circumstances which induced us to believe either that our explanations had been defective, or that the Honorable Court had taken an erroneous view of the object and extent of the grant of extra commission, the abolition of which had been directed.

1081. We believe that we might with perfect propriety speak of the orders of the Honorable Court as amounting to an abolition of the commission, since if the highest emolument of a Collector in any year was to be limited to the specific sum of Pagodas 7,500 or 4,800, and that of an Head Assistant Collector to the specific sum of Pagodas 1,200 or 900 (according as he might be attached to a District unsettled or settled in perpetuity) we were at a loss to comprehend how the existence of the commission was to be rendered compatible with such a principle. If in proportion we observed as the commission might increase, the income arising from the established allowance, were in the same ratio, to diminish, it followed that the grant of the commission so restricted was a non-entity.

1082. When the Honorable Court, as stated in their letter, had acquiesced in the arrangement for granting Collectors and their Assistants a commission upon the net revenue from Salt, Sayer, and Abkary, subject to the restrictions which had been mentioned, was it their intention we asked that each Collector and each Assistant should have an established allowance, at different rates so calculated as that the proposed new commission should make up the residue? We could conceive the practicability and the object of such a plan unaccompanied with the restrictive condition, but accompanied with that condition, we perceived nothing but a very complex method of granting a fixed salary under a different denomination not only we remarked would it require a different rate of allowance for every Collector and every Assistant in the service, but this rate of allowance would be liable to annual variation according as the commission might increase or diminish unless indeed it were the intention of the Honorable Court that the Collectors and Assistants should suffer from any deterioration, though not allowed to profit from any improvement of the revenue.

1083. In point of fact we observed although it might not have come under the observation of the Honorable Court, all the Collectors of Districts of which the revenue was not settled permanently, could have drawn at the time the extra commission was sanctioned by the Honorable Court, and the commission on the Land Revenue greatly exceeding the established rate for instance

	Pags.	F.	C.
The salary of a Collector is	3,000	0	0
The commission on the Land Revenue is limited to	4,500	0	0
Total allowance as fixed by the Honorable Court	7,500	0	0

1084. A net revenue of 3 lacs of Pagodas we observed would yield at $1\frac{1}{2}$ per cent. a commission of Star Pagodas 4,500. The net revenue of every unsettled District greatly exceed 3 lacs, that in several it amounted to double and in some to treble that sum.

1085. All the Collectors of unsettled Districts at the time the Honorable Court sanctioned the extra commission, we remarked were actually drawing 7,500 Pagodas per annum, and many had for years drawn more than that sum. In like manner all the Collectors of settled Districts were actually drawing a fixed allowance of Star Pagodas 4,800 per annum. The sanction given to the extra commission with the interpretation now added by the Honorable Court, we observed must deprive Collectors of the advantage it was intended to confer on them, and reduce their allowances to a fixed monthly salary.

NOTE.—The Civil Auditor in a letter to Government, dated 3rd June 1809, applied for permission "to allow Collectors to draw on account a sum equal to the monthly proportion of their annual allowances." Government on the 8th July 1809 sanctioned this measure.

NOTE.—A net revenue of 2 lacs would yield a commission of 3,000 Star Pagodas.

1086. The only way therefore we observed in which the allowances to Collectors of unsettled Districts, as now fixed, could come under the operation "of a commission" would be by the occurrence of some great and unforeseen calamity (not in the power it might be assumed of a Collector to ward off) reducing the net revenue of his District more than one-half or two-thirds. In that case and in that case only, we observed the "commission" would be reduced below the standard of Star Pagodas 4,500 per annum.

1087. Whatever view the Honorable Court might have taken of the subject, it was evident we remarked from the correspondence and from the regulations to which we had referred in a former part of our address, that a commission on each of the subordinate branches of the revenue was granted for specific objects, unconnected with the general duties of the Collector's Office, that in respect to two of the branches (the Abkary and the Stamps) it had been formerly granted by regulations printed and published before the last limitation of the general allowance took effect, and that it was granted expressly in compensation for additional duties, and as an inducement to the active and diligent discharge thereof. The same principle we observed applied equally to the commission subsequently granted upon the revenue from Salt and Customs. Under the new systems which had been established for the administration of these two sources of revenue, they had to all intents and purposes become new branches of revenue, the administration of which involved additional duties and great responsibility. If the satisfactory discharge of these additional duties could be obtained by the grant of $1\frac{1}{2}$ per cent. on the net revenue, divisible between the Collector and his Head Assistant, it was thought that it would be a cheap bargain. It was considered vain to expect that those additional duties would be equally well discharged gratuitously, or if the term gratuitously be inadmissible, at least without the parties entrusted with the administration having any direct or particular interest in its success.

* NOTE.—In Fusly 1223 the highest allowance drawn by any Collector was Star Pagodas 9,144, and this one case (Nellore) only in Fusly 1224 the highest allowance drawn by any Collector did not exceed Star Pagodas 8,939. Both years including extra commission and no Assistant received in either year a sum exceeding Star Pagodas 1,918 and most Assistants much less.

1088. We thought that the comparative state of the various subordinate branches of the revenue at the present period, and at the period when the Executive Officers possessed no interest in their improvement, was decisive of the wisdom of the principle upon which the extra allowances were established, while, (as it had been seen) an effectual method was devised for counteracting the possible effect of a growing accumulation of those allowances beyond the limit of a fair and moderate remuneration.

1089. We trusted that we might now be permitted, without offence, to offer a few observations with reference to that part of the Honorable Court's letter wherein they speak of the

prescribed limitation of the revenue allowances of Madras as being warranted by the analogy of the service, which analogy, the Honorable Court proceed to exemplify by stating (as already before mentioned) that in Bengal the total emoluments of very few, if any, of the Collectors exceed 24,000 Rupees per annum, and that the emoluments of by far the greater number fluctuates from Rupees 18,000 to Rupees 20,000, although the Collectorships in the Upper Provinces, they believe, are considerably more extensive than those in the Madras Territories.

1090. We disclaimed any intention of drawing an invidious comparison between the Civil allowances of the two Presidencies, our sole object being to remove the misapprehension upon which the reduction of the revenue allowances upon the coast; it would seem had been in great measure founded.

1091. We submitted that in Bengal the revenue from Salt and Customs is respectively administered so as to constitute two distinct departments, the officers of which we believed it would be found in many instances derived from their appointments emoluments far exceeding any that are enjoyed by the highest Revenue Officers upon the coast.

1092. We submitted that in the permanently settled Provinces of Bengal the salary attached to the office of Collector is 1,500 Sicca Rupees per mensem, or Sicca Rupees 18,000 per annum, with a commission upon the revenue from Abkary and Stamps, the former at the rate of 5 per cent.; and we believed it would be found, that the income arising from such salary and commission amounted in some instances to considerably more than the income allowed to any Revenue Officer upon the coast, with the exception perhaps of the Senior Member of the Board of Revenue.

1093. We submitted also that while the salary alone of the Collector of a permanently settled District in Bengal amounted to Sicca Rupees 18,000 per annum, the allowances of the Collector of a permanently settled District on the coast are by the existing orders limited to Star Pagodas 4,800, or Arcot Rupees 16,800, which is equivalent to no more than Sicca Rupees 15,641; while the Collector upon the coast has the administration of the revenue not from Abkary and Stamps only, but of the revenue from the Salt and Customs also.

1094. We submitted further that as far as regarded the administration of the Land Revenue only, we had reason to believe that the duties of the Collector of a permanently settled District on the coast go into a greater detail and are discharged with greater personal labor than is required under the Bengal Revenue system. In all the various cases in which it might happen that Zemindaries are removed from under the administration of Zemindars, we believed that it was customary in Bengal to let them in farm in the gross, and that it was not customary, as with

us, for the Collectors to proceed in person, and form a detailed village, or Kulwar * Settlement of such Zemindaries.

1095. We submitted that as regards the ceded and conquered provinces subject to the Supreme Government, the salary attached to the office of Collector is Sicca Rupees 2,090 per mensem, or Sicca Rupees 25,080 per annum, with the same commission upon the revenue from Abkary and Stamps which is allowed to the Collectors in the permanently settled Districts, while the allowances of the Collector of an unsettled District on the coast are by the existing orders limited to Star Pagodas 7,500, or Sicca Rupees 24,000 per annum, without any allowance for the administration of the subordinate branches of the revenue including the revenue from Salt and Customs which is not administered by the Collectors of the Land Revenue under the Bengal Presidency.

1096. We thought it very probable that many of the Collectorships in the Upper Provinces under the Bengal Presidency might be considerably more extensive than those in the Madras territories, if geometrical extent was meant to be understood, but if the amount of revenue were the criterion of comparison, we apprehended that the difference, if any, would be found to be in favor of the Collectorships on the coast. We believed it would be found that the highest revenue from any one

NOTE.—The Jummah of the Benares Province is greater than the sum here stated, but the Board consider the observations of the Honorable Court as referring to the ceded and conquered provinces not settled in perpetuity. Benares is a permanently settled province.

of the Upper Provinces subject to the Supreme Government does not exceed thirty-two lacs of Rupees, that the revenue from the greater proportion is considerably below that amount, and that there are some whose Jummah is as low as from fourteen to twelve lacs of Rupees. On the coast we remarked there is not one of the Districts not settled in perpetuity, the revenue from which does not exceed that of the lowest, while there is more than one of which the revenue is equal to that of the highest of the classes abovementioned.

1097. We had moreover reason to believe that the Revenue system of Bengal as relates to the conquered and ceded Provinces is far less detailed than the Revenue system of the coast as relates to the Provinces not settled in perpetuity. We believed that the lands in the Upper Provinces of Bengal would be found to be held, for the greater part, though not perhaps universally, in large tracts, by persons, claiming to have a Zemindary right, or where this Zemindary right may not have been admitted or where, for whatever cause it may have been temporarily set aside, that the same tracts, whether they be more or less extensive, are let in farm in the gross. On the coast, on the contrary as was well known to the Government and to the Honorable Court of Directors, the Settlement is formed with the body of the Ryots for each individual village, and the recent orders of the Honorable Court we remarked would eventually impose on all Collectors under this Board the arduous duty of an annual Settlement with every individual Ryot.

1098. Of the comparative merits of the Bengal and Madras systems of revenue, we observed that we should not offer an opinion, but the general result we thought was worthy of the consideration of the Honorable Court, viz., that on the coast a Land Revenue equal to four millions sterling per annum is derived from a computed population of twelve millions, while in Bengal the Land Revenue not exceeding, we believe six millions sterling, is derived from a computed population of forty millions.

1099. We submitted that the proposed restriction upon the allowances of the Revenue Officers on this establishment would commence its operation at a most unfavorable moment when no inconsiderable share of the duties hitherto discharged by the Judicial Officers was proposed to be transferred to the Revenue Officers, to be discharged by them in addition to their own proper duties. We submitted also how far the orders in question are reconcileable with that principle of policy which professes to proportion the allowances of each office in the public service to the extent of duty and responsibility attached to it. For our own part we confessed our apprehension that, if enforced, they must produce the effect not only of inducing every man of talents to seize the first opportunity of quitting the department, but of weakening the zeal of every one who might be compelled to remain in it.

1100. We further submit that the operation of these orders would most seriously affect the means of several of the Senior Servants who now fill the offices of Collectors in unsettled Districts. At the time that the extension of the Judicial system took place, the gentlemen to whom we alluded, we had always understood, were retained in the Revenue Department because their services in it were too important to be spared; and now, after a lapse of ten years, we remarked they would be placed in a worse situation than that of Judge of a Zillah Court, to which situation their own

merits only had opposed their appointment at that distant period. Many of these Senior Servants we observed had drawn allowances exceeding 7,500 Pagodas per annum for the last ten years to which might be added that the chances of promotion out of the line of Collector in the Revenue Department are limited to the three situations in this Board, while in the Judicial line four Courts of Circuit quadrupled the chances of promotion in favor of the Judicial Servants.

1101. The situation also of the Head Assistant Collector appeared to us to be particularly deserving of consideration. It would we observed be in the recollection of the Right Honorable the Governor in Council that before the extra commission was abolished, the inadequacy of their allowances had been acknowledged by the Government who stated that an increase would "be pressed upon the notice of the Honorable Court of Directors by the earliest opportunity, as materially concerning the able and successful administration of the Revenue affairs of this Presidency." In lieu of this proposed increase, the orders under notice had since reduced their emoluments, already admitted to be inadequate to the extent of no less than one-third, a reduction which we remarked must be most severely felt by every one of the gentlemen concerned.

1102. We had before us a statement shewing the gross revenue of the territories subject to the Madras Government for a series of years terminating with the year 1798-9, in which year the gross revenue amounted to the sum of Star Pagodas 31,89,333.

1103. We submitted as an argument which made at least against any further reduction, that the allowances of the Members of the Board of Revenue and of the Collectors were regulated at that period upon the same scale as at present, while at this present time the revenue from the subordinate sources alone amounted to nearly as much as the total gross revenue of the Government at the former period.

1104. We observed that it must also be worthy of being brought to the recollection of the Honorable Court of Directors that as long ago as the year 1787 a commission of 5 per cent.

Excess in	S. P. F. C.
1799-1800...	62,741 24 35
Do in 1800-1...	27,004 13 55
Do in 1801-2...	1,30,445 11 76
	2,20,191 8 6

on the revenues was allotted as a fund for the payment of the European Revenue Officers of every description, that immediately after the extension of our territory this fund exhibited a large surplus unappropriated, and that if it were brought down to the present time, there is no doubt that it would exhibit a surplus to a very great amount.

1105. In a communication to the Board of Revenue on the 20th May 1791, the Board were informed by the Governor in Council "that as no Collector subordinate to your Board should receive emolument of equal consideration with any of the Members of it. Instead therefore of allowing the Collector of the Guntoor Circar Pagodas 7,950, we have resolved that his salary and commission shall not exceed Star Pagodas 7,500 per annum."

1106. We begged leave to call the attention of the Honorable Court to the 75 and subsequent paras. of the General Letter to England of the 27th March 1797. From this letter and from many prior communications it would we remarked be found that the allowances of Collectors had been fixed at 7,500 Star Pagodas per annum nearly thirty years ago. We observed that it was not necessary to compare the duties now discharged by Collectors in unsettled Districts with those discharged by Collectors in former times. But we submitted that what had been considered a fair remuneration in those days could scarcely be

deemed adequate at this period, even admitting the duties and responsibility of Collectors to be the same then as at present.

From Mr. Hyde, 21st, in Cons., 28th December 1816.
From Mr. Chaplin, 11th, in Cons., 18th January 1816.
From Mr. Sullivan, 2nd, in Cons., 15th February 1816.
From Mr. Ross, 15th, in Cons., 26th February 1816.
From Mr. Warden, 24th February, in Cons., 4th March 1816.
From Mr. Hepburn, 27th February, in Cons., 11th March 1816.
From Mr. Hepburn, 8th, in Cons., 18th March 1816.
From Mr. Fraser, 29th February, in Cons., 21st March 1816.

1107. We took this opportunity to forward various letters which we had received from certain of the Collectors relative to the abolition of the extra commission, as it had been termed, and as we thought very justly. The contents of some of these letters we were of opinion would be found worthy of consideration by the Honorable Court.

1108. We thought it right to observe that among the advantages proposed by the establishment of the system of village Settlements on lease, the increased attention which it would enable Collectors and their Assistants to devote to the superintendence of the other branches of revenue had been expressly stated as one of some considerable importance, and very satisfactory results had been recently anticipated from this cause combined with the measure which had been recently adopted of giving to Collectors and their Head Assistants a direct and positive interest in the improvement of the revenue.

1109. The recurrence to the Ryotwary system, by re-imposing on the Collectors the scarcely ceasing labor of an annual Settlement in detail we were of opinion was calculated to deprive them of the leisure, as the abolition of the commission would deprive them of the motive for exertion.

1110. We knew not the exact extent of the apparent saving which the discontinuance of the extra commission might occasion. We apprehended, however, that the amount could not much exceed 20,000 Pagodas or 8,000 per annum. The injury to the revenue which might ensue, it could not of course we observed be ever possible to ascertain with accuracy, but of this we were convinced that the real injury to the department in different ways would far exceed the value of the apparent saving, if it were even far more considerable.

NOTE.—Since this was written the statement marked A has been obtained from the Office of Audit.

1111. In concluding this address we trusted we might appeal and appeal with confidence to the distinguished proofs of zeal, ability, and integrity which had been exhibited for a series of years by the officers subordinate to this Board in the discharge of the arduous and responsible duties exemplified not only in the successful management and collection of the Land Revenue, but in the augmentation of the revenue derived from the Land Custom, the Monopolies of Salt and Tobacco, the Abkary and Stamp Revenue.

1112. We further indulged a hope that the Right Honorable the Governor in Council observing from the evidence laid before him that the Honorable Court must have mistaken the operation of the grant of the extra commission, and seeing from the statement of actual receipts during the two last years, the limited amount of the grant, would be pleased to allow of the extra commission being drawn until by a reference on the subject, the further and ultimate pleasure of the Honorable Court should be known.

Memorandum showing the allowances drawn by Collectors and their Assistants for Fuslies 1223 and 1224.

Collectorates.	Fusly 1223.					Fusly 1224.				
	Salary.	Commission.	On Land Revenue under Aumani.	Extra Revenue Commission.	Total.	Salary.	Commission.	On Land Revenue under Aumani.	Extra Revenue Commission.	Total.
SETTLED DISTRICTS.										
Chingleput ... { Collector	2,400 0 0	2,400 0 0	642 478	1,146 30 32	6,588 35 30	2,400 0 0	2,153 1 13	700 13 75	987 25 58	6,240 40 66
Chingleput ... { Assistant from 1st April to 12th July 1814	388 31 75	...	...	161 35 48	500 22 43	1,200 0 0	...	...	493 35 29	1,693 35 29
Guntoor ... { Collector	2,400 0 0	2,400 0 0	648 34 37	810 18 74	6,259 8 81	2,400 0 0	2,400 0 0	581 31 43	759 8 71	6,140 40 34
Guntoor ... { Assistant up to 4th April 1814	877 38 18	...	...	296 18 50	1,174 11 68	...	...	...	...	...
Rajahmundry. { Collector	2,400 0 0	2,400 0 0	...	979 22 35	5,779 22 35	2,400 0 0	2,400 0 0	...	823 33 5	5,623 33 5
Rajahmundry. { Assistant	600 0 0	...	...	489 38 57	1,089 38 57	600 0 0	...	...	411 39 2	1,011 39 2
Masulipatam. { Collector	2,400 0 0	2,400 0 0	234 0 31	765 39 18	5,589 34 49	2,400 0 0	2,400 0 0	25 39 30	806 34 65	5,632 39 15
Masulipatam. { Assistant 5th April to 11th July 1814	322 6 62	...	...	102 36 57	424 43 39	1,200 0 0	...	...	403 17 32	1,603 17 32
Vizagapatam. { Collector	2,400 0 0	2,400 0 0	...	619 22 35	5,419 22 35	2,400 0 0	2,400 0 0	...	646 15 16	5,446 15 16
Vizagapatam. { Assistant—None	...	...	...	...	...	...	...	...	...	...
Salem ... { Collector	2,400 0 0	2,400 0 0	1,758 36 76	303 8 57	6,862 0 53	2,400 0 0	2,400 0 0	1,713 20 15	351 31 7	6,835 6 22
Salem ... { Assistant 13th July 1813 to 13th June 1814	1,110 0 0	...	...	139 24 64	1,249 24 68	833 15 0	...	...	122 16 49	955 31 49
UNSETTLED DISTRICTS.										
Nellore ... { Collector	3,000 0 0	4,500 0 0	...	1,644 35 55	9,144 32 55	3,000 0 0	4,500 0 0	...	1,177 23 34	8,677 23 34
Nellore ... { Assistant	1,200 0 0	...	...	848 34 8	2,043 34 8	1,200 0 0	...	...	588 34 16	1,788 34 16
Canjam ... { Collector	3,000 0 0	4,500 0 0	...	501 16 44	8,091 16 44	3,000 0 0	4,500 0 0	...	830 42 52	8,380 42 52
Canjam ... { Assistant—None	...	...	...	...	...	...	...	...	...	...
Cuddapah ... { Collector	3,000 0 0	4,500 0 0	...	627 24 63	8,127 24 63	3,000 0 0	4,500 0 0	...	597 11 32	8,097 11 32
Cuddapah ... { Assistant	1,200 0 0	...	...	278 27 20	2,478 27 20	1,200 0 0	...	...	298 28 16	1,498 28 16
Bellary ... { Collector	3,000 0 0	4,500 0 0	...	1,415 2 56	8,915 12 56	3,000 0 0	4,500 0 0	...	1,437 4 48	8,937 4 48
Bellary ... { Assistant	1,200 0 0	...	...	707 28 67	1,907 28 67	1,200 0 0	...	...	718 24 64	1,918 24 64
S. Dn. Arcot. { Collector	3,000 0 0	4,500 0 0	...	997 16 37	8,497 16 37	3,000 0 0	4,500 0 0	...	1,053 11 52	8,553 11 52
S. Dn. Arcot. { Assistant	1,200 0 0	...	...	498 30 58	1,698 30 58	1,200 0 0	...	...	526 28 26	1,726 28 26
N. Dn. Arcot. { Collector	3,000 0 0	4,500 0 0	...	441 1 72	7,941 1 72	3,000 0 0	4,500 0 0	...	491 41 52	7,991 41 53
N. Dn. Arcot. { Assistant	1,200 0 0	...	...	220 23 35	1,420 23 35	1,200 0 0	...	...	245 43 26	1,445 43 26
Coimbatore ... { Collector	3,000 0 0	4,500 0 0	...	247 10 44	7,747 10 44	3,000 0 0	4,500 0 0	...	328 14 57	7,828 14 57
Coimbatore ... { Assistant	1,200 0 0	...	...	123 27 61	1,323 27 61	1,200 0 0	...	...	164 7 20	1,364 7 29
Madura ... { Collector	3,000 0 0	4,500 0 0	...	750 1 50	8,250 1 50	3,000 0 0	4,500 0 0	...	676 3 64	8,176 3 64
Madura ... { Assistant	1,200 0 0	...	...	375 0 65	1,575 0 65	860 0 0	...	...	242 29 18	1,102 29 18
Tinnevely ... { Collector	3,000 0 0	4,500 0 0	...	471 24 70	7,971 24 70	3,000 0 0	4,500 0 0	...	657 36 3	8,157 36 3
Tinnevely ... { Assistant (broken period)	838 44 2	...	...	165 16 40	1,004 15 42	1,200 0 0	...	...	328 40 41	1,528 40 41
Tanjore ... { Collector	3,000 0 0	4,500 0 0	...	1,223 1 79	8,723 1 79	3,000 0 0	4,500 0 0	...	1,245 21 32	8,475 21 32
Tanjore ... { Assistant (broken period)	1,735 30 0	...	...	588 2 78	2,324 32 78	1,200 0 0	...	...	622 33 16	1,822 33 16
Trichinopoly. { Collector	3,000 0 0	4,500 0 0	...	321 3 60	7,821 3 60	3,000 0 0	4,500 0 0	...	333 16 64	7,833 16 64
Trichinopoly. { Assistant (broken period)	773 0 38	...	...	103 16 25	876 16 63	1,200 0 0	...	...	166 30 73	1,366 30 73
Canara ... { Collector	3,000 0 0	4,500 0 0	...	1,346 41 30	8,846 41 30	3,000 0 0	4,500 0 0	...	1,179 18 34	8,679 18 34
Canara ... { Assistant	1,200 0 0	...	...	673 20 54	1,873 20 54	1,200 0 0	...	...	589 31 56	1,789 31 56
Malabar ... { Collector	3,000 0 0	4,500 0 0	...	968 16 2	8,466 16 2	3,000 0 0	4,500 0 0	...	698 16 46	8,198 16 46
Malabar ... { Assistant	1,200 0 0	...	...	483 8 0	1,683 8 0	2,084 13 39	...	...	300 17 59	2,384 31 18
Total...	70,797 16 35	72,900 0 0	3,073 26 62	21,920 14 24	1,68,691 12 41	72,197 28 39	72,653 1 13	3,021 15 3	21,357 14 65	1,69,209 14 40

1113. In answer to this address we were informed that the Right Honorable the Governor in Council fully concurred in the sentiments therein expressed that it was his intention to bring the subject of the reduced allowances of Collectors and their Assistants, at an early period, fully under the consideration of the Honorable the Court of Directors, but that for the present the Governor in Council had resolved only that the extra commission hitherto drawn by Collectors and their Assistants should be held in deposit till a final decision as to the disposal of it should be adopted.

From the Secretary to Government, 1st, in Cons., 10th June 1810.

NATIVE REVENUE SERVANTS.

1114. Our communication of 11th December 1815 on the subject of the Regulation for detecting and punishing the frauds of Native Revenue Servants was recapitulated in our last General Report, and we now proceed to recite the orders of Government thereon, as communicated to us by the letter from the Secretary to Government in the Revenue Department dated 22nd March last.

In Cons., 11th December 1815.
Vide General Report, 26th December 1815, para. 1,890.
In Cons., 25th March 1816.

1115. The draft of the Regulation submitted with our letter, would, we were informed, be taken into consideration, after it had been revised by the Sudder Adawlut; and in the meantime that Court would be desired to lay the draft, with their comments upon it, before Government at as early a period as might be practicable.

1116. For the present the attention of the Governor in Council would be directed to the suggestions offered by us, with the view of preventing corruption in the native revenue servants.

1117. The tendency to corruption, which was universal among the native revenue servants, was ascribed to the defects of their education, to their uncertain tenure of employment, to the uncertainty of their promotion, to the smallness of their pay, to the facility and success with which peculation might be committed, and to the impossibility of thoroughly detecting it. The nature and operation of these several causes of dishonesty the Governor in Council remarked were fully developed in our report and in the papers therein referred to; and the magnitude of the frauds which had of late years been detected, together with the certainty that many more had escaped detection, proved the indispensable necessity of adopting some remedy for corruption. The remedies suggested by us it was observed were the following:—

1st.—The establishment of a Seminary in every District for the education of native public servants, particularly Brahmins, with the view of improving their moral principles and of attaching them to Government. Agreeably to our recommendation this point would, we were informed, be referred to the College Board for their consideration and report; and though the Governor in Council entertained great doubts whether the proposed measure would be found of sufficient efficacy to answer the end in view, yet as it admitted of a limited experiment, it seemed very desirable that it should be tried by Mr. Ross, with whom the suggestion had originated, and under whose superintendence it would be executed with the best prospect of success. His reflections on the subject would have qualified him peculiarly to undertake this office, and his anxiety for the public welfare would induce him to do so with cheerfulness. The only caution he would require was to avoid incurring any considerable expense, or, in the confidence of success, giving any pledge, which, in the event of failure, it might prove inconvenient to redeem.

2ndly.—The increase of the salaries of the Head native servants. It appeared to be the general opinion of the Collectors that, except in the Salt and Sayer Departments, no considerable

frauds could take place without the connivance of the principal servants. The policy of ensuring their fidelity, both as the most easy and as the only effectual method of ensuring the fidelity of the whole Revenue establishments, was therefore, in the opinion of the Governor in Council, unquestionable. This it was observed we proposed to do in three ways, of which an increase of their allowances was one. We had not it was remarked ventured to propose so considerable an increase as some of the most experienced and judicious Revenue Officers, among whom was Colonel Munro, deemed requisite, but had confined our recommendation to the following graduated scale of allowances to the principal native revenue servants in settled and unsettled Districts respectively:—

<i>In Settled Districts.</i>	<i>In unsettled Districts.</i>
Under 5 years' service as Serishtadar. 60	80
From 5 to 10 70	100
From 10 to 15 80	125
From 15 to 20 100	150
Above 20 125	200

The Governor in Council was strongly impressed with the persuasion that the integrity of the Serishtadar was the only effectual check on the corruption of the Native Establishment, and was sensible that the existing allowances of an honest Serishtadar were very inadequate either to the responsibility vested in him, or to the temptations by which he was assailed. The Governor in Council considered it therefore to be a matter of policy with respect to all Serishtadars, and a matter of justice with respect to such of them as were faithful to their trust that the graduated scale of allowances recommended by us should be adopted. The immediate increase of expense it was remarked would probably not be very great, and, if the operation of the measure now sanctioned should secure the services of upright and experienced native officers for a period entitling them to the higher rates of salary, the augmented charge would be amply repaid as well as fully earned by the effect of such services. The new scale of allowances it was resolved should take effect from the beginning of the next official year, and we were directed to report the increase of expense immediately produced by it.

3rdly.—The grant of honorary distinctions to Head native servants of distinguished merit.—The Governor in Council remarked that, it did not appear that any means had been adopted to ascertain the estimation in which titles conferred by the British Government would be held by the Natives of India; and it was believed that the result of an enquiry into the same subject by the Governor General in Council a good many years ago had been unfavorable to the projected plan. At any rate, it was thought necessary before the plan should be further taken into consideration, that we should define our ideas with respect to the nature of the titles to be conferred; and it seemed proper that the feelings of the Native Community concerning them should some however or other be consulted.

4thly.—The grant of Shotriums.—Grants of this nature it was observed were more prized by the Natives than any other reward which the Government had it in their power to bestow. They had been represented by us in the year 1807 as being objectionable, on the ground of being perpetual alienations of revenue, whereas pensions were granted for a limited term and of being liable to escape observation from not being entered as a constant charge in the public accounts. These two grounds of objection were adopted by the Government and by the Court of Directors, in consequence of which the grant of Shotriums to Revenue servants had been discontinued. It was remarked that we proposed to obviate these objections by granting Shotriums, or villages on a reduced rent, for a limited term of one or

more lives, and by raising the rent, at the operation of such term, to the rate at which the villages might fairly have been assessed when the Shotrium was originally granted. The object of a perpetual grant of land, so highly prized by the natives, would thus be effected without a perpetual alienation of revenue. The Governor in Council approved of this plan of granting Shotriums to Revenue servants of distinguished merit, and, with the sanction of the Court of Directors, would be prepared to give effect to it. We were directed to be cautious in recommending the grant of Shotriums, as Collectors might be supposed to feel a commendable partiality for the claims of their immediate dependents and be expected to support them with a zeal disproportioned to their comparative merits.

5thly.—To the incorporation of a Pension Fund for superannuated servants with the present Fund for the families of servants deceased it was stated that any additional subscription would be very unpopular with the native servants, and the Governor in Council feared that the object in view could not otherwise be attained. The proposal would however we were informed be referred to the Committee for managing the present Native Pension Fund for their consideration and report.

6thly.—The allowance of a certain commission to the Managers in the Salt and Sayer Departments on the amount of their collections. The principle of this recommendation it was remarked was entirely novel, no commission being at that time granted to native servants of any description, and, if just, it would seem equally applicable to other branches of revenue as to Salt and Sayer. The Governor in Council, however, thought that a commission on the amount of receipts, though a fit stimulus to exertion, was not a proper corrective of dishonesty, and that the end would be answered better by bringing the Salt and Sayer Collections, as much as possible, under the observation of some Head native servant with an allowance adequate to his responsibility.

Lastly.—We had proposed that all vacancies in the superior situations in the Revenue Department should be supplied from among the persons already employed in that department. Next to the increased allowances of the Serishtadars, this seemed to the Governor in Council the most important of all the suggestions offered by us. It would ensure the succession of men of experience and of tried talents and integrity to the higher offices open to natives in the Revenue Department, and it would hold out a prospect of promotion to those in inferior offices and thus furnish them with a more powerful motive of emulation and to good conduct than any by which they could thus be actuated. The same rule it was observed obtained in a greater or less degree in every established service in the world, and its consequences could not but prove eminently beneficial in that to which it was then proposed to be extended.

1118. The Governor in Council highly approved of the particular attention which we had paid to the object under consideration, and desired that such of our suggestions as had been adopted might be framed into standing rules for the department, and be communicated for the information, and guidance of the several Collectors.

1119. We accordingly on the 22nd of April last issued the following Circular Orders to all the Collectors. We stated that, on the 22nd of October 1813, a Circular letter had been addressed by us to our several Subordinate Officers, enclosing for their consideration, the outline of a new Regulation, for the more effectual punishment of fraud, bribery, and corruption, on the part of the native revenue servants, and that after a mature consideration of the various improvements which the local experience of the different Collectors enabled them to suggest, a modified draft of a Regulation for this purpose had lately been submitted to the Government, through the prescribed channel of the Court of Sudr Adawlut. We enclosed a copy of the correspondence which had passed with the Government on this occasion for general information.

Circular, letter, in Cons.,
22nd April 1816.

To Government, in Cons.,
11th December 1815.
From Mr. Secretary Hill, 22nd,
in Cons., 25th March 1816.

1120. We explained that in forwarding this correspondence our object was not to afford any explanation of the proposed Penal Regulation, it might still be observed undergo material modification, before it could be finally passed into a law, and when promulgated, would be forwarded for the guidance of the Collectors. Our object in that communication was to call their particular attention to the orders of the Right Honorable the Governor in Council on that part of our address which related to the best means of preventing those offences which the proposed Regulation was intended to punish.

1121. They would observe that the suggestion of Mr. Ross, the Collector in Cuddapah, respecting the expediency of establishing in each District a Seminary for the education of natives with a view eventually to qualify them for public offices had been referred for the consideration of the College Board, from whom it was probable that a communication on this subject might hereafter be made to them.

1122. They would perceive that, at our recommendation, the Right Honorable the Governor in Council had established a new graduated scale of allowances for the Head native servants in each District, to take effect from the commencement of the month of May following that, with the sanction of the Honorable Court of Directors, the Government would further be prepared to grant Shotriums, in cases of distinguished merit, and that all vacancies in the superior situations of the Revenue Department were in future to be supplied from among the persons already employed in that department.

1123. In communicating to their native servants these resolutions of the Government in their favor, we desired that the Collectors would endeavour to impress upon their minds the importance of a correspondent line of conduct on their part and of increased vigilance, attention, and honesty in the discharge of their several duties as the only means by which they could secure a continuance of those benefits which the Government had already resolved to confer upon them, or obtain the further advantages which it was in contemplation to extend to them.

1124. We directed them to report the allowance to which under the orders then communicated to them their Head native servant might be entitled and to shew the difference between that allowance and the pay then received by him.

1125. In order to carry into effect the resolutions of the Government respecting the future appointments in the Revenue Department, we desired that they would furnish a statement, in a form which we enclosed, showing the name, pay, length of service, and character of every native servant on their establishment, in the receipt of an allowance of ten Pagodas per mensem or upwards. We directed them to divide them into three classes, the first to include all those whose allowances exceed 30 Pagodas per mensem, the second all those whose salaries were above 20, but did not exceed 30 Pagodas per mensem, and the third all those whose allowances amounted to 10 Pagodas, or upwards, but did not exceed 20 Pagodas per mensem. We cautioned them to make out this list with the greatest accuracy and care, giving to each servant such a character as to the best of their judgment, he appeared to merit, and expressed in such terms as would clearly convey to others their opinion of his deserts.

1126. We desired them to furnish a similar separate list of all their servants on salaries under ten Pagodas per mensem who might appear to them particularly deserving of promotion.

1127. We stated that on the receipt of these lists, which they were required to furnish on or before the 11th of July following, we proposed to frame and publish a general list of the Native Servants in the Revenue Department, and that all vacancies in the three first classes would

hereafter be filled up by the appointment of some one whose name was entered in this general list, the selection would we observed of course rest, as at that time, with the Collector subject to our approval and confirmation.

1128. By this arrangement, we remarked that the superior situations in the Revenue Department would gradually become vested in an exclusive service, the members of which would necessarily be men of tried abilities and experience; and the motives to good conduct and emulation among the native revenue servants generally would be greatly increased, by the prospect of promotion held out to those in inferior situations.

1129. Much of the success of this arrangement, to which both the Government and ourselves attached great importance, would necessarily we observed depend upon the Executive Officers by whom it was to be carried into effect. We therefore informed them that their most zealous co-operation was expected on this occasion, and that while we would readily attend to any additional suggestions which they might offer on the general subject of that communication, a strict adherence to the principles laid down by the Government must be observed.

1130. In conclusion we called their particular attention to the 29th and 30th paras. of an address to the Government.

TANK REPAIRS.

1131. On the 27th of June we submitted for the consideration and orders of the Right Honorable the Governor in Council the following documents:—

To the Chief Secretary, in Cons., 27th June 1816.	Letter from Major De Havilland, Superintendent of Tank Repairs, with report and plans annexed, dated 30th March 1816.
In Cons., 1st April 1816.	
In Cons., 1st April 1816.	Letter to Inspector of Tank Estimates, dated 1st April 1816.
In Cons., 15th April 1816.	Letter from Inspector of Tank Estimates, dated 13th April 1816.
In Cons., 9th May 1816.	Letter to Colonel Caldwell, Inspector of Tank Estimates, dated 9th May 1816.
In Cons., 27th May 1816.	Letter from Colonel Caldwell, Inspector of Tank Estimates, dated 25th May 1816.

1132. These documents we remarked related to the proposition made by Mr. Wright, Judge and Magistrate of Chittore, to employ convicts in the repair of tanks or other works of public utility and to the proposition made by Major De Havilland with plans estimated and explanations accompanying them to employ the convicts on a work to be constructed near to Chittore in the village of Yathamurry.

1133. We requested to be favored with the orders of Government on the correspondence then submitted, and at the same time we begged leave to call the particular attention of Government to the zeal, ability, and industry which were so conspicuous in the reports and documents furnished by Major De Havilland.

1134. In reply we were informed that the Governor in Council entertained a high sense of the zeal and industry, as well as professional talent and information which Major DeHavilland had applied to this important subject, and relying on that Officer's conviction of the practicability and efficiency of the works which he had recommended, would have felt little hesitation in authorizing him to execute them. As, however, Major DeHavilland had been succeeded in the office of Superintendent of Tank Repairs by Captain Cleghorn, and as the objections stated by Lieut.-Colonel Caldwell to the projected works were entitled to grave attention on account equally of their own weight and of that of the authority from which they proceeded, the Governor in Council conceived it due both to Captain Cleghorn and to the public interests that the opinion of that officer, by whom the works would fall to be executed, should be consulted, before they were undertaken. We were accordingly directed to refer the whole subject to him for that purpose.

From Mr. Secretary Hill, dated 7th, in Cons., 15th August 1816.
To Major DeHavilland, 26th, in Dy. Cons., 29th August 1816.
To Captain Cleghorn, 26th, in Dy. Cons., 29th August 1816.

1135. The necessary communications were accordingly made by us to Major DeHavilland and Captain Cleghorn.

1136. The instructions which had been circulated from time to time to Collectors and Superintendents of Repairs of Tanks and Watercourses having been reduced by us into rules and others added for the guidance of these Officers respectively in matters connected with the Tank Department, we transmitted on the 18th November last a circular printed copy of these rules for their information and guidance.

1137. In those Collectorships which had not been placed under the charge of either of the Superintendents, we directed the Collectors to continue as heretofore to transmit their estimates and accounts of actual expenditure direct to the Board of Revenue.

1138. The following is a copy of the abovementioned Rules.

RULES FOR THE GUIDANCE OF THE INSPECTOR OF TANK ESTIMATES, OF COLLECTORS, AND SUPERINTENDENTS OF TANK REPAIRS, IN MATTERS CONNECTED WITH THE REPAIRS OF TANKS AND WATERCOURSES, THE PREPARATION OF THE ESTIMATES OF THE COST OF SUCH WORKS AND IN CERTAIN OTHER CASES.

1st.—The Superintendents of Tank Repairs, in all cases connected with the department, are authorized to communicate with the Collectors of the several Districts placed under their superintendence.

2nd.—Collectors shall furnish the Superintendents with a detailed account or statement of all works connected with Tank Repairs, as well of those under execution as in contemplation, in their respective Districts.

3rd.—Superintendents of Tank Repairs shall keep a book of rates of labor and price of materials in each District, and it is desirable and expected that they will take every opportunity, by personal enquiry, to obtain correct information on these points, and to record the same for the improvement and completion of a general book of rates and prices to be furnished to the Inspector of Tank Estimates at the Presidency.

4th.—The Superintendents shall be furnished by Collectors with Price Lists whenever required, exhibiting the rate of labor and value of materials in all parts of the country, within their superintendence.

5th.—Superintendents when in possession of the information thus ordered to be furnished by Collectors, will be able to form a judgment where their services are most necessary, and to lay down a course of movement and system of superintendence best calculated for giving personal attention and assistance towards the furtherance of the various undertakings either in hand or under contemplation, which may be situated within their general range of superintendence.

6th.—It is expected that Superintendents of Tanks will at all times communicate their sentiments to Collectors with regard to every description of work either required or under execution in their Districts, and Collectors are fully authorized at all times to call upon them for the aid of their advice.

7th.—It will be the duty of Superintendents and of Collectors to avail themselves of every opportunity to inspect works which have been executed in preceding years. Superintendents will note their state and condition in their respective diaries, and will furnish extracts from their diaries for the guidance and information of Collectors.

8th.—The Inspector of Tank Estimates is hereby authorized to call on Superintendents for the book of rates, and to correspond direct with Superintendents on subjects connected with the Tank Department.

9th.—As the formation of estimates is considered a subject of great importance in the Tank Department, where the annual disbursements in the various Districts under this Government amount to so large a sum, it is expected that the Superintendents will give their particular attention to this branch of their duty, and as it cannot be supposed that Collectors or their servants are in possession of professional acquirements in this line, it will be the duty of the Superintendents, at all times when circumstances will permit, to afford every instruction and assistance in their power to Collectors and their native servants to enable them to draw out their estimates in conformity to the regulations and forms prescribed by the Board in their Orders dated 28th June 1813.

10th.—Collectors and Superintendents are distinctly to understand, that it is not the duty of the Superintendents of Tank Repairs or of any part of their establishment, to superintend the actual execution of any work, or to be employed in paying the laborers. Where, from the magnitude of the work to be undertaken, an exception to this rule may be considered necessary, a special report must be made to the Board of Revenue, and their sanction to be obtained for the Superintendent or a part of his establishment being stationed for a time to superintend any particular work.

11th.—The superintendence of works of magnitude or extent in masonry or earth, or requiring correct levels, must not be left to native revenue servants such as Tahsildars or Amins. Collectors must employ Maistry Bricklayers to superintend such works, men competent to understand the estimates of the Superintendents and to execute the work according to the estimates. It is considered that this increase of expense will be amply compensated by the superior skill and durability with which works will be executed and due levels be preserved, such Maistries must not be employed in disbursing the money required for the repairs: bricklayers of inferior skill, but understanding the principle of levels, may be employed in superintending plain earthwork carrying on in small tanks or watercourses.

12th.—One Maistry or Bricklayer will be sufficient to superintend several works, if their local situation is such as will admit of their visiting each work at short intervals of time.

13th.—Native revenue servants employed in disbursing public money for repairs must be required to pay the laborers and others in the presence of the Curnums of the village and of one or more inhabitants thereof, and must take a voucher that such persons were present. Curnums must be required to keep a check account of the repairs, but a separate Conicopoly or Goomastah must be employed to keep the accounts of repairs that are extensive, whether in earth or masonry.

14th.—Collectors must be careful to cause the due proportions of sand and jaggery, as provided for in the data, to be mixed in working the chunam, and the bricks to be made of proper earth and well burnt. The stability of works of masonry greatly depends on due attention being paid to these points.

15th.—Collectors shall transmit their estimates in the first instance through the Superintendents attached to their Collectorate, who shall forward the same, after due examination and correction, to the Inspector of Tank Estimates. The Inspector shall lay the estimates, with his report, before the Board of Revenue.

16th.—The Collectors whose Districts have not been placed under the immediate charge of a Superintendent will send their estimates as heretofore usual in the prescribed forms, direct to the Board.

17th.—In cases where works may be required to be commenced without delay, Collectors when sanctioned by the opinion of the Superintendent, may exercise a just discretion in commencing such works in anticipation of the authority of Government. Collectors will nevertheless report the circumstances of the necessity of commencing such works, in a direct communication to the Board of Revenue.

18th.—The estimates when examined by the Inspector of Tank Estimates, and if necessary, corrected by him, will be submitted by the Board of Revenue to Government, for sanction, with such explanations as may be necessary, and will on being sanctioned conditionally or otherwise, be returned to the Collector, that he may benefit by the corrections and opinions of the Inspector and local Superintendents.

19th.—Accounts of actual expenditure for repairs shall be transmitted by Collectors to the Board of Revenue through the Superintendents placed in charge of their Districts, or direct if no Superintendent has been so appointed. Superintendents shall compare such accounts with the estimates and the explanation furnished by Collectors, and transmit the accounts with their report to the Inspector of Tank Estimates. The Inspector of Tank Estimates, after due examination of such accounts, shall lay the same with his report before the Board of Revenue.

20th.—The Superintendents, in communication with Collectors, will consider themselves as possessing a general latitude for bringing forward any projects for the improvement or security of the cultivation in all parts of their range, either by opening new channels of supply, by the restoration and repair of old works of this description, or by the repair of tanks and the erection or repair of anicuts, calingulas, sluices, &c., &c., &c., keeping at all times in view the probable return in cultivation and revenue for the required disbursement, and avoiding all unnecessary works of ostentation or dubious stability. Collectors will aid the Superintendents in obtaining the necessary information on these subjects, and on all subjects connected with the duty of Department of Tank Repairs.

ENDOWMENTS TO CHOULTRIES.

To the Chief Secretary, in
Cons., 22nd February 1816.

From C. Singanah Chetty, in
Cons., 12th February 1816.

1139. On the 22nd February last we submitted for the orders of the Right Honorable the Governor in Council the letter noted in the margin addressed to us by a wealthy native inhabitant of Madras, named C. Singanah Chetty.

1140. This person it appeared had erected four public choultries, for the accommodation and refreshment of travellers, one at Madras, a second near Conjeveram, a third near Chittoor, and a fourth near Benares, and with the view of placing these institutions on a fixed and permanent footing, he was desirous of endowing each of them with the sum of Rupees 10,000, for which purpose he had offered to pay into the public Treasury the sum of Rupees 40,000, or Sicca Rupees 40,000 in Company's paper, as an irredeemable loan to the Government, on condition that the interest of this sum should be appropriated, in perpetuity, to the support of his choultries, under the superintendence of the Public Revenue Officers.

1141. The general want of accommodation for the traveller in this country was we observed well known at the same time, we were inclined to think that the inconvenience complained of was not to be ascribed to any backwardness on the part of the people in erecting public edifices of this description, which, in a state of greater or less dilapidation, were to be met with in every part of the south of India, but that the evil might be traced either to the want of some permanent endowment for the support of these institutions or to the misappropriation of the funds originally set apart for their maintenance. "Many considerable sums of money" said the writer of the letter abovementioned "have at different times been sunk by opulent inhabitants of this Settlement for the erection and maintenance of various charitable and religious establishments of great utility and benefit to the inhabitants of this country, but their pious and public spirited exertions have constantly been frustrated, by the misconduct or inattention of their heirs or successors, who have appropriated to private purposes the funds left for the support of these institutions, and the consequence has been that most of them have gradually sunk into decay, and, in time, both the establishments themselves and the names of the benevolent founders have equally become forgotten."

1142. To remedy so considerable a public evil, as the misappropriation of funds left for the support of charitable or religious institutions, a draft of a Regulation had already been submitted to the Government, and to induce wealthy natives to perpetuate the numerous establishments for the public benefit, which their bounty at present supported during the period of their own life only we conceived that little more was necessary than to hold out some mark of public encouragement to those who might come forward with liberal offers, such as that which formed the subject of our letter. We therefore had no hesitation in recommending the request of Singanah Chetty to the favorable consideration of the Right Honorable the Governor in Council, as highly deserving of his countenance and support not less on account of the praiseworthy attention which it shewed to the interests of the community, than of the honorable confidence which it evinced in the Government, and the excellent example which it afforded to other opulent natives.

1143. In the event of the Government coinciding in opinion with us as to the propriety of the proposed measure, we observed it only remained to determine the rate of interest to be allowed for the money to be paid into the Treasury. In consideration of the object in view, Singanah Chetty expressed a hope that 8 per cent. might be granted; but that if that was deemed objectionable, he solicited that it might be fixed at least at 6 per cent.

1144. Whatever might be the decision of Government on this point, we begged leave to recommend that on payment of 30,000 Sicca Rupees in Company's paper into the Treasury, we might be authorized to issue orders to the Collectors of Madras, Chingleput, and the Northern Division of Arcot respectively, for the monthly payment of interest, at such rate as the Government might determine, on 10,000 Sicca Rupees, the amount with which it was proposed to endow each of the three choultries near Madras, Conjeveram, and Chittoor on the terms specified in the letter abovementioned.

1145. In regard to the remaining sum of Sicca Rupees 10,000 for the choultry at Benares, we submitted that the payment thereof be deferred, until a reference on the subject could be made to the Supreme Government, to whose favorable consideration it was hoped the case would be recommended. Under Regulation XIX. 1810 of the Bengal Code, it was presumed that little difficulty would attend a compliance with a request, to which the known liberality of the Supreme Government would render it inclined to afford every support. We deemed it proper to add that the attachment of the Hindoos to Benares rendered the endowment of the choultry there an object of particular anxiety on the part of the writer of the address.

1146. On the final payment of the whole sum to be received from Singanah Chetty in Company's Promissory Notes into the Treasury, we were of opinion that the paper should be cancelled, and that a Cowle or Instrument should be granted to him and registered in the Office of the Secretary to Government, defining the amount and conditions of the payments to be made by the Government.

1147. In concluding this letter, we suggested whether the liberality and public spirit which had dictated the offer of Singanah Chetty might not warrant some appropriate token of the approbation of the Right Honorable the Governor in Council, and we were of opinion that, properly conferred, in the present instance, it might operate beneficially, by encouraging similar public benefactions.

1148. In reply to this address we were informed that the Right Honorable the Governor in Council considered C. Singanah Chetty's intention of endowing the four choultries founded by him, with the view of perpetuating the charitable uses for which they were designed, to be highly creditable to his character and deserving of the approbation and encouragement of Government. We were informed at the same time that the Governor in Council was not to receive an irredeemable loan without the previous sanction of the Honorable the Court of Directors, which would accordingly be solicited; but that in the meantime the Accountant General would be authorized to receive from Singanah Chetty Company's paper of the value of thirty thousand Sicca Rupees, as the endowment of his three choultries at Madras, Conjeveram, and Chittore, and that the Collectors of Madras, Chingleput, and the Northern Division of Arcot were authorized to pay in equal proportions the interest on that amount to the persons at the respective choultries whom Singanah Chetty might authorize to receive it.

1149. The Governor in Council could not allow interest above the current rate, but should that rate hereafter rise, the same rise in the interest of this endowment would be allowed.

1150. The Governor in Council desired that we would submit a draft of the Instrument which we proposed should be granted to Singanah Chetty, and informed us that a reference would be made to the Supreme Government, with respect to the proposed endowment of the choultry at Benares, and that he would very readily sanction any token of his approbation, which we might consider most appropriate and most acceptable to Singanah Chetty.

1151. In reply to the foregoing letter we on the 11th April following reported that, as Collah Singanah Chetty had deposited in the Office of the Accountant General Company's paper to the value of thirty thousand Sicca Rupees, orders would be issued to the Collectors in Madras, Chingleput, and the Northern Division of Arcot, for the monthly payment of the interest which might fall due thereon, from the 30th of June next, at the current rate of 6 per cent.

1152. We stated that so soon as we had learned the result of the reference made to the Supreme Government, in favor of the endowment of the fourth choultry at Benares, we would

submit the draft of a formal instrument to be granted to Collah Singanah Chetty. Meantime, as the Right Honorable the Governor in Council had been pleased to state that he would readily confer any mark of his approbation which might be considered most appropriate and acceptable to Singanah Chetty, we begged leave to suggest that we might be authorized to present him, in the name of the Government, with a palanquin and two ornamental plated staffs bearing a suitable inscription to be borne before his palanquin; and that, for this purpose, we be authorized to draw from the Treasury any sum not exceeding 250 Pagodas.

1153. In reply to this letter we were informed on the 23rd of the same month that the Governor in Council was apprehensive that the mark of consideration proposed by us to be conferred on C. Singanah Chetty might be found liable to objection. He desired therefore that we would substitute for it a gold chain and medal with the Company's arms and a suitable inscription, and that we would communicate with the Mint Master on the subject of casting the medal.

1154. On the 17th of May following we received a letter from Mr. Secretary Hill giving cover to a letter from the Secretary to the Government at Fort William, communicating the assent of the Governor General in Council to the proposed arrangement with respect to the endowment of a certain choultry at Benares, by C. Singanah Chetty. We were directed to furnish the requisite information concerning the agent who might be appointed to act on Singanah's behalf; and also the date from which interest was to be paid on the sum wherewith the choultry was endowed.

1155. The letter from the Government at Fort William abovementioned stated that the Right Honorable the Governor General in Council had great satisfaction in acceding to the wishes of C. Singanah Chetty respecting the payment at Benares of the interest accruing on the sum proposed by him to be allotted for the support of the choultry near that city, and requested that the Governor in Council would be pleased to direct the amount to be received from C. Singanah Chetty, and that intimation might be conveyed to that Government of the date from which the interest would be payable; the necessary instructions would be then issued to the proper Officers regarding the payment of it. His Lordship in Council was of opinion that the rate of interest must necessarily be limited to 6 per cent., that being the general rate on the public securities, and the accommodation of discharging the aggregate of the annual interest, by equal monthly proportions, was acceded to by the Governor General in Council, and the Collector of the Benares Treasury it was stated would be instructed accordingly, and further that the requisite directions would be given to the local agents, appointed under Regulation XIX of 1810 of the Bengal Code, to afford every facility to the arrangement suggested by C. Singanah Chetty, both with reference to the mode of appropriating the funds for the support of the choultry, and generally for the fulfilment of his wishes. It was remarked, however, that it would be desirable that a person properly authorized should repair to Benares on the part of C. Singanah Chetty (as it was presumed he did not intend to proceed thither himself) for the purpose of communicating with the local agents, and adjusting in concert with them the best mode of fully effectuating the objects in view.

1156. On the 15th of August following we reported that C. Singanah Chetty had deposited, through the Board, in the Office of the Accountant General, the further sum of Sicca Rupees ten thousand, in Government Securities, as the endowments of his choultry at Benares, and we recommended that a communication to that effect should be made to the Supreme Government, in order that instruc-

tions might be issued to the proper Officers in Bengal, for the payment of the interest on that sum, at 6 per cent. (being 50 Sicca Rupees per mensem) to the agents of C. Singanah Chetty at Benares, from the commencement of the month of July 1816, the period up to which the interest had been drawn here.

1157. The agent to whom C. Singanah Chetty wished this money to be paid we stated was named D. Raghooputtee Sastry who would be directed to present himself to the Collector of Benares to whom he would produce a certificate of his being authorized to receive the allowance, which would be countersigned by the Board.

1158. We added that the same person would be directed to apply for information to the Collector in Benares, as to the local agents appointed under Regulation XIX of 1810 of the Bengal Code with whom he would be desired to communicate, respecting the detailed wishes of his principal. We enclosed, for transmission to these gentlemen, a short account of the manner in which C. Singanah Chetty wished the 50 Sicca Rupees per mensem to be disbursed, which would enable them to check the accounts of his agent, and to see that his wishes are fulfilled.

1159. The sum paid having completed the amount proposed to be deposited by C. Singanah Chetty, as the endowment of his four choultries, with reference to para. 3 of our letter of the 22nd February last, we recommended that, on his blank endorsing the whole of the Government Securities deposited in the Office of the Accountant General, amounting to forty thousand Sicca Rupees, a Cowle, or Instrument, should be granted to him, and registered in the Government Office, defining the payments to be made by the Government on this account a draft thereof with a draft of a corresponding Muchilka we inclosed, for the consideration of Government.

1160. We observed that we had reason to believe that the mark of consideration proposed to be conferred by Government on C. Singanah Chetty, in Mr. Secretary Hill's letter of the 23rd of April would not alone sufficiently remark the sense entertained of his liberal and public spirited conduct. We therefore submitted that, besides a gold chain and medal, with the Company's arms, and a suitable inscription, we might be permitted to present him with a palanquin also. The total expense on both accounts not to exceed that before estimated, viz., (Star Pagodas 250) for the payment of which sanction was accordingly requested.

1161. In reply to this communication we on the 20th September received a letter from Mr. Secretary Hill annexing copy of a letter which had in consequence been addressed to the Acting Secretary to the Government at Fort William in the Territorial Department under date the 20th September last.

1162. Before granting the proposed Cowle to C. Singanah Chetty we were informed that the Governor in Council had deemed it advisable to refer the draft of the corresponding Muchilka to the Honorable Company's Law Officers, for the purpose of ascertaining whether in their opinion the Honorable Company would, on the conditions therein specified, have acquired an indisputable title to the property in question, and would not be liable at any future period to account for it.

1163. To mark the high sense entertained of Singanah's liberality and public spirit, the Governor in Council authorized us to present him, in the name of the Honorable Company, with

a gold medal and chain and with a palanquin, at a joint expense not exceeding two hundred and fifty (250) Pagodas.

1164. On the 26th of October we had the honor to receive a letter from the Secretary to Government in the Revenue Department with an annexed copy of a letter from the Honorable Company's Solicitor stating that the Muchilka by C. Rowanaph Chetty as alluded to in the foregoing correspondence was considered by the Advocate General, to be perfectly legal and bidding, and we were accordingly informed that the Cowle in favor of C. Singanah Chetty would be furnished to us, for the purpose of being delivered to him, as soon as we reported that he had endorsed the Company's paper and executed the Muchilka therein referred to.

SUPPLY TO TROOPS.

1165. Under date the 19th December last we had the honor to reply to the letter from the Secretary to Government in the Military Department, dated the 21st October, desiring to be informed whether we were aware of any objections to the establishment of the system of supply for Troops therein recommended.

1166. We observed that we had occasion frequently to bring to the notice of the Governor in Council the evils which resulted from the system hitherto laid down for the supply of Troops in their march through the Company's Territories. These evils might we remarked be traced in part to the operation of Regulation III A. D. 1810 in which it was enacted, Clause first, Section 3rd, that "on receiving the notification, (alluded to in a preceding part) the Collector should immediately issue the necessary orders to the landholders and farmers, and Tahsildars and other persons in charge of the lands through which the Troops were to pass for providing the supplies required."

1167. By this Regulation it was made the duty of Commanding Officers to apply for and of Collectors or Magistrates to furnish the supplies. The Commanding Officer, we remarked, should seldom state the precise quantity of articles required nor the Collector issue defined orders. * It was not always in the power of the Commanding Officer to reach the places named by him at the appointed time, nor to make his halts at the towns or villages first named. Supplies was thus necessarily collected without any accurate knowledge of the extent or nature of the demand or any certainty where they would be required. It was not to be expected we observed that persons having commodities to sell would voluntarily carry them to so uncertain a market. The duty of putting these supplies under requisition must then be performed by Subordinate Native Officers of Revenue, or of Police, or by Heads of villages, who were constituted public Officers. This compulsory mode of supply, we stated, was attended with every species of fraud, vexation and oppression. Frequent complaints were made by Commanding Officers of the inadequacy, badness of price of the supplies. They were indeed, we remarked, required by G. O. to report how they had been furnished on their march. Complaints were not less frequent that supplies furnished had not been paid for as it was extremely difficult to ascertain by whom the payment for supplies had been withheld, that is, whether by the Revenue or Police, Officers, head inhabitants, Carnums, servants of the Commanding Officer, or by the Troops—the owners of the articles supplied not only often lost the price of the articles they furnished, but wasted much valuable time in fruitless attempts to obtain pay-

* NOTE.—"The extent to which unnecessary supplies were sometimes collected to the serious injury of the inhabitants might we observed be seen in the report of the Committee appointed to inquire into certain complaints of which Major Agnew and Mr. Munro were members."

ment. The villages on the high roads, we continued instead of being benefited as would naturally be expected by the passing of Troops and Travellers, suffered very materially from the manner in which requisitions for their use were made, and were certainly much less populous than they would be, if greater security could be afforded to them in their persons and property. The cattle, the laborers, nay sometimes the inhabitants themselves, we remarked, of these villages were put under requisition in addition to the supplies exacted from them.

1168. From the Coimbatore inquiry we observed it appeared that the Revenue servants had

Note.—Mr. Sullivan and the Coimbatore Commission we remarked, had recently stated the desolation which had occurred in the neighbourhood of the Guzzleputty pass in Coimbatore from the requisition for coolies made by Troops passing that way.

Note.—In villages where there was no Pottail by specific appointment no head inhabitant we stated was armed with sufficient authority to enforce requisitions. In such cases the abuses complained of were committed by Native Revenue Officers in the pay of Government.

during many years, seldom paid for the supplies which had been seized. In Nellore it had recently appeared that the Troops in some instances had not, or at least were accused of not having paid for what they have received, and in Zillah Chingleput, a short time before a Native revenue officer sent to accompany a detachment, granted his receipt to the Commanding Officer for the money paid for supplies, and had then the impudence to report that the supplies had not been paid for by the Troops. The Heads of the villages also where they were appointed Pottails availed themselves of the opportunities which arose out of the mode of supply both to oppress the inferior Cultivators and others and to exempt themselves from the burthen of furnishing supplies. The Revenue and Police Officers gave vent to their animosities or revenge on those who refused their demands for denceurs by putting the property of persons so offending towards them under requisition out of their turn or by calling on them for supplies when they were not really required. It was not always we observed that the injured would complain to the Collector against his own servants, and it was necessary that native servants should be supported against groundless accusations in order to prevent constant complaints of inattention in furnishing supplies to the Governor in Council.

1169. With the knowledge then that we possessed of the evils of the present system of which we had given a brief sketch, it was with much satisfaction we observed that the Commissary General was of opinion that Regimental Stations and Camp Bazaars could be readily formed. We stated we should be happy to afford every assistance and every encouragement in our power to effect so desirable and so important an object.

1170. The bazaars would of course be under the control of the Commissariat, and with respect to the Arrack Revenue we thought it should be provided that no Stills should be allowed to be erected in such bazaars whether stationary or moving within the Company's territory, and that the liquor sold therein should be purchased from the manufacturers, licensed by the Collector. We observed that we should have no difficulty on the renewal of the licences for the sale of Arrack in establishing in communication with the Commissary General such rules as would preclude any clashing of authority or any claims being preferred for remission on account of the sale of Arrack in Regimental or Camp Bazaars.

1171. We trusted that it would be found practicable to furnish detachments of Troops marching through the Company's territories with a portion of the Regimental or Cantonment bazaar so that in time all requisitions for supplies to Collectors would become unnecessary. The Bazaar men in passing through the country would find no difficulty in replenishing their stores from time to time. There was an abundance of everything that Troops could require in most parts of the country, but under the present system we remarked the extraordinary contradiction

occurred of an apparent unwillingness to sell in those who had been at the expense and trouble of providing articles for sale. We had endeavoured, we added, to explain the cause of this circumstance. We observed that the less interference there was in all bazaars on the part of Native officers the more abundant would be the supplies. It required no exertion of authority to furnish Madras amply with all kinds of provisions, and yet we remarked, a small detachment of H. M. 34th Regiment was represented in the 21st para. of the letter from the Commissary General as having experienced considerable difficulty in procuring beef and mutton at Cuddalore. It was not long since that complaints were frequent at Masulipatam of a want of mutton notwithstanding that sheep and cattle for the supply of the Madras market came in great number from the neighbourhood of that city. Experience, we remarked, had thence abundantly shown that it was not practicable, be the cause what it might, for the Civil authorities to furnish supplies for the Troops, and it was therefore desirable if the exercise of authority in a land of abundance were necessary for such purpose, that it should be vested in the department whose duty we observed it must be considered exclusively to be to provide supplies. All engagements we remarked, all endeavours used by the Commissariat Officers would partake of the nature of private agreements and must therefore prove advantageous to both contracting parties and in their result be much more successful than the compulsory exertions of authority.

1172. In conclusion we begged leave to recommend that the Commissary General might be directed immediately to prepare if necessary in communication with us the preliminary measures necessary to carry his plans into effect, and that so soon as might be practicable Regulation III A. D. 1810 might be modified so as to accord with the plan which might be adopted.

1173. On this subject no further orders has as yet been received from Government.

INCURSION OF PINDARIES.

1174. Under date the 21st March last we submitted to the Right Honorable the Governor in Council the letter noted in the margin from the Collector of Guntoor reporting generally the disastrous condition to which the Pindaries had reduced his district, and the impossibility of collecting any revenue at that time. Notwithstanding however the strong expression used by Mr. Oakes "that the whole country was ruined." We stated that we were hopeful that the mischief would not prove so great as had been represented, for it was difficult we observed to suppose that the Pindaries could have swept off the grain and crops of a whole province in so short a time.

1175. We remarked that it was then the period of the largest lists falling due and that the Zemindars in Guntoor were bound to pay

In February	...	...	...	...	...	...	43,754	0	0
March	...	...	...	...	...	...	65,669	22	40
April	...	...	...	...	...	...	44,845	0	0

1176. The above account we added did not include Palnand.

1177. We were informed in reply under date the 5th April that the Right Honorable the Governor in Council was anxious to receive a detailed report of the injury sustained by those parts of the country which the Pindaries had invaded, and also of such relief as the state to which the inhabitants was reduced might render necessary.

From Mr. Secretary Hill, in Cons., 15th April 1816.

To the Chief Secretary, in
Dy. Cons., 23th March 1816.
From Mr. Ross, 20th, in
Cons., 25th March 1816.
To the Chief Secretary, in
Dy. Cons., 23th March 1816.
From Mr. Ross, 23rd, in Dy.
Cons., 25th March 1816.
From do. 24th, in Dy. Cons.,
23th March 1816.

1178. On the 25th March we submitted the letter with its enclosures referred to in the margin from the Collector in Cuddapah relative to the movement of a body of Pindaries through parts of his District, and to the measures which he had adopted in consequence; and on the 27th of the same month we laid before the Government two subsequent letters received from that officer giving further information relative to the movements of these plunderers in his District.

1179. Mr. Ross we remarked had recalled his Assistant whom he had before directed to join Mr. Chaplin, for reasons which we concluded would be considered satisfactory.

1180. We took that opportunity of stating for the information of the Governor in Council that Mr. Nisbet, the Assistant to Mr. Chaplin, had returned from Bengal and would immediately proceed to join his station.

1181. We shortly afterwards submitted the letter and its enclosure noted in the margin from the Collector in the Northern Division of Arcot, recommending, under the expectation of an incursion of Pindary horse into his District, the employment of an extra establishment of Peons for its protection, at the monthly expense of Star Pagodas 940.

1182. We stated that we did not consider ourselves as called upon to give any opinion upon the proposition of the Collector, but referred the subject for the determination of the Right Honorable the Governor in Council.

1183. In reply to the last mentioned reference we were informed by a letter from the Secretary to the Government in the Revenue Department dated 23rd April last that it was the desire of the Right Honorable the Governor in Council that the Peons whom the Collector of the Northern Division of Arcot had raised, with the view of resisting any incursions of the Pindaries into his District should be discharged, as all immediate danger from that cause was considered to be over.

1184. In our reply to the letter from the Collector of Guntoor under date the 15th May, reporting that no collections had been made from the Zemindars of the Guntoor District since the incursion of the Pindaries, we observed that from his Statement of Demand, Collection and Balance for April, received under date the 4th instant, it appeared that nearly the whole of the kist for that and the preceding month was still outstanding to the amount of Star Pagodas 1,07,611.

1185. There could be no doubt we remarked that the alarm occasioned by this incursion extended to many places not visited by the Pindaries; and must have caused a temporary default in the payment of the revenue in many cases where no actual damage might have been sustained or no actual loss incurred.

1186. We observed at the same time that the claims of the Zemindars to remission, it was evident, could not be allowed to rest on any such temporary default or failure on the part of their under-tenants and ryots, as the loss which they sustained in such cases not being real and ultimate but only of a temporary nature, would be suitably met by a correspondent forbearance on the part of the Government in allowing a portion of the revenue to be over for future recovery by instalments.

1187. But where any actual loss might have been sustained by the Zemindars in consequence of the plunder and confusion occasioned by the irruption of the Pindaries even though in villages not visited by the freebooters, their claim to remission would, we remarked, of course be entitled to consideration.

1188. In determining the extent of the actual remission to which the Zemindars might be entitled, it was not necessary, we observed, to apprise him of the care which would be required to guard against the admission of exaggerated statements, but we remarked that if in the course of the investigation he should meet with any obstacles on the part of the Zemindars, with respect to the furnishing accounts or otherwise, it would be proper—we should make known to them that as the investigation was set on foot entirely with a view to their benefit and not to that of the Government, any opposition or unfair conduct on their part would be liable to be considered as involving a forfeiture of their pretensions to the intended indulgence.

1189. With these few observations we stated that we left it to his discretion to determine in the first instance as to the degree of coercion which it might be just and reasonable to exercise towards the Zemindar of Chintapilly and such other of the landholders in the Guntoor District as might manifest a disposition to take an unfair advantage of the circumstances of the times by withholding the entire payment of their revenue.

1190. With reference to this subject we were furnished under date the 3rd June last with an Extract from the Minutes of Consultation of that day's date, by which we were informed that the Right Honorable the Governor in Council deeming it fit that an investigation should be instituted respecting the extent of the damage, either public or private, done in those parts of the Districts of Guntoor, Masulipatam, and Cuddapah which had lately been invaded by the Pindaries respecting the meritorious conduct of individuals and other claims to compensation for losses incurred; and also that a report should be submitted to Government upon the best mode of employing the natives in the future defence of the country, had resolved that a Commission be appointed for that purpose, consisting of Mr. Ross, Collector of Cuddapah, Mr. Oakes, Collector of Guntoor, and Mr. Russel, Collector of Masulipatam, directed that they should be instructed to give effect to the intentions of Government, in such manner as to them might seem most expedient.

To the Chief Secretary, 13th,
in Cons., 13th June 1816.
From Mr. Oakes, 15th, in
Cons., 23rd May 1816.
To Mr. Oakes, 13th, in Cons.,
13th June 1816.
From Mr. Russell, 25th
March, in Cons., 4th April 1816.
From do. 10th, in Cons., 20th
May.
From do. 13th, in Cons., 13th
June 1816.
From Mr. Fraser, 4th, in
Cons., 10th June 1816.
From do. 5th, in Cons., 10th
June 1816.
To do. 13th, in Cons., 13th
do. do.

1191. On the 13th June last we submitted for the information of the Right Honorable the Governor in Council the letters noted in the margin from the Collectors in the Zillahs of Guntoor, Masulipatam, and Nellore with copies of the replies which had been made to them respectively, on the subject of the non-payment of the revenues by the Zemindars in consequence of the late irruption of Pindaries.

1192. We at the same time submitted a further letter from the Collector of Masulipatam dated the 15th of May last enclosing a statement of Circar property plundered by the Pindaries in that District to the amount of Rupees 674-0-9, and recommended that authority might be granted for writing off the amount.

1193. In reply to our letter of the 13th June we were informed under date the 29th of that month that the Right Honorable the Governor in Council entirely approved of the instructions which we had issued to the Collectors of Guntoor, Masulipatam, and Nellore respectively, with regard to the remissions of revenue claimed on account of the late incursion of the Pindaries.

1194. The Governor in Council was also pleased to authorize the Collector of Masulipatam to write off to profit and loss the sum of Rupees 374-0-9, being the amount of Circar property in that Zillah plundered by the Pindaries.

To the Chief Secretary, in Dy. Cons., 8th July 1816.
From Mr. Fraser, 25th June, in Cons., 1st July 1816.
To Mr. Fraser, 1st, in Cons., 1st July 1816.

1195. With reference to the correspondence with the Collector in Nellore which we had already submitted to Government, we had the honor to forward to the Government a further letter noted in the margin from Mr. Fraser, with a copy of our reply thereto.

1196. As it appeared that neither Mr. Fraser nor his Assistant could immediately proceed into the Venkatagerry District for the purpose of instituting the necessary inquiry into the losses sustained by the Zemindar in consequence of the incursion of the Pindaries, we begged leave to recommend that instructions should be sent to the Committee thus assembled at Cummum to extend their enquiries to the villages alluded to in this correspondence when they arrived in the neighbourhood thereof, and to forward a copy of their report for the information of the Board.

1197. We were in consequence furnished on the 15th of the same month with copy of a letter which had been addressed to the Commission assembled at Cummum desiring that their investigation, as suggested by us, might be extended to the Zemindary of Venkatagerry, and acquainting them that with reference to the inconvenience which a prolonged absence from Masulipatam might produce to the Collector of that District, if in their opinion, his attendance on the Commission could be dispensed with, he was at liberty to return to Masulipatam and to send his Assistant, Mr. Robertson, to act in his place.

1198. Under date the 7th of August last, the Secretary to Government in the Revenue Department transmitted to us the copy of a letter from the Committee of Investigation in Cuddapah, Guntoor, and Masulipatam with a copy of its enclosures and a copy of the reply to it by Government. We were at the same time directed to instruct the Collector of Nellore, at such time as we might consider most expedient, to investigate the claims which had been preferred to him by the Venkatagerry Zemindar.

1199. In their address to the Government the Committee stated that "considering the losses in the Venkatagerry Zemindary, though not particularly specified in the Minutes of Consultation as part of the subject on which they were called on to report, they had written to Mr. Fraser for a statement of them, and that gentleman having informed them that he had submitted the recommendation above alluded to, to the Board of Revenue, they had addressed to him a letter of which they enclosed a copy in which they pointed out the great inconvenience and loss of time that would result from the adoption of the measure he proposed, and at the same time acquainted him that his report on the losses sustained in the Venkatagerry Zemindary would be quite in time if it reached them in the course of the month of August, by which period he would by his own account have had sufficient leisure to enter into the requisite inquiry regarding the justice of the Zemindar's claims.

On the same subject they remarked they took the liberty to observe, 1stly, that the amount of the loss stated by the Zemindar, evidently in the most exaggerated manner, was very trifling, compared with the injury sustained in the other parts of the country, the amount plundered by the Pindaries and others, being by his statements within 5,000 M. Pagodas; 2ndly, that the villages said to have suffered in Venkuttagee were much out of the tract which they had considered it most expedient for the purposes of their inquiry to pursue, and that the personal inquiry into them would either lead them greatly out of the way, or, if they sent for the sufferers to the nearest place on their route, would subject them to all the delay ever attendant on any business in which a native of rank is concerned, particularly with persons who had no control over him, and might

thus protract the completion of the investigation to an indefinite period; and 3rdly, that they had no hopes of being able, without the personal assistance of the Collector under whose immediate authority the Zemindar was placed, of ever obtaining either from himself or his servants or his ryots, who had suffered, any true or authentic accounts or evidence respecting the losses that had been sustained.

Should the Government therefore the Committee proceeded to remark continue to think that they ought to extend their enquiries to the Zemindary in question, they took the liberty of suggesting as the only means of rendering their labors of any avail that Mr. Fraser should be appointed a member of the Commission, in which his rank would of course entitle him to the senior place.

1200. The reply of the Government to the letter from the Committee communicated the decision of the Right Honorable the Governor in Council that the investigation of the claims preferred by the Venkatagerry Zemindar should be left to the Collector of Nellore as already noticed in our mention of the instruction given to us on the subject.

1201. With reference to the correspondence noted in the margin on the subject of the

Peons employed by Mr. Groome, the Collector in the Northern Division of Arcot, to resist an apprehended incursion of the Pindaries, we submitted under date the 14th November last, the account noted in the margin of expenses incurred on that account, and requested that the Right Honorable the Governor in Council would be pleased to sanction the charge being Star Pagodas 332-28-20. With this request the Governor in Council was pleased under date the 3rd December to signify his compliance.

REVENUE FOR FUSLY 1225--1815-16.

1202. On the 6th 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 letters noted in the margin from the Accountant General with the Annual Accounts for the Fusly year 1225.

1203. We annexed the following abstract statement shewing at one view the revenue of Fusly 1225 compared with that of Fusly 1224.

1204. The decrease in the several branches of revenue amounted to Star Pagodas 4,92,940-17-60. The principal decrease we observed would be found under the head of Land Revenue, and the cause of it we explained was in part to be attributed to the irruption of the Pindary plunderers into the Guntoor and Masulipatam Districts and to the heavy arrears in the Ramnad Zemindary and in the Rajahmundry Zillah. Our letter of the 26th December 1815 explained the cause of the decrease in the Salt Revenue. In the Customs we remarked the principal decrease was in the sea duty not under our control. In the Tobacco Monopoly the decrease of charge we observed was greater than the decrease of Revenue, the net revenue was not therefore diminished. We remarked that there was an increase of Pagodas 37,476-17-17 in the Abkary Revenue owing in great measure to the successful exertions of the Collector of Madras in re-establishing the sale of Country Arrack in the limits of his Collectorship.

1205. The charges of collection we stated had increased to the extent of Star Pagodas 36,332-35-64 partly owing to the greater extent of country that had come under the direct management of the Collectors and their servants to an increase of establishment on the assumption of the Coimbatore village rents and reverting to the Ryotwar Settlement in that District and to other causes which we observed would be found detailed in our Proceedings. There was we added a decrease in the Salt Charges owing to the circumstance of less Salt having been made and less shipped for exportation. The increase in the Abkary Charges we remarked was compensated for by a large increase of revenue under that head.

1206. We have the honor to forward the whole Set of our Proceedings for the year 1815, together with the Broken Set from the 28th December 1815 to the present date for the purpose of being transmitted to the Honorable the Court of Directors by the ships now under despatch.

We have the honor to be,

Right Honorable Sir,

Your most Obedient humble Servants,

(Signed) ROBERT ALEXANDER.

(„) JOHN HODGSON.

(„) JAMES COCHRANE.

(„) WILLIAM WAYTE.

FORT ST. GEORGE, }
6th January 1817.

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