

GENERAL REPORTS

OF THE

BOARD OF REVENUE

TO THE

Honorable the Governor in Council

SENT HOME TO THE

COURT OF DIRECTORS.

From 3rd January 1820 to 4th January 1821.

VOLUMES 27, 28 & 29.

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Dated 3rd January 1820.

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1. We have the honor to submit for transmission to the Honorable the Court of Directors, a general report of our proceedings during the year 1819, lately expired.

2. In our general reports under date the *5th January 1818 and the † 25th January 1819, respectively, we have detailed at great length our proceedings respecting "the Ryotwar Settlement" of the land revenue directed by the Honorable the Court of Directors to be introduced into their territories on the Coast. A continuation of the same correspondence will be found under that head, in the present report, and we beg leave particularly to refer to our letter to the Chief Secretary to Government of the 29th April last there recited, as containing a brief summary of the result of our various deliberations on this important subject.

3. The proposed extension of the field assessment Ryotwar to *wet* or irrigated lands, producing rice, has engaged much of our consideration during the late year, and given rise to new discussions, connected with the Ryotwar Settlement; for information on this point, we beg leave to refer to that part of our report which is headed "Proposed new Settlement in the *wet* lands of Tanjore, Trichinopoly and Tinnevely."

4. A general view of the result of our administration of the revenues during the late Fusly year will be found under the head of "the Revenue for Fusly 1228." The remarks contained in the 4th paragraph of our last general report, and the information therein given respecting "the season of Fusly 1228," will have prepared the authorities at home for an unfavorable result, and considering the great calamities under which the country then laboured, we trust that, on the whole, it will be found less unfavourable than was to have been apprehended.

5. Under the head of "Salt" and "Customs" respectively, will be found various suggestions for the improvement of these branches of the revenue; we have laid down new rules for the management of the former, which have already been attended by considerable success; and the experimental arrangements which we have proposed with regard to the latter, if adopted, will, we think, produce similar advantages.

6. The new rules which have been adopted at our recommendation, for facilitating the audit of the revenue accounts are inserted under their proper head in this report; and in the course of the late year we have succeeded in clearing off all the arrears of audits which had accumulated in our office; the mode of auditing the revenue accounts has not only therefore been simplified and improved, but the accounts are audited as soon as they are received.

9. Several miscellaneous subjects have come under our consideration during the late year, and are noticed, under their respective heads, in the present report. Under the head "Cotton," will be found some valuable information respecting the culture of that article, and the trade in it; and under the head "Slavery," the information obtained on that subject from the Collectors is inserted. We are willing to hope that our suggestions on this interesting and important subject will be approved by Government.

10. In one part of our report, we have inserted the "replies of the Board to the orders from England," communicated in the Revenue letter from the Honorable Court of Directors, under date the 22nd May 1818, and we trust that our anxiety to pay prompt obedience to the instructions thence received will be obvious.

11. The rest of our correspondence being chiefly on local subjects, is classed under the head of the respective districts to which it refers. It relates principally to the Settlements formed in each. Independently, however, of that information, under "Ganjam" will be found a correspondence arising from Mr. William Thackeray's deputation thither, referring principally to the *Moherry and †Kimedý Zemindaries, and to the precarious tranquillity of that disturbed district.

12. The correspondence under the head "Vizagapatam" relates principally to the affairs of the Zemindar of Vizianagrum and to complaints preferred against the Collector Mr. John Smith, and his head native servant.

13. The decision of Government on the charges preferred by us against Mr. Henry Oakes, late Collector in "Rajahmundry," will be found under the head of that district.

14. We have inserted under the head of "Guntoor" a correspondence respecting a proposal made by one of the principal Zemindars on the Coast to transfer his lands to the Government in consideration of a hereditary pension; the death of that Zemindar, the claims subsequently made to his Estate, and a bequest of 10,000 Pagodas left by him to a public servant of Mr. T. A. Oakes, the Collector.

15. The proposed final settlement of the Congoondy and Chittoor Pollams is discussed in the correspondence under the head of "the Northern Division of Arcot," where will also be found a very voluminous correspondence respecting certain frauds committed on the collections from the Pagoda at Tripetty, during the management of Mr. Robert Sherson, the late Collector of that district.

16. Under the head "Salem" we have recited the correspondence that has passed respecting certain malversations of the Native Servants brought to the notice of the Collector Mr. Hargrave, by his head Assistant Mr. Samuel Smith.

Paras. 2113 to 2124.

Paras. 2190 to 2250.

* Paras. 25 to 100.
† Paras. 106 to 128.

Paras. 163 to 182.

Paras. 294 to 329.

Paras. 381 to 443.

Paras. 612 to 675.
" 676 to 776.

Paras. 818 to 828.

20. The correspondence respecting the future settlement of "Canara" will be found under the head of that district.

21. Under the head of the "Presidency" we have inserted the correspondence that has passed respecting the smuggling of tobacco, the reduction of the duty, and the improvement of the revenue which has since taken place.

GANJAM.

22. We have still to regret that this district has not yet been reduced to a state of order and tranquillity, but we trust that the late appointment of a Sub-Collector for the management of the Hill Zemindaries, and the measures which have been adopted with respect to the Estates of Kimedý, Moherry and Goomsur will be attended with beneficial results, and that we shall hereafter be enabled to report that this Zillah is free from disturbance.

23. On the 4th March last the Right Honorable the Governor in Council referred for our early consideration and report, a letter from Mr. W. Thackeray, who had been specially deputed to Ganjam, with its various accompaniments, and directed us particularly to report on the circumstances under which the Moherry Estate went out of the possession of the Zemindar's family; the circumstances under which it was then under the Collector's charge, and the propriety and practicability of the measures recommended by Mr. Thackeray.

24. On this subject our sentiments were recorded at our meeting of the 29th March last, and they were communicated to Government on the 5th of the following month.

25. A recapitulation of the correspondence relating to the two specific points upon which information was required, would, we observed, to a considerable extent, afford the desired explanation and would also serve as a suitable introduction to such observations as we had to offer in reply to the last and more general subject of reference.

26. At the close of Fusly 1218, the balance of current Land Revenue in the Zillah of Ganjam amounted to the sum of Rupees 2,30,264, being a proportion of the whole Jumma or Land Revenue of the district equal to 27 per cent, in addition to which, arrears were, in several instances, still outstanding on account of preceding Fuslies.

27. The principles of the permanent Settlement which require that the amount of the permanent assessment shall be paid in all seasons, and under all circumstances, had not, from the commencement, been strictly upheld in this district, and in Fusly 1216 a very wide and avowed

From Mr. Secretary Hill, in Cons., 22nd March 1819.

Minute of the Board, in Cons., 29th March 1819.
To the Chief Secretary, in Dy. Cons., 8th April 1819.

Letter from Mr. Spottiswoode, 14th August, in Cons., 7th September 1819.

Government, from
from the effects of that cala-
regulations might be expected to

the public demand were among the radical
Settlement differed from the fluctuating systems
appear to have thought, or rather to have been convinced,
principles, considerable inconvenience had originated. They were
to weaken the belief of the Zemindars in the determination of the
the system which had been deliberately established; that it had
encouragement to the Zemindars to withhold their stipulated payments,
view to ascertain how far the forbearance of Government would extend; and to this
se, in short, the Board ascribed the backwardness and irregularity which had been expe-
rienced, in this district in particular, in the collection of the Land Revenue. The Board accordingly,
in issuing orders to the Collector, relative to the realization of the balances of Fusly 1218,
expressed their decided opinion (which was indeed in concurrence with the opinion of the
Collector) that "the interests of the Government and the general
prosperity of the country would be best provided for by as strict
and regular adherence to the Regulations as circumstances might
render possible."

29. Among the defaulters for Fusly 1218 was the Raunee of Moherry. Her balance
amounted to Rupees 21,953-4-0, which, however, she found means of making good before the
day appointed for the sale, but a portion of the Chigutty Zemindary was sold on this occasion,
and two Mootahs of the Goomsur Zemindary.

30. At the close of the following Fusly (1219), the balance of current Land Revenue in
Ganjam amounted to the sum of Rupees 2,29,643, a considerably less
proportion, however of this amount, was due from ancient hereditary
Zemindars than had been due by them of the aggregate balance for
the preceding year. The Collector ascribed this favorable change
to the example which had been set for the first time in Fusly 1218, of proceeding to an
actual sale of lands in the cases of the defaulting Zemindars of Chigutty and Goomsur. With
reference to Moherry, the Collector observed, "This Zemindary shews
the highest balance, being Rupees 33,169-2-6, but besides the
current Jumma, there were Rupees 3,000 allowed to lie over, being advanced to Madjee Deo,
and of which some part has since been collected. I have attached the whole Zemindary, but
in the event of any part of the balance being paid previously to the sale, a portion of the
Zemindary may be sufficient to answer the demand."

31. In their reply to the abovementioned letter, the Board reiterated their opinion with
respect to the expediency of adhering as closely as possible to the
Regulations. That part of their orders which has reference to the
Moherry Zemindary is hereunder transcribed.

"The Board observe that though you have attached the entire Zemindaries of Moherry,
Callicoote and Hautghur, you propose to sell a sub-division only of
those Zemindaries, in case the present balances should be reduced."

"The Board approve this intention, but you will be aware that before a sub-division can be
disposed of, it must be duly submitted and receive the confirmation
of the Board, without which it is not valid; you will, therefore, be
prepared to submit the proposed sub-divisions of these Zemindaries in
the event of the sale of the entire Zemindaries not being likely
to become necessary."

Section 8, Regulation XXVI.
1802.
Section 8, Regulation XXV.
1802.

From Mr. Spottiswoode 29th
Sept., in Cons., 11th Oct. 1810.

lands in
whereof the

"All the Ganjam old Zemindars paid their

* NOTE.—These are the two
Mootahs which had been sepa-
rated in the preceding year
from Goomsur, and which were
afterwards reannexed.

"of sale. The proprietor of

"paid all demands on him; but

"the Raunee of Moherry in my letter

"reduced, but on the contrary increased in

"interest and charges, and the total sum being

"I put up the whole Zemindary which was purchased by Baugavan Mahunty a Montre

"at a premium of 56 per cent., making a total of Rupees 33,014-3-10, which falls short

"demand in Rupees 758-9-4, for which I must endeavour to find some private property;

"however, proper to state the balance of revenue was only Rupees 30,936-9-10; balance of

"Ameen charges Rupees 256-1-5, and the remaining sum of Rupees 2,530-0-11 was interest as
per statement enclosed."

33. It does not appear that the Board's letter to the Collector in reply to the above, con-
tained anything relative to Moherry beyond a general notice of the
result of the sale. A supplementary report was addressed to the
Board by the Collector, under date the 30th October, from which the
following is an extract.

"I have the honor to enclose a letter from Baugavan Mahunty, &c., purchasers of the
Estate of Moherry, and to acquaint you that the whole purchase
money has been paid, including the bill of Rupees (10,000) ten
thousand forwarded to your Board on the 2nd instant, which I trust
has been honored."

"I have in the meantime registered the purchase in the name of Bundum Balkistnamah,
and shall give him a Bill of Sale subject to the orders of your Board, and with the greatest
deference I should trust this transfer would be permitted, for though I have heard that Baugava,
Mahunty has property, it appears it is all employed in trade, and I conceive by Bundam
Balkistnamah holding the land, there would be less probability of its again being a defaulting
Zemindary."

34. The Board replied to the communication in the following terms:—

"The transfer of Moherry from the original joint purchasers to Bundam Balkistnamah
(whose security the Board are well pleased to observe, you consider
to be unobjectionable) is approved, and there can of course be no
objection to registering the Zemindary in his name."

"The bill for 10,000 Rupees which accompanied your letter of the 2nd ultimo was duly
accepted, and the amount has been received by the Sub-Treasurer."

35. In the course of the year ensuing an application was submitted by the Collector on
the part of "Bundam Balkistnamah, Proprietor of Moherry, express-
ing a desire to dispose of one of the Mootahs of that country
with a permanent Jumma assessed thereon of Rupees 3,915-9-9,"
which transfer (to Nimma Chum Doss) was confirmed by the Board,
subject to a future determination with respect to the exact amount of
the assessment.

36. It would appear that this sub-division was afterwards reannexed to the Zemindary.

37. The circumstances under which the "Moherry Zemindary went out of the possession
of the Zemindar's family" had, we remarked, thus been shewn in compliance with the directions
of Government, but it remained to consider (in pursuance of what we presumed to be the real

...sued with regard to the
Public Officers of the Government

...of any private act of treachery or injustice
and be separately considered.

...ed, did not appear to have sufficiently preserved this
...ne seemed to have amalgamated into one matter of complaint
...ers of Government and the alleged treachery or breach of faith
on the part of an individual, "I think it clear (says Mr. Thackeray)
"the ancient family lost the Zemindary by a Catcherry trick, and that
"the circumstances of the case and country, justice and policy require that the Govern-
ment itself should do them justice; the injury was done by the Officers of Government, in
the Catcherry of the Government, and under the cloak of the Regulations of the Government."

"The injury was done by what the people consider the Government, and after all that has
"passed in Ganjam, nothing but immediate satisfaction will convince the people that justice will
"be really done; they cannot believe the Government want the power; that they are really fettered
"by their own Regulations and have really tied up their own hands. The Government must
"restore the ancient family immediately."

"If (he observed in a subsequent passage of his report) one hundredth part of the assis-
"tance given them (the Bundam family) had been given to the Rau-
Para. 51. nee, she would have kept her country; yet she was always in fact
"much more fit to be considered an incapacitated proprietor than the Bundam family."

40. Mr. Thackeray here alluded to the sex of the Raunee; and in point of fact, we observed
this was the only circumstance of the whole case, as far as the Government or its Officers were
concerned, whereupon the propriety of the course of proceeding which was adopted admitted of
the slightest question.

41. The laws and customs of the country, as well as the Regulations, we observed, recog-
nize the possession and management of landed property by females; and in this particular case,
the Raunee of Moherry, from having been alternately in the actual management of the country,
and in the receipt of a pecuniary allowance, was, on the establishment of the permanent settle-
ment, specially constituted Zemindar and instated in possession.

42. It is true that if a default were to occur at the present time, under similar circum-
stances, it is probable that the land, instead of being sold, would be merely assumed, and a
Malikana allowed to the defaulter; but opinion, as Mr. Thackeray
Para. 15. correctly remarked, was at that time strong (not here only, but in
England) in favor of a strict enforcement of the process for the recovery of arrears and "in a
Fiscal and Regulation view of the subject," there cannot be a doubt of the good effect
which resulted from the operation of that principle of conduct.

Balances of current revenue
outstanding on the 12th July
as taken from the Fusly state-
ments:—

Fusly.	S. Ps.	F.	C.
1220...	12,305	3	46
1221...	18,076	37	29
1222...	12,468	17	70
1223...	11,809	43	34
1224...	9,291	17	50

43. The regularity with which the revenue of the Ganjam
district was realized in the five years ensuing (from Fusly 1220 to
Fusly 1224 inclusive) is unexampled, and it is a remarkable fact also
that there is no period since the acquisition of the Northern Circars
which presents to view a longer course of uninterrupted tranquillity.

44. In regard to the wrong alleged to have been committed against the Raunee by the
Catcherry Shroff Bundam Chelmiah, we observed that even if all that was urged on that subject
were strictly true, we did not perceive how the justice of the Government was in any
manner implicated; some of the circumstances referred to, connected with the sale, could
only be verified or disproved by the gentleman who at that time filled the office of Collector.

We alluded in particular to
Shroff from bidding for the Zem-
witnesses called by the Raunee to attest the
several inconsistencies so far from arriving at
have done, that the Raunee raised by means of

Para. 12.
No. 51.

which was paid to Chelmiah,
whatever might have been promised

was realized. The Arzee addressed by the
the morning of the sale was a document of unquestionable authenticity and
as evidence, than any of the recent depositions, offered, as might be inferred,
cular purpose. This document of itself appeared to us to prove two very material po-
that no engagement had, up to the morning of the sale, been entered into on that part o-
miah to purchase the Zemindary on account of the Raunee, otherwise, she would have had no motive
for urging the sale of the country by divisions; and 2ndly, that there was no money forthcoming.

45. We proceeded to the second point on which our report was required; viz., the circum-
stances under which the Zemindary is now under the Collector's charge.

46. It had been seen that the original purchase (on the 29th September 1810) was reported
In Cons., 11th October 1810. to have been made by Bangavan Mahunty, a Montreddy merchant, and
that on the 30th October following, an Arzee was submitted by the Col-
lector from "B. Mahunty, &c., purchasers," announcing the transfer of the Estate to Bundam Bal-
kistnamah. This Arzee was addressed in the names of Bangavan
No. 19. Mahunty and Goodesah Vencatachellum, which last mentioned person,
it has since appeared was a nephew of Bundam Chelmiah and Bundam Balkistnamah. His name,
we remarked, was not originally mentioned as one of the purchasers in the Collector's Report
of the sale. There appeared no ground for objecting to the transfer of the Estate to Bundam
Balkistnamah, and the registry of it in his name was accordingly
In Cons., 15th Nov. 1810. authorized as has been seen, under date the 15th November 1816.

47. During the five following years, we did not find any communication on record relative
to the Moherry Zemindary, nor any complaint on the part of the Raunee of having been unjustly
deprived of it.

48. Mr. Spottiswoode, under date the 21st November 1815, reported the death of Bundam
Balkistnamah "the proprietor of Moherry." In a previous letter,
From Mr. Spottiswoode, dated the 16th November 1815, he had reported the death of Bundam
21st Nov., in Dy. Cons., 7th December 1815.
From Mr. Spottiswoode, Chelmiah "the Shroff of the Catcherry." These letters, with others
16th, in Cons., 27th Nov. 1815. relating to the effects of the epidemic fever in Ganjam, were sub-
mitted for the information of Government.
To the Chief Secretary, 27th Nov. and 6th Decr., in Cons.,
30th Nov. and 7th Decr. 1815.

49. On the 16th January 1816, a letter was addressed to the Board by the Collector,
wherein, after noticing the death of the only son of Bundam Balkist-
namah, subsequently to the date of his former letters, he proceeded
From Mr. Spottiswoode 16th, in Cons., 29th January 1816. to state that the two brothers, Bundam Balkistnamah and Bundam
Chelmiah had not separated their property; and he submitted an Arzee addressed to him by the
surviving relatives conjointly; viz., Subamah, widow of Bundam Chelmiah and her three sons
Bundam Veeriah, Chinna Thumboo and Balkistnamah Naidoo, * and by Seetamah, widow of
Bundam Balkistnamah and her son; wherein they expressed a wish
that until Bundam Veeriah, the eldest son of B. Chelmiah, at that time
eleven years of age, should have attained the age of eighteen, the
Estate should stand in the name of a son-in-law (Goodesah Gooroosawmy) to be aided in the
management by an Ameen to be appointed on the part of the Sirkar.

* NOTE.—This is the boy
mentioned above as having
died intermediately.

continued to form an united Bundam Veeriah, the more re-
 for Wards, during his minority, but
 sums due to them, as well as large debts
 of the surplus revenue of the Zemindary,
 to be held by one of the family, whose age would
 of the Court of Wards.

Collector, we remarked that the arrangement above stated, had been
 proposed, as it appeared, by all the members of an united family for
 their own supposed advantage and convenience, and that as we were
 of opinion that it was a case in which the exercise of their powers as
 Court of Wards might, with propriety be dispensed with, he had their authority to accede to
 the proposed arrangement so soon as the Zemindary might be relieved from balance, but that
 that until then, it must remain under attachment. We added with
 reference to the above stated arrangement, that if in the course of the
 period of its duration, any disputes occur among the parties concerned,
 it would be the Collector's duty to enquire into and report on the
 same, with a view to the annulling the arrangement if it should appear expedient.

52. On the 23rd July 1816, the Collector reported that the whole of the Jumma of this
 Estate for the Fusly just then expired (1225) had been realized, but
 that from the bad season and ruinously low price of grain, the
 owners had been obliged to have recourse to their private funds, as
 the collections from the Estate were not equal to the Sirkar Jumma.

53. The Collector proceeded to state that it appeared impossible for the present possessors
 to manage the affairs of the Zemindary, even with the aid of an Aumeen appointed by the Sirkar
 without the continual interference of the Collector; that it was therefore their wish that the
 Collector should have the entire superintendence in the same way as the Sirkar Lands and
 that after paying the Company's Jumma and Aumeen, &c., expenses, they (the owners) should
 receive the surplus. The Collector added that he did not see any objection to this measure, and
 that, therefore, with the Board's concurrence, he should so act, until they should be able of them
 selves to take the entire management.

54. In reply we under date the 14th November 1816, granted the Collector "authority to
 retain the Estate under his management, and to superintend
 the same for the benefit of the proprietors, till such time as they
 might require it to be made over to them."

55. On the 6th March 1812, the Collector informed us that the owners of the Moherry
 Estate had tendered him a Commission of 5 per cent., on which occasion
 we laid before Government the whole correspondence which had
 passed subsequently to the death of B. Balkistnamah; observing that
 the Collector was certainly entitled to some allowance for the manage-
 ment of the Estate; that it was, however, their duty to state that 1½ per cent. was the usual rate of
 Commission, but that this would be a trifling remuneration in regard to so small an Estate as
 Moherry. The Government, in reply, authorized the Collector to
 accept a Commission of 1½ per cent., with an intimation that the Go-
 vernment would consider it liable to great objection to increase the
 Collector's Commission beyond the established rate.

From the Secretary to Go-
 vernment, 27th October, in
 Cons., 9th November 1813.

56. On the 27th October last, a letter of which the following is a
 transcript was received by us from the Secretary to Government.

"I am directed by the Right Honorable the Governor in C-
 ation and report the accompanying copy of a letter from the Jaag-
 stating that a manager and guardian have not been appointed for t-
 and the minor Zemindar, and that justice is thereby delayed."

57. In reply to this letter, we referred the Government to the correspon-
 which had been already submitted, in explanation of the cir-
 cumstances under which the Collector had been authorized to
 assume the direct management of Moherry, and we took the same
 occasion to forward a letter which had just then been received from the present (then Acting)
 Collector, from one of the enclosures in which we observed it would
 appear that the Zillah Court in that district had not hitherto objected
 to receive and try suits connected with the minor or his family, on
 account of the non-appointment of a manager or guardian under Regulation V. 1804.

58. The letter from Mr. Cazalet dated the 21th October 1818 was, we observed the last
 letter in the series of official correspondence which bore on the second
 point referred for the Board's explanation, viz., "the circumstances
 under which the Zemindary is now under the Collector's charge."
 This letter of Mr. Cazalet conveyed very opportunely a piece of information connected with the
 general matter under deliberation. It shewed the pecuniary result of the whole period of the
 management of Moherry by the Collector up to the end of the last Fusly. This result was
 a surplus of Rupees 17,235-13-5 payable to the family, but not yet paid, at least no authority
 had been transmitted to the Collector for that purpose.

59. Mr. Thackeray animadverted upon the arrangement made for the management of
 Moherry after the death of the late proprietor as one that was irregular in itself; and that had
 in this case been productive of "inconsistency, inconvenience, and
 responsibility."

60. Upon this point we entertained an opinion diametrically opposite to that of Mr.
 Thackeray. We were of opinion that no arrangement could have been made which would have
 been liable to so little objection as the existing arrangement. Nothing could be more clear and
 defined. At the conjoint request of all the parties concerned, the Estate was left
 to be managed by the Collector as any other Sirkar or Aumany Estate, on the
 simple condition that the surplus revenue, if any, should be paid to them; whereas if the
 Estate had been taken under charge of the Court of Wards, the
 manager to be appointed by the Court would, under the Regulation
 have been vested with the care not of the real Estate only, but of
 all the personal Estate "all houses, tenements, goods and movable property," and thus we,
 through our manager, would have been involved in concerns quite foreign to our proper
 duties; for, as will have been seen, the Collector had represented the family as being extensively
 engaged in trade, and as having "large sums due to them, as well as large debts due by them."

61. It was, we thought somewhat remarkable that in the concluding part of the same
 paragraph of the report in which the existing arrangement was stated
 as liable to be productive of "inconsistency, inconvenience, and
 responsibility." Mr. Thackeray had shewn that these very effects
 would have been produced if the Estate had been actually taken under charge of the Court of
 Wards.

62. It was, we explained to avoid inconsistency, inconvenience and responsibility that we
 had authorized the Collector to manage the Zemindary as a Sirkar or Aumany Estate. In so
 doing, we were not aware of having acted illegally or irregularly; the less so, as the property
 in the Estate was not the separate and indisputable property of a minor. The family indeed
 spoke of conferring the Zemindary upon Bundam Veeriah, the eldest son of Bundam Chelmiah,

... of ... ; but at present it was, we observed, the
consisting of two widows and several other persons.

... his family to the Zemindary of Moherry formed, we remarked, an entirely
and led to the consideration of the last branch of the subject upon which our
quired.

The circumstances disclosed in Mr. Thackeray's report, relative to the original
chase of the Zemindary in behalf of the Bundam family were new to us. We supposed that
he original purchase in the name of Baugavan Mahunty and the subsequent transfer to Bundam
Balkistnamah were bonâ fide transactions; but if it could be proved, and it appeared to be sus-
ceptible of proof, that they were not so, we concurred entirely in Mr. Thackeray's opinion that a
suit for the forfeiture of the Zemindary would be successful, under the provisions of
Sections 17 and 20, Regulation XXVI. 1802.

65. We could not however, at all, concur in Mr. Thackeray's view of the case, as effecting
he "ancient family." He spoke throughout the report of the injury done to *them*, and he pro-
nounced them to be entitled to "immediate redress." In what the imputed injury consisted we
were unable to perceive unless Mr. Thackeray were prepared to maintain that the lands of de-
faulters of the class denominated hereditary Zemindars, are not justly liable to sale for arrears
of revenue. The sole circumstance in the case which might be consi-
dered to render it a case of hardship, and the Raunee an object of

Para. 41. commiseration had been already noticed. As to the alleged negotiations between the Raunee and
Chelmiah, we were of opinion that it was very doubtful whether her account of them were cor-
rect. It was probable that at the time of sale, as well as subsequently, Chelmiah might have
promised to the Raunee to restore the Zemindary to her at some future period, on certain
conditions; but it was clear that there was no engagement entered into, upon which the Raunee
could found a legal claim, nor indeed was there any proof of a promise beyond that which was
afforded by the *ex parte* testimony of witnesses produced for the occasion.

66. Although we had stated our opinion in concurrence with that of Mr. Thackeray, that
a suit for the forfeiture of the Zemindary might be successfully prosecuted, that opinion we
observed rested on the proviso that the fact of the *original* purchase having been made in behalf,
though not in the name of Chelmiah was susceptible of legal proof. In the subsequent transfer
there was nothing which contravened the provisions of any existing Regulation.

67. Upon the whole, therefore, we considered that the safest course to be pursued was
that Mr. Thackeray had suggested of obtaining from the family
Para. 47. a surrender of the Zemindary; but we were of opinion that the re-
compense to be offered to them should be limited to the re-payment of the purchase money,
in addition to the amount of the surplus collections at present in the hands of the Collector.

68. With respect to the eventual restoration of the Zemindary to the Raunee, we con-
sidered the question to be one of political expediency, and were doubtful therefore, whether we
ought to offer any opinion upon it; but as the measures recommended by Mr. Thackeray had
been referred to us without any reservation, we submitted that no pledge should be given to
restore the Zemindary; that this should be left to the future pleasure of the Government, and
that, in the meantime a competent allowance should be granted to the Raunee for her support.

69. The Governor in Council in reply directed us, without loss of time, to instruct the Col-
lector to offer the present holder of the Zemindary the original pur-
From Mr. Secy. Hill 28th April, in Cons., 3rd May 1819. chase money (84,000 Rupees) for it, and, if the offer should be ac-
cepted, to take the Zemindary under Aumany management. If the
offer should be rejected, we were desired with reference to Mr. Thackeray's opinions on the sub-
ject, to state what process we would advise to be pursued for the purpose of obtaining possession
of the Zemindary on account of Government.

70. We were also informed that the Governor in Council had r-
date of those instructions an allowance of not less than 9,000, nor more
annum for the support of the ancient Moherry family, and we were dire-
with the Collector, to make a proper distribution of the amount sanctioned
members of the family, and to submit it for sanction.

71. The Governor in Council deemed it of much importance that, if the Bissoyes had really
lost their ancient lands and pecuniary allowances, these should immediately be restored to them,
and directed us to furnish the Collector with orders to that effect.

To the Chief Secretary, in
Cons., 30th September 1819.

To Mr. Cazalet in Cons., 3rd
May 1819.

From do. 10th, in Cons.,
17th June 1819.

72. On the 30th September last, we forwarded to Government
with reference to the above instructions a correspondence which had
passed between us and the Collector of Ganjam on the subject of the
Moherry Zemindary.

73. Mr. Cazalet we observed, had reported in his letter of the 10th June that the widow of
Bundam Chelmiah had finally resolved not to accept the offer of Government for the purchase of
the Zemindary.

74. We stated our opinion that the only course which Government could pursue with
regard to the recovery of the Zemindary was to ascertain by means of the Collector, in communi-
cation with the Government Vakeel, whether any proof could be adduced that Baugavan
Mahunty and Goodesah Vencatachellum who were the joint public purchasers, had paid the
money into the Collector's Treasury from funds of their own, or from those of the Bundam family.
If it could be proved that Bundam Chelmiah had paid any part of the *actual* purchase money, we
were of opinion that the Zemindary would be liable to forfeiture under the provisions of
Section 20, Regulation XXVI. 1802.

75. We stated also that, if Goodesah Vencatachellum, one of the joint purchasers could be
proved to be one of the united Hindoo family, of which B. Chelmiah was a member, it would be
worthy of consideration how far the fact of a principal individual of that family being a Native
officer of the Cutcherry, would affect the legality of the sale. The same remark we stated would
apply to Bundam Balkistnamah, if he could be proved to have paid any part of the purchase
money from the joint funds of himself and Bundam Chelmiah.

76. But, if the fact of Baugavan Mahunty and Goodesah Vencatachellum having
been the actual purchasers, could not be disproved, we were of opinion that the validity
of the sale would not be at all affected by the subsequent transfer of the property to the
Bundam family; as it was provided that Section 20 above mentioned, "shall not be construed
"to prevent such Native officers from purchasing and holding by private bargain, lands any
"where situated not being liable at the time of purchase to public sale for arrears of
"revenue then due."

77. It was our opinion that in this event, the case could not be brought under the penal
provisions of Section 17 of the above Regulation; for, if we had not sanctioned the transfer,
the land must have been registered in the names of the original purchasers, and there was no
appearance of an attempt to conceal any part of the transaction.

78. It was nevertheless sufficiently evident, we observed, that the purchase and sub-
sequent transfer to Bundam Balkistnamah was made with the intention of evading the *letter* of
the Regulation, as it was scarcely credible that Baugavan Mahunty would have parted with his
estate, so immediately after purchasing it, unless some prior agreement had been entered into.
This manifested in our opinion an acquaintance with the law upon the subject, and we stated
our apprehension, that every other precaution would have been taken to make the transaction
legal in all its forms.

ould be proved, that B. Mahunty and G. Vencatachellum were
 case notwithstanding the transfer might, we thought be brought
 section 17 for, if we had not sanctioned the transfer, the Estate would
 the names of these persons; and, therefore, under that section liable to

we observed that if it should be found inadvisable to prosecute for the recovery of the
 ary under this Regulation, no other mode could be adopted to obtain permanent possession
 it, without infringing the legal rights of the present possessor. If, we remarked, it should at
 any future period fall into arrear, it would be competent to Government to resume, or purchase
 t on their own account.

In Cons., 29th March. 81. We stated that we had discussed the subject of the Rau-
 nee's claims in our Minute of the 29th March last.

From Mr. Cazalet 17th, in
 Cons., 30th August 1819.

82. The Collector, we observed had, in a subsequent letter re-
 ported to us the mode in which he considered it most expedient that
 the pension granted by Government should be bestowed.

83. It was the Collector's wish originally to have consulted the Raunee in the distribution of it;
 but on further consideration he was of opinion that this would only tend to create dissatisfaction
 among the widows of the late Mozza Deo, brother to the deceased Zemindar, and those disaffect-
 ed persons whose interest in the family attached to Chroostnachendra Deo, son of Mozza Deo
 and minor heir to the Estate.

84. In order, therefore, to conciliate all parties and to effect the restoration of tranquillity
 which appeared to be the chief object of the Government, the Collector, we remarked, had sub-
 mitted the following plan for the sanction of Government.

85. That the full amount of pension, viz., 12,000 Rupees be granted.

86. That the actual expenditure should be limited to 10,000.

87. That the remaining 2,000 Rupees per annum should be laid up as a fund to answer all
 incidental charges of marriages, funeral ceremonies, &c., &c., &c., in order to prevent the neces-
 sity of any further applications to Government on this account.

88. That the 10,000 Rupees proposed to be annually disbursed should be divided in the
 following manner among the family and adherents;—

	Rs.
To the Raunee for her immediate expenses, including the 1st concubine who lives with her, per mensem	100
To the 1st and 2nd wives of the late Zemindar's brother, including the 2nd concu- bine, at 50 Rupees each per month	100
To the minor who resides with his mother, for servants, palanquins, horses, &c., con- sidered requisite to be attached to the Samoostanum	113
To the concubine living separate, per month	15
To a Vakil, per month	20
To Sirdars and peons of various descriptions, belonging to the old Moherry Samoos- tanum	485
To a Guntayet to distribute the pay	10
Total per mensem...	843
Per annum...	10,116

89. We observed that although the monthly allowance of 485 Rupees for the support of the
 Sirdars and peons belonging to the Estate seemed to be rather a large amount, yet it should be
 remembered, that conciliating the interests of these people was the most effectual mode of putting
 a stop to those disturbances of which they had been the chief fomenters, in order to avail them-
 selves thereof to obtain the means of livelihood of which the alienation of the Estate deprived
 them. The Collector further stated that should this distribution of the allowances be sanctioned,
 it was his intention to request that a free pardon should be granted to such Sirdars and peons as
 might return to their former obedience.

90. We considered the information conveyed by the Collector of the returning tranquillity
 of the district to be very satisfactory; but we noticed that he had expressed his fears that it
 would be only temporary on account of the great aversion manifested towards the present Pro-
 prietors by the Sirdars and peons of the old Samoostanum.

91. Considering the reasons urged by the Collector for the above mentioned distribution to
 be satisfactory, we submitted the same for the sanction of the Government.

To the Chief Secretary, in
 Cons., 21st Oct. 1819.
 From Mr. Cazalet, 18th, in
 Cons., 30th Sept. 1819.

92. With reference to the correspondence submitted to Govern-
 ment in our letter above recited, we forwarded on the 21st October for
 the information of the Right Honorable the Governor in Council a fur-
 ther letter with its enclosures from the Collector in Ganjam.

93. We observed that in our Minute submitted to Government, under date the 29th of March
 last, we had explained fully the circumstances under which the
 Moherry Estates was placed under the management of the Collector.
 In granting this authority, however, it was specifically stated, we remarked, to be "for the bene-
 fit of the Proprietors, till such time as they might require it to be made over to them."

94. We stated that from the letter then forwarded, it appeared that a great degree of jea-
 lousy had been excited in the minds of the present Proprietors by the liberality of Government
 towards the ancient family of Moherry, and that they had, in consequence, requested that the
 management of the Estate might be made over to them.

95. All balances due on the Estate having been liquidated in the year 1816, and the surplus
 proceeds paid to the family, the Estate could not, we remarked, be retained under the Collector's
 management on account of any balances.

96. We stated, however, that with reference to the peculiar situation in which this Estate
 was placed, we had deemed it proper, before issuing any final instructions to submit the subject
 for the orders of Government, with our opinion that the lands ought to be made over to the
 Bundam family, who would, of course, nominate the individual in whose name it was to be regis-
 tered. We stated at the same time that the proposed proceedings, in order to obtain a declara-
 tion from the Court of its forfeiture to Government, might be subsequently adopted, if suffi-
 cient evidence should be forthcoming.

From Mr. Secy. Hill, 15th,
 in Cons., 25th November 1819.
 To Mr. Cazalet, 25th, in
 Cons., 25th November 1819.

97. The Government in reply desired that the Moherry Estate in
 the district of Ganjam might be delivered over to the Bundam family,
 but that legal proceedings should be instituted for rejecting them, if
 sufficient evidence were forthcoming to support such proceedings;
 and orders to this effect have been sent to the Collector.

98. On the 13th December last, we received a letter from Government stating that the
 Governor in Council approved of the appropriation of the pension to be
 allowed to the ancient family recommended by the Collector, and
 specified in the 13th paragraph of our letter of the 30th September
 last. A monthly payment we were informed of Rupees 843 on that account would accordingly
 take place, and the balance between that amount and the allowance of one thousand Rupees per
 mensem would be reserved for occasional ceremonies and other incidental charges.

99. The Governor in Council expected a report from the Collector as to the practicability of recovering legal possession of the Zemindary for the ancient family.

To Mr. Cazalet, 16th, in Dy.
Cons., 20th December 1819.

100. Orders to this effect have been transmitted to the Collector.

To the Chief Secy. to Govt.,
in Cons., 19th April 1819.
From Mr. Cazalet, 6th, in
Cons., 19th April 1819.

101. On the 19th April last we submitted for the consideration of Government a letter from the Collector in this Zillah, submitting an address from the Zemindar of Boorghur, part of whose Zemindary was sold a few years ago for arrears of revenue.

102. It appeared that the Zemindar had entered into some arrangement with the person who purchased the sub-division that was sold, with the view of re-annexing it to his Estate; and that the object of his address was to obtain from Government an advance of 9,000 Rupees on this account, to be re-paid with interest in two or three years.

103. The question referred by the Collector appearing to us to be one exclusively of a political nature, we submitted it for the orders of the Government.

104. In reply the Governor in Council authorized the Collector of Ganjam to advance to the Zemindar of Boorghur the sum of nine thousand (9,000) Rupees, to enable him to recover possession of a Mootah of his Zemindary, which some years ago was sold for arrears of revenue. We were informed that in coming to this resolution, the Governor in Council was influenced by the desire that the head of an ancient family should be reinstated in his patrimony, and by the consideration that the assistance required for that purpose might be afforded, without the risk of loss. The whole Zemindary therefore we were informed, was to be held answerable for the re-payment of the advance with interest.

To Mr. Cazalet, 20th, in Dy.
Cons., 24th May 1819.

105. Orders to this effect were accordingly forwarded to the Collector.

106. On the 28th April last, the Governor in Council referred for our consideration and report a letter received from Mr. Thackeray, containing observations on the present state of Kimmedy and other Zemindaries in the district of Ganjam and on the measures proper in his opinion to be pursued with regard to them, and on the 11th September following, the Governor in Council transmitted for our consideration and report copy of a letter from the Collector and Magistrate of Ganjam, with a copy of its enclosure, relative to the affairs of Kimmedy.

107. In reply we observed that the clear and very circumstantial information afforded in these two reports, placed the Government in possession of a view of the present state of affairs in this turbulent district, of the correctness of which there seemed no reason to doubt. It remained for the Government, with this information before them, to adopt some resolution upon it, in order to prevent a renewal of those disturbances, which, in defiance of their authority had so often been practised in this district, and seemed again to threaten the country.

108. It appeared from those two reports, that during the minority of the present Zemindar, two different parties had arisen in Kimmedy, each headed by one of the Dowager Raunees; that since the death of the first Manager Dooggee Razee, a man of remarkable talent and decision, the three successive managers nominated by the Collector, under the authority of the Court of Wards, had found it necessary to conciliate one or other of these Raunees with the view of ensuring the peace of the country, and that the disturbances which had arisen were to be attributed to the struggle for power between them, and to the conflicts between their respective adherents, to retain or obtain possession of the privileges conferred upon them by each. In fact, although ostensibly the country had been managed on behalf

of the minor Zemindar, by a native nominated by the Collector, under the sanction of the Court of Wards, one or other of the Dowager Raunees had possessed the real controul over it.

109. It appeared that at present the parties of each respectively were nearly of equal power, that the minor, though residing and controuled by one, was not perhaps decidedly hostile to the other; but that a new struggle for superiority was apprehended by Mr. Thackeray, which Mr. Bird shewed to be on the eve of breaking out.

110. Mr. Thackeray, in the 10th para. of his report, recommended temporizing measures, until the minor should be of age, when he thought that the party to which he might give the preference should be maintained by the Government, if necessary with force. Mr. Bird stated in the 15th para. of his letter, that his endeavours to reconcile the adherents of the two parties had failed of success; that he proposed to give the inferior Raunee with whom the minor resided, a little more time to endeavour to conciliate the party of the superior Raunee resident at Chicacole, that he doubted her success; and that if she failed, the superior Raunee should be brought back; when by her influence and well known ability he thought that, after a struggle, tranquillity might be restored. Mr. Thackeray inclined to support the inferior Raunee, as the one to whom the minor was attached, Mr.

Para. 20.

Bird doubted whether a timid boy as a the minor was, had any decided preference of his own, and proposed to recall the superior Raunee, because the party of the inferior had shewn that they either would not or could not maintain tranquillity and because from the personal ability of the superior Raunee and her influence in the country, while the influence of the other was chiefly in the town, he was hopeful of more success from her.

111. Mr. Bird stated it decidedly as his opinion that to adopt the favorite plan of the inferior Raunee of fighting out Dandoo Shanah, the partizan of the superior Raunee, and his adherents was "neither just, practicable or politic." "The country," he added, "would be ruined in the attempt." "If something is not done," he stated, that this person would immediately recommence plundering, and of a choice of difficulties, he had selected the return of the superior Raunee as the least objectionable, while he admitted that it was a measure of some hazard.

112. On a review of all these circumstances, we were of opinion that the measure most likely to ensure the permanent tranquillity of the country, and the most beneficial to the people, as well as the best calculated to support the character of the Government, would be for the Collector to take effectual possession of the Zemindary on behalf of the minor. This, we remarked, would give a check to the pretensions of both the existing parties in Kimmedy, a continuance of whose feuds must prove highly prejudicial to the country; while it would vindicate the character of the Government, which had been too often compromised in the Northern Circars, by resorting to temporizing measures.

113. To continue to rule the Zemindary by supporting the influence of either of the contending parties would perhaps, we stated, be only to postpone that interference which the Government sooner or later must exercise, to preserve the peace of the country; while it would place the Government in the situation rather of a powerful ally of the provincial chieftain, than of the paramount authority in the country, which it was so desirable the people should feel that they are.

114. But to this end, the possession which the Collector should take of the country ought, we observed, to be most effectual; he must often pass through the Zemindary, communicate with the Vissoys and their inferior partizans in person, and the Zemindary must be managed not by Natives under him, but by himself. If, while he assumed immediate charge of it, on behalf of the Zemindar, his Head Native servants were allowed to assume the powers of Padmanaba Deo, Narsingarow or Soobarow, the arrangement proposed would prove worse than nugatory; it would give rise to new influence and intrigue, and the peace of the district would not be ensured more than at present. The Sub-Collector had already been authorized to employ Native servants from the Ceded Districts, and much, we observed, would depend on the proper selection, employment and control of these persons.

115. While we thought this arrangement the best that could be adopted, we did not conceal our apprehensions that it might be difficult to carry it into full effect. The two Raunees, whose pretensions it would equally affect, might each employ their influence to counteract it; they would constantly be endeavouring to seduce the Head Native servants, and the country was itself so unhealthy as to render it difficult for the Collector to communicate often personally with the people, without which it could not succeed. But the Raunees, if they continued to foment disturbances, or to oppose this arrangement might, we observed, under Regulation II, 1819, be both placed under restraint.

116. The Collector might be informed that this was the arrangement preferred by Government, and might be authorized to give it effect, if practicable or, as another means of defeating the cabals beforementioned and frustrating the plans of those concerned in them, he might be vested with a discretionary authority to place the Zemindar *unexpectedly* in possession at any period which might present a favorable opportunity, without waiting the completion of the legal term prescribed for the duration of minority.

117. It is, we observed, declared by the Regulations that, "the duration of minority shall without exception, continue until the completion of the eighteenth year of age," and that during the period of minority, no minor shall be competent to take charge of his own affairs; but we submitted that the object of this declaration was to fix the term at which minors should, and should not, have the legal right of claiming and enforcing their claim for possession; and that it was not, and could not have been intended to compel the interference of the Court of Wards in all cases, or to prevent its withdrawal upon any occasion, when its continuance might be found inconvenient or prejudicial.

118. It is, we remarked, a well known legal maxim that there is no obligation in law, for the breach or neglect of which no penalty has been provided. The non-exercise of the powers of the Court of Wards had not been made penal, and consequently the exercise of those powers was not obligatory.

119. We thought it necessary to say thus much, in order to obviate any supposed legal objections to the execution of this measure. The expediency of adopting it, might we thought further be supported by the circumstance that in June 1822, the Zemindar's minority would expire.

120. If the Right Honorable the Governor in Council should adopt this latter arrangement, we stated that we would submit the propriety of a confidential communication on the subject being made on the part of the Government, (through the Collector and Magistrate,) to the Sub-Collector in charge of the Hill Zemindaries of Ganjam.

121. In the event of the adoption of either of these suggestions, the interests of Government and of the Zemindar being in fact the same, it was desirable we observed, that his authority should be strengthened as much as possible; and the provisions of the recently enacted Regulation II. A. D. 1819 were, in our opinion well calculated to promote the success of measures which had in view the maintenance of the peace of the country, inasmuch as they presented the means of securing persons from whose character or conduct danger might be apprehended.

122. The Government we remarked had already sanctioned measures for aiding the Zemindars of Burraghur to recover back part of his Estate sold for arrears, and we submitted that a copy of Mr. Thackeray's letter should be forwarded to the Collector in Ganjam, with instructions to submit through us any observations he might have to offer respecting the situation of the Chigutey and Hautgur Zemindars.

123. In reply, we were informed that the Governor in Council was of opinion that the proper course of proceeding was for the Collector to undertake the

From Mr. Secy. Hill, 15th,
in Cons., 29th Nov. 1819.

immediate and direct management of Kimmedy, to the entire exclusion of the influence of the two Raunees and of their respective adherents, and of a Native head manager; and trusted that by prudence and firmness on the part of the

Sub-Collector, under the Collector's general superintendence, this measure might be easily effected and persevered in during the remaining short period of the Zemindar's minority without the risk of serious opposition.

124. Public notice we were informed should be given that the young Zemindar would be placed in possession of his Zemindary as soon as his minority expired, and that in the meantime all persons living on his Estate were required to live peaceably, on pain of forfeiting the advantages they held from the Zemindar and of incurring the heavy displeasure of the Company and the punishment due to turbulence and disorder.

125. If disturbances were apprehended, the Collector and Magistrate was authorized to employ the armed peons of the district in Kimmedy, and to entertain a separate body of armed peons for the security and at the expense of the Estate; but the Governor in Council desired that if practicable, no regular troops might be employed on that service, except a strong detachment in or near the town of Kimmedy.

126. The Governor in Council authorized the Collector to entertain a small Hazzoor Establishment for Kimmedy, and to put the sub-divisions under Ameens, who would communicate direct with the Sub-Collector there, as no Manager ought to be employed.

127. We were informed that the Collector would consider himself authorized to submit any suggestions to us which might appear to him proper to be adopted with a view to the tranquillity and successful management of Kimmedy.

128. We have furnished the Collector in Ganjam with copies of the foregoing correspondence, and desired him to carry into effect the orders of the Government.

129. On the 30th March last, the Governor in Council transmitted to us for our information and guidance, extract from the Minutes of Council, in which we were informed that at a future period the Government would take the former of two letters received by them from Mr. Thackeray into consideration. At present it was stated to be intended only to pass orders with respect to the arrangement to be sanctioned regarding the Zemindary of Gumsoor. It appeared that Mr. Thackeray, under the circumstances which came to his knowledge, had been induced to acquaint Srecara Bunje, the father of the last Zemindar of Gumsoor, that he would advise the Government to appoint him Zemindar. In this state of the case, the Governor in Council felt himself bound by considerations of good faith and of policy, to adopt Mr. Thackeray's recommendation. In the assurance given to Srecara Bunje, he would doubtless, observed the Government, have regarded Mr. Thackeray as the accredited agent of Government, and exercising the authority of Zemindar not only in fact, but under the sanction of Mr. Thackeray, he could not be dispossessed unless by force of arms. The Governor in Council therefore deemed it advisable to confirm the arrangement made by Mr. Thackeray, as a measure both of expediency and necessity, and not apparently in contradiction to impartial justice.

130. Srecara Bunje, we were informed, was appointed Zemindar of Gumsoor; but in the Cowle to be granted to him, it was to be stipulated that at his death the Zemindary should revert to Government, to be disposed of as may then be judged most proper. The rent we were informed, was to be fixed, as proposed by Mr. Thackeray, at seventy-five thousand Rupees per annum, and we were directed to submit the draft of a Cowle.

131. In consideration of what was stated by Mr. Thackeray concerning Danunjiah Bunje, the last Zemindar, it was resolved by Government out of the rent of the Zemindary to settle upon him an allowance of eight thousand Rupees per annum, and to cause it to be signified to him that, if his conduct in the interval should be correct, his claim to succeed to the Zemindary on his father's decease would at that period be taken into consideration.

132. It was also resolved that Mr. Thackeray should be desired to suggest any further sures, which in his opinion it might be proper to adopt with respect to Danunjiah Bunje.

133. It was considered by the Government due to Mr. Woodcock to furnish him with a copy of the 47th, 48th and 49th paragraphs of Mr. Thackeray's Report, in order that he might have an opportunity of affording such explanation as he might think proper on the points in his personal conduct to which they related.

134. In reply we submitted a letter from the Collector in Ganjam, forwarding as directed by us draft of a Cowle to be granted to Streccara Bunje, Zemindar of Gumsoor, according to the orders contained in the extract from the Minutes of Consultation above recited.

To the Chief Secretary, 29th, in Cons., 29th July 1819.
From Mr. Cazalet 31st May, in Cons., 17th June 1819.

135. We stated that Streccara Bunje had been furnished with a statement of the arrears outstanding against the Zemindary and had paid the amount, namely, Rupees 4,159-15-11 into the Collector's Treasury; that he had accordingly been placed in possession of the estate including Bavanapore (a Mootah purchased by Danunjiah Bunje at the sale of the Havelly lands in the year 1804 or Fusly 1214,) and that the Collector had stated that this measure appeared to have given general satisfaction.

136. From a remark subjoined to Statement No. 1 in the Collector's letter, we stated that it would appear that he proposed to charge the expenses of management up to the 31st ultimo to the debit of Government, and we remarked that on releasing Zemindaries from attachment, it was not usual to relieve proprietors from charges of this description.

137. We considered it necessary to make a few alterations in the Cowle submitted by the Collector; and therefore forwarded a separate draft of a Cowle to Government, whose orders thereon have not yet been received.

138. On the 12th July last we submitted to the Right Honorable the Governor in Council a letter from the Collector in Ganjam, forwarding various statements relative to the Goomsur Zemindary during his management for Fusly 1227, upon the Settlement of which he had reported direct to Government under date the 7th February last.

To the Chief Secretary to Government, in Cons., 12th July 1819.
From Mr. Cazalet, 8th, in Cons., 29th March 1819.

139. The disturbed state of this Zemindary during the last year, we stated, might perhaps account for the very unfavorable Settlement for Fusly 1227. It was satisfactory however to observe that this Settlement had been nearly altogether realized, and that there only remained a small balance of Rupees 18-0-9 on account of Land Revenue.

140. We observed that in the statement of the result of transfer, there appeared a loss for Fusly 1227 of M. Rupees 36,544-4-8, which

	Fusly 1225.			1226.			1227.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Net Revenues ..	111,659	15	5	86,683	4	0	33,455	11	4	2,31,798	14	9
Deduct perma- nent Jumiah }	70,000	0	0	70,000	0	0	70,000	0	0	2,10,000	0	0
	41,659	15	5	16,683	4	0	23,544	4	8	21,798	14	9
Surplus collections for Fuslies 1225 & 1226 }				58,343	3	5						
Deduct the loss for the current Fusly }				36,544	4	8						
				21,798	14	9						

141. The Collector remarked "that since the escape of Streccara Bunje, the Zemindary has not been so much disturbed" as usual, and shewed that there was reason to expect that the whole of the revenue for Fusly 1228 would be realized. The Settlement of Fusly 1228 was Rupees 84,478-2-6 and the collections to the 28th February 1819 amounted to Rupees 64,390-14-5, leaving a balance of Rupees 20,087-4-1.

142. We were not favored with any orders in reply to this communication.

143. On the 26th August last we laid before the Right Honorable the Governor in Council a letter from the Collector in Ganjam, giving cover to one from the Sub-Collector of the Hill Zemindaries forwarding an address from the Zemindar of Turlah, requesting that his Estate might be taken under the charge of the Sub-Collector and managed by him on the Zemindar's account.

144. The Collector stated that "this is the first instance of one of these Hill Zemindar's claiming such protection," and we considered the circumstance of a person of this description having recourse to the agency of the servants of Government as a means of relieving himself and his estate from distress and incumbrance to be highly creditable to Mr. Bird, as evincing a confidence rarely to be met with in persons whose intercourse with Europeans is extremely limited.

145. In other districts, we observed, the Government have on various occasions given their sanction to arrangements of this description and have expressed their approbation of them generally as affording an opportunity to the Revenue Officers of acquiring correct information respecting the resources of the Zemindaries so situated, the condition of the inhabitants and the management of the Proprietors, &c., &c., in the present instance however, we stated that the Zemindar had expressed a wish that the management should not be under our control, it being his wish that Mr. Bird should manage the Zemindary merely as his agent. As a general proceeding, this course would we observed be liable to many objections, besides defeating one of the principal objects which the Government have in view in allowing Collectors to manage Estates on behalf of Zemindars, but in the present instance as there was no arrear due to Government, and as it was desirable, under existing circumstances, to encourage as much as possible the Hill Zemindars of Ganjam to look up to the Government and its officers for protection and assistance in their difficulties, and as it might also be attended with advantage both to the people and the Government that the inhabitants should for a time be placed under the administration of officers appointed and superintended by the Sub-Collector, and guided by different rules of conduct from those observed by the Zemindar and his officers, we were disposed to recommend that the general objection before adverted to might be waved in this instance.

146. The arrangement proposed would not we stated, preclude Mr. Bird from submitting the result of his management for our information.

From Mr. Secy. Hill, 27th Sept., in Cons., 11th Oct. 1819.
To Mr. Cazalet, 11th, in Cons., 11th Oct. 1819.

147. In reply the Governor in Council authorized the Collector of Ganjam to take charge of the Hill Zemindary of Turlah on the Zemindar's account agreeably to his own request; and orders to this effect were duly issued to the Collector.

To the Chief Secy., in Cons., 19th July 1819.
From Mr. Spottiswoode, 30th October, in Cons., 11th November 1816.

To Mr. Spottiswoode, 18th October, in Dy. Cons., 21st November 1816.
From Mr. Cazalet, 20th May, in Cons., 1st June 1818.
To Mr. Cazalet, 26th May, in Cons., 26th November 1818.
From Mr. Cazalet, 19th April, in Cons., 3rd May 1819.

148. On the 19th July last we laid before the Government the correspondence noted in the margin which had passed between us and the Collector in Ganjam.

149. It appeared from Mr. Spottiswoode's letter, under date 11th September 1816, that T. Vencatachellum rented the Arrack Farm for Fusly 1225 for Rupees 46,100, and that both he and his security having died of the Ganjam fever, there was then outstanding of this rent a balance due to Government of Rupees 12,524-5-6. The losses which the Arrack Renter had sustained not only by the high rent, which influenced by the prospect of being enabled to realize large outstanding balances he had agreed to pay, but by the distressed state of the country, induced the then Collector to submit his case to our favorable consideration and to solicit a remission of Rupees 4,000

From Mr. Spottiswoode, 11th, in Cons., 23rd Sept. 1816.

amount of balances due to the Government was then Rupees 12,524-5-6, so that the remaining balance would, on our sanction being granted, for this remission, have amounted to Rupees 8,524-5-6 which, the Collector stated he had no doubt would be paid by the brother of Tokalay Venkatachellum who was his heir.

150. We stated that on the 30th October following, the Collector addressed another letter to us, forwarding a petition which contained other proposals from Takalah Seetaramiah for the liquidation of his brother's arrears; in that petition Seetaramiah agreed to pay 6,000 Rupees, and for the remission of the remaining balance of Rupees 6,524-5-6 to give up debts due to him to the amount of Rupees 12,354. The Collector's letter which accompanied this petition, furnished no objections to the Petitioner's proposals, but rather tended to recommend them, as they were not essentially different from those he had formerly made.

From Mr. Spottiswoode, in Cons., 11th November 1816.

151. We accordingly agreed to the recommendation of the Collector and accepted of the last mentioned proposals.

152. It appeared that the Collector had informed Seetaramiah of our acceptance of his proposals and had told him that he would, on his paying Rupees 6,000 and on other specified conditions, deliver to him the property which was held under attachment. Tokalah Seetaramiah (according to his own letter) paid the required sum, and obtained for the same a receipt from the Collector, acknowledging the amount; but it appeared that he was no sooner empowered by the Collector to resume the property, than it was plundered by the Pindaries, or as we observed, to use the words of Seetaramiah; "after the whole debt was liquidated, the Collector issued an order to the people who are in charge of the attached property to deliver it up, but before the people on my part and mortgagees produced that order, the property, whilst under the Collector's zupt, was plundered by the Pindaries when they came to Ganjam. The Collector's servants only delivered the remaining damaged property to me, with 2 vessels left by the Pindaries."

153. The Collector's letter which forwarded the enclosures Nos. 2 and 3 here referred to, stated that the case of the Petitioner appeared to "merit some favourable recommendation," but that the valuation set upon the lost property was greatly exaggerated.

154. Understanding from the Collector's letter, that the property had been plundered "whilst under Circar attachment," we stated that we had given directions for conducting an enquiry into the value of it, and that the Collector in his last letter had submitted a valuation of it by a Committee to the amount of Rupees 5,089 which seemed just. It remained, we remarked, to decide whether the Government, or the brother of the late Renter should bear this loss; or whether it should be divided between them, and if so, in what proportions.

155. We were of opinion that the fairest plan would be to divide the loss between the Government and the brother of the late Renter. It appeared that, before the robbery, the Collector had withdrawn the hold which Government had upon the property. From that period, though not actually delivered over, it was in some degree at the risk of the person who had accepted, though not received possession; and Government we observed in a Court of Equity could hardly be held answerable for the safety of that which they did not ensure. Besides, the brother of the late Renter had not, in fact any legal right to the property, for it was given up to him as a boon, not as a right. Under these circumstances, to prevent further dispute, we begged leave to recommend that sanction might be granted to the Collector in Ganjam to pay to the Petitioner the sum of 2,544-8-0, being half the value of the property in question.

156. In reply we were informed that the Governor in Council was of opinion that the whole value of the property of the brother of the late Arrack Renter in Ganjam which was plundered by the Pindaries while under the Collector's attachment ought to be made good to him. It was not alleged that he had been improperly negligent in taking possession of it, after the Collector had removed the attachment; and he was considered by Government to be entitled to the benefit of the presumption that he would have secured his own property against the Pindaries, more effectually than the Collector secured it for him. The Governor in Council accordingly granted authority for paying to him the full sum of Rupees 5,089 which was duly communicated to the Collector.

157. On the 10th March 1818, the Right Honorable the Governor in Council transmitted to us a copy of a letter from the Secretary to the Board of Trade, together with a copy of a letter from Messrs. Colt, Hart and Weston to which it referred; and desired us to state our opinion with regard to the advantages, which, it was suggested by that firm, might be derived to Government from the acceptance of a tender of their works at Munsurcottah, in the way of promoting the agriculture of the district by encouraging the cultivation of the Sugarcane.

158. We observed in reply that the letters from Messrs. Colt, Hart and Weston alluded first, to an expected substitution of Sugar for Saltpetre, as part cargo for the Honorable Company's homeward bound ships; and secondly, to a probability that from the operation of various causes mentioned by them a deficiency would be experienced in the supply of Arrack from Ceylon, or the use of the Commissariat Department.

159. We stated with respect to the first of these points, that as we did not gather from Mr. Secretary Gwatkin's letter that there was any present intention on the part of the Board of Trade to make use of Sugar as dead weight on the ships returning to Europe, no remark appeared to be necessary. With respect to the second, we observed that we had no means of judging whether the apprehensions entertained by Messrs. Colt, Hart and Weston of the supply of spirits from Ceylon proving deficient were well founded; and we concluded that as recommended by the Board of Trade this point had been referred to the Commissariat Department.

160. As to promoting the agriculture of the district, by encouraging the cultivation of Sugarcane, we stated our opinion that no interference of the Government was necessary to promote the cultivation of any one particular species of produce, in preference to another; and that it would be better that individuals, rather than Government, should be engaged in such pursuits as the manufacture of Sugar, and distillation of Rum.

161. On the 9th February last, the Government were pleased to nominate Mr. Cazalet to be Collector in this district, Mr. Spottiswoode having been appointed to another station and Mr. Bayard was appointed Sub-Collector on the 6th September last in consequence of the death of the late Mr. Bird.

VIZAGAPATAM.

162. The progress of the arrangements made by the Government for the liquidation of the debts of the Zemindar of Vizianagram; the various petitions presented to us against Mr. John Smith, the Collector of Vizagapatam and his servants, and the correspondence which has taken place respecting the sale of Toddy at Vizagapatam, are the only subjects of particular importance under this head although we have deemed it proper to notice a few others.

To the Chief Secretary, in
Cons., 6th October 1817.
Vide General Report, dated
5th Jany. 1818, paras. 73 to 75.
To the Chief Secretary, in
Cons., 8th December 1817.
To the Chief Secretary, in
Cons., 11th February 1819.
From Mr. Smith, 29th Jany.,
in Cons., 11th February 1819.

163. With reference to our letter of the 6th October 1817 and to the concluding para. of our address, under date the 8th December 1817, we submitted on the 11th February last a letter from the Collector in the Zillah of Vizagapatam, transmitting a statement shewing the money dealings between Europeans and the Zemindar of Vizianagram which were not included in the statement which accompanied our letter above referred to.

164. Although this statement was compiled from the Zemindary accounts, it did not appear that the cancelled bonds or other vouchers were forthcoming.

165. No reply was received by us to the above communication.

To the Chief Secretary, in
Cons., 22nd April 1819.
From Mr. Smith, 30th March,
in Cons., 12th April 1819.
To Mr. Smith, in Cons., 31st
December 1818.

166. On the 22nd April last we submitted a letter from the Collector in Vizagapatam, in reply to one addressed to him under date the 31st December 1818 respecting the affairs of the Vizianagram Zemindary.

167. From this communication, it appeared that the view taken by us in our letter above mentioned of the affairs of this Zemindary was in general correct.

168. It appeared that the only payment made on account of the bonded debt was for the interest on the principal of Rupees 12,00,200, from the 17th June 1816 to the 17th December 1817, viz., Rupees 1,08,018.

169. It further appeared that in consequence of this payment, an arrear of Jumma at the close of Fusly 1227 had accrued of Rupees 87,066-10-11, which however had subsequently been paid.

170. It also appeared that under the orders transmitted by us respecting the correct mode of keeping the accounts, the surplus for Fusly 1228 was not now estimated by the Collector at 2,50,000 but at Rupees 1,54,086 only.

171. It also appeared that no interest had been charged on the arrears allowed to accrue, and that Rupees 2,516-12 were due on this account.

172. It did not appear however, that the Government had been in advance on account of the interest upon the debt, because the interest thereon had not at the close of Fusly 1227 been paid in full. It had been paid to the 17th December 1817 only.

173. The interest on the bonded debt from that day to the 17th June 1819 being eighteen months, we calculated would be Rupees 1,08,018, which with the interest of Rupees 2,516-12 upon arrears due to Government, made a total of 1,10,534-12. This sum deducted from the estimated surplus of Rupees 1,54,086 at the close of Fusly 1228 would, we observed, leave a sum of about Rupees 43,552 applicable to the payment of the principal of the bonded debt.

174. If the interest upon the debt was regularly paid and entered in the Collector's accounts as a charge, which it ought to be, the balance would be the amount appropriable to the redemption of the principal debt; the progress of which we estimated as follows:—

Fusly 1228.				
Principal debt	...	...	...	12,00,200
Estimated surplus	...	...	...	1,54,086
Deduct interest, &c., as above	...	...	...	1,10,534
				<u>43,552</u>

23

Fusly 1229.				
Principal debt about	...	...	...	11,56,000
Estimated surplus	...	...	...	1,60,000
Interest	...	...	...	69,360
				<u>90,640</u>
Fusly 1230.				
Principal about	...	...	...	10,65,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	63,000
				<u>96,100</u>
Fusly 1231.				
Principal about	...	...	...	9,69,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	58,140
				<u>1,01,860</u>
Fusly 1232.				
Principal about	...	...	...	8,67,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	52,200
				<u>1,07,980</u>
Fusly 1233.				
Principal about	...	...	...	7,59,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	45,540
				<u>1,14,460</u>
Fusly 1234.				
Principal about	...	...	...	6,44,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	38,640
				<u>1,21,360</u>
Fusly 1235.				
Principal about	...	...	...	5,23,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	31,380
				<u>1,28,620</u>
Fusly 1236.				
Principal about	...	...	...	3,94,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	23,640
				<u>1,36,360</u>
Fusly 1237.				
Principal about	...	...	...	2,57,000
Surplus	...	...	...	1,60,000
Interest	...	...	...	15,420
				<u>1,44,580</u>
Fusly 1238.				
Principal about	...	...	...	1,12,000

175. Under the experience which we had had, we were of opinion that we did not overrate the annual surplus in estimating it at Rupees 1,60,000 per annum, and the foregoing rough calculation showed we thought that this sum would in ten years redeem the whole of the bonded debt, principal and interest.

176. In reply the Government transmitted to us copy of a letter on the same subject from the Accountant-General with the two documents therein referred to, and expressed their desire that the Collector might be called upon to prepare a distinct statement of the probable result of his management for the next six years, which we were directed to lay before Government with such observations as it might seem to us to require.

177. In reply we submitted two letters from the Collector in the Zillah of Vizagapatam under date the 24th and 25th September last; from these communications it appeared that after the payment of the revenue and of all charges, the Vizianagram Zemindary produced in Fusly 1228 a net surplus of Rupees 1,89,306 appropriable to the payment of the interest and principal of the bonded debt. In Fusly 1229 a surplus was estimated of Rupees 2,00,592-3-7.

178. Assuming the average surplus of the last four years as a standard, viz., Rupees 1,91,000 instead of Rupees 1,60,000 as estimated in our letter of the 22nd April last, the Collector shewed that in Fusly 1234 the principal of the debt would be reduced from Rupees 12,00,200 to Rupees 2,54,913 which he thought would be nearly liquidated in the subsequent year.

179. We were happy to state that after payment of interest in full to the 16th June 1819, the principal of the debt appeared, on the 12th July 1819, to have been reduced in the sum of Rupees 81,288.

180. We added our opinion that the Zemindar ought not to be excused from the payment of interest due upon arrears.

181. In reply we were informed that the explanations of the present state and future prospect of the affairs of the Vizianagram Zemindary, which we had submitted were considered to be satisfactory. The Governor in Council did not doubt the right of Government to exact the full amount of legal interest for all arrears of revenue due on account of that Zemindary; but he was of opinion that, considering that the object of Government was to relieve the Zemindary from its embarrassments, and moreover that the Zemindary was under the Collector's management, it would be sufficient to charge on arrears of revenue the same rate of interest, viz., six per cent. as on the Zemindar's private debts.

182. These orders have been duly communicated to the Collector.

183. On the 13th January 1819, the Right Honorable the Governor in Council referred for our consideration and report a Petition in Telugu and in English, complaining of the conduct of Mr. Smith, Collector and Magistrate of Vizagapatam.

To the Chief Secretary to Government 19th, in Cons., 19th April 1819.

Petition of Seetaramiah, 10th Nov. } 3rd Dec. Endorsement on do. } 1818. To Mr. Smith 21st, in Cons., 21st January 1819.

To Mr. Smith 25th, in Cons., 25th January 1819.

From do. 1st March, in Cons., 11th March 1819.

From do. 4th, in Cons., 15th March 1819.

184. In reply we submitted to Government the correspondence which had in consequence passed with Mr. Smith, on the subject of that Petition; together with the correspondence therein alluded to, respecting another petition against that officer by E. Seetaramiah, the Dewan of the Zemindar of Boobely.

185. Although it appeared that Seetaramiah came forward rather as an advocate for others, than as having been aggrieved himself, we deemed it proper, by endorsement on his petition, to communicate to him our willingness to receive, either personally from himself, or from his Vakeel, any evidence that he might have to offer in proof of his assertions against Mr. Smith.

186. As regarded his complaints against the Serishtadar, he was desired to address the Collector, in the first instance, and if necessary, to appeal to us.

187. In transmitting the Petition with an endorsement on it to the foregoing effect, for delivery to the Petitioner, although we did not consider the charges so supported as to justify our expressly calling on the Collector for particular explanation, we pointed out to that officer the expediency of his noticing some of the assertions it contained, as specified in our letter of the 21st January last.

188. In subsequently forwarding to Mr. Smith the Petition of Juggapah on the 25th of the same month, we also deemed it to be our duty to suggest the expediency of similar notice being taken of some allegations contained in that Petition.

189. In laying before the Government the respective replies to these communications received from Mr. Smith, dated the 1st and 4th March, we were happy to submit our opinion that they were of a very satisfactory nature.

190. Mr. Smith affirmed that he did "not directly or indirectly possess any certificate for the Vizianagram debt;" that he never directly or indirectly offered his house for sale to the Zemindar of Vizianagram, nor prepared false accounts, nor summoned the Carnums, &c., to take copies of them; he further affirmed that, to the best of his knowledge, the allegation of his having in the year 1814 read a paper purporting to have been received from Government, and authorizing him "to banish the country," all persons intriguing against the arrangement made for the payment of the Vizianagram debts was totally destitute of truth.

191. The Government had thus, on one hand, the allegations of Juggapah and the Dewan of Boobely; and on the other the denial of these allegations by Mr. Smith.

192. The Dewan had been called upon to produce evidence of the charges he had advanced; Juggapah had not even offered proof in support of his assertions.

193. Where not a little of evidence had been adduced of improper conduct on the part of Mr. Smith, that gentleman we observed could do nothing more than oppose his own denial to the unsupported charges advanced against him. In this respect, his conduct had been candid; he had clearly met each assertion with the only satisfactory answer he could give to it; and considering the nature of the charges advanced, he had evinced in his replies consideration and temper. His letters afforded reason to believe that the charges against him originated in interested motives; and the demand of the Petitioners for the Collector's removal, as a preliminary to inquiry, was no proof of confidence in the validity of their evidence.

194. Without some *prima facie* evidence, of more weight than bare assertion, we stated that we should consider any proceeding against Mr. Smith as extremely unjust and inexpedient; if any proof should be offered we were ready to examine it; and would report the result to Government. But if none should be forthcoming, we respectfully submitted to the Government that it was impossible to expect that our executive officers would serve with zeal, if every discontented individual who chose to libel their conduct, in the grossest manner, was to escape unpunished. It was no doubt, we observed, of primary consequence that the channel for complaint to Government should be free to its lowest subjects; but while the privilege is maintained, the abuse of it we conceived should be punished; and where the character of the most respectable officers of Government is made the subject of wanton and groundless misrepresentation, the remedy of the injured party ought to be clear and defined.

195. As regards the Collector's Serishtadar, Mr. Smith observed that "as a party implicated" any measures pursued by him would "not fail to produce further subject for complaint;" we had therefore, we stated, desired him, to intrust the inquiry to either of his Assistants, and to submit his report to us.

To the Chief Secretary, in
Cons., 30th August 1819.
To Mr. Smith, 19th, in Cons.,
19th April 1819.
From do. 19th, in Cons., 31st
May 1819.
Do. do. 20th, in Cons., 31st
May 1819.
Do. do. 18th June, in Cons.,
1st July 1819.
Do do. 29th June, in Cons.,
12th July 1819.
Do. do. 2nd, in Cons., 15th
July 1819.
Do. do. 10th, in Cons., 22nd
July 1819.

196. With reference to the letter above recited, we submitted on the 30th August last for the information of Government, the further measures which had been adopted, as detailed in the correspondence noted in the margin respecting the complaints set forth in certain petitions, against the Collector in the Zillah of Vizagapatam.

197. In consequence of our orders to Mr. Smith under date the 21st January 1819, he *returned the Telugu Petition to the Petitioner Seetaramiah, and had called upon him to attend at the Cutcherry and produce evidence to establish the allegations he had made. To this communication the Petitioner sent no reply but merely †returned a certificate of the delivery to him of the Collector's letter with its enclosures; a few days afterwards however he ‡acknowledged the receipt of the Collector's letter and informed him that so soon as he should receive the translations of his petitions to us, he would give an explanation on the subject.

198. These translations were accordingly furnished to him by Mr. Smith on the 18th March, with a requisition that he should immediately attend at the Huzzar Cutcherry to prove his charges against the Serishtadar, as stated in his petition. The receipt of these papers was simply acknowledged, and the Petitioner not having presented himself, Mr. Smith we observed had been induced to address him once more, in a letter dated the 6th of May in which he repeated his desire that he should appear either personally or by Vakeel, within 15 days. He had also informed him that his Head Assistant had been directed to conduct the investigation, and assured him that every assistance and protection should be afforded to him pending the inquiry.

199. The Petitioner, in answer, declared it to be his determination not to appear before either the Collector or his Assistant; but stated that he was ready to prove the charges he had made, if Government, or the Board of Revenue, would appoint others to inquire into the subject of them.

200. The Collector, in his letter accompanying these documents, submitted to us "whether the ends of justice will not be attained, by complying with the prayer of the Petitioners," and nominating a Commission of inquiry.

201. Although the proposal thus made by Mr. Smith evinced great liberality towards the Petitioners, we could not acquiesce in it, as we thought that on the grounds stated, it would be very inexpedient to comply with such a request. The Government were aware that, except on the establishment of a strong *prima facie* case against a Collector, we considered any local inquiry objectionable; as tending to throw the administration of the district into great confusion to encourage ill-founded complaint, and unnecessarily to expose the character of an upright servant of the Government to public obloquy. Where any sufficient grounds exist or can be established for such an inquiry, we should consider it our duty to suggest such a measure, which however did not appear to be requisite on the present occasion.

202. With regard to the petition of Chinnum Juggapah, we deemed it proper to observe that no further steps had been taken, than those detailed in our former address to Government on the subject.

203. We also took this opportunity of bringing to the notice of Government the result of three other petitions addressed to us in January last, containing charges against the head Native servant on Mr. Smith's establishment, and requesting to have them investigated; copies of two of these petitions were by the Petitioners stated to have been presented to Government.

204. The names of the Petitioners were Nursunnah and Lutchmunursoo, Curnams of the Village of Coppely. Voopooloory Gungiah formerly engaged in the Salt Department at Bimlipatam, and Durmarauzoo Baupanah, late Sayer Gomastah.

205. The first two Petitioners accused the Serishtadar with peculation to the amount of 25,000 Rupees.

206. The third Petitioner stated the Serishtadar to have sold two garces of Salt belonging to him, and never to have paid him the amount; he also charged him with having discharged the Petitioner from his situation, and with having received a bribe from him to the amount of 200 Rupees, and generally with malversation in the duties of his office, by not carrying certain sums to account, and by receiving bribes.

207. Durmarauzoo Baupanah, the fourth Petitioner stated in detail the various methods adopted by the Serishtadar for appropriating to himself the revenues and customs of the Vizagapatam Zillah.

208. These Petitions having been referred by us to Mr. Smith for his report, he had desired the attendance of the several Petitioners at his office; and it appeared that the two last mentioned persons upon various pretexts had evaded compliance with this requisition. Of the two Petitioners Nursunnah and Lutchmunursoo, the former had attended, and being desired to write his name on two separate pieces of paper, the writing was compared, and was found not at all to correspond with the signature to the petition, which being shewn to him, he professed his ignorance of any such paper. Lutchmunursoo having absconded, although he had promised attendance, no examination could be taken from him; but the Collector had summoned two Curnams of the Village of Coopely from whose declarations it appeared that the Petitioners were not Curnams of that village, but were people of very indifferent character.

209. The Collector having at length in the month of April learned that the Petitioners Lutchmunursoo and Voopooloory Gungiah were in the town of Vizagapatam, had requested his Head Assistant to send for them and carefully to inquire into the complaints, and to give them all possible encouragement and assistance, to bring forward every proof in their power. Upon being required however to do so, both had refused to adduce witnesses or vouchers, unless the investigation was committed to another gentleman, and the Serishtadar suspended from office.

210. In the examination of Coopely Lutchmunursoo before the Head Assistant Collector, the following was one of the answers given by him, I cannot "prove by them, or by any one, so long as the Serishtadar Anuntarow remains in the situation; particularly before you, as you fined me two rupees on a groundless complaint preferred against me by one of the Cutwall's peons about an assault, if the Serishtadar was suspended, and the inquiry made by a proper gentleman, I will prove by the ground, and the earths, within the ground."

211. Since writing the former part of the letter, here recited, we stated that we had received a further communication from the Collector of Vizagapatam forwarding a correspondence between himself and Enagoonty Seetaramiah, by which it appeared that this Petitioner understanding that

From Mr. Smith 29th June,
in Cons. 12th July 1819.

had issued orders; or the suspension of the Serishtadar Anuntarow, had written to Mr. Smith stating what he had heard, and adding that on the Serishtadar being suspended he would prove the frauds committed in the management of the Vizianagrum Zemindary.

212. The Collector in reply informed him that no such orders had been received; but that whenever he should attend either in person, or by Vakeel, such measures would be taken as might be best calculated to afford him every facility and assistance, in proving the charges he had preferred.

213. It having been left to the discretion of the Collector to suspend the Sheristadar or not, he might deem most advisable, he had not in this stage of the business considered it necessary to adopt this measure, but in the 2nd para. of his letter he stated that he intended as soon as the Petitioner had commenced his Proceedings to have directed the Serishtadar to have remained in his house until further orders.

214. The Petitioner had stated in his answer that the witnesses were backward to give evidence because the Serishtadar had the Collector's "favor in every respect, and was very powerful," but that if Mr. Smith would suspend him, a Vakeel should attend on his part and prove the charges he had made.

215. The Collector in reply had desired the Petitioner to attend at the Cutcherry in person or by Vakeel without loss of time, and had informed him that before the investigation was begun or any witnesses examined, the Serishtadar should be relieved from his official duties, until the inquiry was concluded. Even this concession however did not seem to have induced Seetaramiah to prosecute his charges.

216. As connected with these various complaints against the Collector of Vizagapatam, we took this opportunity of submitting to the Right Honorable the Governor in Council a report received from him on the subject of a petition addressed to us on the 31st December 1818, by Poosapaty Chinniah, and referred to the Collector, stating that her claims against the state of the Zemindar of Vizianagrum had been rejected without just grounds, and charging the Collector's Head Serishtadar with having endeavoured to obtain an assignment of her claim at 30 per cent. discount, and a bribe of 2,000 Rupees on condition of procuring for her a Government Certificate for the amount. She stated that she had a message sent to Mr. Smith, through the Serishtadar, soliciting the adjustment of her claim, and was in reply informed that "if I would consent to dispose of my Bond at 30 per cent. discount and to make a present of 2,000 Rupees, that my accounts should be adjusted and a Government Certificate granted for the whole of my claim;" she added that as she did not consent to this proposal, Mr. Smith therefore did not think it proper to adjust her account.

217. In answer to this charge of the Petitioner or as the Collector called it "this most malignant and foul falsehood" he referred to his former correspondence with us, in which he had stated the claims of P. Chinniah to be inadmissible, and he justly argued from thence the impossibility of any intention having existed to purchase her claim.

218. As the claims of the Petitioner had once been decided upon, we thought it most expedient to allow her to prosecute the Rajah in the Courts, to which it appeared she had recourse.

219. A further communication about that time received from the Collector of Vizagapatam afforded a clue to shew whence all the numerous false and malevolent accusations against the Collector and the Native officers of his establishment had originated, and justified us in our former opinion of the fact and candid proceeding of Mr. Smith.

220. Damarauze Baupanah whose Petition dated 27th November 1817, had been already mentioned had been summoned to the office of the Collector of Vizagapatam and had been examined by his Head Assistant on the subject of the charges preferred by him against the Serishtadar of the Collector's Office. The result of his examination was a declaration on his part that he had no grounds of complaint against the Serishtadars; but that he had been instigated to prepare this Petition, and other complaints of a similar nature, by one Chaganty Lutchanah into whose service he had entered on being dismissed from his employment in the Sayer Department, and who he declared had agreed to support the charges with his evidence whenever they were examined into. In confirmation of this person having been the concealed promoter of all these charges, he had adduced three witnesses; 1, Rachoory Jagganada Roydoo; 2, Andoory Soorajoo; 3, Davagooptapah Sherbarauze.

221. Chaganty Lutchanah in answer to these charges had denied having either advised D. Baupanah to complain, or offered his evidence to substantiate the allegations made by him. He further accused D. Baupanah of having been instigated by the Serishtadar to make this assertion by the promise of a situation and a present of 1,000 Rupees, accompanied by a menace in case of refusal, that he would take measures to procure his punishment in the Magistrate's Office. He had added that he had no evidence to offer on the subject of the Petitions.

222. Of the three witnesses called upon by D. Baupanah to prove that C. Lutchanah made him write this Petition, only one of them had any personal knowledge of this case, viz., Andoory Surrauze who had stated that he saw D. Baupanah write his own Petition at the house of C. Lutchanah who had told him to do so, this witness stated that he also was asked by C. Lutchanah to write an Arzee but refused.

223. The other two so far from proving that D. Baupanah had been compelled by C. Lutchanah to sign this Petition, had stated that he was himself active in advising them to make complaints to us, stating that C. Lutchanah would support them by his evidence.

224. Chaganty Janaurdanodoo who was formerly stated by D. Baupanah to be able to confirm his allegation against the Serishtadar, denied all knowledge of the subject.

225. At the same time that it was very satisfactory to have so explicit an avowal on the part of the Petitioner of the falsity of the charges made by him, we could not fully coincide with the Collector in his opinion, that the evidence here adduced indubitably proved Chaganty Lutchanah to have been the author of all these unfounded charges; for it appeared that D. Baupanah who, in his own evidence had stated his signature to the Petition to have been written by him unwillingly, had been proved by the testimony of other witnesses to have been personally active in endeavouring to procure the accession of other complainants to his party, so that he had at least been a willing instrument in the hands of C. Lutchanah.

226. Whether he had acted by the advice of C. Lutchanah or not, we considered him equally culpable, as it was no extenuation of his conduct in signing these false charges, that he had been actuated by the persuasions or menaces of any other person.

227. We were of opinion that if some of the persons who had been concerned in these malevolent and libellous aspersions were prosecuted in the Udalur Courts, by the parties concerned, it would tend much to prevent the recurrence of such numerous false complaints.

228. The recommendation of the Collector on the subject of Petitions in the 4th para. of his letter of the 10th July, submitting that every Petitioner should be obliged to confine himself to his individual grievances, and that in the event of the parties themselves not being able to attend, their Agents should be persons of respectable character we considered to be worthy of adoption.

229. The attention of Government under the existing mode, we observed was liable to be constantly engrossed by "general accusations" in which the individuals preferring them have at the most a very partial, and, in many cases, no personal interest.

To the Chief Secy., in Cons.,
14th October 1819.
From Mr. Smith, 24th Sep-
tember, in Cons., 7th Octo-
ber 1819.

230. On the 7th October last we forwarded for the information of Government a letter from the Collector in the Zillah of Vizagapatam, together with its enclosures, being two Petitions addressed by Seetaramiah, one to the Collector and the other to us.

231. As it did not appear that these Petitions contained any further matter of complaint than those detailed in our letter of the 30th August, we did not consider it requisite to offer any additional observations, but submitted them for the information of Government.

232. To these several communications, respecting the Petitions in question we have not yet received any reply.

To the Chief Secy., in Cons.,
18th Feb. 1819.
To Mr. Smith, 14th, in Cons.,
14th Sept. 1818.
To do. 10th, in Cons., 10th
December 1818.
From Mr. Smith, 4th, in
Cons., 18th January 1819.
To do. 18th, in Cons., 18th
January 1819.
From do. 5th, in Cons., 18th
February 1819.

233. On the 18th February last we laid before the Right Honorable the Governor in Council the correspondence noted in the margin which had passed between us and the Collector in the Zillah of Vizagapatam on the subject of the suit instituted against him in the Provincial Court for the Northern Division by Roydaph Rungarow, Zemindar of Bobbely.

234. We observed that the subjects which gave rise to the plaint in question had been discussed in our Proceedings of the 18th September 1815, extract from which was forwarded to Government on the 16th October following, we were of opinion that the suit which appeared to have been instituted to obtain reimbursement on account of losses sustained in consequence of the sequestration of the whole of the Zemindary, for a demand for which a part would have been sufficient, might, in the first instance be defended at the public expense; but liable to be considered as conducted at the personal responsibility of the Collector, if on the final decision passed there should appear not to have been justifiable grounds for thus acting.

235. We presumed that as the Zemindar had not filed a Razeenamah, he had no intention of abandoning the proceedings which he had commenced against the Collector, as supposed by Mr. Smith.

236. In reply we were informed that, under present appearances, the Governor in Council was not of opinion that the suit instituted by the Zemindar of Bobbely against the Collector of Vizagapatam ought to be defended at the public expense and risk, and that the Provincial Court would therefore be informed that, in the first instance, the suit was to be conducted as a private one.

To Mr. Smith, 29th March, in
Dy. Cons., 1st April 1819.

237. A communication to this effect was accordingly made to the Collector.

To the Chief Secy., in Cons.,
4th November 1819.
From Mr. Smith, 23rd Oct.,
in Cons., 4th November 1819.

238. On the 4th November last we submitted for the information and orders of the Right Honorable the Governor in Council a letter with its enclosures from the Collector in Vizagapatam.

239. No. 1 we observed, was a letter (of which No. 2 was a translation) addressed by the Zemindar of Sungumvalsah to the Collector in the Zillah of Vizagapatam and enclosing a Petition to be forwarded by the Collector to us. The Petitioner it appeared was then residing at Masulipatam, and stated that he had left his Zemindary in consequence of a conspiracy formed by his chief wife Gungoo or Gungamah, and his younger brother Curranah Neesunkoondoo, to deprive him of the management of his Zemindary, by misrepresentations made to the Collector through his Serishtadar Ununtarow Puntooloo, whom they were stated to have gained over to their interest

by bribery; and on account of the danger to which his person was exposed from the two people abovenamed, whom he represented as having twice attacked him in his own house.

240. The Petitioner further alleged several causes of complaint against the Collector in mismanaging his Zemindary, by placing an Aumeen there; making over 100 garces of land to his wife, and giving away other lands as Mauniams, &c.

241. The Collector stated the Zemindary to be in attachment on account of arrears of revenue; and, as observed by him, the Zemindar had his remedy for any mismanagement by prosecuting in the Zillah Court.

242. The Petitioner further requested that the Collector might be directed to place a Tanadar in charge of his Estate on account of Government; and to pay him the surplus proceeds, or to resume the lands which he stated the Collector to have bestowed on his wife Gungamah, and given away in Mauniams, and the amount of his revenue might be secured in the Treasury of the Collector, from which the commission of the Collector, the expenses of the Aumeen, and the risk having been liquidated, the net amount might be paid to him; or finally he requested that his Zemindary might be taken under the management of the Collector and an allowance of 250 Rupees per mensem be granted to him.

243. The Petitioner being then at Masulipatam, and expressing his fears of sustaining injury from his own family or from the Serishtadar of the Collector's Catcherry should he return to Vizagapatam, we suggested that the Head Assistant to the Collector of Masulipatam should be directed to inquire into the grounds of his allegations and make his report thereon to us, on the receipt of which, such further measures could be adopted as the circumstances of the case might appear to render advisable.

From Mr. Secretary Hill,
29th November, in Cons., 9th
December 1819.
To Mr. Russell, 9th in Cons.,
9th December 1819.
To Mr. Bannerman, 9th, in
Cons., 9th December 1819.

244. The Government in reply desired that, as proposed, the Head Assistant to the Collector of Masulipatam might be instructed to investigate the several matters to which the petition from the Sungumvalsah Zemindar had reference; and orders to this effect have been issued by us.

245. On the 5th November 1818 we submitted to the Government a letter from the Collector in the Zillah of Vizagapatam, forwarding an original and translation of a Petition addressed to the Right Honorable the Governor in Council by Chendrah Shecarrah Rauze, Zemindar of Maringhy, entreating that Veerabadrah Rauze (formerly an unsuccessful candidate for the succession to the Zemindary of Maringhy) a notorious instigator of gang robbery and murder, who had lately been ordered to be released on finding security, should not be liberated unless the securities proposed were approved of by the Zemindar.

246. The Petition contained an account of Veerabadrah Rauze's former mode of life and subsequent imprisonment, and under the circumstances therein stated, it appeared more than probable that the release of the offender, except under such securities as suggested by the Collector, would be attended with consequences dangerous to the Zemindar and his family, and to the peace and tranquillity of the country.

247. It appeared that Veerabadrah Rauze was to be (if not already) released by order of the Sudr Foujdary Udalat; we therefore recommended that the letter and enclosure from the Collector in Vizagapatam should be forwarded to that Court, with instructions to take into consideration the expediency of adopting the arrangement proposed by the Collector, respecting the future residence of Veerabadrah Rauze; and it appeared to us that the Regulation lately enacted in Bengal respecting State prisoners might be adopted with advantage here, with reference to such persons as Veerabadrah Rauze and Narasimah Deo confined in the Zillah of Chingleput.

248. In reply the Right Honorable the Governor in Council transmitted for our information

From Mr. Secretary Hill
29th December 1818, in Cons.,
7th January 1819.

copy of a letter from the Deputy Register to the Foujdary Adaulut respecting the release of Veerabadrah Rauze from confinement wherein the Judges of the Court of Foujdary Adaulut stated that Veerabadrah Rauze had been ordered to be set at liberty on producing security for his future good behaviour and appearance when required. The responsibility for determining the goodness and sufficiency of the Secretary on which he was to be liberated rested, they observed, with the Criminal Judge of the Zillah of Vizagapatam, and it was to be presumed that he would give due attention to any representation which the Magistrate might deem it his duty to make on this, as well as on any other matter, connected with the discharge of his public duty.

249. The restrictive clause suggested by the Magistrate of Vizagapatam did not, on the supposition of the goodness and sufficiency of the security in other respects, appear to be necessary, and the Judges the Court of of Foujdary Adaulut deemed it proper to add that, should the condition of such additional clause not be performed, it might be questioned whether the penalty of the bond could be enforced under the provisions of the Regulations.

250. On the 3rd June last we laid before the Right Honorable the Governor in Council a letter from the Collector in the Zillah of Vizagapatam, enclosing copies of a correspondence with the Officer Commanding at that place respecting the sale of Toddy within the Fort.

251. It appeared that the Toddy Renter had complained to the Collector that the Acting Fort Adjutant at Vizagapatam had caused the Toddy Shops, which had, according to custom been established in the Fort to be removed, and had prayed that a remission of his rent to the extent of the loss occasioned by the proceeding might be granted.

252. The Collector on the receipt of the Toddy Renter's Petition forwarded a copy to the Officer commanding at Vizagapatam, explained to him the existing Regulations on the subject, and requested that the Fort Adjutant might be desired not to interfere, as he would be held responsible for any loss that might be occasioned by the measures he had adopted. To this letter the Collector received a reply from the Officer Commanding (Captain Hatherly) pronouncing that no responsibility can attach itself to Mr. Jones, the Acting Fort Adjutant for the carrying into execution "any orders he (Captain Hatherly) may give within the Fort of Vizagapatam."

253. The Collector stated that the present was the first instance of interference by the Military authority with the Abkarry Farmers within his knowledge at Vizagapatam; it appeared, therefore, that the Regulations on the subject should be correctly explained to the Commanding Officer, that the Government might not sustain any further loss by the inconsiderate acts of individuals vested with authority who were unacquainted with the laws by which their conduct in such cases should be regulated.

254. The Collector, in his letter to the Commanding Officer, correctly stated that no Regulation existed prohibiting the sale of Toddy within the walls of a Fort, and that the prohibition contained in Section 7, Regulation I. A. D., 1808 against the establishment of Stills or Shops within the limits of a Military Cantonment had reference exclusively to country Arrack and other spirituous liquors.

255. This prohibition, against the "establishment of Stills or Shops within a given distance from Military Stations was moreover, we observed by the following section not to be applicable to large or populous towns, in which troops are not cantoned, in the immediate vicinity of Military Stations."

256. The exercise of authority on the part of the Fort Adjutant complained of by the Toddy Renter, would therefore we stated, have been decidedly illegal even if the shop had been an Arrack instead of a Toddy Shop, but in the present case a Toddy Shop, against the establishment of which within the walls of a Fort no prohibition existed, had been forcibly removed and

loss occasioned to the Renter and ultimately to the Government by whom a remission must, it was presumed be allowed.

257. The Governor in Council we remarked would not fail to observe that the style and tone of Captain Hatherly's communication to the Collector were not such as it is desirable should prevail in the correspondence between officers serving under the same Government, and having equally in view the welfare of the public services.

From Mr. Secy. Hill 19th, in
Cons., 23th June 1819.

258. In reply we were informed that the Governor in Council was desirous of receiving further explanations from us on the point at issue, before any other steps were taken with regard to it.

259. It appeared to Government that the Officer Commanding in the Fort of Vizagapatam had suppressed the Toddy Shops opened by the Renter who had complained to the Collector. The Governor in Council understood it to have been stated by us in proof of the illegality of this conduct on the part of the Commanding Officer; 1st, that the provisions of Sections 7 of Regulation I of 1808 did not apply to Toddy Shops, and 2nd, that they would not even apply to an Arrack Shop in the fort of Vizagapatam.

260. On the former of those statements the Governor in Council remarked that the expression "or fermented liquor" in Section 7, and the entire object of the Regulation to provide for "the health and morals of the people," and for "the peace and good order of society" seemed to embrace Toddy Shops as well as Arrack Shops.

261. On the second statement the Government observed that by Section 7 it is provided that "Stills and Shops shall not be established within the limits of any Cantonment," and in Section 8 it is implied that they shall not be established even in large and populous towns in which Troops are cantoned. If then the term "Shops" embraced Toddy Shops (as it seemed to do) it followed on the supposition that the Fort of Vizagapatam is a Military Cantonment, that none could legally be established there, and on the supposition intimated in the Collector's letters both to the Commanding Officer and to us, that the Fort was only a part of the town, that none could legally be established even in the town of Vizagapatam.

262. We were directed to take these points into consideration and to report our opinion with regard to them.

263. The Governor in Council regretted that the Commanding Officer before interfering did not communicate with the Collector, but at the same time considered it due to him to state that the style and tone of his subsequent communication did not appear to be objectionable, while on the other hand it was deemed obviously improper in the Collector to suppose that the Fort Adjutant was acting without the order of his Commanding Officer.

264. Before closing this letter the Governor in Council remarked that the language employed in the 4th paragraph of our letter, in allusion to the Commanding Officer, was such that a regard to the maintenance of harmony in the public service, even if no preliminary explanations had been deemed necessary, would have prevented the Governor in Council from communicating the letter for report to the Military Department. It was hoped that all offensive remarks would for the future be avoided in our official correspondence.

265. In reply we stated that our interpretation of Sections 7 and 8 of the above Regulation had been correctly understood by the Government as stated in the 3rd paragraph of their letter; it was only necessary therefore that we should state the grounds on which we were induced to offer that interpretation of the enactment in question.

266. The first point was that the provisions of Sections 7 and 8 of the Regulation above cited did not apply to Toddy Shops.

To the Chief Secy. in Dy.
Cons., 2nd April 1807.
Vide General Report 10th
Oct. 1807, Paras. 895 to 948.

267. In support of this opinion we begged leave respectfully to solicit the attention of the Right Honorable the Governor in Council to our letter of the 24th March 1807, submitting to Government the draft of the Regulation in question.

268. In the 6th paragraph of the letter we observed "the article of *Toddy*, though included in the existing Regulation, has been omitted in that which we have now recently prepared, as we are of opinion that it is an article of which the sale cannot be made in the same degree exclusive, as spirituous liquors, without producing many inconveniences."

From Mr. Secy. Greenway,
in Cons., 22nd February 1808.
Para. 2nd of Mr. Secretary
Greenway's letter of the 10th
Febr. 1808, in Cons., 22nd
Febr. 1808.

269. We stated that on the 10th February 1808 we were informed that the Right Honorable the Governor in Council had been pleased to pass the draft, and we were at the same time furnished with an Extract from the Proceedings of the Sudr Adaulut "recommending for the reasons therein stated that a separate Regulation be framed from realizing a revenue from the consumption of *Toddy*."

270. Under these circumstances in our Circular letter to the Collectors forwarding the printed copies of the Regulation, when speaking of *Toddy* we observed, that the Regulation "does not provide for this branch of the *Abkarry Revenue*."

To the Chief Secretary, in
Cons., 2nd July 1818.
Vide last General Report,
Paras. 1023 to 1031.

271. On the 2nd of July 1818 we stated to Government the necessity of extending Regulation I. A. D. 1808 to the article of *Toddy* and submitted a draft of a Regulation for that express purpose.

272. An amended draft from the Sudr Adaulut was forwarded to us in Mr. Secretary Hill's letter of the 16th March last, revising the rules for the management of the *Abkarry Revenue* and including in its provisions the article of *Toddy*.

273. Some observations we remarked had been submitted by us on the subject of this draft; but in whatever form it might hereafter be published, the proposed new law we observed had originated principally in the want of some legislative enactment for bringing the sale of *Toddy* under the provisions of the Regulations, as pointed out in the 3rd paragraph of our letter of the 2nd July 1818, and we stated our belief that the inconvenience which had been felt from the want of this enactment arose in consequence of the decisions of the Courts declaring Regulation I. 1808 to be inapplicable to *Toddy*.

274. The next point was whether Sections 7 and 8 were applicable even to an *Arrack* Shop in the Fort at Vizagapatam.

275. Section 7 we remarked prohibits the establishment of Shops and Stills "within the limits of any Military Cantonment," but the prohibition is declared by Section 8 not to be "applicable to large or populous towns in which Troops are not cantoned, in the immediate vicinity of Military stations."

276. By Section 4, Regulation VI. A. D. 1809, Military Cantonments are defined to be "stations in which a 'Division or Corps' of the army or any considerable detachment not been less than half of a Battalion may be quartered." We stated that we were not aware that the description of a "Cantonment" could be applied to the Invalids or Veterans, who were understood to be stationed at Vizagapatam.

277. We observed that it was under this understanding of the word Cantonment, as defined by the Regulations that we had always understood Vizagapatam, though a small Military post, to be a populous town, in which (though Military are stationed) "Troops are not cantoned"—and as

therefore coming within the description of those places to which by Section 8 the prohibition in Section 7 is declared not to apply; and that such seemed hitherto to have been the understanding on the part of the Military authorities might, we thought be fairly presumed, from no objection having ever been urged against the *Toddy* Shops there established until now.

278. It remained for us to offer a few respectful explanations regarding that part of the letter from Government which imputed to us the language which was considered to be at variance with the maintenance of harmony in the public service, and wherein a hope was expressed that all "offensive remarks" would for the future be avoided in our official correspondence.

279. The 4th para. of our letter was stated to contain the language of the nature in question, and on referring to it we concluded that Government alluded to the expression of "inconsiderate acts" imputed by us to the Commanding Officer; and to our statement that he appeared "unacquainted with the laws" by which in such cases his conduct should be regulated.

280. In viewing the case referred by the Collector, we believed the acts complained of to have arisen from a want of knowledge of the Regulations, or from a misinterpretation of them we recommended that the Regulations on the subject should be explained to the Commanding Officer. We also found that *Toddy* had been usually sold within the Fort at Vizagapatam; that the Adjutant was stated to have driven away the servants of the Renter and placed guards to prevent the "sale of *Toddy* as customary," and that on the Collector communicating the complaint and representing that it was contrary to the Regulations, the Commanding Officer had merely avowed the measure having been executed by his orders, and had taken the responsibility on himself.

281. Under such circumstances, it appeared to us that the acts of the Commanding Officer were inconsiderate, for even supposing him to have been by law authorized in forcibly removing the shops in question, which we thought he was not, it appeared to us that a proceeding whereby a heavy loss was entailed upon Government, and a long established custom infringed, should not have been adopted without some communication with the Department in charge thereof, and when called upon for explanation by the head of that Department, the mere avowal of the measure as his own seemed to us an insufficient reply to the complaint.

282. The force used; the infringement of a long established custom, which the Collector stated to be legal, and the legality of which the Commanding Officer did not question the loss entailed upon the Government, and the declining all explanation, appeared to us to be inconsiderate acts. They were acts complained of by the Revenue Department, and in communicating to the Government this complaint and stating our view of the case, as was our duty, we respectfully submitted whether the impressions entertained by us could have been communicated in more measured terms.

283. In reply we were informed that on referring to the correspondence which took place before passing Regulation I. of 1808, it appeared that the Regulation was originally intended to embrace *Toddy* as well as *Arrack*, but that, on the suggestion of the Sudr Adaulut, it was afterwards resolved that the sections which had exclusive reference to *Toddy* should be altogether omitted, and that a separate Regulation should be framed "for realizing a revenue from the consumption" of that article. The latter part of this resolution not having yet been carried into effect, there existed Government observed no authority under any Regulation for levying a duty on *Toddy*, but some parts of the Regulation prepared in 1807 had reference to *Toddy* without referring to it exclusively, and were not omitted. Those parts were alluded to in the 4th para. of the letter from Government of the 19th of June. In particular Section 7 of the Regulation, as it was passed, provided that fermented liquor should not be sold to any soldier either directly or indirectly.

284. The complaint of the Renter whose *Toddy* Shops were removed from the Fort of Vizagapatam was that, by that measure, the chief demand for *Toddy* ceased. But as the Head Quarters of the European Veteran Battalion were stationed in the Fort of Vizagapatam, there

seemed reason to apprehend that the demand which had ceased was a demand that could not legally have been supplied. If this apprehension were well founded, the propriety and efficacy of the application of Section 7 of Regulation I. 1803 to Toddy, as well as to Arrack would, it was stated be equally apparent.

285. The Governor in Council conceived that the Fort of Vizagapatam would fall within the meaning of a Cantonment of European Soldiers, as understood in Section 7, Regulation I. 1803.

286. The Governor in Council was sorry to be obliged to adhere to his former observations on the style of our letter of the 3rd of June, but did not deem it necessary to enforce them by any further remarks.

In Cons., 3rd June 1819.
To Mr. Smith, in Dy. Cons.,
27th September 1819.

287. These orders were duly communicated by us to the Collector.

In Cons., 23rd September
1819.
To the Chief Secretary, in
Cons., 29th November 1819.
From Mr. Smith 15th, in
Cons., 29th November 1819.

288. With reference to Mr. Secretary Hill's letter of the 11th September last, we submitted on the 29th November last to the Right Honorable the Governor in Council for his information and orders a letter and its enclosure from the Collector in the Zillah of Vizagapatam.

289. The Collector requested to be informed whether the 4th para. of the letter from Government abovementioned in which the Fort of Vizagapatam was considered to "fall within the meaning of a Cantonment of European Soldiers as understood in Section 7, Regulation I. 1803" sanctioned the immediate suppression of Arrack and Toddy Shops within the limits of the Town. In that case the Collector stated that it would be proper to invite fresh proposals for the Arrack and Toddy Farms at Waltair, &c., villages, and to prohibit the sale thereof at Vizagapatam.

290. The Collector represented that this measure would produce a considerable reduction in the revenue derived from these Farms, and that the present Renters would be entitled to remission equal to the loss which they would sustain by being deprived of the licenses granted for the current Fusly.

291. The Collector had also forwarded to the Board copy and translation of a Petition from the Arrack Renter of Vizagapatam, Waltair, &c., requesting a remission of 100 Rupees from his rent on account of having been prevented from selling Toddy in the Fort of Vizagapatam according to his license. The Collector considered the sum claimed for remission to be reasonable; we therefore recommended that the sum of 100 Rupees should be granted to the Renter to reimburse him for the loss he had sustained.

292. We have not yet received a reply to this communication.

RAJAHMUNDRY.

General Report 25th Janu-
ary 1818, Paras. 94 to 245.

From Mr. Secretary Hill,
in Cons., 22nd April 1819.

293. In our last General Report we recited the proceedings which had been instituted against Mr. H. Oakes the late Collector in this Zillah, and we stated that the subject was then under the consideration of the Government, whose final orders on the case were communicated to us under the date the 30th March last.

294. It was observed that the report of the Sudder Adaulut, accompanied by the report and proceedings of the Commissioner, appointed to investigate certain charges preferred by against Mr. H. Oakes was received by Government on the 20th of November; but, as it did not appear that we had been afforded an opportunity of furnishing our remarks on the proceedings, the Governor in Council determined that we should be called upon to furnish our observations on the proceedings held before the Commissioner and on Mr. Oakes's defence.

295. It was not deemed to be proper to send to us either the report of the Commissioner or that of the Sudder Court, and the object had in view in sending to us the other documents of the case was to supply an error originating with the Commissioner, in not waiting for our obser-

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vations before he closed his proceedings. Our observations, so soon as received, were sent down to the Sudder Court in order that that Court might amend their first report; in case that report should be affected by our observations, the Sudder Court returned the papers on the 11th of February, adhering to the opinion originally given. The whole subject being therefore before the Government, the Right Honorable the Governor in Council proceeded to pass his decision on the case. Notice having been given to Mr. Oakes of the sitting of the Commission, an opportunity had been afforded him of attending to hear the evidence against him, and of vindicating his character and refuting the charges brought against him. Mr. Oakes having, after temporary attendance, absented himself, of his own accord, from the Meetings of the Commission, any inconvenience he might have been subjected to, was by Government considered as arising from his own act, and no way imputable to the course of proceeding adopted on this case.

296. The first charge was "For dereliction of Police duty, and violation of the provisions of Section 36, Regulation II. 1803 in permitting a certain native named Ramasawmy Naick not in the employ of Government, and formerly and since his arrival in the Zillah of Rajahmundry in the year 1813 a private servant of the said Collector, to interfere in the public business of his office, and in the management of the district under his charge."

297. On this charge, the Right Honorable the Governor in Council was of opinion that it was established by the evidence that the Native Combaconum Ramasawmy did actually interfere in the public business of the office and did exercise an undue control over the public servants; that such interference did not arise from any public sanction given to that effect by Mr. Oakes, but was the result of a lax administration and official neglect on the part of Mr. Oakes, amounting in the opinion of the Right Honorable the Governor in Council, to a great dereliction of public duty.

298. The second charge was "For great dereliction of public duty in bringing to account in the month of June 1816, seven thousand five hundred Madras Pagodas, at the rate of only 390 Arcot Rupees per hundred, and stating in his public accounts sent to the Accountant-General the same to be the Bazaar exchange was notoriously known to be then much higher; and the Madras Pagodas before mentioned were paid out of the public Treasury under the Collector's charge to Ramasawmy Naick, the person described in the first charge, to the great private advantage of the said Ramasawmy Naick, the Government being thereby defrauded of their just profit by exchange."

299. On this charge, the Right Honorable the Governor in Council was of opinion that the act which constituted the charge was done by the servants in the absence of Mr. Oakes, and the charge therefore was not brought home to that gentleman; but the Right Honorable the Governor in Council was of opinion that the sale of the Madras Pagodas to Ramasawmy on his own terms, and without being publicly offered for sale, was proof of the influence exercised over the public servants of the Cutcherry by the said C. Ramasawmy.

300. The third charge was "For gross dereliction of public duty, and breach of the positive enactment of Government contained in Section 64, Regulation II. 1803 in being engaged in the building and sale of ships, and in other mercantile transactions, whilst holding the situation of Collector in the Zillah of Rajahmundry."

301. On this charge, the Right Honorable the Governor in Council was of opinion that it was fully established by the evidence adduced in its support.

302. The fourth charge was "For gross neglect of duty and want of due control over his native establishment as evinced on several occasions and particularly by his late Serishtadar Peyrauze having fraudulently and deceitfully deprived the Arrack Renters D. Padamanaboodoo and D. Sawmy of certain villages originally included in their rent, by altering the original Deemut and the ori-

"ginal Cowle, and also by the Renters not having obtained possession of the rent of villages "confessedly included in their Cowlo".

303. Taking this charge generally as neglect of duty and want of control over native servants, the Right Honorable the Governor in Council considered it established. The distance at which the Collector resided from the Cutcherry, his frequent absence without leave from the district, as the evidence showed, left the native servants without due control, and the alteration made in the original document, which was adduced as one instance of laxity of management, appeared by evidence to have been made under a private arrangement amongst the servants, and could not have happened had the Collector exercised a proper degree of vigilance and control over them.

304. The fifth charge was "For gross neglect and dereliction of public duty and breach of the provisions of Section 5, Regulation XXVII. 1802 and Section 14, Regulation II. 1803 in unreasonably delaying and omitting to attach the property of defaulting Zemindars to the great danger and detriment of the public revenue, with the due realization of which he was charged, the said Zemindars having paid large sums of money to Ramasawmy Naick, the person described in the first charge, who was allowed to interfere in the public affairs of the district, for the use and pretended use of the said Collector, and apparently with the view to prevent the attachment of their property."

305. On this charge, the Right Honorable the Governor in Council was of opinion that it was clearly proved by the evidence of many witnesses that large sums of money were paid to Ramasawmy by Zemindars, for the express purpose of obtaining forbearance in the sequestration of their Estates when in arrear; and that the sequestration was improperly delayed. It further appeared on evidence that the parties who paid the money understood it to be paid on account of Mr. Oakes, but it was not proved that Mr. Oakes actually received any part of the cash so paid. It appears by the evidence of Goondoo Soobanadry the Shroff, through whom the money was principally paid that a portion was invested in bills on Madras; that of such bills, seven, to the amount on the whole of Rupees 11,782 were made payable to the order of Mr. Oakes. It further appeared that the amount was actually paid to his order. Mr. Oakes it was observed had not answered to this part of the charge, his silence might possibly be ascribed to ignorance of the evidence adduced, in consequence of his having absented himself from the sittings of the Commission, but the Right Honorable the Governor in Council considered the charge too serious in its nature as affecting the character and future prospects of Mr. Oakes, to be allowed to rest for decision on a default, and therefore resolved that our observations on this charge should be sent to Mr. Oakes, and that he should be required to furnish such explanation as he might have to offer in respect to the bills paid so to his order.

306. The sixth charge was "For not complying with the provisions of Sections 6 and 7, Regulation XXVI. 1802, yet stating in the enclosure to a letter addressed to his immediate superiors the Board of Revenue dated 18th May 1817 that, in forming this sub-division I have attended to the provisions of Section 6, Regulation XXVI. A. D. 1802" and for further "stating, in the letter dated as above, that the permanent settlement on the sub-divisions submitted for sanction in that letter "has been apportioned upon the last five years village accounts taken from the *Curnums*" whereas in fact no such accounts had been taken and attention could not therefore have been paid to the provisions of Section 6, Regulation XXVI. A. D. 1802 and further for omitting to fill up Column 6 of the form of the sub-division Statement, which requires the amount of arrears due by the Zemindars including interest, and the date from which the arrears is due to be shewn, such neglect of duty being calculated to mislead the Board to the confirmation of an improper sub-division, at a time too when heavy arrears were due from the entire Estate proposed to be sub-divided."

307. The Right Honorable the Governor in Council was of opinion, that the sub-division of the Estate which formed the ground of this charge, was made without the necessary examination

of the accounts, as required by Section 6, Regulation XXVI. It was proved by evidence that no such examination of account took place, as is required on similar occasions, and that Mr. Oakes accepted without enquiry the accounts furnished by the party interested in the transfer.

308. The seventh charge was "For direct violation of the orders of the Board of Revenue under date the 18th of May 1815 in using in his official duties a stamp bearing the *fac simile* of his official signature, and further for great neglect of duty and breach of the public trust reposed in him; in signing and permitting his seal of office, and a stamp bearing a *fac simile* of his official signature to be affixed to blank papers, on which orders and other public documents were to be written, and entrusting such papers, together with his seal of office and the stamp abovementioned, to his public native servants, thereby placing in their power the means of issuing orders and writing letters and documents in the name of the Collector at their discretion."

309. On this charge, the Right Honorable the Governor in Council was of opinion that the use of the *fac simile* did continue after the orders of the Board of Revenue had been received and that it remained in possession of Peyrauze the Sheristadar. Mr. Oakes indeed admitted that it was not always under his own eye; and the witnesses asserted that they had seen both the *fac simile* and official seal delivered to the Mochey and applied to many papers.

310. The eighth charge was "For dereliction of public duty, in receiving from Zemindars incompetent securities for the arrears due by them, and in having proposed, in a letter to the Board of Revenue dated 29th July 1816 one Paupoo Soomanah as a competent security for the very large sum of Pagodas 81,533-11-50 whereas the said Soomanah was notoriously a person of little or no property."

311. The acceptance of the securities stated in this charge was not denied; but it was urged by Mr. Oakes on the other side that the same men had been received by his predecessors, as securities on similar occasions. The acceptance of securities for so large an amount without any enquiry was, in the opinion of the Right Honorable the Governor in Council, highly improper, but the previous practice might be admitted in palliation of the impropriety.

312. The Right Honorable the Governor in Council having passed a decision on each separate charge, next proceeded to the general observations, which arose out of an attentive consideration of the whole. The Sudr Adawlut and the Commission proceeding upon principles strictly judicial, had tried the question with reference to the direct and positive acts of the Collector. It was the Commissions, not the omissions, that came within the scope of their enquiry; they had admitted to the accused the benefit of legal exceptions as to evidence; and, as it was not proved that the different transactions adduced by us in proof of negligence and misconduct were openly sanctioned by the public and avowed act of the Collector, they had acquitted him of all except the 3rd charge; but it remained to the Right Honorable the Governor in Council to try the question on other grounds, and to judge whether Mr. Oakes had done his duty as a servant of the Government; although Mr. Oakes might not have participated in the corrupt receipt of money, or authorized the acts of servants, there was ample proof afforded of gross neglect and laxity of management. It was distinctly proved, that, in direct violation of the Regulations, Mr. Oakes was engaged in building, buying and selling vessels, and in other mercantile transactions. It appeared from his frequent absence on other pursuits that the servants of the Cutcherry were left to act under the directions of a private servant, named Combaconum Ramasawmy Naick; and it was proved that large sums of money were paid to that servant, asserted by the person receiving, and understood by the person paying, to be on account of Mr. Oakes. If public servants neglect their duty and betray the trust reposed in them, if they allow a course of corruption to ensue, ruinous to individuals, and disgraceful to the character of Government, they must, it was observed, be held responsible for the consequences of their neglect and misconduct. It was no excuse that they did not sanction by open and avowed authority that course which gross neglect, and one so extensive in its results could not be passed over without serious notice. The Right Honorable the Governor in Council, taking therefore into consideration the necessity both of

vindicating the character of the Government, and of establishing the responsibility of public servants for the conduct of natives acting under them, whether in a public or a private capacity, resolved that Mr. Oakes should be removed from his office; but in consideration of what had been urged by us, permitted him to receive the balance of salary and allowances accruing during his suspension. Should Mr. Oakes be able satisfactorily to explain the point requiring explanation as to the bills, the Right Honorable the Governor in Council stated that he would not consider what was past as debarring Mr. Oakes from future employment, when an opportunity offered of placing him in a suitable situation.

313. At the commencement of their proceedings, the Sudr Court had observed that the circumstance of our having associated the Acting Collector with the prosecutor had operated strongly to the disadvantage of the accused, that "if the Board of Revenue had adverted to the circumstance that the Acting Collector must be interested to retain the office of which he had obtained temporary possession, and that he had therefore powerful motive to effect the final removal of the Collector, the Court cannot think that they would have instructed the public prosecutor to consult, in the discharge of his duty, a person so circumstanced. The measure has too near a resemblance to the ordinary procedure of the Native Governments, in placing the Aumeen in the situation of the Aumildar, with the view of establishing something against him." The Right Honorable the Governor in Council referring to our proceedings on this point, deemed it necessary to remark that the free communication between the Acting Collector and the Prosecutor (termed by the Sudr Court an association between those officers) was in his opinion indispensable to the correct management of the prosecution. The conclusions which followed appear to the Right Honorable the Governor in Council to have been founded entirely on the presumption; that Mr. Smalley must as a matter of course have succeeded if Mr. Oakes had been removed; and secondly, that Mr. Smalley must have felt assured of the succession, neither of which presumptions are founded on fact; and the Right Honorable the Governor in Council considered the Sudr Court to have gone out of the regular line of their duty, first in setting up such a presumption, and secondly in deducing therefrom a forced comparison between the acts of the Board of Revenue and a native Government. The Right Honorable the Governor in Council closed his observations on this part of the subject by referring to the Acting Collector's letter to the Board of Revenue which sufficiently showed that Mr. Smalley had no expectation of succeeding to the office, thereby destroying the hypothesis on which the whole reasoning of the Sudr Court was founded. It was further observed that the Sudder Adawlut had concluded their proceedings by a serious charge against Mr. Smalley, in the following words:—"A letter received from Mr. Oakes under date the 21st October 1818, is also submitted, as with it were forwarded documents which the accused had it not in his power to bring before the Commissioner, and which are material as showing the encouragement and actual reward bestowed on the witnesses for the prosecution, even while the investigation was in progress; such a proceeding was evidently calculated to bias, and therefore vitiate the testimony of the witnesses who have been so rewarded, and in this light it would seem to have been regarded by the Acting Collector himself, who resorted to it, and who withheld as far as was in his power from the accused the means of exposing it. But this is not the only instance of exceptionable conduct in the Acting Collector, which is complained of by Mr. Oakes, who represents in the third paragraph of the letter referred to, that the Acting Collector has to the last withheld the five years' accounts of the Revenues of Cottah and Ramachundrapooram, delivered in by the Zemindar, after he applied for the sub-division of the Estate and which have must refuted the 6th charge."

"The conduct of Mr. Smalley is not now judicially before the Court, nor are they prepared to pronounce any opinion upon it, but it is the duty of the Court to bring the subject to the notice of the Right Honorable the Governor in Council, for if the representation of Mr. Oakes be founded in fact, and the Court have no reason whatever to doubt it, some explanation would appear to be due from Mr. Smalley regarding his conduct to the accused."

314. In respect to the first para. of these observations relating to the promotion, or as the Court term it rewarding of public servants, the Governor in Council considered it sufficient to remark that the charge was completely refuted by our report and the papers accompanying, which were sent down to the Sudr Court on the 19th of January. From these documents, it appeared that the principal person alluded to, the new Sheristadar, was recommended by Mr. Oakes himself, so far back as May 1817, and was actually in office before his examination took place. All the other promotions were made in due course. On this point, it was only necessary to refer to the letter from the Acting Collector, quoted by us and already mentioned, which sufficiently displayed the motives under which that gentleman acted, and demonstrated that he had no wish to make any alterations in the establishment, but to leave that arrangement entirely to his successor. The Right Honorable the Governor in Council did not consider it necessary to enter further into this part of the subject. It was enough to observe that the evidence of the parties had never been questioned; but, on the contrary, was corroborated by the documents to which it referred, and fully borne out by the testimony of many other witnesses. Thus supported, its credibility could not, in the opinion of the Governor in Council, be affected by a casual promotion of the Cutcherry servants.

315. As regarded the refusal of Mr. Smalley to deliver copies of certain papers to Mr. Oakes, the Governor in Council observed that under the provisions of Regulation III of 1809, Mr. Oakes was at liberty to attend the sittings of the Commission; had he been in his place there, he would have had full opportunity to cross-question the witnesses on the side of the prosecution, to produce his own in refutation of their testimony, if it was untrue, or to prove any improper bias under which he may have supposed they were deposing against him. He would have had an opportunity to examine and invalidate if he could, the documents adduced on that side, and through the channel of the Commission, whose powers were ample for that purpose, he would have had the means of enforcing the production of papers required for his defence; but while all these advantages would have been open to Mr. Oakes, it was obvious the other party would, in like manner, have had an opportunity of establishing by evidence documents that were disputed, setting at rest unfounded objections, and refuting allegations that could not be supported. But Mr. Oakes at an early period absented himself from the sittings of the Commission. He would not commit his case to the test of cross-interrogation, and in reality shrunk from the ordeal of judicial scrutiny. When the Court was closed, and no means of reply open, he sent a letter to the Sudr Court, containing not a defence of himself, but the crimination of another. Considering the glaring default committed by Mr. Oakes, and the manifest occasion of enquiry displayed at the only period when enquiry could be rendered complete, it might have been expected that his accusations of another would have been received with caution and distrust. But the Governor in Council perceived with surprise and concern, that these charges had not only been received by the Sudr Adawlut, but a degree of confidence had been attached to them, which in his opinion they little deserved, and which was conveyed in terms little short of the condemnation of Mr. Smalley. The case of Mr. Oakes was fully before the Court, and they were competent to pass their opinion on the charge against him. The Governor in Council could not but consider it a matter of regret that in acquitting one person they should have recorded opinions tending to criminate another, whose case was not before them. The Governor in Council was fully aware of the difficult situation in which Mr. Smalley was placed, and of the invidious office he had to perform, in temporary charge of a Cutcherry where every species of disorder and irregularity had long prevailed, and in communication with the prosecutor, carrying on charges connected with those irregularities. Many circumstances came to his knowledge which, consistently with a correct discharge of public duty, he could not conceal. He would have failed in his duty if he had concealed them. While the Governor in Council entirely acquitted Mr. Smalley of any improper views, he considered it in justice due to the character of that gentleman to record his conviction, that he had been actuated, while in charge of the Zillah of Rajahmundry, entirely by those principles which ought to regulate the conduct of an upright servant of the Honorable Company, and that

the course of his proceedings had been such as is required by the orders of the Honorable the Court of Directors.

316. A copy of these orders of Government was forwarded by us through the Prosecutor, Mr. Vibart, to be lodged in the records at Rajahmundry, and a further copy of them was transmitted by us to Mr. Smalley.

317. With reference to the orders of Government above recited, the Governor in Council on the 28th April last transmitted to us a copy of a letter from Mr. Henry Oakes and desired us to state in what degree the explanation it contained might appear to us to be satisfactory.

318. In reply we stated that in remarking upon the fifth charge preferred by us against Mr. Oakes, so far as regards such part of the bribes paid through Soobanadry, as was invested in bills upon Madras, payable to Mr. Oakes' order, it was observed by Government that "the Right Honorable the Governor in Council considers the charge too serious in its nature, as affecting the character and future prospects of Mr. Oakes, to be allowed to rest for decision on a default, and therefore resolves that the observations of the Board of Revenue on this charge be sent to Mr. Oakes, that he be required to furnish such explanation as he may have to offer in respect to the bills paid to his order." It was subsequently added that "should Mr. Oakes be able satisfactorily to explain the point requiring explanation as to the bills, the Right Honorable the Governor in Council will not consider what is past as debarring Mr. Oakes from future employment when an opportunity offers of placing him in a suitable situation."

319. The explanation afforded by Mr. Oakes upon this point was contained in his letter to the Secretary to Government of the 14th April last, we remarked that we had now been desired to state in what degree it might appear to us to be satisfactory.

320. The point for decision seemed to be simply this; whether or not any value was *bonâ fide* paid by Mr. Henry Oakes for the seven bills alluded to in the 97th and subsequent paras. of our proceedings under date the 24th December 1818.

321. On this point we begged leave to refer to the following extract from our proceedings in question, as containing the grounds of the opinion submitted by us that no value was *bonâ fide* paid by Mr. Oakes for the bills in question.

"With the exception of the first bill for Rupees 2,100, which unlike any of the rest, was originally granted to Mr. Oakes on the 25th November 1813, by Soobanadry as a loan, which loan, on the 10th June 1815 was cancelled by a payment of the Peddapore Zemindar to this amount, all the bills in question were granted by Soobanadry within a few days of the receipt of the money by him, from the Zemindars, as shewn in the above abstracts; the English date of the bill and the Teloogee of the Zemindar's payments, being nearly the same. One of the bills stated by Soobanadry to be No. 4 is declared by him to have been delivered into Mr. Oakes' own hands."

"Of the bills abovementioned, there can be no doubt that Mr. Oakes directly appropriated to himself seven of the value of Rupees 11,782, as detailed above; and there is reason to believe that he may have indirectly participated in the remaining twenty-three (amounting altogether to Rupees 46,073-2,) immediately appropriated by Ramasawmy Naidoo; for it will be observed that the greater part of that money was remitted by Ramasawmy to Mariapah Moodelly at Madras, who declares (365) that the total remittances of Ramasawmy in bills including those drawn by Soobanadry on Lingiah, was about 12,600 Pagodas, of which he paid to Mr. Oakes by Ramasawmy's order, about 3,000 Pagodas and he further adds that Mr. Oakes' second bill upon him in favour of Mr. Owen was paid by him (Mariapah) on account of C. Ramasawmy."

The Board observe that "Mr. Oakes in his defence complains of the general nature of the charge under notice. He observes that neither the Talooks nor the years are mentioned, and he states himself to be unacquainted with the tendency of the documents which have been filed against him. The Board have already shewn that an investigation conducted under Regulation III of 1809, in order to be effectual must be pursued under charges of a somewhat general nature. The evidence on record however specifies both the Talooks and the years, and the Board have shewn that if Mr. Oakes be ignorant of its tendency, his ignorance must be imputable to himself, since he had ample opportunities to make himself master of the whole."

"Soobanadry's evidence respecting the bills before noticed, was given on the 5th May 1818; Mr. Oakes' defence was not delivered in until the 25th July following, yet, in it, no notice whatever is taken of this, the most serious part of the whole evidence against him."

"That Mr. Oakes omitted or delayed to attach the lands of certain Zemindars is admitted by him that the Zemindars and others, with this view, paid to Soobanadry large sums of money to be given to Ramasawmy, for the use of Mr. Oakes is clearly proved; and that of the money so given, the seven particular bills before mentioned to the value of Rupees 11,782 formed part, which was actually appropriated by Mr. Oakes, is also proved. It is positively sworn that no value whatever was ever paid by Mr. Oakes or Ramasawmy to Soobanadry for these bills, nor does Mr. Oakes deny this statement; which, if true, goes to bring home directly to himself the actual appropriation of part of these bribes, and to place his omission or delay to attach the Zemindar's lands in arrear, in a point of view, much more unfavourable than that in which it would otherwise appear."

"Whether Mr. Oakes' silence on this matter proceeds from inability to explain it satisfactorily; or from the ignorance alleged in his defence, it is for the Government to determine. The Board at the same time confess that they do not see how the matter can possibly be explained, except by the allegation that Mr. Oakes paid the value of these bills to Ramasawmy. In that case, it would still remain for the Government to decide whether this could be deemed a satisfactory explanation."

"In short, supposing evidence adduced that Mr. Oakes did pay the value of these bills to Ramasawmy, the Board still submit that the evidence on record shews that Ramasawmy was then a private servant to Mr. Oakes, that Mr. Oakes knew and tacitly sanctioned that person's interference in the public business; that Mr. Oakes did, and has justified those improper public acts of his own, for which bribes are proved to have been paid to Ramasawmy; that Ramasawmy's Native Agent at Madras (Mariapah) is acknowledged by Mr. Oakes as his own Native Agent and that this Agent paid not only Mr. Oakes' draft to Mr. Owen for Rupees 2,200 out of Ramasawmy's remittances, but likewise considerable sums of Ramasawmy's money to Mr. Oakes himself. Under all these circumstances it would still remain for the Government to determine whether or not, supposing payment to have been made by Mr. Oakes for the bills in question to Combaconum Ramasawmy Naidoo, such payment could have been a *bonâ fide* transaction. The Board however regret to add that the explanation here supposed is not even offered in the defence; and that the matter is left without any explanation whatever."

322. From the foregoing it would be perceived, that the drawer of the seven bills in question, named G. Soobanadry had positively sworn to the following facts; first, that to him no value was ever paid for these bills, either by Ramasawmy Naick or Mr. Oakes; secondly, that the first bill for Rupees 2,100, dated the 25th November 1813 was originally granted by him to Mr. Oakes as a loan; thirdly, that this loan was cancelled by a payment of the Peddapore Zemindar to this amount on the 10th June 1815; fourthly, that one of the bills in question specified by him was delivered into Mr. Oakes' own hands by himself; and this man's evidence was supported

by that of the Zemindars and others specified by him as the persons from whom he received the value of these bills, so far as regarded the payment to him of large sums of money, to be given to Ramasawmy for Mr. Oakes' use.

323. Mr. Oakes, in his letter to Government under consideration, did not, in reply, directly deny any one of the facts deposed to by Soobanadry; he did not deny that the first bill was a loan; he did not say that this loan was ever paid by himself, he did not dispute the Peddapore Zemindar having liquidated this debt; he did not deny that one of the bills was given into his own hands by Soobanadry himself; he did not state that he ever paid the whole of the bills to Soobanadry, the drawer; nor did he specify a single person to whom he paid the value of any one of the seven bills, but of the payment itself, he was quite certain. "I paid the value of the bills" said he, "to the persons from whom I received them; whether directly or through the means of Ramasawmy I cannot positively declare." In short, no one fact of the evidence against him was disputed, and it was opposed merely by a plea of innocence, and a general assertion of payment.

324. The question at issue was, we observed, not regarding one but seven bills, and the evidence on record being strong that Mr. Oakes never paid for them, it was for him to shew that he did; except so far as assertion went, he had not attempted it. But admitting the explanation he had given, it was evident we thought, that in general his payments went no further than to Ramasawmy.

325. It might be quite true that Mr. Oakes might, as he stated, have paid "five times the amount of the bills to Ramasawmy;" but these payments might have been for various purposes, and for the speculations in which it appeared Mr. Oakes was engaged; Soobanadry, the drawer of the bills, received the value of them from the Zemindars; and no proof was offered to shew that any part of the money paid by Mr. Oakes to Ramasawmy was paid on the particular account of these bills.

326. It was to be supposed, we observed, that Mr. Oakes had an account current with Ramasawmy, and that he debited him for all the payments which he made to him. The question, therefore, seemed to be whether or not, he gave him credit for the amount of the bills; if he did we argued, he must be considered to have paid the value of them, although Ramasawmy might have paid Soobanadry for them, with the money corruptly received from the Zemindars. This appeared to have been done; but there was no doubt proof that Mr. Oakes knew it. If Mr. Oakes did not give credit to Ramasawmy for the value of the bills, he could not be said to have paid for them, whatever sums he might have paid to Ramasawmy, and the natural inference was that he must have known of their having been paid for, with the money corruptly received from the Zemindars.

327. The explanation given by Mr. Oakes did not afford the means of judging whether he did or did not give credit to Ramasawmy for the bills in question, but it was to be observed that he had admitted that he did those improper acts, for the performance of which the money was corruptly given.

328. We trusted that these observations would be considered as constituting a sufficient reply to the reference contained in Mr. Secretary Hill's letter of the 28th April.

329. No reply has been received by us to this communication; but soon after it was forwarded, Mr. Robertson was nominated* Collector in the Zillah of Rajahmundry, and Mr. Oakes has since been appointed to a situation in the Commercial Department.

* 11th in Cons., 17th June 1819.
To the Chief Secretary, in Cons., 11th February 1819.
From Mr. Smalley, 30th November 1818, in Cons., 11th January 1819.

330. On the 11th February last we submitted for the information of Government, a report from Mr. Smalley, on the result of his management of the revenues of Rajahmundry, for Fusly 1227.

331. During that year, in addition to the Aumany Estates, the Acting Collector had under his management the Estates of Cottah and Ramachundrapooram and the lands of the Peddapore Zemindar, as well as the extensive Mootahs belonging to the late Ummanah, which have since been sold. He laboured also under the disadvantage of finding a heavy accumulation of arrears and a defective establishment for any detailed management.

332. It would be observed, we stated, on reference to the Statement D. that the total demand on account of Land Revenue for Fusly 1227 was Rupees 19,87,456, and that Mr. Smalley's collections were Rupees 20,40,089; leaving a considerable surplus, payable partly to Zemindars, whose Estates were only temporarily attached, and partly to Government in the Aumany Mootahs.

333. The Statement E. shewed that the balance of Land Revenue outstanding at the termination of Fusly 1227, was less than that outstanding at the same period of any other year, except the two first of the permanent settlement. For the previous ten years, the balance had always been upwards of four and sometimes as high as six, seven, or eight lacs of Rupees; in Fusly 1227 it was only Rupees 1,16,000, of which Rupees 92,138 have since been realized.

334. The Statement F. shewed that Mr. Smalley's exertions were not confined to the realization of the current Land Revenue, with a regularity unknown for the previous ten years; but that a great portion of the balances for these years was also realized by him. The amount collected by him, on this account, from the 17th June 1817 to the 31st October last, was no less than Rupees 5,31,367.

335. In Fusly 1227, the collections from the Sayer or Customs amounted to Rupees 97,208, exceeding those of the previous Fusly by about 15,000 Rupees; the collections from Abkary were Rupees 40,075, exceeding those of the previous year by about Rupees 3,000; the collections from Stamps were Rupees 21,434, exceeding those of the previous year by about Rupees 3,000; and the collections from Salt were Rupees 1,51,950, being about Rupees 86,740, less than those of the preceding year. This last result arose from the manufacture at the Pettapore Pans having been begun too late in Fusly 1226, in consequence of which the quantity produced was all disposed of by the month of October, and during eight months of the year, no sales took place at Pettapore.

336. In laying before the Government this result of the revenue management in the Zillah of Rajahmundry for Fusly 1227, we stated that we should not do justice to the merits of the officer who had so becomingly submitted it to them without comment, if we refrained from bringing to the special notice of the Right Honorable the Governor in Council the great merits of Mr. Smalley, as an able and efficient revenue servant. The result of his administration we remarked was entirely satisfactory, for which he had under circumstances of no usual occurrence, realized the current revenue, with a regularity almost unknown; he had brought into the Treasury a large portion of the heavy arrears which had previously accumulated. Mr. Smalley had moreover collected a body of information respecting all the Zemindary lands under his charge, which must prove highly useful to the Government as a guide, either for forming future settlements, so long as the Estates remain under the Collector's management, or in duly assessing sub-divisions to be formed by the Zemindars; and the impartial, prudent and firm conduct, for which Mr. Smalley had been distinguished, had greatly checked if not destroyed that spirit of intrigue and chicanery which had previously been so prevalent in the revenue administration of this Zillah.

337. In reply the Governor in Council observed that the circumstances by which Mr. Smalley's task was rendered peculiarly difficult had already formed the subject of so much correspondence that it was sufficient to advert to them as enhancing Mr. Smalley's merit and the value of his services. Those services, in realizing the current revenue with a punctuality unknown for a long series of years, in recovering the large balances which were outstanding when he took charge of the district, in

From Mr. Secy. Hill, 11th, in Cons., 23rd Sept. 1819.

imparting regularity and efficiency to every branch of the Revenue administration, and in collecting valuable information respecting the resources of the district, were so accurately detailed by us that it only remained for the Governor in Council to express his entire concurrence in the approbation we had bestowed on that gentleman's public conduct, and in the estimation in which he is held by us as a Revenue Officer.

338. On the 24th June last we addressed the Government and stated that in a letter which we enclosed the Acting Collector in Rajahmundry had submitted the claims of Mr. Henry Oakes to Commission on the Aumany Estates on the lands of Cottah Ramachundrapooram and Peddapore under temporary management, and on the extra sources of revenue from the period of his suspension from office until the 30th March last.

To the Chief Secy., in Cons.,
24th June 1819.

From Mr. Robertson, 31st
May, in Cons. 30th June 1819.

339. In submitting this claim for the orders of the Government, we had to observe that if appeared no Commission had been drawn on this account by Mr. Smalley, who being appointed on a fixed salary, seemed to have carried the whole of the net revenue to the public account without drawing and keeping in deposit any Commission on that account. It was for the Government, we observed, to decide whether the Commission should remain undrawn or otherwise.

340. On this subject we deemed it our duty to remark that as regards the Aumany Estates, during Fu. 1227 it was owing to Mr. Oakes' inattention to orders that many of them fell under Aumany and to Mr. Smalley's exertions that most of them were managed so well, and subsequently disposed of to such advantage. With the management of Cottah Ramachundrapooram and Peddapore Mr. Oakes had no concern whatever.

341. We concluded that under the Minutes of Council under date the 30th March last, Mr. Oakes was entitled to the balance of Commission on the extra sources of revenue, which had accrued during his suspension.

342. In reply the Governor in Council authorized Mr. H. R. Oakes, late Collector of Rajahmundry, to draw Commission up to the date of his final removal from that office on the revenue of Aumany Estates and on the revenue derived from extra sources, but not on the collections from the lands of Cottah Ramachundrapooram and Peddapore, and these orders were duly communicated to the Collector.

From Mr. Secretary Hill, in
Cons., 29th July 1819.

To Mr. Robertson, 19th July,
in Dy. Cons., 2nd August 1819.

To the Chief Secy., in Cons.,
11th Oct.
In Cons., 29th July 1819.

To the Chief Secy., in Cons.,
11th Oct. 1819.
From Mr. Smalley, 8th in
Cons., 11th Oct. 1819.

From Mr. Secy. Hill, in
Cons., 1st Sept. 1817.
From do. do., in
Cons., 7th Sept. 1818.

343. With reference to the letter from the Secretary to Government in the Revenue Department under date the 17th July last, we laid before the Right Honorable the Governor in Council on the 11th October last a letter from Mr. Smalley, late Acting Collector in the Zillah of Rajahmundry soliciting permission to draw a Commission of one and half per cent. on the revenues collected from the Zemindaries of Peddapore and Cottah Ramachundrapooram which he had been authorized in the letters from Government under dates the 26th August 1817 and 1st September 1818 to manage on account of their respective proprietors.

344. We considered Mr. Smalley's claim as set forth in his letter to be well founded, and accordingly begged leave to recommend that he might be allowed to receive from the revenues of the estates above mentioned, for the period during which they were under his management, 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.

From Mr. Secy. Hill, 30th
Oct., in Cons., 8th Nov. 1819.
To Mr. Smalley, 11th, in
Dy. Cons., 15th Nov. 1819.
To Mr. Robertson, 11th, in
Dy. Cons., 15th Nov. 1819.

345. In reply the Governor in Council authorized Mr. Smalley to draw a Commission of one per cent. and a half on the revenues collected from the Zemindaries of Peddapore and Cottah Ramachundrapooram while under his charge and the resolution of Government was duly communicated to Mr. Smalley and to the Collector.

346. On the 10th April last the Government transmitted to us for our information and guidance an extract from a general letter from England in the Revenue Department bearing date the 4th March 1818, together with a copy of the order passed thereupon by the Right Honorable the Governor in Council.

From Mr. Secretary Hill,
in Cons., 3rd May 1819.

347. In reply to the first of the subjects referred to us we remarked that, although the plain fact exhibited in the correspondence forwarded to us, viz., that a road for the construction of which Mr. Oakes furnished an estimate of Rupees 9,800 was completed for Rupees 1,750, might justly appear to subject that gentleman to censure, yet there was some circumstances connected with the case, of which we conceived that the Honorable Court of Directors could not have been aware, and which tended somewhat to exonerate Mr. Oakes from the imputation of having made an estimate apparently so unreasonably extravagant.

348. In ancient Zemindary lands, the proprietor from the long habit of being regarded in the light of the arbitrary superior of his vassals, is still we observed too often supposed either to be vested with arbitrary authority, or from the influence which he possesses, is placed beyond the immediate control of the civil authority, except in cases of an aggravated nature. The effect of this we argued often renders those under his authority so subservient, that they submit to his orders with implicit obedience, and without venturing to remonstrate; whereas under the Company's Government, they have acquired full notions of their own independence.

349. Among the ancient Zemindars it is also a common practice, we stated, to make their labourers receive their pay in grain, of which they give them only sufficient for a bare subsistence; and often press them without remuneration. It is obvious therefore that any work undertaken by one of these ancient landed proprietors can be performed at a cheaper rate than if performed by a Collector, who cannot procure labourers, except by granting them the established rate of hire.

350. By Mr. Oakes' estimate, it appeared that 2,11,200 square yards of ground were to be cleared and made into a road for the sum of Rupees 9,800, being about 21½ square yards per Rupee; this was high when compared with one submitted by Mr. Murray from the same district in the year 1811, in which the work was estimated at the rate of 53 square yards for a Rupee. But if the Zemindar's road was constructed according to the dimensions submitted by Mr. Oakes he had been able to form into a road 1,207 square yards for every Rupee, which appeared scarcely possible, if the work was paid for at the regular rate of hire.

From Collector of Rajah-
mundry, 29th December 1811,
in Cons., 6th January 1812.

351. If the mode in which this road was constructed could be accurately ascertained, it might perhaps be found, we remarked, that the Zemindar had required his managers or under-renters adjacent to the spot to furnish a certain number of labourers for a specific period, without either being paid or provided with implements by him, though perhaps allowed daily subsistence in rice.

352. These considerations might serve we thought to shew that the difference apparent between Mr. Oakes' estimate and the actual expense paid by Government to the Zemindar, though not to be accounted for satisfactorily was not so extraordinary as it at first view appeared.

In Cons., 9th Nov. 1813.
Vide General Report, Paras.
789 to 811.

353. With regard to the other point adverted to in the Minutes of Consultation, viz., the general superintendence and preservation of the Roads, we begged leave to refer Government to our letter of the 9th November 1813.

354. The chief points to which the attention of Government might be directed with advantage, consistently with a due regard to the public expenditure were noted therein; and it was shewn that the plan of making roads by means of hired labourers, would occasion an expense which could not be justified by the estimated result. The former part of this letter shewed that no just calculations could be deduced from the road made in the Zillah of Rajahmundry.

355. We however considered it to be very desirable that it should be decided, in whom the duty of superintending the preservation and repair of the roads should be vested, in order to prevent the dilapidation which was liable to ensue from the want of systematic attention to them, and which finally might subject Government to increased expense.

356. Although from the provisions of Clause first, Section 5, Regulation XI. A. D. 1816, which provides for the punishment of persons accused of *injuring* the roads, &c., it might be inferred we stated, that it was intended to annex this duty to the office of Magistrate, yet as it is not actually specified therein, we had reason to believe that the Magistrate did not consider themselves called upon to perform it; more especially as the prisoners, who are generally employed in that service, are under the charge of the Criminal Judge.

357. This led us to recur to the suggestion of Mr. William Garrow as laid before Government in our respect abovementioned "that all the convicts who can be spared, not of the Zillah only, but of the whole division, be employed at first, under the direction of a few Pioneers commanded by an experienced officer in the execution of such works as may be necessary for the improvement of the Zillah until the whole shall have been completed; their labour then to be extended to other Zillahs."

358. We continued of opinion that this suggestion was deserving of the consideration of Government, and that if all the convicts of a division were placed at the disposal of some Engineer or Pioneer Officer under the control of the most active Magistrate therein, their labour might be turned to greater public advantage; while it could not be difficult to adopt the necessary measures to secure the prisoners when employed on an extensive work distant from any jail; they might in such case be required to construct huts for themselves and a guard of sepoys might be deputed to superintend them.

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

MASULIPATAM.

To the Chief Secretary, in
Cons., 1st April 1819.
From Mr. Russell, 13th,
in Cons., 23rd Nov. 1818.

In Cons., 27th April 1818.
In Dy. Cons., 23rd July. "
In Diary Cons., 17th Sept. "
Vide last Report, paras. 263
to 272.

360. In submitting to Government on the 1st April last a letter from the Collector in Masulipatam, reporting that the family of the late Jaffer Ally Khan were reduced to circumstances of distress from the stoppage of his pension; we solicited a reference to our letters of the 27th April, 20th and 14th September last and recommended that the arrangement therein proposed shall be adopted. The services of Jaffer Ally Khan we observed, entitled his family to an early investigation of their case.

361. On the 10th May last, we submitted with reference to Mr. Secretary Hill's letter of the 17th February 1818, that the petition therein enclosed should be referred for the investigation of the Committee proposed to be nominated at Masulipatam, as suggested in our letters of the 27th April, 20th July and 14th September 1818 and of the 1st ultimo.

362. On the 8th November last, we respectfully solicited that the attention of Government to our letters bearing date respectively the 27th April and 14th September 1818, regarding the claims of Begee Begum, daughter of the late Nabob Hoossain Ally Khan of Masulipatam, and respecting the provision granted to other branches of his family.

363. We stated that we had taken the liberty of again bringing this subject to the notice of Government in consequence of our having recently received another petition from Begee

Begum, again urging her claims, and setting forth the distressed state of circumstances under which she laboured.

364. In reply we were informed that the Right Honorable the Governor in Council had been pleased to appoint a Committee consisting of Mr. Cherry, Mr. Tod and Mr. Russell to investigate and report upon the several questions depending relative to the provision allowed for the support of the family of the late Hoossain Ally Khan. Copies of the undermentioned papers besides certain papers relative to the family which had been received from the Honorable the Court of Directors, would be transmitted we were informed direct to the Committee, and we were desired to instruct the Collector to afford them access to all further information which the records of his office might contain or which he might have other means of procuring.

Papers to be sent by Government to the Committee.

1. From Jaffer Ally Khan, 15th July 1817.
2. From Mahomed Ally.
3. From Civil Auditor, 16th August 1816.
4. To Board of Revenue, 28th September 1816.
5. From do., 27th April, 20th July and 14th September 1818, and 1st April and 10th May 1819.

To Mr. Russell, in Cons., 6th
December 1819.

365. Orders to the foregoing effect were immediately despatched to the Collector.

To the Chief Secy. to Govt.,
in Cons., 10th December 1818.

From Mr. Russell 15th, in
Cons., 22nd August 1816.

366. On the 10th December 1818, we submitted to Government a letter from the Collector in the Zillah of Masulipatam reporting the death of the late Muzmadar of the Ellore Havilly Gazavelly Narasimloo, and forwarding a petition from the deceased's son Narasingarow, praying that a pension of Star Pagodas 451-18-73 or Rupees 1,579-15-6, which was granted to his father in lieu of the hereditary privileges formerly enjoyed by the family might be continued to him.

367. On reference to the former correspondence adverted to by the Collector, we found that the pension in question was granted for the term of the natural life of the then incumbent, but as it was bestowed in lieu of the hereditary emoluments of the family resumed by the Government; as, in the case of the Muzmadar of Devee a portion of the pension enjoyed under similar circumstances by the family was continued to them after the death of the original grantee, and, as the descendants and relative of the Muzmadar of Ellore appeared from the 7th para. of the Collector's letter to be very numerous, we were induced to recommend that one-half of the pension lately enjoyed by Gazavelly Narasimloo might be continued to the son during his life from the date of the father's decease, for the support of his family.

368. In reply the Governor in Council was pleased to grant to Narsingarow the son of Gazavelly Narasimloo, late Muzmadar of the Ellore Havilly, one-half of the amount of his father's pension for the support of the family, from the date of the father's decease, and this resolution was duly communicated to the Collector on the 11th.

369. On the 11th November last, we acknowledged the receipt of Mr. Secretary Hill's letter of the 16th September 1817, desiring to be informed whether there was a prospect of the recovery of any part of the amount embezzled from the Treasury of the Collector of Masulipatam during the management of Mr. Hawkins; and in answer thereto, submitted the correspondence on this subject noted in the margin, for the information and orders of the Right Honorable the Governor in Council.

To the Chief Secy., in Cons., 11th Nov. 1819.
In Cons., 25th Sept. 1817.
To Mr. Russell 25th, in Dy. Cons., 29th Sept. 1817.
From Do. 7th, in Cons., 17th Nov. 1817.
To Do. do., in Cons., 7th June 1818.
To Do. 13th, in Dy. Cons., 17th May 1819.
From Do. 17th, in Cons., 26th August 1819.
To Do. do., in Cons., 21st Oct. 1819.

370. It would be perceived, we stated, that the only property available for this purpose was a house in the Cantonment of Masulipatam, which was stated to belong to Ramasastry, son of the late cash-keeper Soobanandry. In our letter to the Collector of Masulipatam of the 21st

In Cons., 21st Oct. 1819. October, we left it to the option of Mr. Hawkins to direct the Collector to dispose of this house for the realization of the money due, or otherwise, as that gentleman might consider most advisable.

371. With reference, however, to the 4th para. of the letter from the Collector of Masulipatam, under date the 17th August last, we begged leave to submit for the consideration of Government the propriety of deducting from the amount demanded from Mr. Hawkins the sum of Rupees 1,337-10-8, being deposits made on account of fines, &c., as per enclosure No. 2 in that letter.

372. In the event of Government allowing this deduction, and Mr. Hawkins authorizing the sale of the house abovementioned, the Collector was of opinion, we observed, that the total amount of the balance outstanding would be realized.

373. In reply we were furnished with copy of a letter from From Mr. Secy. Hill 4th, in Cons., 16th December 1819. Mr. Hawkins on the subject to which our letter related with a copy of the reply thereto.

374. The Governor in Council did not see the propriety of making a distinction between one part of the public property embezzled and another. The responsibility for the whole rested on the same grounds, and in obtaining payment or taking a bond from Mr. Hawkins, we were directed to include the amount of fines, &c., with the rest of the demand upon that gentleman.

375. The Governor in Council informed Mr. Hawkins that he did not see ground for altering the view formerly taken of the case to which his letter related, but provided he, as a private individual and at his own risk, took all proper and practicable measures for the recovery of the public property which was embezzled while under his charge and responsibility, would submit to the Honorable the Court of Directors, how far it might be admissible to exonerate him from the demand for such part of the property as might ultimately be found to be irrecoverable. In the meantime it would be necessary either that the deficiency should be made good or that he should grant his bond for its amount. The Board of Revenue, he was informed, would be authorized to communicate with him on the subject.

376. No final arrangement on this subject has yet been made.

377. In conformity to the provisions of Section 2, Regulation V. 1804, we forwarded on the 13th May last, an original letter from the Collector in the Zillah of Masulipatam, reporting the death of Yorlagudda Ankenaidoo, Zemindar of Davarecottah, and the succession of his adopted son Stree Durgaprasada Naidoo to the Zemindary.

378. This adopted child being only eight years of age, we proposed with the authority of Government to take charge of the Estate in our capacity of Court of Wards.

379. In reply, the Right Honorable the Governor in Council authorized us to take charge of the Zemindary of Davarecottah in the Zillah of Masulipatam in our capacity of Court of Wards, for the purpose of managing it during the minority of the present Zemindar, and orders to this effect were accordingly issued to the Collector.

GUNTOOR.

380. In our last General Report, we did not enter any correspondence under this head, as none had taken place respecting this district in the course of that year of sufficient importance to require insertion in the general summary of our Proceedings.

381. On the 1st April last we submitted for the information of the Right Honorable the Governor in Council, the correspondence noted in the margin, with the Collector in the Zillah of Guntoor, respecting a proposal of the Zemindar of Bellumcondah, Innacondah and Rachoor, to transfer these Zemindaries to the Government, on obtaining for himself and his heirs a perpetual pension of Madras Pagodas 28,430-34-16 per annum.

382. We stated that although this proposal, with reference to the accounts on which the permanent settlement was framed, appeared highly advantageous to the Government; yet, advert- ing to the possibly deteriorated state of the country, we had deemed it inexpedient to submit it to Government, until information had been obtained as to the actual present value of these lands. The Zemindar, however, appearing anxious to make over charge of the country to the Collector without delay, we stated that as tending to facilitate the acquirement of a correct knowledge of its present resources we had authorized his doing so; and, as a temporary measure, had sanctioned the Collector's paying to the Zemindar one-fifth of the actual gross collections.

383. It appeared that while the proposed arrangement was in this state, the Zemindar had died, leaving behind him a formal deed, confirming the arrangement originally proposed by him, without specifying the precise amount of the pension to be granted, but bequeathing it to a person therein mentioned.

384. This event rendered it necessary to submit the correspondence for the information of the Government, and we were of opinion that the then existing arrangement should be allowed to continue, until the report of the Collector upon the resources of the country should enable us to address Government on the final arrangement to be effected. One-fifth of the gross collections being in the meantime paid to the person to whom the pension had been bequeathed by the Zemindar.

385. It would be observed we stated, that the late Zemindar possessed lands in other Zillahs of which he had otherwise disposed; his lands in Guntoor only had been transferred to Government.

386. In reply we were informed that under the circumstances represented by us, the Right Honorable the Governor in Council was induced to sanction, as a temporary measure, the continuance of the arrangement according to which the lands in the district of Guntoor which belonged to the late Zemindar of Bellumcondah were then under the immediate charge of the Collector, until we should be prepared to propose the permanent arrangement with regard to them which we had in contemplation.

387. With reference to our letter of the 1st April last, the Right Honorable the Governor in Council transmitted on the 6th September last for our consideration and report a petition from Bungariah and Nursiah, sisters-in-law of the late Vencata Goonda Row.

388. In submitting our reply on this subject, as well as on the general question connected with the Zemindaries belonging to the late Vencata Goonda Row, we solicited a reference to the papers noted in the margin.

389. The Government would perceive we observed from this correspondence, and on re- ference to our letter of the 1st April last, that Pedda Goonda Row, was a cousin of Vencata Goonda Row, and during the minority of the latter managed part of the lands which hereditarily descended to him from his ancestors. He

seemed even to have retained a portion of these lands, after Vencata Goonda Row came of age, but he soon resigned them; and the Government, by their Sunnud-i-Milkeut Istimrar, at the period of the permanent settlement, constituted Vencata Goonda Row the sole Zemindar, not only of his hereditary lands, but of others purchased by and bestowed on him, on condition of paying annually a permanent Jummah, as follows:—

Raichore	...	...	...	...	1,14,040
Bellumcondah and Innaccondah	...	...	...	...	2,24,233
4 Chenchoo Villages	...	...	...	...	513

Total Rupees... 3,38,791

390. The Zemindar Vencata Goonda Row, a considerable time before he died, presented, we observed, a formal petition to the Collector, proposing to transfer to Government the Zemindari before mentioned, on obtaining for himself and his heirs, a perpetual pension of Madras Pagodas 28,430-34-16, but as we were desirous to ascertain the present value of these Estates before we submitted this proposal to Government, we authorized the Collector at the Zemindar's request to take temporary charge of the Estate on his behalf.

391. Pending this arrangement, the Zemindar died, leaving behind him a Will, stated to be on unstamped paper, confirming the transfer to Government of his lands, as originally proposed; and bequeathing the pension, without specifying its amount to Mullah Row, the person who married the daughter of Pedda Goonda Row. On this occasion, we observed, the circumstances before stated were communicated to Government, and the temporary arrangements adopted by us were approved.

392. The result of the Collector's management of these Estates for Fusly 1228 was that the collections had fallen short of the Government Jummah to the extent of Madras Pagodas 12,194, and the lands were then in arrear to this amount.

393. Mulla Row the person to whom the late Zemindar bequeathed the pension to be granted by Government, as the purchase price of his Estates, had offered to pay the arrears due, and had earnestly requested to be placed in possession of them, while the two widows of the former Pedda Goonda Row, who were step-mothers to his wife, had stated their claims and addressed a similar request both to the Government and to the Collector.

394. The Government would perceive, we remarked, from our letter to Mr. Oakes, that, taking the average collections of the last three years as the probable present value of the lands in question, it was not to be expected that more could be realized from them the permanent Jummah assessed thereon. Notwithstanding, therefore, our anxiety that a country so deteriorated should come under the fostering charge of a Government inclined to moderation, we could not take upon ourselves to recommend that any pension should be ensured to the heirs, or assigns of the late Zemindar, and unless some other arrangement could be effected, we were inclined to think that the lands should be surrendered to his heirs on payment of the arrears due.

395. This, however, involved the question of the party to whom the surrender should be made. Both Mulla Row and the two widows of Pedda Goonda Row claimed to be the rightful heirs of the deceased Zemindar Vencata Goonda Row.

396. By a late decree of the Court of Sudr Adawlut, in the Noozed case, it was determined that the Zemindary tenure was vested by law in the person to whom the Sunnud-i-Milkeut Istimrar may have been granted by Government at the period of the permanent settlement, and in his heirs and assigns, to the exclusion of any claim derived from persons who held the Zemindary previously to the issue thereof. The claim of the widows, therefore, as well as that of Mulla Row, would in law we stated, depend on their relationship to the late Zemindar Vencata Goonda Row.

397. Pedda Goonda Row was son to the younger brother of the late Zemindar's father, so that he and the late Zemindar were cousins german; the parties who then claimed were 1st, Mulla Row, the husband to Pedda Goonda Row's daughter by his first wife; 2ndly, the 2nd and 3rd widows of Pedda Goonda Row, in other words the claimants were the son-in-law and two widows of the cousin german to the late Zemindar.

398. In the event of the claims of these two parties being decided by the Hindu law of succession, it was possible we observed that the claim of the * widows would be deemed equal, if not preferable to that of a married daughter. On the other hand, it might be doubted whether the relationship of all was not so distant as by law to have vested the late Zemindar with the power of disposing by will of his lands to whomsoever he deemed proper. In this case, there could be no doubt that his will was evidence of his intention to make Mulla Row his heir, but if it was true, as had been stated, that it was written upon unstamped paper, this circumstance alone would, we apprehended, under Sections 9 and 11 of Regulation XIII. 1816 render it inadmissible in our Courts.

399. If Government decided that the Estate should be given up on payment of arrears, it remained, we observed, to determine from which of the two contending parties they should be received, each having proffered payment. In the event of the arrear being received from either party, the other would in all probability prosecute Government for not receiving it from them; and the decision of the Court in that case would depend upon the proof which Government might be able to offer to the Court of the preference being *prima facie* due to the party from whom the arrears might have been received; were the will admissible as evidence, we would propose, we stated, to receive the balance due from Mulla Row. But we had stated our reason for doubting whether it would be admitted; and were at a loss therefore to offer any decided opinion on the case.

400. If on the contrary, we remarked, the Government should refuse, under the circumstances stated, to receive the arrears from either party, the Estates might be considered under attachment for the balance then outstanding, and when there was a prospect of their affording a surplus revenue, an endeavour might be made, we thought, to reconcile the two contending parties, by granting a pension to Mulla Row, on condition of his insuring a proper maintenance to the widows. But the Government would in the meantime expose themselves to a prosecution from both; nothing in the Regulations appearing to us to be applicable to a case of this kind, we begged leave to solicit the orders of the Government upon the subject.

401. In transmitting the petition of the widows to Mr. Oakes, it would be perceived, we observed, that we had called for explanations on some points which he had furnished in his letter of the 2nd October last.

402. The first regarded the allegation that the Collector had borrowed money from the late Zemindar. Mr. Oakes, in reply, admitted that on one urgent occasion he requested and received from him a bill on Masulipatam for Arcot Rupees 14,000, but he stated that he deposited in the Zemindar's hands Company's paper to the amount of Sicca Rupees 14,000; as security, and the loan appeared to have been for a short period.

403. Mr. Oakes also solemnly declared "this was the only pecuniary transaction he ever had with this or any other Zemindar from the time he entered the service to the present day."

404. Although the circumstances stated by Mr. Oakes considerably extenuated his conduct on this occasion, which had been explained with much candour, we did not find that he stated any interest to have been paid upon this loan; and the borrowing of money by a Collector from a Zemindar under any circumstances was open, we observed, to such serious abuse, that we considered ourselves called upon to recommend that a special caution should be addressed to the Collectors in Zemindary districts, explaining that any such proceeding would render them liable to immediate removal from office.

405. As regarded the other points noticed in the papers which accompanied our letter we had no doubt that Mr. Oakes was induced by the motives he had stated to attend the late Zemindar "during the whole time of writing the Will." The mere attestation of such papers by Jovenanted Civil servants was not unusual, and perhaps not objectionable; but their presence during the time a Will was preparing appeared to us to be calculated to influence what should be entirely free, and was therefore inexpedient.

406. Mr. Oakes stated that he was a mere spectator on this occasion, and that it would have been improper in him to have made any suggestions to the Zemindar. Had the Zemindar however proposed to bequeath 10,000 Pagodas to Mr. Oakes himself, we concluded that, pending a negotiation which would materially affect his heir, Mr. Oakes could have viewed the bequest in no other light than an indirect bribe intended to influence his conduct, and would have rejected it with indignation, protesting against it at the time. We considered the bequest of 10,000 Pagodas to Mr. Oakes' confidential public servant to have equally called for his interference, and we thought that he ought not to have silently acquiesced in so objectionable a bequest.

407. With reference to the 7th para. of the Collector's letter under date the 2nd October last, we submitted to Government a copy of our letter to him of the 22nd October 1818, which would shew that by declining to sanction the promotion of the former Cash-keeper as Sheristadar, we did in effect refuse to confirm the appointment of this servant (Kistna Row) as Cash-keeper, Mr. Oakes however notwithstanding this, promoted him to be his Cash-keeper; and on the 10th August last recommended his being appointed Serishtadar; but for the reasons stated in the correspondence which we submitted, we directed his removal, and Mr. Adamson, the Collector's Assistant was then engaged in an enquiry into his conduct.

408. It appeared that the subscribing witnesses to the Will were also considerable legatees; but the circumstances noticed by us, respecting their names being written differently in the body of the Will from that of their attestation to it, which at first prevented us from discovering that they were legatees, was satisfactorily explained by Mr. Oakes.

409. On the 4th December last we were favored with the orders of Government respecting the Zemindaries which belonged to the late Vencata Goonda Row, and the several claims to them which had been preferred, and also respecting matters incidental thereto.

410. The Governor in Council presumed that the late Zemindar had left neither widow nor child now alive, the claimants to the Zemindaries being the husband of Pedda Goonda Row's daughter by his first wife, and Pedda Goonda Row's second and third wives, Pedda Goonda Row, appeared was cousin german to the late Zemindar.

411. The late Zemindar intended to transfer the Zemindaries to the Company on condition of receiving a pension during his own life, and of the pension being continued to the husband of Pedda Goonda Row's daughter, and executed a Will for that purpose. Whether he had power to dispose of the Zemindary in such a manner and whether the Will executed by him be valid, were two legal questions to be determined by a competent tribunal.

412. With a view to the arrangement which the late Zemindar was desirous of adopting, appeared that he gave over the management of his Zemindaries to the Collector sometime before his death, and that a considerable arrear of revenue had accrued since that period. Both the son-in-law of the late Pedda Goonda Row and his second and third wives had tendered payment of this arrear on receiving possession of the Zemindaries according to their respective claims.

413. Supposing the Will to be pronounced incompetent or informal, a new question would arise whether Pedda Goonda Row was heir at law to the late Zemindar Vencata Goonda Row, is cousin german, and whether the succession be in his daughter by his first wife or in his second and third wives. This question, if it arose in consequence of the Will being set aside, must, like the others, be determined by a Court of Justice.

414. Under these circumstances it did not appear to the Governor in Council that it would be safe to deliver up the Zemindaries to one or other of the claimants, until an order of the Court to that effect should be received. It could not be attended with any risk to retain possession, as it would be done only for the interest of the rightful claimant whoever that might be, and as the Collector could only be required to account for the collections from the Zemindaries. The Governor in Council therefore desired that possession might be retained.

415. It might be desirable if both parties could be induced to relinquish their claims to the Zemindaries, rather than commence an expensive litigation to determine their right to them; Zemindaries over-assessed as these seemed from the result of the Collector's management to be, could only prosper by falling back to Government by whom the assessment might be lowered, and could not be a valuable acquisition to those by whom they were claimed. If such an arrangement were practicable, the Governor in Council would feel disposed to sanction a liberal allowance to all the nearest relatives to the late Zemindar, who were the parties whose claims under the arrangement would be relinquished.

416. If such an arrangement were impracticable, it would only remain for the Collector to intimate to the several claimants that the Zemindaries were retained till one or other of them established a just claim to them before the proper Court of Justice.

417. The Governor in Council had observed with extreme regret and displeasure the two instances of misconduct on the part of Mr. T. A. Oakes, Collector of Gunttoor, which were noticed in our letter and fully established by his own correspondence and the other papers to which we had referred.

418. The first of those acts was that the Collector borrowed the sum of fourteen thousand (14,000) Rupees from the late Zemindar, Vencata Goonda Row. The impropriety of such conduct in the Collector of the district was glaring and did not need to be enhanced, as it was, by the fact that at that moment the Zemindar's Estates had fallen heavily into arrears. But it appeared further that the money so borrowed did not bear interest, and therefore, that Mr. Oakes inadvertently, the Governor in Council was willing to believe, but in truth did in breach of his Revenue oath, accept a sum of money by way of gift from a Zemindar paying rent to the Company. If we considered a caution against similar misconduct on the part of other Collectors to be necessary, we were instructed without delay to give it. It would reflect great discredit on the British administration if transactions of this nature were allowed.

419. The other act of the Collector's which the Governor in Council viewed with displeasure was that of his attending while the late Zemindar wrote his Will, and allowing him to make a bequest of ten thousand (10,000) Pagodas to a favorite public servant of his own. This transaction was placed by us in its proper light. That the servant had been in Mr. Oakes' employ for more than fourteen years, that is to say, within a few years after he himself entered the service, only shewed the more strongly that the individual was a personal follower of his own, and was likely to be so considered by the late Zemindar. It was a transaction which the Governor in Council could not doubt that Mr. Oakes would view with unfeigned regret. We were directed to ascertain whether this legacy had been paid or whether means had been used to procure payment of it, and also to report the particulars and the result of the investigation which had been instituted into the conduct of this native servant.

420. With reference to our letter of the 8th November last, respecting the Estates of the late Zemindar Vencata Goonda Row, we submitted to Government on the 13th December last two further letters from the Collector in the Zillah of Gunttoor as noted in the margin.

421. In the first of these letters Mr. Oakes forwarded to us copy of a correspondence between him and Mulla Row, one of the claimants mentioned in our former letter, in which he demanded either payment of the pension intended to have been granted to the late Zemindar, or

possession of the Estates; and in the event of refusal, explicitly stated his intention to sue the Collector in the Courts for one or the other. The Collector requested to be informed what reply was to be given to this demand, and the whole case being before the Government, we submitted the matter for their decision.

422. In the second letter the Collector forwarded an address to us from the widow of the late Zemindar himself; of whose existence we were not aware, and who came forward as a new claimant.

423. This female claimed the Estates as the legal heiress of the deceased Zemindar, stated the Will to be contrary to the Hindu Law, and to have been executed when her husband was not in a sound state of mind; and complained that Mr. Oakes, as Magistrate had by a Military force commanded by a Military officer, forcibly ejected her from possession of the property of the deceased; she observed that of the justice of her claim, if preferred to the Courts she had no doubt, but that by having been thus forcibly deprived of the property of her husband, she had not now the means to prosecute her claims.

424. Upon this address, Mr. Oakes observed, "it appears to be proper that measures should be adopted to prevent public officers from false and impious accusations; I trust therefore that you will take such measures as you may deem proper to investigate the present charges; it is a duty I conceive the Board owe to their subordinate officers to prevent their characters from being attacked by malicious and interested harpies."

425. If, as stated by Mr. Oakes, this female was "the widow of the late Mulrauze Vencata Goonda Row," we were opinion that of all the claimants she had the best *prima facie* title; and that to her the surrender should be made in preference to the other two; where so near a connexion existed the right of the Zemindar under the Hindoo Law to dispose of his property by Will was most questionable; and laying aside the circumstances under which the Will was executed, we conceived that the Courts would hold the Government to be justified in giving possession to the nearest heir at law; leaving the other parties to prosecute their claims in Court against her.

426. The circumstance of no allusion having before been made by the Collector to the claim of this female, appeared to us extraordinary, and we proposed to call upon the Collector for an explanation on this point.

427. With regard to the grave charges which she had preferred against that gentleman in forcibly ousting her from property in her possession, and making it over by Military force to Mulla Row, in whose favor the Will was executed, we observed, that being acts stated to have been done by Mr. Oakes in his Magisterial capacity, we had no right to do more than to communicate them to Government. In justice however to Mr. Oakes, it might be proper to call for explanation before the truth of these allegations was assumed.

428. On the subject of these complaints, it appeared that the widow had addressed several petitions to the Provincial Court, but the result thereof was not before us.

429. With reference to Mr. Oakes' observations before quoted, we concluded that if the complaints preferred against him should prove unfounded, the Government would afford him that support which he had so urgently called for from us.

430. With reference to our letters under date the 8th November and 13th instant, we submitted on the 20th December last a further letter from the Collector in the Zillah of Guntoor, enclosing an address to him from his Head Assistant, Mr. Adamson.

431. In our letter to Mr. Oakes of the 13th September last, we desired him to explain whether his Cash-keeper C. Kistna Row, to whom a legacy of Pagodas 10,000 had been left by the late Zemindar Vencata Goonda Row, was engaged in the charge of 10,000 Pagodas for the funeral expenses of that Zemindar, which were

stated not to have exceeded 4,000, and whether "he took one chundraharam or ornament, and a set of emerald ear-rings, worth 1,500 Pagodas for his own use" as stated in the petition addressed to Government by the widows of Pedda Goonda Row.

432. Mr. Oakes, in reply, stated his intention to commit this enquiry to his Assistant Mr. Adamson, whose report thereon he proposed to forward unopened to us.

433. This report was that enclosed in Mr. Oakes' letter; and having been forwarded to the Collector's address, Mr. Oakes stated that he opened it, not knowing what it contained.

434. From the enclosures in this letter, it appeared that Mr. Oakes on the 30th September last called upon the widows of Pedda Goonda Row to prove their allegations so far as regarded the chundraharam and emerald ear-rings. The widows in reply stated that "in consequence of the trouble which Mulla Row has been making for the last 24 days, our relations, &c., have been sent to the Magistrate," that many others had in consequence left them through fear; and they prayed for an order that free access might be granted to them, and a period of ten days allowed to procure the attendance of the persons acquainted with the facts in question whom they stated to be absent.

435. This was answered by the Assistant Collector on the 7th October, who told the widows that their "relations having created a disturbance and opposed Mulla Row, the Magistrate apprehended and confined them;" but adds "as they will, wherever they may be, declare the true circumstances of which they have a knowledge," the widows should forward by their Vakil a list of such of them as could depose to the facts in question. The widows in reply, on the 15th October, briefly stated "you will obtain every information regarding the jewels from Woopooloory Streegury Rauze and Broogoobaudy Pardasy, whom you must examine." Mr. Adamson on the 21st October called upon them again to send their Vakil; and they in reply forwarded on the 29th October an address to Mr. Oakes, of which the enclosure No. 6 was a copy.

436. In this paper they took a review of the whole case, they complained that Mulla Row prevented free access to them; they asserted that the widow of the late Zemindar, named Lutchmiah, having gone to the "Treasury house for the purpose of securing the whole estate of her husband to which she has a right according to the custom of the country, which is conformable to law," Mulla Naidoo or Mulla Row (for both names equally were applied to him) came and "set down in the said Teshaucanah, where she was," and causing the Darogah of Narsarowpettah to be sent for, made him write a complaint to the Magistrate; who, notwithstanding a petition addressed to him by Lutchmiah, "with a view to give possession of our estate to the said Mulla Naidoo, sent to his assistance an European Officer, sepoy and Police peons" who were stated to have arrived at the Fort of Narsarowpettah, where the three widows resided on the 14th September. The officer was stated to have required Lutchmiah to give to Mulla Row possession of the treasure of the late Zemindar her husband, stating that "he had the Magistrate's order to do so" and not complying, Mr. Oakes himself was stated to have "come personally to Narsarowpettah and sent to Guntoor under a guard, about 200 persons our servants;" it was further added that Mr. Oakes caused the keys of the Zemindar's Treasury to be taken from his widow and "received them (the keys) through Jaunakeraummah, and that when Mr. Oakes left that place on the 22nd September, he (Jaunakeraummah) having combined with Mulla Naidoo, unlocked the godown of the Teshaucanah," &c., and paid certain sums to various persons specified, to induce them "to give evidence;" the widows again referred to the want of free access to themselves and to Lutchmiah; complained that they and all their establishment were now placed under the control of Mulla Naidoo, accused him of meditating the death of Lutchmiah; and then they proceeded to refer the Collector for proof of their allegations respecting his servant to the two witnesses already named, adding that they declined to send their Vakil or further witnesses

because from the proceedings before recited, they would be "sorry to prove the circumstance before you, fearing lest you should occasion any danger to them," they however stated their readiness to send them either to the Provincial or Zillah Court at Masulipatam.

437. Mr. Adamson, in reply, on the 2nd November repeated his call for the Vakil and the additional witnesses alluded to; and assured the widows of his anxiety to examine the case with impartiality; this call was repeated by him on the 12th November, and he informed the widows that in event of their refusal "the two witnesses already sent will be examined" and their declarations submitted to Government.

438. The widows, in answer, observed that Mr. Adamson's communications reached them through Mulla Row; who they added "is a particular favorite of Mr. Oakes, as well as of yours." They then remarked "from the proceedings already adopted towards us we have not the least confidence in your making a strict inquiry into the business;" they therefore requested that their witnesses might not be examined in the absence of their Vakil, and begged that he would forward their representation to Mr. Oakes for the orders of Government.

439. In forwarding to the Collector the papers of which the purport was above recited, Mr. Adamson stated that he delayed examining the two witnesses sent, until all of them should arrive; and that he had not now examined even them, as the widows had since objected to it in the absence of their Vakil. Notwithstanding he thus admitted that no enquiry had in fact been made he added, "from what has taken place, I am inclined to think that the charge against your late Cash-keeper cannot be substantiated;" and after stating that this servant was dismissed by us, for accepting the legacy of 10,000 Pagodas; he asked whether in the event of his disproving the other charges against him, which were the subject of the present letter any hope of pardon was to be held out to him.

440. In laying this correspondence before the Government, we deemed it proper to bring to their notice the direct admission by the widows of Pedda Goonda Row of the superior claims of Lutchmiah the widow of the late Zemindar.

441. We further submitted for consideration, whether some immediate steps should not be taken to free that female, as well as the other two widows, from all control of Mulla Row, the third claimant to the estate of the late Zemindar.

442. With regard to the inquiry into the conduct of the Collector's late Cash-keeper, it was to be observed that in fact none had yet taken place; that many of the persons alluded to by the widows of Pedda Goonda Row were allowed by Mr. Adamson to have been placed in confinement by Mr. Oakes, the Magistrate, for having "opposed Mulla Row;" that under the discovery of the existence of Lutchmiah, inquiry was more than ever requisite, and that justice seemed to demand that such inquiry should be intrusted to an Officer independent of and unconnected with the local administration at Guntoor.

443. To this communication we have not yet received a reply.

Proceedings, in Cons., 6th May 1819. 444. At our Meeting of the 6th May last we took into consideration the settlement of the Palnaud District for Fusly 1227.

445. On the receipt of the letter from the Secretary to Government in the Revenue Department, under date the 22nd December 1815, in forwarding a copy thereof to the Collector, we informed him that the Right Honorable the Governor in Council had not confirmed the Septennial lease which he had formed in the district of Palnaud and intimated our intention to furnish him with instructions for the introduction of the Ryotwar Settlement as ordered by the Court of Directors into Palnaud, which the Government were informed on the 29th May 1817 was the only part of the Zillah of Guntoor which was not permanently settled.

446. The Governor in Council was also informed in the letter last alluded to that "in the wet lands in (Palnaud) the established share of Government had been ordered to be received from each cultivator, and that the commutation of the revenue in kind for a revenue in money remained to be effected under the rules then framing."

447. A copy of the above letter, together with our final orders on the subject of the introduction of the Ryotwar system, was forwarded for the information and guidance of the Collector under date the 21st September 1818; but neither to this, nor to any other Circular letters respecting the new mode of settlement directed to be introduced had any reply been received from the Collector in Guntoor.

448. After having been twice called upon for his report on the settlement of Palnaud, the Collector had submitted the letter then under consideration, from which it appeared that he had been "most particularly attentive in ascertaining from the Renters and Ryots their sentiments relative to the present rent, and in learning from them their opinion of the proposed Aumanie permanent system."

449. The Collector then proceeded to state that "the old and experienced Ryots appeared to coincide in opinion with many of the Renters; that the best system for the improvement of the district was the renting system, it was better calculated to expedite the cultivation of the waste lands, to secure the payment of a fair and just demand and to afford a general profit, both to Renters and Ryots than any other, if (added he) instead of renting to each Ryot his particular field, the entire village was made over to all those Caupeos who were inclined to be jointly answerable for the revenues to be fixed in perpetuity, he was inclined to think the arrangement would be readily acceded to, and he felt persuaded that the Government would derive a permanent advantage from such a settlement. In the first place it was almost impossible for the Sirkar to fix a just field assessment, that is to say, a rent which the produce of each year would enable the cultivator to discharge in perpetuity; to do this it would be necessary for Government to make a sacrifice of revenue not demanded by justice, and if the Ryot was allowed to give up some fields and retain others, according to his own caprices, it would be found that in a very short time, those lands only which yielded a certain profit would be cultivated and the revenues would therefore be always fluctuating; if on the contrary the village was made over to inhabitants and they were left to pay on the whole land a fair tax, it would be to the general advantage, that no land was allowed to remain waste."

450. Under the orders from England respecting Ryotwar Settlements, we could not support this proposition of the Collector, unless Mr. Oakes could include in the settlement the whole of the ryots in each village; and unless the quota to be paid by each could be defined. In this event, under the sentiments expressed in the 2nd para. of our letter of the 29th April respecting collective village settlements, the proposed arrangements would not appear objectionable; and if all the ryots of each village could not be included, we stated we would propose to introduce the Patent individual Ryotwar into Palnaud.

451. The Settlement of Palnaud for Fusly 1227 did not appear to require any particular remark from us, the total demand on account of current revenues and arrears was Star Pagodas 54,993-38-45 and the total collections were 51,452-40-2, leaving a balance at the end of the year of Star Pagodas 3,540-43-43, which the Collector attributed to the destruction of the crops by "the heavy rains which fell in the beginning of the Fusly," and to the low price of grain at the time of the payment of the kists. It was satisfactory however to observe that although the Ryots disposed of a portion of their property to answer the demands against them; no distraint of property took place by the Collector, and that, "in no case had any Renter or Ryot been confined."

Fusly 1221	S. Ps. F. C. 1,265-35-31
" 1222	2,697-18-13
" 1223	2,975-36-42
" 1224	2,209-40-79
" 1225	713-44-44
" 1226	1,490-4-22
" 1227	4,413-31-42

452. In the wet lands, the ryots refused to cultivate except on a promise of a share of the produce; the Statement in the margin shewed the actual collections made from the wet lands in Palnaud since Fusly 1221.

453. According to the last Demand Collection and Balance Statement forwarded by the Collector, of the balance above noted on account of Fusly 1227, there remained only Rupees 1,119-4-0 outstanding.
Dated 31st March 1819.

454. We resolved that the attention of the Collector should be called to the 3rd and 4th paras. of our letter under date the 12th February 1816, in which he was required to furnish certain information and accounts which had not been received; the Collector was desired to explain the cause of the great delay which had thus occurred.
In Cons., 16th Feby. 1816.

455. In reply the Governor in Council concurred in the sentiments we had expressed and approved of the instructions which we had furnished for the Collector's guidance.
From Mr. Secy. Hill, 3rd, in Cons., 15th July 1819.

456. On the 10th June last we laid before the Right Honorable the Governor in Council a letter from the Collector in the Zillah of Guntoor, enclosing an Arzee from the Manager of the minor Zemindary of Sattenapally, setting forth a claim on the part of the minor, to a remission on account of the Moturpha Tax from Fusly 1218.
To the Chief Secy. to Govt., in Cons., 10th June 1819.
From Mr. T. A. Oakes, 6th, in Cons., 17th Dec. 1818.

457. It appeared that the sum of 500 M. Pagodas per annum on account of Moturpha was included in the assets on which the permanent jummah on the Zemindary of Sattenapally was fixed; but that the Zemindar was prevented from levying anything on this account since Fusly 1218, the Courts having decided that Zemindars are not entitled to levy the Moturpha tax; it being one of those taxes, the right of collecting which is by the Regulations reserved to the Government. The Collector stated that the collection of the Moturpha on account of Government was commenced by Mr. Jarrett in the Fusly abovementioned, and recommended that the sum of M. Pagodas 500 with interest at 12 per cent per annum might be allowed to the Zemindar from that year; and that the same might be granted to the Zemindar of Chilcaloorpadoo, whose case was similar in every respect to that of the Zemindar of Sattenapally.

458. The principle observed in the permanent assessment of these two estates was to assess them at the amount of two-thirds of their assets. In the assets of each, 500 M. Pagodas having been included for Moturpha, the amount assessed on each on this account must have been M. Pagodas 333-15 only; and we were of opinion that it was to this sum and not M. Pagodas 500 as supposed by the Collector, that these Zemindars had a right from the period when the Moturpha was resumed in Fusly 1218.

459. We did not think that either of the Zemindars had any just claim to interest on the amount due to them, because the delay that had arisen in bringing forward their claims had originated with themselves and the claim had no sooner been advanced, than it had been taken into consideration.

460. We accordingly recommended that from Fusly 1218 inclusive, a remission of M. Pagodas 333-15 per annum should be granted to each of these Zemindars, and that the permanent Jummah of their estates should be from the commencement of the approaching Fusly 1229 reduced in this amount.

461. The remission proposed was much more than covered, we observed, by the increased receipts from Moturpha, the revenue from which had been greatly improved since its resumption,

462. In reply we were informed that under the explanations we had afforded, the Governor in Council authorized the Collector of Guntoor, from Fusly 1218 inclusive, but without interest, to grant to the Zemindars of Sattenapally and Chilcaloorpadoo a remission of Madras Pagodas 333-15-0 each per annum on account of Moturpha, and to make an abatement of the permanent jummah on their estates to the same extent on that account.

463. Before communicating these orders to the Collector, we at our Meeting of the 6th September last, took into consideration the subject of the remissions proposed to be granted to the Zemindars in the Zillah of Guntoor on account of the resumption of the Moturpha tax as stated in the under-mentioned letters:—

From Mr. T. A. Oakes, 8th, in Cons., 16th October 1815.

To do. do., in Cons., 16th October

From Mr. St. J. Thackeray, 1st, in Cons., 18th November 1816.

From Mr. T. A. Oakes, 13th, in Cons., 22nd July 1819.

464. In the first of these letters, the Collector submitted to us a petition from Vassereddy Vencatadry Naidoo, alleging that the Moturpha revenue was included in the assets on which the permanent jummah of his Zemindary was formed, and setting forth a claim to the collections under this head which he had been prevented from making from Fusly 1202 (as he stated) by an order from the Collector Mr. Crawford, with interest at 12 per cent. per annum.

465. In reply we stated that we were "fully aware of the terms of the Cabooliat executed by this Zemindar and of the Cowle granted to him at the time of the permanent settlement as also of the provision of Section 4, Regulation XXV. A. D. 1802. It was quite possible, nay probable, that Vassereddy's claim might be legally resisted; but if the claim was good at all, it was a case of equity, not of strict legal right."

"The Moturpha revenue was never that we could discover ordered to be deducted from the assets of the Zemindars of Guntoor or from any other district settled permanently prior to the promulgation of Regulation XXV. A. D. 1802 in order to be reserved as assets to Government, neither was it as the Collector admitted actually deducted. For some years the Zemindar actually derived revenue from this branch, and it might be presumed that it was an ignorance of the particular circumstances connected with this case, viz., that the Regulation and the terms of the Cowle followed but did not precede the settlement of Guntoor, that induced the strict adherence to the letter of the now existing law, and the order for the resumption of the Moturpha in Guntoor; an order which was not then, and had not since been issued, either to the Collectors in the Zillah of Chingleput, or the Zillah of Salem, or to the Collector of the jummah fixed on the Zemindaries of Vencatagherry, Calastry and Bomranze."

466. We at the same time desired the Collector to furnish certain further information (as mentioned in our letter of the 16th October 1815) connected with the framing of the permanent settlement in this Zemindary, the execution of the Cowle and Cabooliat, and the promulgation of Regulation XXV. A. D. 1802, &c., &c., which was accordingly submitted by the Collector on the 1st November 1816.
In Cons., 16th Oct. 1815.
In Cons., 18th Nov. 1816.

467. The Collector on that occasion informed us that the Moturpha tax was first collected on account of Government in Fusly 1218, but that the inhabitants were nevertheless prohibited from paying this tax to the Zemindars so far back as Fusly 1213.

468. He stated also that the claim of the Zemindars to compensation for the whole of this period did not rest on the same grounds as appeared to support it from Fusly 1218, as the Zemindars notwithstanding the prohibition in Fusly 1213 continued to collect Moturpha up to the time when this tax was assumed by Government in Fusly 1218.

469. It appeared also from what was stated by the Collector that, although the establishment of the Zillah Court and the promulgation of Regulation XXV. A. D. 1802 did not precede, but followed, the permanent settlement of Guntoor, yet, that the right of the Zemindars to that portion of the assets which had been withheld from them depended not on those circumstances, nor on the dates of the Cowles and Calooliats, but upon the fact of the Moturpha having been assumed by Government after having been included in the assets on which the permanent jumma was formed; and as this fact was clearly established by reference to the accounts of the permanent settlement, the amount of the remissions due to the Zemindars of Guntoor was the only point which then remained to be decided. The amount included under the head of Moturpha, in the assets on which the permanent settlement of the several Zemindaries in the Zillah of Guntoor was formed, as entered in Column D. of the Statement No. 1 enclosed in the Collector's letter of the 1st November 1816 corresponded with that entered in the Statement enclosed in Mr. Collector Scott's letter of the 6th June 1801, and it was doubtless an inconsistency to include this among the other items of revenue to be collected by the Zemindars, and afterwards to prohibit them from collecting it by the 4th Clause of the deed of Permanent Settlement, as stated in the 6th para. of the Collector's letter of the 1st November 1816; this inconsistency could only be accounted for by supposing that the nature of the arrangement was not at that time correctly understood.

470. The sums entered in Column F. of the Statement above referred to were those for which the Zemindars in Guntoor were entitled to an annual remission from the time the Moturpha was collected on account of Government or Fusly 1218.

471. On comparing these sums with that recommended to be granted to the Zemindars of Sattenapally and Chilcaloorpandoo in our letter of the 10th June last we perceived that the correct amount according to the Statement under consideration was to the Zemindar of Chilcaloorpandoo M. Pagodas 324-32-12½ and to the Zemindar of Sattenapally 326-34-2½ and not 333-15 to each as before stated. This arose from our not adverting to a general reduction of the assessment of all the Zemindaries in Guntoor to the aggregate amount of 16,534-14-19 Madras Pagodas, a proportion of which was assigned in this Statement to each of the Zemindaries.

472. The annual remissions due to the Zemindars of the Zillah of Guntoor respectively on account of the resumption of the Moturpha were enumerated in a Statement to the following effect:—

	M. Pagodas.		
Raypully	313	32	43½
Rauchoor	295	9	41½
Chilcaloorpandoo	324	32	12½
Sattenapally	326	34	2½
Chintapully	1,260	23	68½
M. Gundarow	636	29	54½
Colloor	32	31	30

Total ... 3,191 13 11½

473. We resolved that the sanction of Government to the annual remission of the foregoing sums to the respective Zemindars from Fusly 1218 should be solicited. For the reasons stated in our letter to Government of the 10th June last, we were of opinion that interest upon these sums could not be claimed by the Zemindars.

474. On the 4th December last we were favored with the orders of Government on the extract of our Proceedings which accompanied our letter of the 13th of September. It was stated that from those proceedings it appeared that the Moturpha was erroneously included in the assets of the Zemindaries in Guntoor at the formation of the permanent settlement, yet that from Fusly

In Cons., 18th Nov. 1816.
In Cons., 15th June 1801.
In Cons., 18th Nov. 1816.

Statement No. 1 in Mr. Thackeray's letter, dated 1st Nov., in Cons., 18th Nov. 1816.

In Cons., 10th June 1819.

From Mr. Secy. Hill, in Cons., 16th Dec. 1819.
In Cons., 13th Sep. 1819.

1218; the Zemindars nevertheless were not allowed to collect that tax, but it was collected on account of Government. The Zemindars therefore were charged with what they were not allowed to collect and the Government debited them with a tax collected on its own account. It followed that the Zemindars were entitled to a remission of jum mah from Fusly 1218, equal to the sums with which they were respectively charged on account of Moturpha, and the Governor in Council granted authority for the payment of the same according to the following Statement:—

	M. Pagodas.		
Raypully	313	32	43½
Rauchoor	295	9	41½
Chilcaloorpandoo	324	32	12½
Sattenapally	326	34	2½
Chintapully	1,260	23	68½
M. Gundarow	636	29	54½
Colloor	32	31	30

Total... 3,191 13 11½

475. The Governor in Council concurred with us in thinking that as the demand would be satisfied as soon as it had been established, the Zemindars were not entitled to receive interest on its amount.

To Mr. T. A. Oakes, 16th, in Dy. Cons., 20th December 1819.

476. These order have been duly communicated by us to the Collector.

477. On the 27th May last we submitted to the Right Honorable the Governor in Council a letter from the Collector in the Zillah of Guntoor stating that a tax was collected at the village of Vigenapally in the Nizam's Territories on all persons who crossed the Kistna to the great inconvenience of the inhabitants of Palnand who had frequently occasion to pass the river to purchase or sell grain, cattle, &c.

To the Chief Secy. to Govt., in Cons., 27th May 1819.
From Mr. T. A. Oakes, 18th, in Cons., 27th May 1819.

478. We knew not, we observed, what political considerations might influence the Government on taking into consideration the propriety of endeavouring to procure the abolition of this tax, but as grain was allowed to pass into the Nizam's Territories duty free for the benefit of his subjects, we were of opinion that the Resident at Hyderabad might be desired to urge this as a reason for abolishing any obnoxious tax levied by the Nizam at the expense and inconvenience of the Company's subjects.

479. In reply we were informed that the Governor in Council did not consider it expedient to interfere with the Nizam's Government relative to the tax in question.

From Mr. Secretary Hill, 11th, in Cons., 22nd July 1819.

480. On the 2nd October last we received a letter from Government, stating that in the letter from the Honorable the Court of Directors, dated the 3rd September 1817, paragraph 82, the Honorable Court had desired the Government to report whether any legal proceedings had been instituted against Mr. Robertson or his servants, in consequence of that gentleman's conduct on an occasion when he was in temporary charge of the district of Guntoor; and also to report the result of the Civil suits which Mr. Oakes had been authorized to institute against the Native Officers suspected of peculation at the Chinna Ganjam Salt Pans. We were also reminded that by the orders of Government conveyed to us on the 17th March 1818, we were called up to furnish the information required by the Honorable Court and that no communication having been yet received from us on the subject, the Right Honorable the Governor in Council repeated the call.

From Mr. Secretary Hill, in Cons., 14th October 1819.

In Cons., 2nd April 1818.

481. In reply we stated that on the receipt of the letter from Mr. Secretary Hill, under date the 17th March 1818, we had forwarded to the Collector in Guntoor an extract (paras. 81 and 82) from the despatch of the Honorable the Court of Directors, dated 3rd September 1817, respecting Mr. Robertson's conduct and the proceedings instituted against the Salt servants at Chinna Ganjam.

To the Chief Secretary to Government, 14th, in Cons., 14th October 1819.
In Cons., 2nd April 1818.
To Mr. Oakes, 23rd, in Dy. Cons., 27th April 1818.

482. We stated that on that occasion the Collector had been desired to furnish Mr. Robertson with a copy of the paras. of the Honorable Court's letter above referred to, and to transmit a short account of the result of his (the Collector's) proceedings against the servants; but, as the orders of Government (communicated in the extract from the Minutes of Consultation, dated 17th March 1818) merely required us "to furnish the latter part of the information" called for by the Court of Directors, namely, that regarding the suits instituted against the Native officers; our instructions to the Collector were confined to the points above noticed. As however, it now appeared that the Government desired to be informed whether any legal proceedings had been instituted against Mr. Robertson or his servants in consequence of his conduct when in temporary charge of the Zillah of Guntoor, the Collector, we stated, had been called upon to furnish this information and to reply to the letter addressed to him on the 23rd April 1818.

NELLORE.

483. In our last General Report, we recited our proceedings on the settlement of this district for Fuslies 1226 and 1227. The report of the Collector on the settlement for Fusly 1228 has only just reached us.

In Cons., 10th August 1818.
To the Chief Secretary, 3rd, in Cons., 7th December 1818.
To Mr. Fraser, 10th, in Cons., 10th August 1818.
From do., 13th, in Cons., 19th October 1818.

484. With reference to Mr. Secretary Hill's letter of the 26th July 1818, we submitted on the 3rd December 1818 a correspondence with the Collector in Nellore, regarding the recovery of Star Pagodas 5,000 allowed to lie over, uncollected, in Fusly 1225 from the Zemindar of Vencatagherry.

485. With reference to these papers, as well as to the opinion contained in the concluding part of our proceedings under date the 22nd December 1817, submitted with our letter of the 29th of that month, we begged leave to repeat our opinion that this demand had been justly enforced, and that no remission should be granted to the Zemindar.

In Cons., 22nd December 1817.
To the Chief Secretary, in Dy. Cons., 5th March 1818.

486. In reply the Right Honorable the Governor in Council concurred in our opinion that it would be proper to enforce the collection of the sum of five thousand Pagodas from the Zemindar of Vencatagherry, which was allowed to lie over on account of claims to remission preferred but not substantiated by the Zemindar. We were desired to furnish the Collector of Nellore with instructions to that effect, which we did accordingly on the 28th January 1819.

From Mr. Secretary Hill, 26th, in Cons., 26th Jan. 1819.
To Mr. Fraser, in Dy. Cons., 1st February 1819.

To the Chief Secretary, in Cons., 26th December 1818.
From Mr. Fraser, 24th, in Cons., 23rd December 1818.
From Mr. Secretary Hill, in Cons., 3rd August 1819.

488. Detailed information respecting this family, its former possessions and subsequent circumstances, was laid before Government, we observed, in our letter of the 2nd July 1812 and on reference to that communication and the letter from Government above referred to, it would be seen that the pension of 50 Pagodas per mensem was granted from motives of consideration for the respectability of the family. The Collector justly observed that the death of

the young man in whose name the allowance had hitherto been drawn "made but little difference," as the individuals remaining to be supported were numerous and the pension moderate. We therefore begged leave to support the recommendation of the Collector that the allowance might be continued without diminution for the support of the family during the life of Venkamah, the widow of the former Zemindar of the Woodiagherry Jaghire and the adoptive mother of the late minor to commence from the date of the minor's death.

489. In reply the Right Honorable the Governor in Council resolved agreeably to our recommendation to continue to the widow of the late Jaghiredar of Woodiagherry the pension of fifty Pagodas per mensem which was granted to his adopted son, from the date of whose decease the allowance was accordingly to be paid to her.

From Mr. Secretary Hill, 13th, in Cons., 21st January 1819.

To Mr. Fraser, in Dy. Cons., 25th January 1819.

To the Chief Secretary to Government, in Cons., 30th November 1818.
From Mr. Fraser, in Cons., 30th November 1818.

490. Orders to this effect were communicated to the Collector on the 21st January 1819.

491. * On the 30th November 1818 we laid before the Right Honorable the Governor in Council a letter from the Collector in Nellore under date the 25th ultimo.

492. It appeared that in drawing out the life-grant of the Jaghiredar of Woodiagherry in the year 1804, the sum of Star Pagodas 3,439-5 was by accident or mistake inserted instead of the same amount in Madras Pagodas, and that it was the intention of the Jaghiredar to claim the difference between the value of Madras and Star Pagodas (or 10 per cent) on the whole of his payments since the Jaghire was restored; he having hitherto paid the Peshcush above mentioned in Madras Pagodas.

493. From the correspondence which took place previously to the issuing of the life-grants forwarded to us in the letter from Government under date the 18th September 1805, it was evident, we observed, that the amount intended to be assessed as Peshcush, on the Jaghire of Woodiagherry was Madras Pagodas 3,439-5. In proof of this it was only necessary to refer to the General Statement of Jaghires restored which was submitted to Government with our letter under date the 12th April 1803. The average of actual receipts from this Jaghire for a period of years was therein stated to be Madras Pagodas 28,535-45-66, and in the life-grant the "computed annual value" was stated to be "Star Pagodas twenty-eight thousand five hundred and thirty-five" (28,535) and in the Column of Remarks opposite to No. 1 in the Statement of Magirat Julki or country Jaghires enclosed in Mr. Falconar's report under date the 26th March 1802, the Peshcush payable by the Jaghiredar was stated to be the precise amount in Madras Pagodas as was entered in the life-grant in Star Pagodas; from these circumstances it might fairly be presumed we argued, that the mistake of Star Pagodas instead of Madras Pagodas pervaded the whole life-grant delivered to Syed Ally Abbas Khan, the Jaghiredar of Woodiagherry (or Udgir) and it appeared from the Collector's letter that "the father of the present Jaghiredar paid it (the Peshcush) in this manner (in Madras Pagodas) to our Government for several years previous to his "decease."

494. It was for the Government, we remarked, to determine whether the Jaghiredar was entitled to the benefit of this mistake. We concurred in opinion with the Collector that "the intended claim was iniquitously founded," for it appeared that the Jaghiredar when called upon by Mr. Travers to return the Grant for correction, delayed or evaded compliance therewith.

495. If the Jaghiredar had been actuated either by the principles of honor or the dictates of gratitude, he would at that time either have advanced his claim or acknowledged the mistake and had it rectified; and it was to be regretted that Mr. Travers who appeared to have been aware of the error, should have omitted to bring it to the notice of his superiors at the time of its detection the Jaghiredar, had now set forth a claim to a considerable sum as overpaid by him, and in which it was possible that he might be supported by a Court of Law, but certainly not in equity.

496. In reply the Governor in Council desired that the Collector of Nellore might be instructed to make known to the Jaghiredar of Woodiagherry that unless he explicitly relinquished in writing all title either for the past or for the future to take advantage of the clerical mistake committed in executing the life-grant of his jaghire whereby the peshcush was made payable in Star Pagodas instead of Madras Pagodas, he would forfeit all claim to the favour of Government and, with it, all ground of expectation that, after his death, the jaghire would on any terms be allowed to continue in his family.

From Mr. Secretary Hill,
3rd, in Cons., 31st December
1818.

497. In reply we submitted that, in the communication to be made by the Collector in Nellore to the Jaghiredar of Woodiagherry, no expectation should be held out that "after his death, the jaghire would on any terms, be allowed to continue in his family."

498. The Jaghiredar was one of those in the Carnatic who held their lands on a mere life-grant, and as the Government had in every case resumed their jaghires upon their demise, it appeared to us that it would be calculated to raise expectations which might not be realized, were any allusion to be made to the renewal of the jaghire grant. It would be sufficient, we remarked, to acquaint him that if he persisted in his unjust claim, he would forfeit all pretension for himself or successors to the favor of Government.

From Mr. Secy. Hill, 19th,
in Cons., 23th June 1819.

499. In reply the Governor in Council approved of the proposed modification of the notice to be conveyed by the Collector of Nellore to the Jaghiredar of Woodiagherry.

To Mr. Fraser, in Dy. Cons.,
19th July 1819.

500. On the 15th July last we transmitted to the Collector a copy of the correspondence which had passed between us and the Government on this subject, and in reply he forwarded from the Jaghiredar of Woodiagherry a former relinquishment in the Persian language of his claims, and we have caused this document to be lodged in the records of our office.

BELLARY.

501. At our Meeting of the 30th September last we took into consideration a letter from Mr. Thackeray, Collector in Bellary, dated 12th July 1819 and entered in Consultation 26th of the same month, transmitting his report on the settlement of that district for Fusly 1228.

Proceedings of the Board, in
Cons., 30th September 1819.

502. The Collector prefaced this report by observing that the settlement was made before he took charge of the Cutcherry, and that he had no further share in the accounts than forwarding them, but that as the settlement was low; and there were few complaints, he concluded it was not oppressive.

503. It appeared from the Statement No. 7 in the Collector's letter, that a very considerable portion of this district had now fallen under Aumany management; of 2,644 mozas or villages of which the Land Revenue, for the year under consideration was assessed at Rupees 23,84,410-1-7, only 1,003 assessed at Rupees 8,82,136-15-9 were rented; 1,405 formerly rented, had lapsed to Government, and were assessed at Rupees 13,73,132 and 236 which never had been rented, continued under Aumany, and were assessed at Rupees 1,29,091-1-10. In the lapsed and Aumany villages, the Ryotwar system had been reverted to. In six districts the amount of the settlement of each village, and the individual demand on each ryot in one village of each district, were settled by the Huzzoor Cutcherry. The Amildars distributed the sub-assessment in the other villages. The late Deputy Serishtadar made the same kind of settlement for each village in three districts and made the individual settlement in one district where it was supposed the Amildar was not making it properly. In other districts the whole process was managed by the Amildars, who forwarded a statement of the amount of the settlement of each village, and sent Koolwar accounts from some districts. The Collector observed "that the Huzzoor Cutcherry could not go into further detail for want of hands."

504. Having made these remarks, Mr. Thackeray proceeded to observe upon the statements of the increase and decrease, in comparison of the settlements for Fusly 1227 and Fusly 1228, of which the following was an abstract:—

	Fusly 1227.		Fusly 1228.	
	A. Rs.	A. P.	A. Rs.	A. P.
Land Rent	24,92,105	14 4	23,84,410	1 7
District Taxes and Licenses ...	2,89,668	0 11	2,86,848	2 3
Village Taxes and do. ...	2,84,405	4 8	2,88,965	9 8
Total	30,66,179	3 11	29,60,223	13 6
Kurnool Peshcush	80,208	5 4	80,208	5 4
Grand Total	31,46,387	9 3	30,40,432	2 10
Deduct 1228	30,40,432	2 10		
Decrease Rupees	1,05,955	6 5		

505. From the above statement, there appeared a decrease in Land Revenue and Licenses of Rupees 1,05,955-6-5. To be set off against this, however we had the satisfaction to state that Mr. Thackeray estimated an increase in the collections of Customs, (owing chiefly to the country being free from the dread of Pindaries) to the amount of Rupees 54,993, above those of 1227; which would reduce the net decrease to Rupees 50,957-6-5.

506. Of the total decrease in the Land Revenue below Fusly 1227, (Rupees 1,83,773) the principal item was decrease in cultivation, amounting to Rupees 1,59,946. This was attributed partly to the destruction of, and injury done to Tanks, by the heavy rains in the two last monsoons; but chiefly to the ruin of the Black Land villages and in some degree to the cholera.

507. In a detailed account given by the Collector of the Tanks and other works injured by the monsoon before last, he computed the actual loss of revenue on this account at above 50,000 Rupees, and by the injuries sustained during the last monsoon, at not less than the same sum. This last formed a part of the decrease for Fusly 1228.

508. It appeared however that the head of decrease had been swelled, and the head of increase of cultivation diminished chiefly by the ruin of the Black Land villages particularly in Adoni, Goollem, Gootty and Raidroog. The nuth, or long grass, springing up faster than usual in consequence of the excessive rains of the two last monsoons, the young plants were either rotted or choked up. In Raidroog, of which there were some accounts, on which to form an estimate, of the loss it appeared that, of land assessed in Fusly 1228 with a survey Rent of 18,393 C. Pagodas and entered as cultivated in 121 villages, land assessed at C. Pagodas 2,849 was not sown in that Fusly, it being waste land, "which the ryots agreed to take in consideration of some advantages, in other respects conceded to them, or which had been saddled on them." From the above Survey Rent of C. Pagodas 18,383 remissions under the heads of nuth, or long grass, of Cowle and Moonasib Kummi, were made to the amount of between five and six thousand Pagodas; all this land, together with the waste land above noticed which produced nothing, amount to above 8,000 Pagodas of land, so that of the whole 18,383 C. Pagodas of land, only 10,000 Pagodas of land was actually sown, and the whole produce of this land was not supposed to have been more than what C. Pagodas 2,000, or at most 3,000 C. Pagodas of land should have produced in a good season. The Jumabandy of these lands was about 13,000 C. Pagodas, the greater part of which, that is, near 10,000 or 11,000 C. Pagodas must therefore have been paid from the produce of other lands, and advantageous concerns, which the ryots still managed to keep. Again in Gootty of land assessed at a Survey rent of 26,773 C. Pagodas, about 4,000 C. Pagodas of land were supposed to be waste saddled on the ryots, or taken by them in consideration of some advantages conceded to them. Remissions under the heads of nuth, cowle, and Moonasib Kummi were made to the amount upwards of 8,000 C. Pagodas

so that the waste, and the land on which remission was granted, and which produced little or nothing, amounted together to above 11,000 C. Pagodas, which being deducted from the whole land entered as occupied at a Survey rent of C. Pagodas 26,773, left about 15,000 C. Pagodas of land which might be computed as having been actually sown. The produce of this land was not supposed to have been more than what 4,000 C. Pagodas of land should have produced under favorable circumstances; much the greater portion of the Black Land rent in Gooty must therefore have been paid from other sources and advantages in red land, wet land, gardens, and Enams, and from the high price of a small produce. The greatest part of Goollem and Adoni, and some villages in Harponhaly and other Talooks were stated to have been under the same circumstances.

509. There appeared therefore to be great reason to fear that the assessment on the Black Lands in these Talooks had been so heavy as to depress the spirit of industry among the people. The Collector observed that when the ryots were rich and not dispirited, the Black Land crops were not so liable to failure, and to this he attributed what would otherwise have appeared unaccountable; viz., that while the Black Lands had been generally so unproductive, they had been quite the reverse in a few villages in Goollem, and generally in the Bellary Talook, in consequence it was supposed of the ground having been kept free from weeds and so completely cleared that there were no roots of nuth left to spread; a decrease in the Land Revenue for Fusly 1228 had taken place in the Punchapollem Talook, in which the land was chiefly red, to the extent of no less a sum than 15,337. This was attributed not so much to any considerable diminution in the actual cultivation, as to the ryots not being so willing or perhaps able as formerly to pay for the waste land which, as Mr. Thackeray terms it, had been saddled upon them in consideration of other advantages conceded.

510. The remaining special cause assigned for the decrease of the revenue was the Cholera. By this disease it was computed that about 3,000 persons engaged in agriculture had died, many of them substantial ryots, some villages had been totally deserted; and it was calculated that a loss of revenue to the amount of at least 20,000 Rupees might be placed to this account.

511. Mr. Thackeray however attributed the reduction in the Land Revenue throughout the district in some degree to a practice generally prevalent among the Potails and richer ryots, of throwing up their highly assessed lands, and getting lowly assessed lands instead of them.

512. The decrease in the settlement of the licenses to the amount of nearly 2,820 Rupees was principally attributable to the opinion adopted by the Acting Zillah Judge, and confirmed by that of the Sudr Adawlut; that the engagements of Arrack license holders with their under renters were invalid; and in some measure to the absence of troops. In Fusly 1229, still further loss might be expected; and though the Collector stated that he would use every means to prevent an Aumany management, attended with both loss and trouble; we could not expect that this branch of the revenue could be restored to its former prosperity until the Regulation of which a draft was submitted by us to Government under date the 31st May 1819 should have been passed.

513. On the whole, the Collector distinctly declared the Punchapollem Talook and many villages in other Talooks to be absolutely "bankrupt;" he described the ryots generally as poor and dispirited, and the Black Land villages, as ruined by over-assessment.

514. For the purpose of correcting the irregularities of the Ryotwar survey, Mr. Thackeray stated the mode adopted in Coimbatore, by the saddling of useless waste to have been resorted to in Bellary. On this subject, he observed "in making the proposed reduction of 25 per cent from the survey rent, it must be considered whether it would be better to lower every field 25 per cent at once, and continue this management, or attempt to equalize the rent of each field, lowering the whole survey rent of the Talook or division 25 per cent, but more or less on each village and field, as the survey rent might be more or less too heavy."

515. This last plan appeared to us to be the most expedient, though open to great abuse. In our proceedings relative to the Jummabundy of Bellary for Fusly 1227, forwarded to Government on the 5th October 1818, we adverted to the probable necessity of proportioning the proposed reduction of 25 per cent. to the character of the lands; observing that in some, the survey rates would be found moderate and require little alteration, while in others, especially in the black lands, a greater reduction than 25 per cent. would be necessary.

516. On the subject of this revision of the Ryotwar survey, Mr. Chaplain addressed us under date the 6th April 1818. His subsequent absence, on other duty, and final removal from the district as well as the temporary nature of the appointment of Mr. Nisbet and Mr. Smalley, had prevented us from replying to that communication, as we had intended; and as the arrangements therein proposed were of great importance, we were desirous, before issuing final instructions respecting them to receive a clear exposition of the sentiments which Mr. Thackeray entertained on the subject. We accordingly called the Collector's early attention to this point; and requested his opinion whether in lieu of the proposed revision of the survey, it would not be more expedient to introduce into Bellary a putcut Ryotwar settlement similar to that contemplated by Mr. Thackeray in Coimbatore.

517. A copy of our proceedings above recited was communicated to Government on the 4th October last and is still under their consideration.

518. On the 2nd December 1818 the Government transmitted to us an extract from the Minutes of Consultation in the Political Department, dated the 3rd November, and desired that we would submit the draft of a sunnud for the purpose therein stated. In this extract was contained a copy of a letter from the Supreme Government replying to one from this Government, enclosing correspondence relative to the restoration of Soondoor to Sheo Row Goreparah under a new grant from the British Government and expressing the desire of the Right Honorable the Governor in Council to be informed of the conditions on which the jaghire was to be held.

519. The Governor General in Council remarked that it was not in contemplation to annex any particular conditions to the grant beyond those common to all jaghire tenures, excepting some stipulation as expressed in his letter of the 18th of April, for securing the tranquillity and Police of the adjacent territories of the Honorable Company. In other respects it was proposed to leave to the Jaghiredar the exclusive internal management of his jaghire, it being understood that this was his condition under the former Government.

520. The Governor General in Council concluded that the Jaghiredar would receive a regular sunnud for the lands, and the objects contemplated by the Governor General in Council would be accomplished by the insertion in that instrument of a provision, binding the Jaghiredar to maintain a strict watch over the public peace within his territories, to deny an asylum to offenders flying from the Honorable Company's territories, and to admit within his jaghire and support with his authority the officers of the British Government in pursuit of fugitives seeking refuge there.

521. The extent and resources of Soondoor it was stated were not such as to make it expedient to demand tribute or feudal service from the Jaghiredar, and it would therefore be proper to consider it as a personal jaghire in all respects, and to leave to the Jaghiredar the unparticipated enjoyment of the revenue it might produce.

522. The Governor in Council it was remarked, would of course cause to be introduced into the sunnud the usual conditions of fidelity and allegiance, which it might be customary in that part of the country, to annex to grants of this description.

523. Should any difficulty arise on any of these points, the Governor General in Council recommended a reference being made to Brigadier General Munro, whose knowledge of the jaghire

and of the disposition and character of the people would enable him to afford the most useful information and suggestions.

To the Chief Secy., 16th, in Cons., 16th August 1819.
From Mr. Thackeray, 7th, in Cons., 16th August 1819.
To Mr. Smalley, 4th February 1819.

524. In reply we laid before the Right Honorable the Governor in Council a letter from the Collector in Bellary submitting the draft of a sunnud for the Jaghiredar of Soondoor together with copy of our letter to the Collector on the subject.

525. The draft of the sunnud submitted by Mr. Thackeray appeared to comprehend the several points referred to in paras. 3, 4 and 5 of the letter from the Supreme Government under date the 14th August 1818, but a subject of importance was omitted, namely the definition of the Jaghiredar's powers with respect to criminal jurisdiction. The letter from the Supreme Government above referred to, stated that "it was not in contemplation to annex any particular condition to the grant, beyond those common to all jaghire tenures" and that it "was proposed to leave to the Jaghiredar the exclusive internal management of his jaghire, it being understood that this was his condition under the former Government."

526. We stated our apprehension that it was not the intention of the Government to view the Jaghiredar of Soondoor in the light of a *tributary prince* with criminal jurisdiction to the fullest extent over the inhabitants of his territory. The sunnud submitted by Mr. Thackeray it was true (as that gentleman observed) "left an opening for our Government to interpose its authority, if the mis-government of the Jaghiredar should ever render such interposition necessary," but we submitted whether it would not be better on all accounts that it should be distinctly stated in the sunnud whether the Jaghiredar was invested with the power of life and death over his subjects and whether he was amenable to the jurisdiction of the Company's Courts or not.

527. In other respects the sunnud submitted by the Collector in Bellary appeared to be unobjectionable.

528. We have not yet been favored with a reply to this communication.

529. On the 26th January last the Right Honorable the Governor in Council transmitted to us for our information and guidance an extract from the Minutes of Consultation in the Political Department, bearing date the 15th ultimo, in which it was resolved that no demand should be made on Seva Row Gorepara, Zemindar of Soondoor for the balance which appeared to be due by him to the Honorable Company.

To Bellary, 23th Jany. 1819.
In Dy. Cons., 1st Feb. 1819.

530. These orders were duly communicated to the Collector.

531. On the 24th May last we submitted with reference to Mr. Secretary Hill's letter of the 4th March 1818, for the information of the Right Honorable the Governor in Council a letter from the Collector of Bellary together with its enclosures showing the loss sustained by Government in consequence of the Treasury of Horpunhally having been plundered on the 7th January 1818 to amount to the sum of C. Pagodas 8,009-7-14 $\frac{1}{2}$.

To the Chief Secy., in Cons., 24th May 1819.
In Cons., 12th March 1818.
From Mr. Chaplin, 24th June, in Cons., 6th July 1818.

532. The loss as originally stated by the Amildar of the district to the Collector, amounted (including the estimated contents of nine unexamined bags) to the sum of C. Pagodas 8,274-18-18, but the Head Assistant who was deputed by the Collector to investigate the truth of this account discovered by a strict examination an evident fraud to the amount of C. Pagodas 266-1-3 $\frac{1}{2}$ and although no further incorrectness could be positively proved, it was probable that considerable abuses still remained undetected, chiefly owing to the Talook accounts not being forthcoming and being alleged to have been destroyed by the plunderers. The Amildar had been dismissed.

533. We had much satisfaction in bringing to the notice of Government the conduct of Moolapah, Tahsildar of Coodleege, by whose steady behaviour and personal courage the Pindaries were forced to relinquish their attempt to plunder his Treasury which at that time contained Rupees 13,125; and we hoped that Government would bestow upon him some mark of their approbation as recommended by the Collector.

534. As there was no possibility of any part of the abovementioned sum of C. Pagodas 8,009-7-14 $\frac{1}{2}$ being recovered, we begged leave to request the sanction of Government for the Collector to carry that amount to the account of profit and loss.

535. In reply the Governor in Council approved of the dismissal of the Tahsildar of Harponally for having given in a false statement of the amount plundered from the Treasury under his charge on the 7th of January 1818, and granted authority for writing off to profit and loss the actual amount, being Conteroy Pagodas 8,009-7-14.

536. The Governor in Council concurred with us and with the Collector of Bellary in considering the conduct of Moolapah, Tahsildar of Coodleege to have been eminently praiseworthy, in protecting the treasure under his charge from plunder; and authorized the Collector to bestow upon him a pair of gold bangles such other suitable honorary or pecuniary reward as might be most acceptable to Moolapah.

537. With reference to the above noticed communication from the Government we submitted on the 23rd August last, a letter from the Collector in Bellary stating that Moolapah had selected as an honorary reward a pair of gold bangles, and soliciting for the purpose of providing them the special sanction of Government to the disbursement of Rupees 700 which we begged leave to recommend might be complied with.

To the Chief Secretary, in Cons., 23rd August 1819.
From Mr. W. Thackeray, 15th, in Cons., 23rd August 1819.

538. In reply the Governor in Council sanctioned a charge of seven hundred (700) Rupees for a pair of gold bangles to be presented by the Collector of Bellary to Moolapah, Tahsildar of Coodleege for his gallant defence of his treasury against the Pindaries.

From Mr. Secretary Hill, 6th, in Cons., 16th Sept. 1819.

To Bellary, 16th, in Dy. Cons., 20th September 1819.

539. A communication to this effect was immediately made to the Collector.

540. On the 8th November last we forwarded for the consideration of the Right Honorable the Governor in Council a letter from the Collector in Bellary, recommending that a pension allowed by Government to one of the widows of the late Nar Gour Andapah of Adonie, which had lapsed by her death should be continued to the widows of the brothers of Andapah named Rookummah and Prosummah, each of them to receive 15 Rupees per month, such pension falling in at the death of the respective widows, they having no children.

To the Chief Secretary, in Dy. Cons., 11th Nov. 1819.
From Mr. W. Thackeray, 20th, in Cons., 28th Oct. 1819.

541. In forwarding this representation to Government, we begged leave under the circumstances explained by the Collector to recommend that the Right Honorable the Governor in Council should grant the proposed pensions.

542. In reply the Governor in Council sanctioned the continuance of the pension of 30 Rupees per mensem enjoyed by the late widow of Nar Gour Andapah of Adonie in the Bellary district to the two widows of Andapah's brother in equal shares. Their pension, it was stated, would commence from the date of the death of Andapah's widow and would be enjoyed by them during their respective lives.

From Mr. Secretary Hill, 24th November, in Cons., 9th December.

To Bellary, 13th, in Dy. Cons., 16th December 1819.

543. We communicated these orders to the Collector for his information and guidance.

CUDDAPAH.

Proceedings of the Board,
in Cons., 25th January 1819.
In Cons., 24th Dec. 1818.

544. At our Meeting of the 25th January 1819 we took into consideration a letter from Mr. Hanbury, Collector in Cuddapah, dated the 15th December 1818, reporting on the settlement effected in that district for Fusly 1226.

545. The following abstract shewed the settlement in question, compared with that of the previous year:—

Items of Revenue.	Fusly 1225.		Fusly 1226.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	E. C.
Land Rent ...	7,03,017	35 13	6,59,284	36 67	...	...	43,732	43 26
Moturpha ...	36,326	23 67	36,909	37 8	583	13 21	...	...
Licenses ...	25,076	26 0	23,791	33 56	...	...	1,284	37 24
Customs ...	46,006	34 1	43,696	29 11	...	...	2,309	19 30
Stamps ...	5,698	16 52	5,775	18 38	77	1 66	...	...
Total...	8,16,125	15 13	7,69,458	20 20	66 0	15 7	47,327	10 0

546. We regretted to observe that in the year in question, there had been a decrease of Pagodas 43,732-43-26 in the settlement of the Land Revenue. This however was shown by the Collector to have arisen from the nature of the season, which was unfavorable; and consequently rendered it necessary to grant a considerable remission in what was termed the *Shurtee* lands; that is, those rented *under the condition*, that remissions were to be granted, in proportion as the quantity of water in the tanks fell below a full supply.

547. In the Customs there had been a decrease of Pagodas 2,309-19-30 and in the Licenses of Pagodas 1,284-37-24; but the Moturpha revenue had increased to the extent of Pagodas 583-13-21 and the Stamps exhibited a small increase of Pagodas 77-1-66.

548. On the whole, under the circumstances stated by the Collector, we did not see reason to be dissatisfied with the settlement effected; but there were some points in his report which called for remark from us.

549. In the first place, the great delay which had taken place in reporting on the settlement was not very satisfactorily explained. But, as the Collector seemed sensible of the necessity of greater regularity in this respect, we refrained from any remark on this subject, further than that we would expect from him, in future, the utmost attention to this essential part of his duty, without which his settlements must, as in the present case, be considered as being submitted not for our orders and those of the Government, but merely for our information.

550. In the next place, we had to call the special attention of Mr. Hanbury to the able reports of his predecessor, and to desire that he would follow his example by reporting not on the mere totals of the settlement, but on its details, and especially on its effects, as regarded the prosperity of the country; the difficulty or facility with which the collections had been realized, the extent of distraint or imprisonment, and the general situation of the people.

551. With reference also to that part of the Collector's report in which he observed that he was "surrounded by more business than he thought he could get through," we desired that he would place some of the talooks under his Head Assistant; and we had to observe that he ought to exercise rather a general superintendence over matters of

minor importance, than to attempt to perform himself all the details of the revenue administration. It had been well remarked that a Collector's business was rather to see that others discharged their duty well than to perform it for them.

552. In regard to the 35th and 36th paras. of the Collector's report, we had to observe, that, after the receipt of our orders against re-renting villages which might lapse to Government, none ought to have been re-rented; except where the faith of Government might have been previously committed; and as to the "system" of debiting and crediting Renters, for the deficiency or surplus in villages under Aumanie, we desired that it might cease, on the receipt of these orders; where Renters had fallen in arrears, and their villages had been resumed and were held under Aumanie management, it was obviously as inconsistent to give the former Renters credit for any surplus, as it would be most unjust to debit them for any deficiency, in the revenues of the village, from the management and rent of which they had been ousted. This we thought would in fact be holding a contractor answerable for the loss, and granting him the profit from his contract, after it had been annulled.

553. In another point of view this arrangement seemed to be ill-judged and improvident; for, should there be a surplus, in any instance, beyond the rent, the advantage was relinquished, while, on the other hand, should there be a deficiency, the power of making it good from the means of a Renter already ousted (it might be presumed) for insufficiency of means, must be more than questionable.

554. We furnished an extract of these Proceedings to the Collector for his guidance, and a copy of them we submitted, with the Collector's report, for the information of the Government.

555. At our Meeting of the 30th September last, we took into consideration a letter from the Collector of Cuddapah, dated 18th January 1819, reporting on the settlement effected in that district for Fusly 1227.

556. The following abstract shewed the settlement in question compared with that for Fusly 1226.

	Fusly 1226.		Fusly 1227.		Increase.		Decrease.	
Land Rent...	23,07,496	14 0	24,63,716	5 2	1,56,219	7 2	...	...
Moturpha ...	1,29,134	6 5	1,28,298	2 2	...	...	886	4 3
Licenses ...	83,271	2 1	77,539	13 6	...	...	5,731	4 7
Customs ...	1,52,938	4 3	1,42,419	13 6	...	...	10,518	6 9
Stamps ...	20,213	15 0	23,043	12 8	2,829	13 8	...	...
Total ...	26,93,104	9 9	28,35,017	15 0	1,59,049	4 10	17,135	15 7
Deduct Decrease ...	...	...	...	...	17,135	15 7	...	...
Net Increase ...	...	...	...	...	1,41,913	5 3	...	...

557. From this statement we were happy to observe that in the settlement of the Land Revenue for Fusly 1227, there was a net increase of Rupees 1,56,219-7-2, which was owing to the very great extent to which the cultivation of the Shurtee lands or (lands rented under certain conditions) had been carried.

558. Under the head of Moturpha there was a decrease of Rupees 886-4-3, which appeared to have arisen from a great mortality amongst the sheep, and from the circumstance of several people leaving the district. It appeared however that there was only a net decrease of Rupees 210, the remainder having been collected under the head of Shevaiye Jumrah.

559. Under "Licenses" there was a net decrease of Rupees 5,731-4-7.

560. Under the head of Customs there was a decrease of Rupees 10,513-6-9 which appeared to have arisen from various causes, partly from the nature of the season which destroyed many of the oil crops, and rendered the roads impassable, and partly from the agitation which prevailed at that time in nearly all the villages in consequence of the epidemic cholera which almost put a stop to any intercourse between the inhabitants.

561. The revenue from Stamps had however increased to the amount of Rupees 2,829-13-8.

562. We observed with considerable satisfaction that there was a net increase in the total amount of the revenue of this district for Fusly 1227 beyond that realized in Fusly 1226 to the amount of Rupees 1,41,913-5-3.

563. With regard to the latter part of para. 39 of the Collector's report, on the subject of making the Renters responsible for balances occurring while the villages were under the management of Government, we observed that the Collector discussed this subject in his last report, and that we in reply directed that it should cease from the receipt of our orders.

564. The case which Mr. Hanbury alluded to in para. 46 of his letter, was correct where a revenue defaulter was released from jail upon a written agreement, it had been decided, and in our opinion upon just grounds, that he could not be again committed to jail, except upon a civil suit, founded upon the agreement; the Collector, by accepting such agreement, having given up his hold upon the defaulter. But in our opinion this ought to be no inconvenience to a Collector; for without taking any new agreement, he might move the Court to release a revenue defaulter, for a specific time, in order to enable him to make arrangements for the payment of his arrear; and by declining to come to any other than a verbal arrangement with the defaulter, he would have it in his power subsequently to move the Court for his re-imprisonment, on the ground that he had not liquidated the arrear, to effect which he had been temporarily released.

565. We observed with pleasure, the high terms in which Mr. Hanbury had spoken of the merits of his Assistants, Mr. DeMierre and Mr. Lascelles.

566. We furnished an extract from these Proceedings to the Collector for his guidance, and a copy of them we submitted with the Collector's report for the information of the Government.

567. The orders of Government upon these two settlements have not yet been received.

CHINGLEPUT.

Proceedings of the Board, in
Cons., 14th October 1819.

568. At our Meeting of the 14th October last, we took into consideration the undermentioned letters from the Collector in the Zillah of Chingleput:—

From Mr. Cooke, 20th, in Cons., 26th April 1819.

Do. do. 11th, do. 19th July „

569. We proceeded in the first instance to take into consideration the last of the above mentioned letters, as that above related to the settlement of the district for Fusly 1223; the first was confined to the subject of the responsibility which attached to the inhabitants in the Aumanie villages, to watch over the interests of the Government, and would come under consideration in the course of these proceedings.

570. The report of the Collector referred exclusively to the settlement of lands rented on village lease and under Aumanie:

		Rs. As. Ps.		
The number of villages rented on decennial lease and for other terms of years was ...	345	and their Bariz was	1,56,388	7 4
Do. rented for one year only	368	...	1,75,790	9 2
Do. do. for a period of five years	5	...	6,359	8 0
Under Aumanie	130	...	91,794	10 6
		848	4,30,333	3 0
Shrotrinms	202	...	47,047	7 5
Grand Total		1,050	4,77,380	10 5

571. In explanation of the five villages alluded to in the 6th para. of the Collector's report as rented for five years, we resolved to submit, for the information of the Government, our letter of the 14th January therein referred to. Our instructions as detailed in that letter were as follows:—

“Preparatory to, or in lieu of, the final introduction of a Ryotwar field assessment, it would be satisfactory to the Board to ascertain from you, whether you could come to a settlement in money for such period as may be most acceptable to the people with each individual Meerassidar, for the lands belonging to each; the rent to be moderate, one Meerassidar to be security for another; and thus to introduce a Ryotwar or individual settlement for such period as may be most acceptable to the people, for the whole of the lands belonging to each. It is immaterial whether the Meerassidars periodically change the lands they occupy, the object is to settle with each individual Meerassidar for the share he holds in the village; his share, wherever it may be situated, or by whomever occupied would be answerable for the revenue, and the object is not so much to fix a tax on any particular spot of ground, as to fix individually with the Meerassidar what sum he shall pay for the period of the settlement; and thus induce him to cultivate his share in the village to the utmost. The Board believe that if such a settlement is practicable, the Government would not object to it.”

572. The Collector had not specifically stated whether the rent to be paid by each Meerassidar in these five villages had been defined or not, but we concluded, from the 24th and 25th paras. of his report, that the rent had been concluded according to the orders conveyed to him in the letter above quoted.

573. The following abstract statement exhibited the settlement for Fusly 1228 compared with that for Fusly 1227.

	Settlement of Fusly 1227.		Settlement of Fusly 1228.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Villages rented for 5 years from Fusly 1228 ...	6,270	10 2	6,359	8 0	88	13 10	...	...
Do. for 10 years, &c., from Fusly 1223, &c., ...	1,55,628	6 0	1,56,388	7 4	760	1 4	...	...
Do. for Fusly 1228 ...	1,89,828	9 3	1,75,790	9 2	...	...	14,038	0 1
Aumanie villages ...	1,38,540	14 8	91,794	10 6	...	...	46,746	4 2
Total rented & Aumanie villages ...	4,90,268	8 1	4,30,333	3 0	848	15 2	60,784	4 3
Shrotrium rent, &c. ...	47,047	7 5	47,047	7 5	...	...	...	...
Total settlement including Aumanie & Shrotriums ...	5,37,315	15 6	4,77,380	10 5	848	15 2	60,784	4 3
Deduct Increase ...	...	...	...	...	...	...	848	15 2
Net Decrease ...	...	...	...	...	...	...	59,935	5 1
Deduct Mauniums & Maras ...	...	...	1,536	12 1	...	...	...	...
Remaining ...	...	...	4,75,843	14 4	...	...	...	...

574. The Collector had been desired in the 7th para. of the extract from our Proceedings under date the 24th August 1819, to submit a comparison between the settlement of the current and the actual collections of the past year, but he had explained in the 11th para. of his letter then under consideration that in consequence of the difficulty of finding a sale for the Sirkar share of the produce "some portion of the grain yet remained unsold; consequently" the collections of "1227 were not then so far closed as to admit of such comparison."

575. The Collector had satisfactorily accounted for the delay which had obtained in the disposal of the Malwarum grain in the 13th, 14th and 15th paras. of his report; and the measures of forbearance reported to have been adopted towards the contractor therein referred to appeared to have been proper.

576. The gross decrease in the settlement of Fusly 1228 below that of the previous year was Rupees 60,784-4-3, of which the sum of 46,746-4-2 was the deficiency in the Aumanie villages; for this decrease the Collector had assigned various causes, of which the following were the most prominent, the prevalence of the epidemic cholera and a great mortality which prevailed among the cattle; from a disease called the Comaree. The destruction of a vast number of Tanks, by the violence of the last monsoon, and the consequent inundation of the lands; the reduction in the price of grain, and the difficulty of disposing of it.

577. The other decrease was in the villages rented for Fusly 1228 only, and the same causes had produced nearly the same effects in these, as in the Aumanie lands. After deducting the increase, namely Rupees 848-15-2, the net decrease was Rupees 59,935-5-1. The Collector however had explained that this diminution of the revenue would not appear so great on ultimate comparison, as he had rather underrated his estimate of the value of the produce of the present season.

578. The inconvenience attending a mixture of rented and Aumanie lands in the same village was pointed out by the Collector in the 26th para. of his letter; and he was directed under the circumstance there stated to discontinue as much as possible the renting of lands so situated.

579. It was satisfactory to observe that, under our orders, the Collector had been enabled with the free consent of the Ryots, to enter into engagements for the commutation of the Sirkar share of the produce "in more villages than he had expected." The system of entering into engagements with the inhabitants individually for commuting the Malwarum produce of their lands into a money rent for a fixed period appeared however, to have met with considerable opposition.

580. The balance outstanding on account of the lands rented on village lease and under Aumanie to which alone these proceedings had reference, for Fusly 1228 was according to the Statement of Demand, Collection and Balance last received from the Collector Rupees 1,06,840-10-4.

581. We next proceeded to consider the subject of the responsibility attaching to the inhabitants with respect to the watching the Sirkar share of the produce.

582. It appeared that previously to the reaping of the produce the crops were estimated in presence of the inhabitants and Sirkar Officers, and when the parties concerned were sufficiently satisfied of the correctness of the estimate, engagements were entered into with the inhabitants for the Sirkar share of the produce; that, between this period and the thrashing of the produce considerable thefts were committed, so that, in some instances, the out-turn had fallen so far below the estimate formed as to occasion considerable loss.

583. After explaining the manner in which the estimate was formed the Collector, observed that "it was upon such accounts so taken and certified that the inhabitants entered into contracts for the rents of the Malwarum grain." If, as it would appear from the foregoing statement, formal "contracts" binding on the parties were entered into, there could be little doubt with whom the responsibility of guarding the produce, after such engagements were entered into rested; so soon as the Sirkar had made over, by a formal agreement, its share of the produce for a fixed sum of money, that share became the property of the contractors and the right of interference on the part of Government in the guarding and disposal of it, ceased. If the out-turn should exceed the estimate, the surplus would be the profit of the contractors, because they had agreed to take the Malwarum, however much or little it might prove in the out-turn to be, for a fixed sum of money; and by the same rule if the produce should prove to be less than was estimated the loss must be borne by the contractors. If no engagements were actually entered into after the estimation of the produce had taken place and before it was reaped, there appeared to be no use whatever in going through the form of making an estimate, as the value of the Sirkar share could be much better ascertained after the produce was reaped and thrashed and more satisfactory arrangements could be made with the contractors when the quantity and quality of the article for which they were contracting, was correctly ascertained. At all events whatever mode of calculating the Sirkar share of the produce might be adopted, the inhabitants' share should be delivered to them with the least possible delay after the crops have been cut and thrashed.

NOTE.—There are two kinds of Estimates, where the Government take themselves the whole of the Malwarum, an estimate is formed of the probable produce, immediately before the crop is cut; this is intended as a check upon the out-turn. But where the inhabitants agree to take the Government share and pay for it in money, an estimate (Dowle) is made and agreed to by the ryots long before it is reaped, but founded upon the then appearance of the crop, and the actual produce of former years; according to this estimate the inhabitants must pay, whether the out-turn be more or less.

584. We were not aware of any Regulation under which a Court of Justice could hold the inhabitants of a village answerable for the grain belonging to the Sirkar which might be left in the heaps.

585. We remarked that by Section 15, Regulation XI. A. D. 1816, it was declared that Village watchers "shall not be called upon to make compensation for losses by theft, but the Collector could so far control them as to procure their suspension or dismissal from office under the provisions of Sections 19 and 20 of the same Regulation in the event of misconduct or neglect of duty." Over Talliaries the Collector had control, because they were paid by the Government; but over the inhabitants it did not appear that any could be legally exercised.

586. If the Talliaries were not sufficiently numerous or sufficiently well paid, the defect could be easily rectified. Ordinary service we remarked must be secured by the motives to ordinary integrity, and when men were left no way of ascertaining their profits but by the means of obtaining them, those means would be increased to infinity.

587. With regard to "the responsibility of the inhabitants to fulfil their engagements into which they entered for cultivating the lands" adverted to by the Collector, we altogether disapproved the system of taking Moochilkas from the Ryots binding them to cultivate certain portions of land, and we directed that it be discontinued accordingly.

588. We were well pleased to observe the favorable mention made by the Collector, of the assiduity and attention shewn by his Assistants Mr. Gahagan and Mr. Crawley, in the discharge of their several duties, and we also took this opportunity of recording our approbation of the zeal and ability evinced by the Collector in the administration of the revenues of the district under his charge.

589. On the 4th December last we were informed that the extract from our proceedings under date the 14th of October respecting the settlement of such parts of the district of Chingleput as were under Aumanie or Village lease for Fusly 1228 had been laid before the Right Honorable the Governor in Council.

590. It appeared that, owing to temporary causes and to the difficulties attending the mode of settlement, the revenue for the parts of the district abovementioned for Fusly 1228 had fallen short of that for the preceding Fusly to the extent of Rupees 59,935-5-1.

591. The Governor in Council would very much approve of the species of settlement described in our letter to the Collector under date the 14th of January last, if it were practicable to introduce it, namely a settlement with each Meerassidar of a village for a money rent for his share of the village, the Meerassidars being mutually responsible for one another and being left to occupy and interchange their shares of the village as they might find most conducive to their advantage or agreeable to their inclination, such a settlement was so much calculated to secure the revenue and to provide for the improvement of the country that the Governor in Council would be very desirous that it should not be rendered impracticable by the terms proposed to the Meerassidars, but on the contrary that they should be encouraged to accede to it by the temptation of favorable terms. The experience of every year proved that there was as little wisdom as consideration for the people in exacting such terms from them as they cannot afford to pay. The Governor in Council observed with satisfaction that in some few cases this mode of settlement had been adopted, and would be very glad if it could be generally introduced into all the estates of the jaghire in which the permanent settlement had been discontinued.

592. The Governor in Council highly approved of our orders to the Collector to take no more Moochilkas from the Ryots in Aumanie villages for keeping up the cultivation. The cultivation must be kept up by making it the interest of the Ryots to cultivate. All other means were tyrannical and must ultimately prove unavailing.

593. The Governor in Council explained his sentiments on the question discussed in the letters from the Collector and in our proceedings relative to the responsibility of the Meerassidars or Ryots for the estimated amount of the Government share of the crops in Aumanie vil-

lages. If before the crops were cut or at that time the Meerassidars agreed to take the Sirkar share off the hands of Government for a stipulated money price, this would be a voluntary contribution to the Meerassidars; and they were responsible for it in the same sense in which they were responsible for the rest of their property, that it would be lost to them if they did not take care of it. In this case it did not signify whether the amount of the Sirkar share was ascertained by estimate or by measurement and whether it turned out greater or less than was expected. The bargain would hold good and the stipulated price would be due. The Meerassidars would gain the advantage of excess and must bear the loss if there should be a deficiency.

594. But from the Collector's mode of stating and arguing the case, it would appear that he was desirous of compelling the Meerassidars to be answerable for the estimated amount of the gross produce, whereas, by established customs and Regulation XXX. A. D. 1802 they were only answerable for the due payment of the Government share of the produce. The estimate of the gross produce was made by officers in the pay of Government, while the actual quantity was ascertained only when it suited the Collector to divide the produce between the Meerassidars and the Sirkar in order to sell the Government share. The Collector wished to maintain that it would be just to make the Meerassidars pay for the estimated quantity, though it should fall considerably short of the actual quantity, on the presumption that the difference must have arisen from theft and might have been prevented by the Meerassidars.

595. The Governor in Council was of opinion that it would be manifestly unjust to hold the Meerassidars responsible for the errors of ignorant, or frauds of dishonest estimate-makers. No practice of a Native Government so repugnant to the first principle of justice could be maintained to be "mamool" or practice fit to be followed by the British Government.

596. To estimate the produce of the crops on the ground would appear to be a practice founded on the desire to obtain data either to form an estimate of the amount of the revenue or to make a contract for the payment in money of a revenue actually due in kind. An estimate of the gross produce before the harvest was gathered was of no other use and was improperly substituted under any view for the true measure of security to Government and justice to the Meerassidars, that the crop should be thrashed, measured, and divided as soon as practicable after it had been gathered. When this was done, the Meerassidars, Curnums and Village watchers would have a defined quantity to be answerable for, not an amount entered in an estimate liable to be disputed. The Governor in Council therefore fully approved of our instructions to the Collector that the cultivators should not be required to be answerable for the estimate and that their share of the produce should be delivered to them in all cases when the produce was divided, as soon as possible after the crop was cut, and desired that an extract of this letter might be sent circular to all Collectors for their information and guidance in order that an improper detention in heaps of the cultivator's share might be avoided.

597. The Governor in Council concurred in the approbation bestowed by us on Mr. Cooke, the Collector of Chingleput, and observed with satisfaction the terms on which he had spoken of the conduct of his Assistants Mr. Gahagan and Mr. Crawley.

To Mr. Cooke, 20th, in Dy.
Cons., 23rd December 1819.
Circular do. do.

598. A copy of these orders has been furnished to the Collector in the Zillah of Chingleput and an extract of the same has been circulated, as directed, to all the Collectors.

In Cons., 5th June 1817.
To the Chief Secretary, in
Cons., 25th February 1819.
To Mr. Cooke, in Dy. Cons.,
24th September 1818.
From do., 10th, in Cons.,
15th October 1818.
To do., 28th, in Cons., 28th
December 1818.
From do., 11th, in Cons.,
15th February 1819.

599. With reference to our letter to Government under date the 5th June 1817, we laid before the Right Honorable the Governor in Council on the 25th February 1819 a further correspondence which had passed between us and the Collector in the Zillah of Chingleput on the subject of the remissions which were sanctioned by Government under date the 24th June 1817 on account of land occupied by the Government in that district.

600. It would, we stated, be observed that the correspondence arose out of a petition presented to us by the Zemindar of Pullaveram complaining that the amount of the remission offered to him was not equal to the value of the lands in his Zemindary which were occupied for public purposes.

601. In addressing Government on the 5th June 1817, we concluded that the arrangements therein recommended at the suggestion of the Collector had received the consent of the parties concerned, but it appeared that the Collector submitted what in his opinion only was a fair compensation that which the Zemindar objected to.

602. Under these circumstances and as there was no alternative, we begged leave to recommend that if the ground belonging to the Zemindar of Pullaveram at present occupied for Military purposes at the Mount was indispensably requisite, the terms finally arranged between the Zemindar and the Collector might be acceded to, namely, an annual remission to the amount of Pagodas 45-1-32 which would of course be charged to the Military Department.

603. In reply the Governor in Council sanctioned an annual remission of revenue to the extent of Pagodas 45-1-32 in favour of the Zemindar of Pullaveram on account of ground belonging to him at St. Thomas' Mount, which had been appropriated to Military purposes. The remission would be debited we were informed to the Military Department.

To Chingleput, 29th March,
in Dy. Cons., 1st April 1819.

604. These orders were duly communicated to the Collector.

In Cons., 1st May 1817.
To the Chief Secretary, in
Cons., 13th May 1819.
From Mr. Bell, 28th, in Cons.,
30th June 1817.

605. With reference to a letter from Government of the 21st April 1817, we submitted on the 13th May last a letter from the late Head Assistant Collector in charge of Chingleput respecting the payment of quit-rent on certain lands by his Highness the Nabob.

606. The Assistant Collector stated that the garden at Codumpauk was purchased from the Meerassidars of that place by a female attached to the family of the Nabob in Fusly 1218; for which she paid to the Zemindar a yearly rent of 7 Pagodas up to Fusly 1223, being the year preceding her death, without any grant being given, since which time the Nabob had taken possession of the land and refused to pay the fixed rent.

607. On this subject we solicited a reference to our address to Government of the 1st October last, and begged to submit that means might be taken to explain to the Nabob the orders of the Honorable the Court of Directors respecting the payment of quit-rent by him, and to carry the same into effect, as regarded all lands not specially exempted by the Honorable Court.

608. In reply we were furnished for our information and guidance with an extract from the proceedings of the Right Honorable the Governor in Council in the Political Department under date the 15th instant, in which we were desired to report the amount of quit-rent due in arrear and annually on account of the houses and gardens mentioned in a list therewith transmitted. And in the meantime to direct the Collectors of Madras and Chingleput to suspend the demand of quit-rent from the gardens and houses included in these lists, but to demand it from all others claiming exemption as relatives of the present or late Nabobs of the Carnatic.

To Madras and Chingleput,
16th, in Dy. Cons., 20th Decem-
ber 1819.

609. Instructions to this effect have accordingly been furnished to the Collectors of Madras and Chingleput.

NORTHERN DIVISION OF ARCOT.

610. In the 408 and following paras. of our last General Report we recited our proceedings on the settlement of this district for Fuslies 1225, 1226 and 1227 and on the putcut Ryotwar settlement proposed hereafter to be introduced therein and stated that at that time the orders of the Government thereupon had not been transmitted to us.

611. We have since been favored with them, and as the Right Honorable the Governor in Council has taken our proceedings on the future Ryotwar settlement of this district and that of Coimbatore into consideration at the same time, we have recited the sentiments of the Government on the subject, under the general Head of "Ryotwar," to which they properly belong in preference to entering the parts relative to each district, under those heads respectively.

612. At our meeting of the 8th March last, we took into consideration Mr. Græme's letter under date the 31st March in Consultation the 28th May 1818, respecting the proposed permanent settlement of the Kongoondy pollam.

613. We stated that on the 22nd of June 1804, we recommended to the Government that the Kongoondy pollam in Baramahl should be settled in perpetuity on the Zemindary tenure, so soon as the Collector should have furnished the information necessary for that purpose. This measure was approved by the Government on the 28th July following, and the Collector, Mr. Cockburn was called upon by us on the 18th of August 1804, to transmit the information required; which call was repeated, in a letter addressed by us to Mr. Græme, under date the 2nd of June 1806.

614. The Collector having still delayed to furnish the desired information, we in our proceedings on the decennial settlement of the Northern Division of Arcot, under date the 16th November 1815, again pressed the subject on his attention and in consequence Mr. Græme, on the 31st of March last, transmitted to us three several statements explanatory of the revenues of the Kongoondy pollam.

615. It might, we observed, be proper to premise that the peshcush hitherto paid by the Kongoondy Poligar had been Star Pagodas 6,780-40-1*. This assessment was regularly paid until Fusly 1225, when from the infirmities of the Poligar, and the mismanagement of his son the affairs of the pollam fell into confusion; and Mr. Græme under date the 5th July 1816 reported that in consequence of arrears falling due he had sequestered the pollam, intending to retain it under management until some final arrangement might be adopted; granting in the meantime 30 per cent. of the net revenues to the Poligar. This arrangement was sanctioned by us and then subsisted.

616. Of the statements transmitted by Mr. Græme in his letter of the 31st March last, he observed that they "exhibited a tolerable fair criterion of the resources of Kongoondy;" but advertent to the expectations which had been formed from Captain Graham's Survey of the resources of the pollam "he could not venture to recommend a hasty decision with respect to the amount of the permanent peshcush to be fixed." It remained then to decide, whether the statements numbered 1, 2 and 3, transmitted by Mr. Græme, with the survey assessment by Captain Graham in Fusly 1205, afforded sufficient data for a settlement in perpetuity of the revenues of the Kongoondy pollam, on the Zemindary tenure, without further delay; or whether it might not be expedient to defer it, until experience of the Collector's management and collections for a few further years afforded more sufficient and correct data for fixing upon that pollam the Government demand in perpetuity.

617. The three statements transmitted by Mr. Græme were.

No. 1. His Jumma bundy or settlement for Fusly 1226.

No. 2. A statement of Poligar's collections for Fuslies 1221, 1222, 1223, 1224 and 1225, compared with Mr. Græm's settlement for Fusly 1226, and the whole compared with Captain Grahame's survey.

No. 3. A statement of Enams proposed to be resumed or continued in Kongoondy.

618. Mr. Græme's settlement for Fusly 1226, was made with the head inhabitants, according to the Mamool Teerwas, or ancient rates of assessment, upon the lands actually under cultivation. The settlement of the Sirkar land on this principle, including quit-rent from Enams amounted to Star Pagodas 13,894-29-11:—

In the series of 5 years under the Poligar, the collections in each successive Fusly proved as follows:—

	S. Ps.	Fs.	C.
In Fusly 1221	11,878	15	41
" 1222	12,155	3	1
" 1223	13,270	8	52
" 1224	14,504	24	24
" 1225	15,337	5	66

Total Star Pagodas ...

81,039 40 35

Average of six years

13,683 4 34

To this Mr. Græme added the value of Enam villages and Enam lands, according to the ancient teerwas, upon the actual cultivation of Fusly 1225

11,064 10 19

Making a grand total of resources to the amount of Pagodas ...

24,747 14 53

619. The following was the estimated value of the resources of Kongoondy, according to the survey of Captain Graham.

	S. Ps.	Fs.	C.
Sirkar lands, including quit-rent from Enams	16,311	39	54
Sayer and Abkary	849	4	42
Enams	29,523	29	6
Total Pagodas ...	46,684	28	22

620. Mr. Græme observed that the assessment by the Ryotwar survey being known to be too high even in the Sirkar districts, it might be presumed that the revenues of Kongoondy were overrated by Captain Graham; he adduced several strong reasons in support of this conclusion, which was further admitted by Colonel Read in para. 197 of his report of the 4th of April 1800, wherein he estimated the excess at about 20 per cent. But we in our Minute of the 5th of January last, had shown

In Cons., 5th July 1818. that Captain Graham's Survey of the Aumeen lands in Baramahl was not less than 39½ per cent higher than the settlement of Fusly 1202; and as in fact an assurance was at the time given, both by letter and proclamation, that the survey rates in Kongoondy were not to "interfere with or affect the demands upon the ryots," it followed that they (the ryots) could have had no interest in assisting the operations of the survey, as was the case, in some degree, with respect to the Aumanie lands; and in fact therefore this survey could not be viewed in any other light than as a very loose and vague estimate.

621. As Mr. Græme's settlement for Fusly 1226 was made direct with the head Ryots, for the extent of land actually under cultivation, on Teerwa rates long established in the Pollam; and as it might be presumed that the collections by the Poligars for the five preceding years, taken from the Curnam's accounts, were carried to the highest extent in reference to the seasons and the extent of cultivation, an average of those collections, combined with Mr. Græme's Jumma bundy, appeared to afford tolerable data on which to fix the future peshcush of Kongoondy, so far as

regards the Sirkar Lands. But it might be possible that the Curnam's accounts under the Poligar's management might not be the true accounts of the actual collections made by him; and Mr. Græme's was a settlement for Fusly 1226, not an actual collection. Mr. Græme further observed that it was "for consideration whether

"extent of the Enams was truly stated at present, whether they bore the assessment which might be placed on them; whether some might not be resumed; others have their just quit-rent increased and whether it was safe, in short, to conclude a permanent settlement under any uncertainty as to these points."

622. It certainly appeared from Mr. Græme's report, that sufficient knowledge had not yet been acquired of the value of the Enam lands to justify their being at present included in the permanent settlement. It was chiefly as regards these lands that Captain Graham's estimate by survey was over-rated, and this, though it might arise principally from the ryots having had no interest in the result of the survey, as before stated, was likewise in part to be attributed to the Poligar having since irregularly resumed some Enams, and incorporated them with the Sirkar lands; while he had also irregularly granted some of the Sirkar lands as Enam.

623. The result of Mr. Græme's inquiries respecting these Enams was contained in the Statement No. 3 enclosed in his letter; he there proposed that, of the whole, valued at Pagodas 11,064-10-19 as before stated, Enams for public purposes to the value of Pagodas 7,340-6-33 should be continued; assessing some with increased quit-rent, to the amount of Pagodas 872-2-16; and that of the remainder held by individuals, on invalid titles, to the value of Pagodas 3,734-3-61, ten per cent. or Pagodas 373-18-30 should be left to be enjoyed by the persons who then held them, and the difference to the amount of Pagodas 3,360-30-31 should be resumed, making a total addition to the Sirkar revenue by these resumptions and increased quit-rent on Enams of Pagodas 4,232-32-47.

624. We concurred in the sentiments which Mr. Græme had submitted on this subject, and we resolved to recommend to Government that his suggestions respecting these Enams should be carried into effect.

625. Should the Government determine that the permanent settlement of the Kongoondy pollam, on the Zemindary tenure should take place without further delay, it might be effected, we stated, on the principle proposed in para. 9 of Mr. Græme's letter; viz., by assessing it with 60 per cent. of the average, formed by the actual collections of the Poligar during 5 years, and the Collector's settlement for Fusly 1226, which would fix the Jumma at Pagodas 8,209-38-72, or Star Pagodas 1,428-43-51, more than the present peshcush; subject to an addition of 60 per cent. of Pagodas 4,232-32-47, as before stated on account of resumptions of Enam villages or lands, or of additions to quit-rent on Enams in jewels; and a deduction of Pagodas 140-32-54 for Moturpha; but should the settlement be delayed until further information could be obtained on this subject, which appeared to us to be the more advisable measure, the Poligar might be allowed as at present 30 per cent. of the net annual revenue collected from his pollam.

626. It might be questioned whether the Zemindar could manage the pollam on a permanent Jumma of Pagodas 8,209, when he failed to pay so moderate a peshcush as Pagodas 6,780 per annum originally fixed by Colonel Read, and it might be apprehended that on that Jumma, the pollam might again soon revert to the Collector's management; but with reference to this objection, it might be observed that there were no grounds whatever for supposing that the failure of the Zemindar was to be ascribed to the assessment which was obviously very moderate; moreover it might be observed that while the peshcush though moderate was liable to be raised, there was not the same incitement to extend the cultivation and improve the resources of the pollam but rather, the reverse. The permanent limitation of the demand of Government was no doubt calculated to excite a spirit of industry, provided that demand was not excessive, and as the amount of peshcush proposed by Mr. Græme seemed as fair and equitable, as the information hitherto obtained would admit of, there appeared no great objection to the fixing the peshcush in perpetuity at that rate, on the Sirkar lands, subject however to the addition before proposed on account of the Enam lands which might admit of resumption or increased quit-rent.

627. On the whole, however, adverting to the still unascertained value of the Enams, as to the doubtful authenticity of the accounts furnished by the Poligars, Curnams, respect- the Sirkar lands, we were of opinion that it would be safer to defer the permanent settle- it of Kongoondy at least until the expiration of Fusly 1230. The Government would then have ore them the result of five years of the actual collections realized by the Collector; while time old be given to prove the correctness of the accounts which had been obtained of the five years ections by the Poligar; and the permanent Jummah would then be fixed on the principles ve stated. It was true that the long period of fourteen years had now elapsed since it was nally resolved to settle this pollam in perpetuity on Zemindary tenure; but it was of more ortance to the Poligar, as well as to the Government, that the Jummah should be fixed on rect and moderate data, than that some little further delay should occur in carrying the ngement into effect.

628. We resolved to call upon the Acting Collector for his report on the settlement effected Kongoondy for Fuslies 1227 and 1228, and that a copy of these proceedings should be forward- to him, and a copy submitted with Mr. Graeme's letter, for the orders of Government.

629. We have not yet been favored with the orders of Government on this subject.

630. On the 23rd September last we submitted for the orders of the Right Honorable the Governor in Council, an extract from our proceedings under date the 29th April last, on the proposed settlement of the Chittore pollams.

631. We stated that in our proceedings of the 16th November 1815, from paras. 81 to 93 in- clusive, we had explained very fully the origin of the Chittore Poligars, and the various measures which had been adopted during the Nabob's Government, and since the transfer of the Carnatic to the Company's authority, in regard to those tributaries; and we then observed that "as the Government stand in some degree pledged to restore certain of these pollams, it appeared to us that to delay further final decision on their claims might be construed into a breach of public faith," we had accord- ily required Mr. Graeme to submit "a full and distinct report on the precise nature of the ledge given to each Poligar on the resources of each pollam, and on the manner in which he ould recommend that each should be finally settled."

632. Mr. Graeme's report of the 31st March 1818, furnished the information required.

633. The Chittore pollams were ten in number; viz., Bungaree, Tomba, Naragunttee, Cattoor, oleecherlah, Goodepantee, Mograul, Poolloor, Pankal and Yudracontah. The four last men- ed pollams had been declared permanently forfeited to Government in consequence of the isconduct of their Poligars, one of whom, the Poligar of Yudracontah suffered capital punish- ent. The pollam of Goodepantee had in consequence of the good conduct of its Poligar always mained under his own management, but the five first mentioned pollams were temporarily re- med, and together with Goodepantee, were intended to be conferred, in permanency, on the emindary tenure upon their respective Poligars.

634. Both the pledge given to the Poligars, and the terms on which the pollams were to be restored, were distinctly stated in the proclamation of Government dated in November 1804; the four Poligars of Moograul, Poolloor Pankal and Yudracontah were by the same proclamation declared to ave permanently forfeited their pollams, in consequence of their continued rebellion, and their ot availing themselves in time of the terms held out by the proclamation; the basis on which he final settlement of the other pollams was to be made was that 3ths or 40 per cent ould be reserved for Government out of the Mailwarum or Sirkar share of the produce receiv- ble from the lands; 3ths or 60 per cent. thereof being retained by the Poligars; these being the e same terms that were offered to the Poligars by the Commissioners Messrs. Webb, Hurdi nd Stratton, who were deputed in 1804 for the settlement of the affairs of the Chittore pollams

635. Mr. Graeme observed "that it might be inferred from the terms of Government the Proclamation of November 1804 and from the Proceedings of the Chit- tore Commissioners, that Government were left at liberty to deter- mine what should be considered the resources of the pollams, without any restriction as to any mode of assessment or any system of collection." The only pledge given regarded the pro- portion of these resources to be relinquished to the Poligars. This conclusion was fully warranted by the letter and spirit of those documents, and also by the former relation of the Chittore Poli- gars to the Nabob's Government, as would be seen on a reference to Mr. Stratton's report of the 15th November 1802. It remained then to be considered whether the proportion of 3ths or 40 per cent. to be fixed as the future tribute of the Poligars, should be assessed upon the produce of the pollams in some one particular year, or upon the average of a series of years.

636. Mr. Graeme recommended that the collections of Fusly 1215, viz., Pagodas 56,270-6-67 should be taken as the basis upon which to fix the future revenue to be paid by the Poligars, adding to it the Razabundoo or Amerum Enam lands, and certain Chillar or petty Enams, to be resumed and assessed; the former at three-quarters, and the latter at two-thirds of the full sur- vey rent of Fusly 1215; on this principle of assessment, the future peshcush would be only Pago- das 848-13-68 less than the peshcush fixed by Mr. Stratton. But it appeared to us that Mr. Graeme, in selecting the collections of Fusly 1215, the highest of any year of which the accounts were rendered, had adopted for the basis of a permanent settlement too high a standard; and considering the great variation in the amount of the collections from the pollams for a series of thirteen years, we were inclined to think that the average of that period, viz., Pagodas 45,383-30-70 would be a more just standard, on which to fix the permanent peshcush. To shew the variation alluded to in the collections from the pollams from Fusly 1214 to Fusly 1226 inclusive, the fol- lowing statement, taken from Mr. Graeme's account A, was subjoined:—

Fuslies.	Amount.			Remarks.
	S. Ps.	Fs.	C.	
1214	42,154	40	34	
1215	56,270	6	67	
1216	30,973	0	5	
1217	40,809	29	78	
1218	51,160	16	77	Triennial lease aver- age of 3 years, Pagoda
1219	51,026	9	26	
1220	48,441	33	23	
1221	40,081	5	14	Commencement of th
1222	45,816	30	22	
1223	46,269	12	17	Decennial lease.
1224	45,946	19	47	
1225	44,698	38	12	
1226	46,339	23	18	
Total ...	5,89,987	41	50	
Average Star Pagodas. ...	45,383	30	70	

637. Mr. Graeme had recommended that the gross Sirkar collections of Fusly 1215, the highest of these 13 years, should be taken as the basis upon which to fix the permanent jummah, because the proportion of the (Mailwarum) Sirkar share, or in other words of the collections, "relin- quished to the Poligars by Mr. Stratton in his settlement for Fusly 1211 and that agreed to by Government through the Commissioners, and latterly by the Proclamation," appeared to him "unusually large." In fact, because he found that the Government had pledged themselves by pro- clamations to give up so large a portion as 60 per cent. of the gross revenue, he was desirous to

assume as high a standard for the final settlement as possible, in order to enhance the value of the remaining 40 per cent. which they had retained.

638. Independently of this consideration, Mr. Græme observed "the settlement which was made for the district by villages from Fusly 1218 to 1220 inclusive, "had been admitted to be too high, and ought therefore to be rejected. "It amounted to Star Pagodas* 50,209-19-76, for the Chittore pollams. It was more moderate to look to the average collections from Fusly 1214 to 1226, a period of thirteen years, since the assumption of the pollams. These would be found to amount to Star Pagodas 45,383-30-70. As the pollams were however some little time before they recovered from the confusion into which the rebellion of the Poligars had thrown them, it was not necessary to another strictly to the amount of collections, made shortly after the assumption, and it was not unfair to add the increase effected in the Decennial settlement from Fusly 1221 to 1230 of Star Pagodas 503-31-79; thus taking the average rent of this period, viz., 45,887-17-69 as the fair resources of the pollams."

* Note.—He meant the average of 3 years.

639. In regard to Mr. Stratton's settlement of the Chittore Poligars' peshcush in Fusly 1211, which was made on the accounts of the revenues of Fusly 1210 as delivered in to Mr. Stratton by the Poligars' Curnums, Mr. Græme remarked "It was natural to suppose that the Poligars still possessing the entire power in the management of their pollams would not have allowed their Curnums to over-rate their resources." But "that the revenues were, in point of fact, estimated too high might, he thought, be concluded from the reduced amount of the subsequent collections since the resumption of the pollams." Mr. Græme continued to observe "But though the revenues might be said to have been over-rated, it did not appear that the settled tribute was exorbitant, for calculating even upon the reduced amount of Star Pagodas 45,383-30-70, resulting from the average collections from Fusly 1214 to Fusly 1226, and valuing the Cauvelly resources at 7,801-12-41, and the Customs at Star Pagodas 4,634-22-14, the share relinquished to the Poligars was about 35 per cent, a proportion which in later settlements with large proprietors had been considered quiet adequate." If we looked at the revenues of Fusly 1210, deducting the Kutpuddee lands, Mr. Stratton's peshcush bore the proportion to them of about 33 per cent.

640. Whatever might have been the amount or rate of former settlements, it was very obvious that the Government were pledged, by their Proclamation of November 1804, to limit their final demand upon the pollams to be restored to 40 per cent. of the (Mailwarum) Government share, or gross revenue of the Sirkar. The question therefore was, at what sum that revenue might be justly estimated?

641. To take, as Mr. Græme had done, the highest collections ever realized in any one year, would, in fact, be to raise the demand beyond the limitation fixed by the Proclamation; for the country, since Fusly 1215, had never again produced that sum, it was not expected to produce it; and to assess it at 40 per cent. of that sum would be to demand a greater proportion than 40 per cent. of the Government revenue, the extent to which the Government had pledged themselves to limit their demand. All circumstances considered therefore, we as before stated thought, that with the trifling modification, suggested by Mr. Græme, the average of the collections from Fusly 1214 to 1226 inclusive, should be taken as the basis for the final settlement of the future peshcush of the Chittore Poligars. If adopted, the settlement as compared with the former peshcush would stand as follows:—

	S. P.	F.	C.
Average collections from Fusly 1214 to 1226, as before stated...	45,383	30	70
Add increase effected on this average in the Decennial settlement, from Fusly 1221 to 1230, as suggested by Mr. Græme, para. 4 ...	503	31	79
Average of the Decennial lease ...	45,887	17	69

Add $\frac{1}{3}$ of the survey rent of Fusly 1215 on Razahbundoo (para. 31) to be resumed ...
Add $\frac{1}{3}$ of the full survey rent upon the Chittore Enams, to be resumed ...

S. P.	F.	C.	S. P.	F.	C.
2,172	12	24			
2,159	39	40			

4,332 6 64

Deduct Poligars' proportion of 60 per cent. ...	Total...	50,219	24	53
Leaves the Government proportion of 40 per cent. or future peshcush		30,131	32	23
The former peshcush settled by Mr. Stratton was ...		20,087	37	30
If to the present proposed peshcush of... was added the amount of resumed Cauvelly and of Sayer ...		7,801	12	41
		4,634	22	14

which, as observed by Mr. Græme, were resumed in Fusly 1213, and of which the Government Proclamation of November 1804, provided for the continued resumption, then the total future receipts of Government would be...

32,523 27 5

or less than the former peshcush of Mr. Stratton by. ...

5,001 17 75

Deduct decrease in former peshcush by Mr. Græme's proposed settlement (para. 31) ...

348 13 60

less than by Mr. Græme's proposed settlement. Pagodas

4,153 4 7

642. Should this principle for the assessment of the future peshcush of the Chittore Poligars be adopted, the next point for consideration was the period from which this peshcush should commence, and upon what principle the arrears of peshcush were to be settled. If until the new peshcush was fixed, Mr. Stratton's settlement of Fusly 1216 was to be taken as the demand upon the Poligars, it was but reasonable that they should be allowed a remission from that peshcush for the Cauvelly and Sayer enjoyed by them when Mr. Stratton's settlement was formed, but subsequently resumed by Mr. Cockburn in Fusly 1213. But the deduction to be made on this account must be their net revenue from these sources, not their gross receipts.

643. Mr. Græme observed "the balance of peshcush which was outstanding against the pollams to be restored, in Fusly 1213, the year of their resumption, was Star Pagodas 22,516-36-77.

Paras. 37 and 38.
*In addition to a balance of Pagodas 22,456-36-77 due at the period of their assumption.

"If they were to be considered in the light of permanently settled estates which had been assumed temporarily and liable to payment on restoration of what remained due of the fixed assessment, after deducting all charges of collection, then a further * balance had had accumulated against them of Star Pagodas 42,027-4-73, being the difference between the actual net collections from Fusly 1213 to Fusly 1226, and the amount of the peshcush fixed by Mr. Stratton." From Mr. Græme's expression "the amount of peshcush fixed by Mr. Stratton," we inferred that the amount of the net receipts from the resumed Cauvelly and Sayer had not been credited to the Poligars, which should have been done. This would give the Poligars a considerable remission in these two items for a period of thirteen years, viz., from the time of their resumption by Mr. Cockburn in

Fusly 1213 to 1226, which we apprehended would nearly cover the arrears of peshcush from the several pollams as well previous as subsequent to their assumption. The Collector we stated would be required to furnish the necessary statements prepared on the principles here laid down for our information. The account might be extended to the close of Fusly 1228, from which period the modified peshcush proposed by us of Pagodas 20,087-37-30 might commence, unless the arrangements proposed at the conclusion of these proceedings could be carried into effect.

644. The proportion which under this new peshcush each pollam would contribute to the revenue was shewn in the subjoined abstract. Credit was not given in it to the Poligars for 60 per cent. of the amount of the professional taxes, as proposed by Mr. Græme, because the Government Proclamation of November 1804, referred solely to $\frac{1}{5}$ ths of the Government share of the *Land Revenue*; the professional taxes were also considerable as regarded their value to the Poligars, while it was very desirable that all taxes of this description should be retained in the hands of Government.

645. In the event of restoring any of the pollams the power of resuming the Chillar and "Razahbundoo Enams, as proposed by Mr. Græme, "should be clearly declared in the sunnuds or grants to be given to the Poligars," and the rate of assessment recommended by Mr. Græme on these Enams, was entered in the following statement:—

1		2		3		4		5		6		7	
Names of Pollams.		Average of the decennial lease.		Razabundoo Enams to be resumed and assessed at 1/5th of the Survey of Fusly 1215.		Chillar or sundry Enams to be resumed and assessed at 1/5th of the Survey of Fusly 1215.		Total of Columns 2, 3 and 4.		60 per cent of Column 5 relinquished to the Poligars.		40 per cent of Column 5 payable to Government.	
Pollams to be restored.	1. Bangaree	8,181	5 57	100	16 20	396	23 29	8,678	0 26	5,207	36 15	3,471	9 11
	2. Toombah	1,263	0 0	6	4 59	22	12 70	1,291	17 49	774	37 46	516	25 3
	3. Narguntee	4,514	20 9	113	40 63	114	34 0	4,743	4 72	2,845	38 75	1,897	10 77
	4. Kullver	2,369	3 59	534	36 74	79	0 37	2,982	41 10	1,789	33 54	1,193	7 36
	5. Poolecherla	3,449	21 64	425	24 69	137	30 37	4,012	32 10	2,406	28 22	1,605	3 68
		19,777	6 29	1,180	33 45	750	11 13	21,703	6 7	13,024	39 52	8,683	11 35
Pollams to be permanently resumed; the Poligars receiving 18 per cent. on the revenues.	6. Moogrand	8,558	5 59	335	36 68	647	20 6	9,541	17 53	5,724	37 48	3,816	25 5
	7. Poolloor	4,384	27 66	6	17 17	129	24 51	4,520	24 54	2,712	14 64	1,808	9 70
	8. Pankaul	9,435	18 69	103	19 63	369	3 78	9,927	42 50	5,956	34 46	3,971	8 4
	9. Yadraccontah	2,098	39 66	...	...	243	24 52	2,342	19 38	1,405	20 55	936	43 63
		24,477	2 20	445	28 68	1,409	23 27	26,332	14 35	15,799	17 53	10,532	41 62
	Total ...	44,254	8 49	1,626	17 33	2,159	39 40	48,040	20 42	28,824	12 25	19,216	8 17
Pollam in possession of the Poligar, to be settled in perpetuity.	10. Godeapaully	1,633	9 20	545	39 71	...	...	2,179	4 11	1,307	20 39	871	23 55
	Grand Total ...	45,887	17 69	2,172	12 24	2,159	39 40	50,219	24 53	30,131	32 23	20,087	37 30

646. The quit-rent payable by the Kutpuddee peons, which in the 92nd para. of our proceedings of the 16th November 1816, was during the decennial lease, stated to be Pagodas 10,273-18-75 was not shewn separately in the Statement A, forwarded by Mr. Græme; we presumed that it was included in the sum of

Pagodas 45,887-17-69, the average of the Decennial lease before stated. The value of these lands, after deducting the quit-rent, was however entered in the account in question; according to the survey of Fusly 1215, at Pagodas 11,126-26-4 (Column 9).

647. Adverting to the special arrangements entered into with these peons, as detailed from In Cons., 16th Nov. 1816. paras. 90 to 93 in our proceedings of the 16th November 1816, and to Mr. Græme's sentiments against the resumption of these lands, we were of opinion that in the event of the restoration of any of the pollams, a clause should be inserted in the sunnud to be granted to the Poligar, as well as in the corresponding Moochilka to be taken from him, prohibiting him from resuming any of them without the special sanction of the Collector in writing, to be granted on the sole condition of adding to the Jummah two-fifths of the value thereof.

648. Mr. Græme observed "previously to the restoration of the Poligars to the possession of "their pollams, it would add to their own ultimate stability, to the welfare of the inhabitants, to "the tranquillity of the country, and to the security of the revenue, if another settlement were "made with the ryots collectively, or with the head inhabitants for a term of years." This measure was highly expedient, as affecting the interests of the State, the Poligars and the inhabitants; and it was satisfactory to observe that the right of imposing this condition was fully warranted by the letter and spirit of the Government Proclamation of November 1804; from which the following was an extract: "The * amount of the land rent to be paid by the ryots of the "pollams of Chittore shall be in future deferred by fixed pottahs, in "order that they may be freed from the vexatious demands to which "the ryots have been hitherto subject."?

* Rate was meant.

649. The Decennial lease terminates at the close of Fusly 1230. To restore the pollams to the Poligars previously to that period, we stated, would in our opinion be injudicious; we thought it would be advisable that before its expiration a Putent Ryotwar settlement for a term of years should be concluded for these lands, and there would be sufficient time for this arrangement previously to the close of Fusly 1230.

650. In consideration, however, of the exemplary conduct of the Goodiapaty Poligar, of his never having been dispossessed of his pollam, and of no debts appearing to be due by him, we were of opinion that his lands should be immediately conferred upon him in perpetuity on the Zemindary tenure, upon the principles before stated.

651. As regarded the other five pollams to be restored, it appeared from Mr. Græme's letter that any measures for this purpose would prove nugatory, unless some arrangement was previously made for the payment of the Poligars' debts.

652. The total debts due by them, as well as by the Poligars of the four forfeited pollams, amounted to Pagodas 33,750-26-4, of which Pagodas 242-5-24 was considered by Mr. Græme as inadmissible; Pagodas 22,382-22-26 as proper for the investigation of the Civil Courts, and Pagodas 11,125-43-34 so satisfactorily established as to require no further inquiry.

653. We in the foregoing part of these proceedings, had contemplated the restoration of the five pollams, and had also entered the four forfeited pollams in the accounts, in order to give a complete view of the whole; we were however of opinion that the existence of these debts might justly be made the ground for a new negotiation with the five Poligars, whose pollams it was proposed to restore, and that the pollams which had been forfeited might be included with them in one general arrangement.

654. We stated that we would accordingly propose that the Government should take upon themselves the whole of the debts in question, as specified in the statement forwarded by Mr. Græme; that the amount ascertained to be justly due should at once be paid, and that a further special enquiry should be instituted into the remainder with the view of ascertaining what ought to be liquidated, and what left to the parties to prosecute in Court.

655. In consideration of this arrangement, we proposed that the four forfeited pollams should be permanently incorporated with the Sirkar lands; and that out of them, a single village should be granted in Shrotrium to the ousted Poligars who were alive, or to their heirs, equivalent in value merely to the present percentage from the collections paid to them as a subsistence.

656. In regard to the five pollams intended to be restored, we thought that, in consideration of the Government taking upon themselves all the debts in question and relieving the Poligars from all arrears due, a new negotiation might be entered into with each by the Collector.

657. The basis of this negotiation should be, we thought; that the Poligars under the Proclamation, were entitled to 60 per cent of the Mailwarum; which, as shown in the statement in para. 16, was for the five pollams in question, about 13,000 Pagodas. But that, for the considerations above stated, the Poligars should give up all claim for remission on account of Cauvelly or Sayer resumed by Mr. Cockburn, and should further agree to reduce the percentage of the Mailwarum in question from 60 to 50, 40 and 30 per cent, as might be agreed upon, in proportion to the amount of debt or arrears due by each. This it was calculated would reduce the sum of Pagodas 13,000 to 7,000 or 8,000 Pagodas per annum at least. It should be proposed that this sum of 7,000 or 8,000 Pagodas should be granted to them, not by giving up their pollams, and increasing their peshcush, so as to leave them about that sum, but partly by the grant of Shrotrium villages, to be for ever hereditary in their families, partly by the grant of a fixed pension in money, for three or four lives only. The hereditary Shrotrium villages of each pollam should be adjoining to each other, so as to form a compact estate, and also as limited in number and value as the Poligars could be brought to agree to; and the temporary money pension might be increased, in proportion as the value of the villages may be diminished.

658. The Government would perceive that under such an arrangement, nearly the whole of these five pollams also might be permanently incorporated with the Sirkar districts; small Shrotriums would be granted to be hereditary in the family of the Poligars, whose other rights would be commuted for a pension in money.

659. The Poligars, from their peculiar habits of life, were generally incompetent to the due administration of their pollams; and the oppression of the ryots and ruin of the country, which too often attended their management, rendered us desirous to restrict them to as little land as possible.

660. It was hoped that the foregoing arrangement would effect this, while it held out ample compensation to each individually, and would tend gradually to convert their descendants into landed proprietors, holding small but highly valuable estates.

661. We resolved accordingly to solicit the sanction of Government for the immediate settlement of Goodiapaty pollam on the Zemindary tenure; for the permanent annexation of the pollams of Moograul, Poolloor, Pankal and Yadracontah to the Sirkar districts, for the grant of Shrotriums, of the value before stated, to the Poligars or their heirs ousted, from these 4 pollams, and for the proposed negotiation of a new arrangement, as before explained, with the five Poligars of Bungaree, Toomba, Naraguntee, Cattoor and Poolecherla. Also, for the introduction of the intermediate putcut Ryotwar settlement into the whole of these pollams.

662. In reply the Governor in Council observed that the Chittore pollams were ten in number, of which the Goodiapaty pollam alone had remained in the hands of the Poligar, the pollams of Moograul, Poolloor Pankal and Yadracontah had been forfeited for rebellion, and those of Bungaree, Toomba, Naraguntee, Cattoor and Poolecherla had since 1804, been under the Collector's management.

663. The terms held out by Government in the proclamation published in November 1804 were 60 per cent, of the Sirkar share of the produce to the Poligar, and 40 per cent., to the Government, and by these terms the Government must abide. It was a question of good faith not

of discretion, and the proportion to be received by Government could not be increased by overvaluing the produce any more than by a direct infringement of the terms offered to the Poligars.

664. The Governor in Council approved of the manner in which we had estimated the produce of the whole ten pollams, as particularly set forth in the 12th para. of our Proceedings and in the statement annexed to the 16th paragraph, and sanctioned as proposed by us, the Government proportion of 40 per cent. at the sum of Pagodas 20,087-37-30.

665. The Governor in Council was of opinion that the peshcush to be fixed could take effect only from the date when the Poligars might be put in actual possession, and therefore that they had no concern in the adjustment of accounts for the past.

666. The Governor in Council doubted the justice of authorizing the Poligars to resume the Chillar and Razahbundoo Enams, as proposed in paragraph 16th, and was of opinion that the power of doing so would be to little purpose, as if it were exercised, they would need to pension the relations and dependants who enjoyed the Enams.

667. The Governor in Council concurred in the opinion expressed in paragraphs 17 and 18, that the Poligars ought not to be authorized to resume any of the lands of the Kutbuddee peons without an express license from the Collector.

668. With respect to the proposal made in paragraph 19, the Governor in Council did not think that the ryots would obtain better terms from the Collector than from the Poligars, and at any rate a temporary settlement formed by the Collector could not permanently secure them against such exactions as the Poligars might impose. It seemed better therefore to leave the Poligars when re-instated to make their own settlement with the ryots.

669. The Governor in Council agreed that the arrangement to be made with the Poligars should take effect from the close of Fusly 1230, when the Decennial lease would expire.

670. It did not appear to the Governor in Council to be advisable to alter the tenure by which the Goodiapaty Poligar had hitherto held his pollam.

671. The Governor in Council doubted much, how far it would be equitable or expedient to adopt the arrangement we had proposed for settling the debts of the five Poligars who were to be re-instated. It was to be borne in mind that under the Proclamation of November 1804, they ought to have been re-instated many years ago, and that for that reason, besides all others, it would be more ungenerous to clog with hard conditions the tardy justice proposed to be rendered to them, or to make their present necessities the occasion of permanently ousting them from their hereditary estates, guaranteed to them by the public pledge of the Government. The execution of the proposed arrangement, moreover, would be attended with difficulty and uncertainty.

672. The Governor in Council was of opinion that it would be preferable that the five pollams of Bungaree, Toomba, Naraguntee, Cattoor and Poolecherla should be granted to the respective Poligars on the terms above sanctioned; that they should be inalienable, otherwise than with the consent of Government; that they should be managed by the Collector in behalf of the Poligars till their debts were discharged; that a suitable allowance should be fixed for their support; that the surplus should be applied to the liquidation of their debts, and that the Collector with their aid should take measures to ascertain the nature and amount of their debts, and if practicable, enter into a compromise with such of the creditors as might fully establish their claims; we were accordingly instructed to prepare and submit for approval the draft of a Cowl to be granted to the Poligars about to be re-instated.

673. The Governor in Council entirely approved of our suggestions that the forfeited pollams of Moograul, Poolloor, Pankal and Yadracontah should be incorporated with the Sirkar lands of the district, and that the pecuniary subsistence hitherto allowed to the ejected Poligar should be commuted for a Shrotrium of equal value.

674. The Governor in Council believed that all the points embraced in our Proceedings had been adverted to, but would be happy to take into further consideration any part of the subject on which orders might still appear to us to be wanted.

675. We proposed at an early period to communicate these orders, with the necessary instructions to the Collector.

To the Chief Secretary, in Dy. Cons.,
2nd August 1819.
In Cons., 26th July 1819.
To Mr. Sherson, 4th February 1819.
From do., 16th in Cons., 22nd,
February 1819.
From Mr. Roberts, 2nd in Cons., 8th
March 1819.
To do., 8th March 1819.
From do., 25th in Cons., 29th do.
To do., 29th March 1819.
To C. Pereira, 29th March 1819.
From do., 3rd in Cons., 5th April 1819.
To do., 5th April 1819.
From do., 7th in Cons., 8th April 1819.
From Mr. Roberts, 24th in Cons., 31st
May 1819.

676. On the 29th July last, we submitted for the information of the Right Honorable the Governor in Council an extract from our Proceedings, under date the 26th July on the result of the enquiries into the frauds which appeared to have been committed in the Tripetty offerings, and the Yeomiah Department in the Northern Division of Arcot, as contained in the correspondence noted in the margin.

677. We stated that the last of the letters which we then submitted contained the result of Mr. Robert's inquiries into the frauds which appeared to have been committed in the Tripetty offerings, and the Yeomiah Department in the Northern Division of Arcot. Final orders having been passed on the complaints of the various suspended servants; and other irregular arrangements connected with the native establishment, it was upon the two first mentioned points only that it remained for us to record our observations and pass orders.

678. The first subject was the abuses which had been committed in the department of the Tripetty offerings.

679. Sreenavassa Row, a servant in the office of the Collector in the Northern Division of Arcot, in complaining to us of his unjust discharge by Mr. Sherson who it afterwards appeared did not intend to dismiss him entirely from the service, incidentally mentioned in his petition, under date the 28th January last that the Tripetty offerings in Fusly 1228 were not opened and shroffed in the usual manner.

680. A very considerable decrease had taken place in the revenue derived from this source in Fusly 1227, which had particularly attracted our notice, and as the collections in Fusly 1228 had not, at the period the petition was received, increased above those of the previous unfavorable year, we called upon Mr. Sherson to state, whether or not, any deviation from the established mode of proceeding had taken place. This led to the discovery that not only some of the established checks had been removed; but frauds committed, which had never been reported to us; further enquiry was accordingly directed; and the result was contained in Mr. Robert's letter of the 24th May last.

681. The revenue derived from the Tripetty Pagoda might, we observed, be classed under five distinct heads:—1st, Parbuddy; 2nd, Cheller; 3rd, Arjeetum; 4th, Streevarahaswamy and 5th, Moodra Muntup.

682. The first were the offerings presented by the more opulent Pilgrims, whose names, together with the amount of their offerings and the coins in which they were delivered, were entered in four separate accounts; viz., one for the Huzzoor or Collector; the 2nd for the Parputgar; the 3rd, for the Jeyengar of the Pagoda, and the 4th, for the Collector's Tahsildar on the hill.

683. Arjeetum, the third item, consisted of the difference between the amount received and that expended, for the performance at the request of the more opulent pilgrims, of extra ceremonies and processions, in addition to those established.

684. The 4th item seldom exceeded a few Rupees; it was a customary offering to the original deity of the hill, distinct from those to the celebrated deity of Tripetty.

685. The 5th item consisted of the fees for impressing the image of the idol with ground sandalwood on the bodies of the pilgrims.

686. The 2nd item, termed Chiller or miscellaneous offerings, was that which constituted the principal item of receipt. Before and after the great annual festival, the miscellaneous offerings were of trifling value, and accounts being taken of them during these different periods, they were included under the head of Parbuddy, the first item. But in consequence of the greatness of the multitude usually attending the annual festival, this arrangement was then abandoned. No accounts could be taken of them, they were put into a large iron vase in front of the Pagoda, over which sepoys and peons were placed, and the amount being unknown, they were every evening put into a gunny bag, with separate packages containing the offerings under the other four heads, and being sealed by the head Sorishtadar, Parbutgar, Jeyengar and Tahsildar, were despatched from the sacred hill to lower Tripetty, where the Collector or his Assistant held his Huzzoor Cutcherry.

687. On the receipt of the packet, thus secured at lower Tripetty, it was usually opened by the Collector or his Assistant; the sealed packets containing the four items of which accounts were kept on the hill were not examined until the feast was at an end. But an account was immediately, for the first time, taken of the Chiller or miscellaneous offerings, and the rice, pepper, camphor, &c., were then separated from the gold, silver, and coins; the Serishtadar, Treasury Shroff and principal servants attended on this occasion, and Mootsuddies entered every article according to a prescribed form.

688. From the explanation which had thus been given of the system pursued, we observed that, as regarded four of the items of receipt, accounts being taken and kept of them upon the hill, as well as transmitted to the Collector, a comparison of these accounts with the actual receipts from the respective sealed packets would readily shew if any peculation had been committed. But this was by no means the case with regard to the remaining item of receipt, viz., the Chiller or miscellaneous offerings, during the feast. Of these no accounts were or could be taken, until the seals were opened by the Collector or his Assistant. Until that period the sole checks against fraud were the seals themselves; these shewed that collections of which the value was unknown had been transmitted to the Collector, as *despatched from the hill*. But if the seals should be removed, all check would be removed with them; and there would remain no means by which the real amount of these collections could be correctly ascertained. It was of great importance that this fact should be borne in mind, as illustrative of the proceedings on which we proceeded to remark.

689. It appeared that the course of proceeding which had been explained above was made known to Mr. Sherson, the late Collector by Mr. Roberts, on his joining him at the commencement of the last festival at Tripetty, and that of the Chiller or miscellaneous offerings, five bags were examined in the manner described. But the epidemic cholera having broken out at Tripetty with great violence, Mr. Sherson despatched this part of the Chiller offerings to Chittore, and left orders for the rest to be forwarded to Arcot, to which place he himself proceeded.

690. It appeared that the remaining offerings were accordingly forwarded in two separate convoys to Arcot. But on their arrival at the town of Wallajapet, on the north side of the Palar

the new Tahsildar of that place stopped them, until the orders of Mr. Sherson should be received; the river Palar not being then fordable.

691. The sealed packages were detained several days at Wallajahpet, and there was no sufficient reason given why they should not have continued there, under the guard that accompanied them, until the river became fordable.

692. Mr. Sherson indeed stated that "the gunny bags which contained the offerings consisting of almost every description of heterogenous matter became completely saturated with water, and from the mixture of pepper, rice, betel nut, cloves, cardamoms, camphor, chalk, ashes, hair, &c., the bags were in a bursting state;" and he observed that, for this reason, he deputed Charles Pereira, whom he had nominated Acting Record-keeper "to ascertain the state of the bags, and bring them, if possible, to the Huzzoor." But the whole of the evidence taken by Mr. Roberts, including that of Mr. Pereira himself, went to prove that the bags and chests were in good order, and the seals perfect, as they were despatched from Tripetty. In fact Pereira declared that he was sent not to inspect, but to open the bags; or in his own words "if it was large more than cooly can carry, to make it into small bags and bring."

693. It accordingly appeared that the seals, the sole check against fraud as regarded the Chiller offerings, were opened by Pereira at Wallajahpet; the offerings newly packed, and the whole conveyed to Arcot, under Pereira's care.

694. It was observable that new bags were prepared for the offerings by Pereira, before the inspection of the old ones, (No. 12, &c.) that he admitted the old ones to have been in excellent order, and that the river was not only fordable; but a raft was there, on which the * bags might have been transported, even if they could not have been allowed to remain a few days longer at Wallajahpet.

695. On the arrival of the bags at Arcot, they were taken to Mr. Sherson's residence; the seals of Pereira were here removed, the whole of the offerings from every separate item were mixed together, and the Shroffs of the Talook Cutcheries of Arcot and Caverypauk, with others daily hired from the Arcot bazaar were directed to separate the gold from the silver, and the copper from both; the gold and jewels were secured in an iron cash chest, the private property of Mr. Sherson and kept in his bed room; the silver in a public cash chest in the hall, and the copper in a box in the verandah. Pereira said that when this division was made, "no account was taken;" "there were no peons over the gold chest." "I had charge of the keys so far as to open and shut the chests, and, whenever I went upon any business I delivered it always with Mr. Sherson." "Three or four days after the Huzzoor Shroff came and shroffed and a Gumastah took the account."

696. From this statement, it would be remarked that not only were the Tripetty seals, the sole check against fraud on the Chiller offerings removed by Pereira; but that after his were re-

moved by Mr. Sherson, no account whatever was taken of these offerings and the amount of them being still unknown, they were mixed with the others. The gold and jewels were removed from the charge of the guard, and placed in a private cash chest of Mr. Sherson's, of which Pereira and himself kept the key. It was not until several days afterwards, when the Huzzoor Shroff reached Arcot, that any account of these offerings was taken.

697. The Huzzoor Shroff having taken an account of the offerings produced to him, the Head Serishtadar, as was his duty, immediately obtained from the Moonshees as many of the accounts for the Huzzoor received from the hill as were procurable. By these he discovered in the four items of which accounts were there kept, that there was a deficiency in the gold of 1 guinea, 47 gold Rupees, and 243½ gold Pagodas or to the value of silver Arcot Rupees 1,575. The Gumastah of the Tripetty Tahsildar had since brought his accounts to Chittore, and it thence was discovered that the whole of the Huzzoor accounts were not, at the time of the comparison in question, in possession of the Serishtadar; they had since been discovered in the Moonshee's Duffers, and they proved a further deficiency also in the gold of the four items in question of Pagodas 225½, 13 Shanary Cash or venelions and one * Goa coin to the value of Rupees 864-12-0.

* NOTE.—Pereira declared that some coin, with a Roman Catholic coinage upon it, was taken by him, with Mr. Sherson's permission; this was perhaps the "Goa coin"; Mr. Sherson desired it to be charged to his account.

698. On the Serishtadar reporting the first deficiency of Rupees 1,575 to Mr. Sherson, it was paid by that gentleman out of his own salary, but no report of the deficiency was made to us; the further deficiency above stated had been discovered since Mr. Sherson left the district.

699. We remarked that the deficiency above stated, to the total value of Rupees 2,439-12-0 was a deficiency in the gold alone; the whole of which was at Arcot removed from the charge of the guard, and Mr. Sherson made good the amount of so much of it as was discovered before he left the district, on the express ground of his having allowed Pereira to remove the Tripetty seals; or, to use his own words, because the bags were "divided at the Cutcherry of the Tahsildar at Wallajahpet."

700. It would also be observed that the deficiency above stated was the amount deficient in those particular four items only, of which accounts were kept upon the hill. The further deficiency in the Chiller or miscellaneous offerings, of which no account was there kept, could not be ascertained; because all checks were removed, and no account of them taken either when the Tripetty seals were opened by Pereira at Wallajahpet or his seals were removed by Mr. Sherson at Arcot. But that it was considerable, especially in the gold might be fairly presumed, from this fact, that in the five bags opened regularly at Tripetty there were 205 gold Pagodas of various kinds; while not one single coin of that description was found in the whole remaining 26 bags regularly opened at Wallajahpet, the produce of which was shewn to the Huzzoor Shroff at Arcot, that he might take an account thereof; and the proof of fraud having been committed was further strengthened by this circumstance that while the following statement exhibited an increase in almost every other item, of from 29 to upwards of 100 per cent. in the collections of Fusly 1228 compared with those of the previous Fusly there was a deficiency in the Chiller of more than eighteen thousand Rupees or nearly 40 per cent.

	Fusly 1227.		Fusly 1228.		Increase in 1228.		Decrease in 1228.		Net Increase.		Net Decrease.		Per centage.			
													Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Pairbuddy... { Before feast ... { At feast ... { After feast ...	12,003 1 19,725 5 2,117 11	7 0 0 0 4 4	27,391 4 19,093 6 7,675 2	5 5 10 10 5 5	15,463 9 3,929 7 5,652 12	1 1 9 9 3 3	75 6 4,561 5 95 5	3 3 11 11 2 2	15,388 2 5,557 7 ...	10 10 1 1 ...	631 14 ...	2 2 ...	128 0 262 0 ...	0 0 0 0 ...	3 0 ...	0 0
Chiller... { Before feast I ... { At feast ... { After feast S ...	46,471 8 ...	11 11 ...	28,103 15 ...	10 10 ...	...	...	18,367 9 ...	1 1 ...	...	...	18,367 9 ...	1 1 ...	...	...	39 0 ...	0 0
Arjeetum... { Before feast ... { At feast ... { After feast ...	1,289 8 18,130 2 891 9	0 0 0 0 5 5	1,280 15 23,434 2 1,708 4	3 3 1 1 3 3	911 6 6,357 3 1,063 12	0 0 7 7 11 11	1914 9 1,053 3 237 5	9 9 6 6 1 1	891 7 5,304 0 826 7	3 3 1 1 10 10	...	...	67 0 29 0 94 0	0 0 0 0 0 0	...	...
Streeveraha Sawmy Canicka... { Before feast* ... { At feast... { After feast* ...	20 9 ...	6 6 ...	47 3 ...	9 9 ...	2613 3 ...	3 3 ...	0 3 ...	0 3 ...	2610 3 ...	3 3 ...	...	...	129 0 ...	0 0 ...	...	...
Moodramuntup... { Before feast ... { At feast ... { After feast* ...	1114 11 13612 8 2,549 15	11 11 12 12 15 15	61 4 170 5 1,944 15	4 4 8 8 6 6	49 5 76 4 192 2	5 5 1 1 0 0	...	4211 1 ...	49 5 33 9 ...	5 5 0 0 ...	...	...	413 0 24 0 ...	0 0 0 0 ...	...	23 0 0 0
Amount sale of articles...	2,549 15	7 7	1,944 15	6 6	192 2	0 0	797 2	1 1	...	...	605 0	1 1	...	...	...	...
I. Included under the head of Pairbuddy collected before the feast ...									23,077 1	9 9	19,604 7	4 4				
S. Included under the head of Pairbuddy collected after the feast ...									19,604 7	4 4						
Total Net Increase...									8,472 10	5 5						

* No collections on this account in either Fusly.

701. We were not aware of any cause why the collections under this particular head in Fusly 1228 should not in like manner as the collections under the other several heads have exceeded instead of fallen below those of Fusly 1227, for it appeared that the pilgrims in Fusly 1228 were, both in numbers and opulence, superior to those in Fusly 1227; as when convened by the Tahsildar on the 1st day of the festival, they agreed to subscribe for extra ceremonies (arjeetum) more than double the amount subscribed in Fusly 1227.

702. In reviewing the proceedings above detailed, it was in our opinion very difficult to receive Mr. Sherson from the responsibility he had incurred by the measures which he adopted.

703. Having been induced to quit Tripetty, he sent the Huzzoor Shroff with the 5 bags of Chiller offerings that had been examined at Tripetty to Chittore, and proceeded himself to Arcot. The Huzzoor Shroffs having been sent to Chittore and Mr. Sherson, by his own proceeding, having shewn that, without these shroffs, no account of the remaining offerings could be taken, it would we thought, have been more proper if the rest of the offerings had, instead of being sent to Arcot, been forwarded as usual to Chittore; the distance to Arcot was greater; and the passage of the river Palar in the monsoon, which led to the opening of the Tripetty seals, would have thus been avoided. If there was any thing which prevented Mr. Sherson from proceeding to Chittore himself, his Assistant was there, and Mr. Roberts added "there was a necessity for the whole of the money being eventually returned to Chittore ere it could be brought to account".

704. It was, we observed, remarkable that when the offerings thus destined for Arcot, arrived at Wallajapet, the persons in charge of them were stopped by the Tahsildar there, who said he had received orders to that effect from Mr. Sherson (12 and 13). No satisfactory reason had been given for the issue of these orders, for if the river Palar was not fordable, that alone would have detained them; and they might have addressed written representations to the Collector or have transported the offerings when the river abated, the circumstance therefore of previous orders being sent for stopping the offerings, appeared to require some explanation.

705. Having been thus stopped within three miles of Arcot, the offerings were allowed to remain there for three days; when Mr. Sherson deputed Pereira thither as soon as the river was fordable.

706. Mr. Sherson's reason for this deputation was that the bags were in a bursting state; and he added that Pereira was desired to examine them; the bags however were by all stated to have been in perfect order; and Pereira gave us the cause of his deputation. Mr. Sherson's being uneasy for the proper security of the offerings. It would seem however that Pereira was deputed to open the bags containing the offerings; for he declared that he was authorized to do this, he ordered new gunny, and oil-makers to sew it, into bags, immediately on his arrival. Mr. Sherson knew that he did open them, and it did not appear that he disapproved of it; and indeed Mr. Sherson allowed that his orders implied this discretion being "if possible to bring them to the Huzzoor." As however the bags appeared to have been in good condition and it was therefore possible to bring them to the Huzzoor, Pereira was not justified by Mr. Sherson's orders, in opening them.

707. The Tripetty seals being the sole check against fraud, and having for years past never been opened by any one, except the Collector or his Assistant, it was obviously the duty of Mr. Sherson who was within three miles of the place either to have gone himself to open them, or to have allowed the bags to remain until they could be brought over entire. He ought not to have deviated from the established rules of his office; and in vesting a new servant, who was merely acting as record-keeper with the charge and custody of public money to an unknown amount, he opened the door to frauds upon the public, which there was too much reason to believe had been carried to a considerable extent.

708. Pereira however having opened the seals and replaced them with his own, Mr. Sherson might have held him answerable to himself, for any eventual deficiency, but on his arrival at Arco

Mr. Sherson relieved Pereira from all responsibility by opening Pereira's seals; as Pereira had opened those of the Tripetty officers.

709. When we learned that this had been done by Mr. Sherson, and that he had been aided by the Arcot and Cauverypakk Shroffs and also by hired shroffs from the Bazaar, we concluded that if frauds had been committed, they could at once be brought home to Pereira; as he was the only man who had hitherto had access to the offerings since they left Tripetty, we were surprised however to learn that those hired shroffs were called in, not to perform the ordinary duty of shroffs; not to count the money, to value the jewels, and to cause a written account thereof to be taken. It appeared that the money was neither counted, nor the jewels valued, nor any usual duty of shroffage performed by these people; nor was any account whatever taken of any kind.

710. We remarked that when the Chittore Shroffs subsequently arrived, and took accounts of the offerings produced to them; the deficiency discovered in the four items of receipt of which accounts were kept on the hill to the actual amount of Rupees 2,439-12 was in the *Gold Coin* only; and that in the remaining items of the Chiller offerings, 205 gold Pagodas having been found in the five bags opened at Tripetty, not a single coin of that denomination found in the 26 bags opened at Arcot. It was in the *Gold* therefore that the deficiency must have principally arisen, although its amount could not now be ascertained; and it was in that portion of the offerings which were taken out of the public custody of the guard that there was reason to believe the greatest frauds must have been practised. If in the gold coin alone and in that portion of it only of which accounts were kept at Tripetty, so great a deficiency as Rupees 2,439-12 had been ascertained, some estimate might be formed of the deficiency in the jewels, and in that of which no accounts were kept at Tripetty.

711. Of the actual deficiency above mentioned, the amount ascertained before Mr. Sherson quitted the district was, as formerly stated, 1,575 Rupees, it was reported by the Head Sheristadar to Mr. Sherson on the 24th November, and the amount was paid by him out of his salary on the 8th December 1818; whether Mr. Sherson should be held answerable for the further sum of Rupees 864-12, as before stated, it remained for the Government to determine; and in the event of their deciding in the affirmative, as he no longer belonged to the Revenue Department, it would be observed be for them to adopt the necessary steps for its recovery.

712. It was impossible here to overlook the silence of Mr. Sherson respecting the deficiency made good by him, no notice whatever was taken of it by him in his communications to us, until it was drawn from him, in his letter of the 16th February last, in reply to our call for information,

originating in the incidental notice taken of the Tripetty offerings in the petition of Sreenivasa Row. It was also remarkable that Pereira, who had private access to the gold previously to the accounts having been taken, was not charged by Mr. Sherson with the deficiency, nor if Pereira was to be believed, did he (Pereira) ever hear of the deficiency from Mr. Sherson; now as the fraud must have been committed before the accounts were taken, it was natural to suppose that Mr. Sherson would have made some enquiry or held some communication with Pereira on the subject, before he made good the amount.

713. We remarked that this man Pereira left Chittore about the commencement of December last; and that in the month of March following he addressed to Mr. Sherson, who had quitted the district, a letter dated the 31st December 1818 resigning his appointment, which Mr. Sherson said he considered to have taken place on that date, although no such resignation was reported in Mr. Sherson's monthly return for December. The forwarding this letter which was antedated to Mr. Roberts, without affording any explanation thereof until our remarks induced him to furnish one; was a mode of proceeding which we considered to be very objectionable.

714. We desired that our orders of the 21st December 1815, for sending to the Mint Committee the broken pieces of gold and silver received as offerings at Tripetty might be strictly observed for the future; they appeared to have been misunderstood by Mr. Græme.

715. We disapproved of the honorary gifts granted to Venkut Row as Canongoe of the Carnatic; his father was Canongoe of the jaghire only; and that office had been abolished; and a pension having been granted to the family, no gifts ought to have been presented to any such person. The Collector was directed to take measures to recover from Venkut Row the original documents in his possession, of which he might make an improper use.

716. As regarded the abuses in the Yeomiah department, it certainly did appear that several Yeomiahs held in deposit had been re-admitted; the amount of the arrears paid to the six new Valkeels appointed by Mr. Sherson, and the same Yeomiahs again struck out on the precise grounds upon which they were at first held in deposit. Mr. Sherson however appeared to have been deceived by Venkat Row, lately acting Sudr, who had been discharged by our orders; and blame therefore did not on this account personally attach to him.

717. We approved the former Yeomiah system established under Mr. Græme being reverted to. But we desired that all the Yeomiahs in deposit might be at once carried to account, that no Yeomiahs should be hereafter kept in deposit, or drawn, except such as were at once payable to the parties; and that on dubious claims, the Collector, after investigation should submit the result to us.

718. We also desired that the Collector would ascertain and report, whether some means could not be devised for taking accounts of the Chiller, as of the other offerings at Tripetty, as they were presented. If practicable, this would be a great check against a recurrence of abuses.

719. On the 30th October last we were informed that the Right Honorable the Governor in Council had reretred our proceedings under date the 26th of July with the papers therein alluded to, for such observations as Mr. Sherson might have to make upon them, and before coming to any further resolution on the subject, was desirous that we should take into consideration and report upon Mr. Sherson's reply to that reference, a copy of which with the original documents which accompanied our proceedings, were transmitted to us for that purpose.

720. In reply we submitted on the 29th November last, an extract from our Proceedings, under date the 15th of that month, together with the original documents returned in Mr. Hill's letter.

721. We stated that the situation of the Pagoda at Tripetty, on a hill, deemed sacred by the Hindoos, to which all access is denied to Europeans, renders the revenues derived from this source particularly liable to abuse. The abuses however, complained of by Mr. Græme, and his predecessors, we observed were, that the full offerings made by the people at the Pagoda on the hill were not all brought to account by the public officers on the hill, and consequently were not all delivered by them to the Collector or his Assistant, who during the festival was stationed at the bottom of the hill to receive them. By granting to the Tahsildar on the hill a commission upon the collections as proposed by a former Collector (Mr. Stratton) and by various other checks, much had been done to prevent abuses upon the hill; but it was impossible, from the nature of the establishment there, that European superintendence could ever be very effectually exercised over the servants to whose care the collections in that place were immediately entrusted.

722. The considerable decrease which took place in the revenue from this source in Fasly 1227, attracted our attention, and, without any reflection on the management of Mr. Græme, of whom we certainly did and do entertain the high opinion mentioned by Mr. Sherson, we deemed it to be our duty to call the attention of the Collector to this point.

723. The subject however, which was discussed in our proceedings before alluded to, was one of a nature entirely different and novel. It did not refer to any of those abuses on the hill, which it was confessedly so difficult to control; but to an embezzlement of the collections

actually brought to account and sent down from the hill to the Collector. It was not that the Brahmins on the hill had omitted to bring to account all that was received by them; but that the sum actually brought by them to account and sent under their seals, down to the Collector, did not reach the public Treasury.

724. The nature of the offerings at the Pagoda in Tripetty was explained in our former proceedings as consisting of five distinct descriptions: viz. 1st, Parbuddy; 2nd, Arjeetum; 3rd, Streevarahaswamy; 4th, Moodra Muntup; and 5th, Chiller. It was also explained that of the last item, no accounts whatever were taken on the hill; but that accounts of the other four items were there taken. It was further stated that the collections under each of the first four items were enclosed, on the hill, in a separate and distinct bag, sealed with the seals of the public native officers at Tripetty, which four sealed bags were all put into a fifth large gunny bag, into which

Vide Mr. Sherson's letter to Govt. para. 36.

the Chiller or fifth item was also thrown loose, or "promiscuously," but "the Chiller" offerings are not put in a distinct and "separate bag and sealed like the other four items." The large gunny bag containing the whole five items was then sealed by the public Native Officers at Tripetty and was sent down the hill to the Collector. Mr. Sherson, in the 3rd para. of his letter to Government confirmed this statement. The Chiller, said he "are packed promiscuously, with the other four items of sealed offerings, viz., Parbuddy, Arjeetum, Streevarahaswamy, and Moondra Muntup in one large gunny bag which is sealed and sent down the hill, every day to the Huzzoor Catcherry at lower Tripetty."

From Mr. Roberts, 24th, in Cons., 31st May 1819.

Para. 32.
Para. 3.

* Mr. Sherson having himself opened five of the large gunny bags at Tripetty, must have known that this was not always the case; some of the knots were sealed, others are not. It would be observed that he did not here allude to his own observation but to the information of others who were not named.

† So in the original.

725. Mr. Roberts had explained the Chiller to be "miscellaneous offerings, the amount which is unknown, as each individual prepares his offering in his village, and forming it into a parcel deposited in a large iron vase in front of the Pagoda." Mr. Sherson in his letter to Government, added to this "In addition to the wrappers of cloth to the parcels, adverted to by the Acting Collector, the individuals, I am *informed, affixed their own seals to the wrappers but no invoices nor lists of the number of wrappers, or parcels which are known in the district by the appellation of "knots," and are deposited in the iron vase daily, and are sent from the hill,† nor is any account of the number of "knots" taken on the hill."

726. Mr. Sherson in the 4th para. of his letter then proceeded as follows:—

"The large gunny bags, * * * were the only bags that were opened at Wallajahpet; and those bags form simply an outer case or covering to the five items of offerings. None of the seals of the "knots" of Chiller offerings, nor of the other four items of offerings were broken or removed, and this declaration is confirmed in the examination of Pereira taken before the Acting Collector."

727. In the 9th, 16th, 23rd, 33rd and 40th paras., similar statements were repeated; and it was particularly insisted on that the large gunny bags, which alone were opened by Pereira, were "merely an outer covering to the five items of offering;" "that only the outer bags were opened, and that

Para. 9.
Para. 28.

not any of the five items of sealed oblations, knots or parcels were opened at Wallajahpet.

728. It was true that the "large gunny bags" sealed by the public native officers at Tripetty, were alone opened by Pereira at Wallajahpet, and that the four smaller bags, similarly sealed, which were inside of each of the large ones, and which contained the four reckoned items, in the gold of which alone an embezzlement to the value of Rupees 2,439-12-0 had been discovered, were not opened there by Pereira, but in Mr. Sherson's presence at Arcot; but we could not admit that the large gunny bags opened by Pereira at Wallajahpet, were "merely an outer covering to the five items."

729. To the four reckoned, or as Mr. Sherson described them, invoiced items, the large outside gunny bag was a mere outer covering; because, each of these four was contained in a separate bag, inside of the large one, sealed like it, by the public native officers at Tripetty; but to the Chiller, the fifth, unreckoned or uninvoiced item, the large gunny bag was much more than a mere covering; it was to it, what a cash chest is to the money within and what the smaller sealed bags were to each of the other items; it was, as appeared to us the sole and only established check against fraud on this the principal item.

730. The Chiller had not, like the other four items, any distinct covering of its own; it lay loose, or as it was termed "promiscuously," in "knots," in the large gunny bag; and the check against fraud imposed on the other four items, by the public officers sealing the small bag containing each, was imposed on the Chiller by their sealing its sole covering, the large gunny bag. The seal upon this large gunny bag, however, was of a much more sacred nature, than those upon the four smaller ones with inside. It was well known that if any of the seals on the four smaller bags were opened, and frauds were committed thereon, such frauds would be immediately detected by a reference to the accounts taken on the hill of the four items contained in them; but the seal upon the large gunny bag was fixed upon a value unknown; upon the Chiller, of which no reckoning has been made, and of which no account or invoice existed. If the seal upon it was opened without an immediate and correct account of the Chiller contained in it being taken, it was known that the extent of the frauds committed could never be ascertained. This was the only method in which embezzlement could take place on this item, without detection; and, accordingly, in order to prevent it, the seals upon the large gunny bags were usually opened in the presence of the Collector or his Assistant only; "on the receipt of the packet thus secured," said Mr. Roberts, speaking of the large gunny bag sealed "at lower Tripetty, it is usually opened by the Collector or his Assistant; the sealed packets containing the four

* Vide para. 36 of Mr. Sherson's letter to Govt., where this was expressly admitted.

Para. 39.
From Mr. Roberts, 24th, in Cons., 31st May 1819.

* Mr. Roberts stated that it was usual to examine on the spot the Chiller only. Mr. Sherson said that of the five bags opened by him at Tripetty, each of the five items contained in them was examined. But both concurred in the material point that on opening the large gunny bag, an immediate account was invariably taken of the Chiller contained in it.

"items of which accounts are kept on the hill are not examined,* until the feast is at an end; but an account is immediately for the first time taken of the Chiller or miscellaneous offerings."

731. Of the foregoing circumstances, we concluded Mr. Sherson must have been well aware. The chief duty of the Collector, when he went to Tripetty, was to see the seals upon the large gunny bags opened; the established course of proceeding was explained to the late Collector, by his Assistant Mr. Roberts, and Mr. Sherson himself admitted that so long as he remained at Tripetty, this duty was performed by him, in respect to five large gunny bags which he there opened; taking on the spot an immediate* account of the Chiller.

732. Notwithstanding this long established and uniform practice of all his predecessors, as well as of himself, in regarding the seals of the public officers upon the large gunny bags as (what in fact they were) the key employed to secure from fraud a public treasure to an unknown amount; and therefore so sacred, that they could be opened in the presence of the Collector or his Assistant

only. Mr. Sherson, in his letter to Government, had represented them as a useless fastening of wax, to a mere outer covering, and had argued that we were in error, in asserting these seals to have been those of the Chiller offerings, which he represented to have been very different indeed. After stating himself to have been "informed,"† that individual votaries affixed their own private seals to the wrappers or knots offered by them, of which the Chiller was composed; he represented these private seals of individuals upon each of the loose "knots" contained in the large gunny bag, as the proper "seals of the Chiller;" and in para. 33rd he stated that we were not aware that the Chiller offerings were distinct sealed packages, and from this circumstance it had been

* If the outer gunny bag were a mere covering, it followed that the seals upon it were no check, but a mere fastening.

† We had already stated that some only, not all, of the knots were thus secured. Mr. Sherson's information was incorrect, and as he himself saw all the knots of 5 bags opened at Tripetty, and 26 bags opened at Arcot, he must have known that this was the case.

"assumed that the seals of the Chiller offerings were broken by Pereira at Wallahjapet, whereas, the seals of the large gunny bags were only removed."

733. We submitted to Government that nothing whatever had been assumed by us in this case. The seals upon the large gunny bags were the sole and only public seal or security upon the unreckoned or uninvoiced Chiller which they contained, the seal upon each knot of the Chiller, inside, being the private seal of an individual and not a public seal, could not even be a security to the knot to which it was affixed; when once the lock on the whole was opened by Pereira at Wallahjapet, breaking the seals on the large gunny bags, all public security against fraud upon that item was gone; it was as easy to embezzle sealed knots, as open bags of money or other valuables inside, for their number, as well as their value was totally unknown; and, after a native servant having opened that lock, which had been deemed of such importance as never to be opened, except in the presence of the Collector or his Assistant, it was strange that such an argument should be held as that this lock securing treasure to an unknown amount was a mere useless appendage to an outer covering; or in reply to the observation, that one-fifth, one-third, or one-half of the contents might have been embezzled, to point to the remainder, and ask whether they were not sealed by individual votaries? If, we asked a Collector, in answer to the question, why, contrary to the established usage of his office he had intrusted to a native servant the key of his cash chest were to argue that it was the seal upon each bag which it contained, and not the key itself of the chest that was the check against fraud, would a moment's attention be given to an argument so obviously untenable? and if the seals upon these bags were the private seals of individuals totally unknown to him, and not the seals of his public officers, would not his argument be considered still more inadmissible, but if, in addition to this, he were to admit that he had no account of the number or value of these bags; that, though the established practice was to take an account immediately on the chest being opened, he took none, and did not order any to be taken, for several days afterwards; but that one of his servants removed the bags from the chest at a distance, locked by the public key into another chest, where they were locked up by that native servant, under a key of his own, would not the act be considered to require some further explanation?

734. It should here be observed, we stated, that in the first report of the fraud discovered in the four reckoned items, elicited by our call for information*

*To Mr. Sherson, in Cons., 4th February 1819.

†From Mr. Sherson, 16th, in Cons., 22nd February 1819.

it was stated by Mr. Sherson that he had deputed Charles Pereira† "to ascertain the state of the bags, and if possible to bring them to the Huzzoor;" that "the bags were therefore reduced to a weight sufficient for a man to ford the river with security," or as it was afterwards termed "divided;" but there was nothing in the whole of that letter which conveyed any information whatever of these bags having been sealed, or which went to admit Mr. Sherson having in any way authorized Pereira's opening of the public seals placed upon them.

735. Pereira, having been the person originally accused to us of the frauds that had been committed, it appeared to us probable that he had taken advantage of Mr. Sherson's inexperience as a Collector, and though we blamed that gentleman's concealment of the fraud, in our reply to the Acting Collector of the 8th March 1819, we observed that it was strange that Pereira who "was deputed only to ascertain the state of them, (the bags) and bring them to the Huzzoor, should have taken upon himself the serious responsibility of reducing or dividing the bags, as Mr. Sherson terms it; but in fact of opening the seals, which the Board concluded must have been placed upon them." This was the first time that any allusion was made to the seals; we then proceeded to direct a strict enquiry into Pereira's conduct, and immediately afterwards with reference to his conduct alone, and after having thus expressly stated our belief that his opening the seals, if any, was an act of his own responsibility, not justified by Mr. Sherson's orders to him, we added "a plan in fact, appears to have been formed to bring the offerings to Arcot, instead of to Chittore, where the proper Shroffs

"are stated by Mr. Sherson to have been; under pretence that some of the articles of inferior value might be spoiled, the seals on the whole are opened," &c.

736. In the 24th para. of his letter to Government, Mr. Sherson had quoted only the first and last parts of the above, and had omitted the words "instead of to Chittore, where the proper shroffs are stated by Mr. Sherson to have been." He then added "I submit respectfully whether the inference contained in this paragraph of the Board's instructions, was not calculated to bias the judgment of the person who was directed to institute the inquiry into the alleged deficiency, and whether it did not assume, without just cause, that premeditated intention to commit fraud existed, to which I was a party, inasmuch as the offerings were sent to Arcot by my orders."

737. We certainly did mean to imply that a premeditated intention to commit fraud existed, and it was upon this ground that our orders to Mr. Roberts were founded to inquire into the conduct of Pereira, the person who had been accused to us, and whom we strongly suspected of having committed that fraud. But we submitted whether it was anywhere assumed that to this fraud Mr. Sherson was a party.

738. On the contrary, when we laid before the Government the reply of Mr. Roberts, reporting the result of the inquiry directed, which shewed how sacred the seals upon the large gunny bags had ever been held, which proved that the reason given by Mr. Sherson for opening the bags (viz, their "bursting state") did not in fact exist, for that the bags were in good order, enclosed in chests secured with padlocks; and which proved also what we were not before aware of, that Mr. Sherson knew that Pereira had opened the seals and did not appear to have disapproved it; when we found ourselves called upon to state that Pereira seemed to have been sent not to inspect, but to open the bags, we expressly added, in the 30th para. of our Proceedings that though Mr. Sherson's orders being, "if possible to bring them to the Huzzoor," did imply this discretion, yet that as the bags were "in good condition," "and it was therefore possible to bring them to the Huzzoor," Pereira "was not justified by Mr. Sherson's orders in opening them."

739. From the foregoing remarks, it would be observed that all which had been stated by us respecting the transaction at Wallahjapet, was, that the sole check against fraud on the unreckoned or uninvoiced Chiller, and the sole means by which frauds on that item could be prevented or detected, was removed there by Pereira; but that Mr. Sherson was a party to this (as we conceived) improper act was not stated by us; on the contrary, it would be seen that we were disposed to think that Pereira was not justified in it, by the orders which he had received from Mr. Sherson. In his letter to the Government, Mr. Sherson had taken

Para. 23.
Para. 9.

this act upon himself and affirmed Pereira to have "strictly done his duty," though he attempted as we thought quite unsuccessfully, to represent it was a mere opening of a useless wax fastening to an outer covering. The following were his words "the directions to Pereira were verbally given, the exact words I do not recollect, but to this purport, that if the chests could not be conveyed across the river, without risk, that the large gunny bags, which were merely an outer covering to the five items of offerings as before explained, should be taken out of the chests and opened."

740. The reason at first given by Mr. Sherson for the deputation of Pereira on this duty was that "the bags were in a bursting state;" and in his letter to Government he repeated that "the outer gunny bags were reported in an unfit state for use, from the length of time that they had been exposed to the heavy rains;" we, in the 16th para. of our former proceedings, had stated that "the whole of the evidence taken by Mr. Roberts, including that of Pereira goes to prove that the bags and chests were in good order, and the seals perfect as they were despatched from Tripetty." I have to notice said Mr. Sherson, upon this point to Government, "that the quotation marked in asterisks; viz." "were in good order and the seals perfect as they were sent from

Para. 11, 16th, in Cons.,
22nd February 1819.
Para. 9.

"Tripetty," is not to be found in the deposition of Nursoo, Vencatramdoo and Pudun Sing, nor "in the examination of Pereira."

741. In the quotation above referred to, we proposed to give the purport, not the words, of the depositions alluded to by Mr. Sherson; and the quotation therefore was one taken, not from any of these papers, but from Mr. Robert's letter of the 24th May, in which their purport was given. The very words quoted would be there found, in the 5th, 6th and 7th lines of para. 66.

742. But as Mr. Sherson formerly stated that the bags "were in a bursting state," and now repeated that they "were reported in an unfit state for use," it might be proper to quote, in this place, the express words bearing on this fact.

743. Mr. Sherson himself in the 8th para. of his last letter, viz., his letter to Government, said that, at Tripetty, "the gunny bags were deposited in the chests, which were secured with padlocks, and sealed at that place, by my directions, as mentioned in the deposition of Nursoo a deloyet." This

person, in his deposition, No. 12, enclosed in Mr. Robert's letter of the 24th May 1819, after stating that he accompanied the *bandies upon which these chests or boxes thus secured were placed from Tripetty to Wallajahpet, said that, after he had remained three days with them, at the latter place, Pereira came and "asked

* Carts.

† From this it would appear that before there was any occasion to depute to Wallajahpet a servant upon whom Mr. Sherson could depend, Mr. Pereira, the acting record-keeper who ought to have been with the records at Chittoore, was at Tripetty, and commenced his improper interference from the very beginning at that place.

‡ It appeared therefore that the keys were brought by Mr. Pereira from Arcot.

§ This referred to the large gunny bags, which the witness had previously stated that he opened by Mr. Pereira's orders, at Wallajahpet.

No. 15, in Mr. Robert's letter, 24th, in Cons., 31st May 1819.
No. 13 do. do.

744. Here was a clear uniform chain of evidence that the large gunny bags sealed by the public officers on the hill at Tripetty, were put into boxes, which were sealed and padlocked by Pereira at lower Tripetty, and that both the bags and boxes reached Wallajahpet in the same sound state in which they left Tripetty, free from damage of any kind whatever; therefore, the report made to Mr. Sherson, respecting the "bursting state" of the bags, could not have been true. If, however, as would appear, the key of the padlocks placed upon the chests were brought from Arcot by Pereira, it seemed quite unaccountable how any report could have been made to Mr. Sherson respecting the "bursting state" of the bags previously to the chests being opened, in which the bags were contained.

745. Mr. Sherson in his last letter without directly abandoning this as the cause of Pereria's deputation, stated that he authorized him to open the bags, "if the chests could not be conveyed across the river without risk." On this it was obvious to remark that the sole reason which could justify the bags being brought to Arcot at all was that the Collector might perform

his usual and established duty of opening them and taking an account of the Chiller contained in them.

746. It was stated in our former proceedings that the offerings which were sent to Arcot were despatched from Tripetty "in two separate convoys." The Deloyet Nursoo having deposed that "on the close of the Brumhoothswam the offerings were sent off to Arcot on 5 bandies with a guard. Afterwards Mr. Sherson directed me to take charge of 1

"first bandies at Boomrazpet, and accompanied them to Wallajahpet," we were led to infer from this deposition that both convoys reached the latter place together and that Pereira had been deputed there once only. Mr. Sherson however in his letter to Government had explained

See para. 16.

Para. 12.

that "an interval of ten days elapsed in the opening of the large gunny bags and in the detention of each escort of offerings at Wallajahpet and their arrival at Arcot;" and that in fact "the first escort, as before noticed, left Tripetty on the 11th October and reached Arcot about the 21st or 22nd of that month;" while the second escort was commanded by a Jemidar, and reached

In Cons., 31st May 1819.

"Arcot with the remainder of the Tripetty offerings early in November." On reference to the Statement No. 11, enclosed in Mr. Robert's letter of the 24th May last, this account of the case appeared to be correct, for it was there stated that 11 bags were sorted at Arcot "from 22nd to 24th October 1818," and that 15 other bags were sorted there "on the 8th November 1818." It appeared therefore that the evidence taken by Mr. Roberts, so far as it regarded the transaction at Wallajahpet, referred principally to the first convoy, consisting of six boxes or six carts, containing the 11 bags. But it was admitted on all sides that the whole of the 26 bags brought to Arcot were opened by Pereira at Wallajahpet, and it consequently followed that he opened the bags there on two different and distinct occasions.

747. Whether as stated by Mr. Sherson, Pereira was unjustly removed from his former office in the Commercial Department, and was afterwards declared capable of public employment, appeared to us to be quite irrelevant to the subject under consideration. Mr. Sherson, under date the 27th July 1818, submitted to us

In Cons., 31st July.

In Dy. Cons., 3rd August.

the appointment of this man as Acting Record-keeper, which was confirmed in our reply of the 30th July 1818; we saw reason afterwards to remove several other servants, who had been appointed by Mr. Sherson to situations, contrary to standing orders; and in our letter of the 8th March last,

In Cons., 8th March 1819.

we pointed out to the Acting Collector that in a list, No. 1, enclosed in Mr. Sherson's letter of the 16th February "several persons formerly employed in the Revenue Department and in the Sea and Land Custom house at Madras,"

In Cons., 22nd February.

had been appointed to minor offices; it was added however, that "the Board see no objection to the continuance of these persons in the situations that they now fill, provided you satisfy yourself that the causes for their quitting their former situations are satisfactory." Pereira's name, however, was not in the list in question; and to the propriety of his appointment as Acting Record-keeper, we offered no objection. It was the act of opening the seals, the sole check upon the Chiller, that we chiefly condemned; the Agent employed in it was a secondary consideration, but on the same principle that we deemed improper the interference of Causey Chetty, the Treasurer in Coimbatore, with the duties of Jewan Row, the Sheristadar there, we had, and did consider the employment of a Record-keeper in any thing concerning the Tripetty offerings to have been highly objectionable; and especially of a new Record-keeper who could know nothing of these offerings, while many old servants well acquainted with them were in attendance on the Collector.

748. It was further deserving of remark that if Mr. Sherson was impressed with the necessity of personally opening the large gunny bags as usual, for the purpose of examining the Chiller offerings, his orders that they should follow him to Arcot, though exposing them to

additional and unnecessary risk might be admitted as a plea for so doing, but if Mr. Sherson did not consider this as an essential point of his duty, there was no more occasion for the bags being sent to Arcot, than for the ordinary collections in the Talooks, being conveyed to Chittore, through that channel. Though the Collector was at Arcot, the treasury was at Chittore, and except for the purpose of enabling the Collector to perform in person the duty of examining the Chiller, the treasury was the proper place of their destination. Indeed the circuitous route, the passage of the river, and all inconvenience might have been easily avoided. The offerings of which an account had been already taken, should have been sent like any other ordinary

* Note.—Though at Vellore at this time, Chittore was the usual station of the Head Assistant.

remittance to the treasury at Chittore, and the duty of examining the Chiller might have been deferred until the Head Assistant returned to Chittore, if Mr. Sherson found it inconvenient to pass over himself from Arcot to that place.

749. Having submitted these remarks upon Mr. Sherson's observations respecting the transaction at Wallajahpet, we proceeded to remark upon the explanations he had afforded regarding those which subsequently occurred at Arcot.

750. At Arcot there was a bungalow purchased ten years ago by Government from the late Mr. C. Ross, which on the 8th July 1818, Mr. Sherson applied to us to have repaired at the Government expense, or offered to purchase for 250 Pagodas; we in answer, on the 3rd December 1818, desired the Collector to state "the precise use now made of the house," and Mr. Sherson on the 19th December 1818, withdrew his offer for the purchase of the house on his own account, in consequence of its bad state of repair, but stated that it "has been, as it now is, occasionally used by the Collector. I have put the out-buildings in repair at my own expense." This was the house to which the Tripetty offerings were conveyed at Arcot.

751. We were aware that Mr. Sherson had removed his Huzzoor Cutcherry to Arcot; but we were not aware before we perused the 42nd para. of his letter to Government, that he had removed it to the same building in which, as above stated, he officially reported that he had taken up his own residence only; we therefore spoke of the building as Mr. Sherson's residence, or as Padun Sing termed it "Mr. Sherson's bungalow." In doing so, however, we disclaimed all intention to have conveyed any insinuations such as those imputed to us in the 71st para. of Mr. Sherson's letter to Government; we stated the facts as they appeared before us, and because the Huzzoor Cutcherry was held in the bungalow, it was not the less the residence of Mr. Sherson.

752. Although it was abundantly manifest that there was no sufficient reason for taking the offerings to Arcot, yet it must be admitted that having been taken there, all the usual established rules respecting them ought to have been observed; when however they arrived at Arcot, Mr. Sherson, it appeared removed the seals which had been newly placed upon the Chiller by Pereira at Wallajahpet; and opened the knots themselves of the Chiller *without taking any account thereof*. He also without taking any account of the four reckoned or invoiced items, removed the seals of the Tripetty officers upon them which had hitherto continued unbroken and untouched, as particularly noticed in the 16th para. of his letter to Government; his reason for this proceeding would be best given in his own words:—"The gunny bags and the sealed parcels, and packages of cloth called 'knots' from having been exposed for more than ten days to the rain in their transit from Tripetty, became, from their moist and humid state, and the perishable nature of some of the articles, quite offensive, and the smell intolerable; for the apartment I occupied led into the verandah; the opening of the bags and sealed packages and parcels, or 'knots,' was an accidental circumstance, and they would otherwise have remained in the chests until the arrival of the Huzzoor Shroffs and Gomastahs: having determined on opening the offerings for the reasons above cited, I previously caused the attendance of the Arcot and Cauverypank Talook Cutcherry Government Shroffs, in whose presence, and in

"the opened verandah of the public Cutcherry, and in open day, and in the presence of the Sepoy guard, Deloyets and peons, the gunny bags containing the five items of Tripetty offerings were opened."

753. The same reason that was at first given for opening the large gunny bags at Wallajahpet was here adduced in justification of opening the knots, which were formerly inside of them. The camphor, garlic and other offerings contained in the knots, would no doubt be very offensive in the neighbourhood of any sleeping-room. This might have been a good reason for opening the knots, though no reason for omitting to take an account, and still less reason for opening the Tripetty seals on the four invoiced or reckoned items, hitherto untouched, which contained nothing but coins and metals.

754. Mr. Sherson himself in the 34th para. of his letter to Government had stated that when he at Tripetty opened five bags there, an account was taken "of the whole five items." This indeed was the sole purpose for which any of the bags had ever been opened. To open the invoiced items as he did, without counting them or comparing them with their invoices, was to render himself answerable for the amount stated in these invoices. But to open the Chiller or an invoiced item without taking an account of it was to continue to expose it to fraud, without a possibility of detection, for to use Mr. Sherson's own words: "It is quite clear that the loss in an article of which no account exists, cannot be specified, although it may be estimated." It was true that Pereira at Wallajahpet first removed the sole check against fraud on the Chiller, but Mr. Sherson by opening the Chiller at Arcot without immediately taking an account of them continued its removal, and thus transferred to himself that responsibility, which otherwise would have rested with Pereira, until Mr. Sherson avowed his proceedings at Wallajahpet as having been authorized by him.

755. We, as before stated, did not admit the validity of the reason given for opening these offerings at Arcot before "the arrival of the Huzzoor Sheristadar, Gomastah and Shroffs." But admitting that the knots were in a bad state, and that this justified the opening both of them and of the other four items; before the arrival of these servants, why, we asked, did not those who opened them take an account of what they opened?

756. Mr. Sherson stated that "the Huzzoor Shroffs being responsible for the goodness of the coins they *only shroff it*, the hired shroffs *only separate it*; the same practice is ever observed at Tripetty and was also adopted at the time I was there, when the five bags were opened." This might be quite true; but because the hired shroffs were not employed to shroff the offerings (that is to divide the good from the bad) was there any thing to prevent their counting the number of each description? and why was not some one employed, like the Gomastah at Tripetty, to take an account, as Mr. Sherson admitted was there done.

757. It appeared, however, from the remarks annexed to the Statement No. 11, enclosed in Mr. Roberts's letter of the 24th May 1819, that the Treasury shroff, Nagapah Chetty and the Gomastah Bagnat Row, with the Tripetty Taluq Gomastah Appa Row, *actually were with Mr. Sherson at Arcot on the 8th November*, when the second convoy of offerings arrived there from Wallajahpet, but, what was quite unaccountable, it further appeared that, instead of being employed in shroffing and taking accounts thereof, when opened; though subsequently employed in that duty, this remittance was first opened like the previous one, by hired shroffs, without any account being taken of it; and these public servants had no access to it, until all possibility of taking correct accounts was prevented, by the reckoned and unreckoned items being mixed together.

758. Not only did Mr. Sherson omit to take the usual accounts of the unreckoned Chiller, and the other four reckoned items, at the time when they were opened but he did much worse, he mixed the whole, so that the one could never afterwards be distinguished from the other "the

"four sealed items of offerings of which accounts are kept, were opened, as well as the Chiller

*We said that the seals on the large gunny bags, which were maintained to have been the sole check against fraud on the Chiller, were opened at Wallajahpet, we never said that the knots were opened there.

Mr. Sherson shortly after added, "the mixture of the Chiller offerings with the other four items, led to much confusion certainly, and had the Sheristadar been present at Arcot, it would have been his duty to have pointed out the necessity of keeping the Chiller items like the other items of which there were accounts distinct; but I have already stated he was absent on leave, his father having died at Tripetty."

759. Mr. Sherson had stated that he opened the Chiller knots, to get rid of an offensive smell, and termed it an "accidental circumstance," but for opening the four invoiced items, he had not given any reason whatever, and it surely ought to have occurred to him that the mixing their contents with the Chiller could not fail to create that confusion in the accounts, which he had admitted to have resulted from it. He had seen the several items kept sealed and distinct at Tripetty until accounts were taken of them, and it certainly was not requisite for his Sheristadar to repeat to him what he there himself not only saw, but did, and what the public seals on the separate packages before him must have called to his recollection.

760. So soon as all the five items were mixed together, they were "assorted," that is to say, the gold was divided from the silver, and the copper from both. This last operation was simultaneous with the other, and the object of mixing the whole, and simultaneously dividing the metals from each other seemed to have been that Mr. Sherson might secure the gold in his own iron chest, kept in his room, of which it appeared that the key was in the possession of himself and Pereira alone; "the assorted gold coins and ornaments" said Mr. Sherson "were deposited in an iron treasure chest, belonging to me that always stands in my room, the gold being of less compass than the copper and silver, was deposited in the iron chest for its better security."

761. Mr. Sherson added that "Police peons and Deloyets kept watch at the doors of my bed-room," and he then went on to explain "why were the escort relieved? and why were the chests of offerings placed under Deloyets and police peons?" we had no doubt that the door of the bed-room was secure against open violence. But it was not a burglary, it was a fraud which we charged to have been committed; and, very far from blaming Mr. Sherson for placing the offerings under "Deloyets and police peons," instead of under the escort of sepoys; we would ask why, when he placed the copper and silver under the former, he took the gold out of the custody of both? "There were," said "Pereira, on peons over the gold chest, that was kept in Mr. Sherson's bed-room, the silver chest was in the hall, the peons over it stood in the verandah not far off, at night they slept in the hall. There were peons over the copper chest day and night."

762. The peons stationed over a Collector's Cash, chest it might be remarked, were not a mere guard against open violence, they were a check against fraud; when the chest was opened, they stood over it, they saw how many bags were taken out, how many were put; they moreover specially prevented all private access to it whatever; as it could not be opened or shut except in their presence. If the chest however was removed from their immediate custody into a private room, and they were stationed at the door only, they might, indeed, still prevent a robbery; but any one who had the key of the chest, and chose to go alone into the room, by merely shutting the door, might, without the knowledge of any one, take out as much money as he deemed proper, provided he could conceal it about his own person, which in the case

of gold, from its small bulk, could never be difficult; and if that money, as in the present case, had never been counted, the fraud could never be detected. For, therefore, from being a greater security for the gold as stated by Mr. Sherson, its removal into a private room, was a further means of facilitating fraud.

763. The first convoy arrived at Arcot as stated by Mr. Sherson, on the 22nd October, and the Statement No. 11 in Mr. Roberts's letter of the 24th May showed that it was sorted, as above stated on the 22nd, 23rd and 24th of that month; the peon Nursoo confirmed this and shewed that the gold was on these three successive days put into one bag, which was placed in the iron chest, "which Mr. Sherson locked and kept the key of;" the second convoy arrived at Arcot, and was sorted in the same manner on the 8th November, from that date until the 15th November the gold of both convoys seemed to have remained uncounted in the iron cash chest under the exclusive custody of Mr. Sherson or Pereira. "I," said the latter, "had charge of the keys, so far as to open and shut the chests, and whenever I went upon any business I delivered it always to Mr. Sherson."

764. In consequence of the disturbances at Arcot, Mr. Sherson, in the 12th para. of his letter of the 16th February last, stated that he "thought it prudent to send to Chittore, via Vellore, the treasure that was at Arcot;" but in his letter to Government he explained that this was not the case; "the sorted and unsorted Tripetty offerings with the exception of the copper were despatched to Vellore" (not to Chittore via Vellore) "on Sunday morning, the 15th of November;" in the 29th para. of his letter indeed he stated that "a portion was paid to the Paymaster at Vellore, a portion was sent from Vellore to Chittore, and a portion was returned from Vellore to Arcot." But a reference to the Statement No. 11 enclosed in Mr. Roberts's letter of the 24th May 1819 and to the 11th para. of Mr. Sherson's own letter to Government would shew that it was silver only that was paid away at Vellore to the Paymaster; and that it was also the silver only "that had been shroffed at Arcot" that was sent from Vellore to Chittore; the gold, in which alone the deficiency had been discovered, was brought back from Vellore to Arcot in the same state in which it went there." The gold "coins" said Mr. Sherson, "were not shroffed nor

any accounts taken until the return of the Huzzoor Shroffs to Arcot;" "the Huzzoor Shroffs returned with the remainder of the unshroffed offerings to Arcot." To this Mr. Sherson, after stating "that the whole of the gold coins and ornaments appertaining to the five items of offerings were promiscuously mixed together and put into a bag and sealed;" expressly added "which bag was shewn to the Huzzoor Shroff at Arcot that he might take an account of it." Nursoo also says, "the Huzzoor Shroff Nagapah Chetty came and was directed to sort and shroff the whole of the gold in the iron chest;" so that though the gold might have been sent to Vellore, it seemed to have gone there and returned thence in the iron chest of which Mr. Sherson at Arcot had the key.

765. The gold sent to Vellore on the 15th November must have returned thence by the 17th; for it was on the latter day that the account for the first time taken of it was closed by the Huzzoor Shroffs.

766. The Head Sheristadar who had been absent, on comparing these accounts taken by the Shroffs of the outturn of the five items with such of the invoices of the four reckoned items sent from the hill "as he could collect from the Moonshes" on the 24th November reported to Mr. Sherson that the gold of the whole five was less than the gold shewn by the hill accounts to have been in the four reckoned or invoiced items alone, to the extent of 1 guinea, 47 gold Rupees, and 243½ Pafodas or to the value of Rupees 1,575. "I told the Sheristadar," said Mr. Sherson that "I much doubted his statement, he produced vouchers from the Tahsildar at Tripetty, I then made all the inquiry in my power, it proved useless, from the time that had elapsed and the many hands it had

"passed through. On the 9th December the sums above stated, or gold Rupees 105 were paid by me to the Sheristadar from my salary, to make good his stated deficiency."

767. Now independently of any deficiency in the Chiller, the deficiency thus reported was in the gold of the four reckoned items alone; these came to Arcot with the seals of the public officers at Tripetty unbroken and untouched by Pereira at Wallajahpet; they were opened at Arcot in Mr. Sherson's presence; the gold thereof, as well as that of the Chiller was immediately taken by him uncounted, and put into his iron chest, the key of which, if we rightly understood the facts of the case, never went out of his hands, except into those of Pereira, until the accounts were taken by the Huzzoor Shroffs and Gomastahs; the gold indeed was stated to have been sent to Vellore; but it appeared to have gone there in the iron chest; the key of which, so far as we were informed, remained at Arcot; so that the only person Mr. Sherson could suspect of the fraud on the gold of the invoiced items was Pereira, who with himself had alone had access to it, from the period that it was invoiced and sealed on the hill until it was counted at Arcot out of the iron chest; yet, though the deficiency was reported to him on the 24th November, and Pereira did not leave Arcot until "early in the month of December." Mr. Sherson, though he professed to have made all the inquiry in his power, admitted in para. 60. of his letter to Government, that he never mentioned the deficiency to Pereira, adding "whether Pereira heard of the deficiency that was reported, or whether he did not, is of no importance." If we were correct, in our belief that, from the

*Of one of the chief items if not of all quadruple accounts were taken by the four officers on the hill, some of them were Government servants and the others are the principal Brahmins of the Pagoda.

time the reckoned items were sealed by the four public officers on the hill, and *accounts or invoices were taken there of them by these officers, until they were made over to the Huzzoor Shroffs out of the iron chest, for accounts to be taken of them, Mr. Sherson and Pereira alone had access to the gold; it certainly under such circumstances might have been expected that Mr. Sherson would have mentioned the deficiency to Pereira, and made inquiries from him regarding it before he made it good himself from his own private funds.

768. Mr. Sherson indeed treated this deficiency as "fictitious," "alleged," "stated" and untrue. But the same "vouchers" which induced him to make it good to the Sheristadars were still forthcoming. The authenticity of the accounts kept on the hill, as well as of the accounts taken by the Huzzoor Shroff at Arcot was susceptible of ample proof before any tribunal, to which the question might be referred by Government, and if they were proved to be true, nothing could possibly affect the reality of the deficiency.

769. The same remarks we observed would apply to the further deficiency in the gold of the reckoned or invoiced items, to the value of Rupees 861-12-1, discovered since Mr. Sherson left the district. It could be proved that at the time the first deficiency was reported by the Sheristadar, he was not in possession of all the accounts or invoices received from the hill; that the arrival of the Tripetty Tahsildar's Gomastah at Chittore with the duplicate accounts of that person, in order to obtain receipts brought this to his notice; that the remaining invoices were "found in the Moonshee's duffer," and that these further invoices proved a further deficiency to this amount; if Mr. Sherson denied either these facts, or the authenticity of the accounts, the matter was susceptible of proof before any tribunal.

770. It might possibly be argued (though no such argument had been suggested) that admitting the deficiency in the four reckoned items to be true, it might have taken place on the hill before they reached lower Tripetty. This position however was totally untenable; for the persons who made out the invoices on the hill were the same that sealed the bags, they would depose that the precise quantity of gold specified in the invoices were put into these bags, and secured by their respective seals; and it had been shewn that these seals remained untouched, until they reached Mr. Sherson at Arcot. Besides it was quite improbable to suppose that these persons would put less into the bags than they entered in the invoices sent with them;

Any such awkward attempt at fraud they must have known would be detected, had the usual course of proceeding been adopted, of counting the contents of the bags at the time of opening them; and any such attempt was quite unnecessary, as by omitting from the invoice any sum that they chose amongst themselves to speculate, they must have known that they could, and can commit fraud, as they have done, under even the most able management, free from detection.

771. With regard to the Chiller, we had already stated that "the deficiency cannot be specified, although it may be estimated," the reason of this was truly stated by Mr. Sherson to be that "no accounts exists." We, in our former proceedings, shewed that the revenue from this item to the 31st January in Fusly 1228 fell upwards of 18,000 Rupees, or about 40 per cent. below that of Fusly 1227, while in every other item there was an increase, in some to the extent of more than a hundred per cent. The precise period when fraud upon this item was committed, or the exact persons engaged in it, could not for the same reasons be accurately ascertained; although it seemed probable that the fraud on the whole five items was committed at the same time and by the same parties, for though the deficiency ascertained was in the gold of the four reckoned items only, it would have been observed that the fraud was committed upon the gold of the whole five mixed together.

772. Mr. Sherson in several parts of his letter to Government had complained that no credit had been given to him for the increase in the collections at Tripetty in Fusly 1228, above those of the previous unfavourable year Fusly 1227. This very increase in every other item was specially pointed out to Government in our former proceedings as a strong proof of fraud having occurred in the Chiller, where alone a decrease was observable, and a statement was given comparing the collections in the two years to the 31st January, the date to which Mr. Sherson's account was brought down.

773. The great check against fraud on the Chiller was removed by Pereira at Wallajahpet, which Mr. Sherson has avowed and justified as his own act. At Arcot the removal of this check was continued, by Mr. Sherson's omitting to take an account of that item when opened; fraud on the other four items was facilitated, by the same omission fraud on the whole five was further facilitated, by mixing them together, and fraud on the gold of the whole five was further facilitated, by taking it out of public into private custody. Each of these measures was a breach of the established rules of his office, by Mr. Sherson, for which, it was for the Government to decide whether the reasons given were valid and satisfactory. That advantage had been taken of the removal of these checks against fraud to commit it to a considerable extent seemed to us more than probable, but the only ascertained fraud was that in the gold of the four reckoned items, to which the evidence before us went to shew that, between the taking of the invoice and the account of out-turn, Mr. Sherson and Pereira only had access.

774. In concluding his address to the Government, Mr. Sherson had submitted to them, whether his own acts, as well as those of Pereira, "have not been examined, sifted and construed by the Board, with a feeling betraying impressions highly unfavorable to us both."

775. The imputation of prejudice we remarked, however plausibly it might be brought to attach to an individual could not with equal ease be made to attack to a collective body. We considered any disavowal of the motives imputed to us to be superfluous, and stated that it would be sufficient for us if we should be considered by the Governor in Council to have discharged our duty.

776. This subject is under the consideration of the Government.

777. In the 464th and following para. of our last General Report we referred to the resumption of the jaghire of Malcherry, and stated that we had recommended the family of the deceased Jaghiredar for a pension.

773. On the 19th January 1819 agreeably to our recommendation, the Right Honorable the Governor in Council granted a pension of five hundred (500) Pagodas per annum to the head of the family of Teje Nath Sing, late Jaghiredar of Mailcherry and Gingee, to commence from the date of the late Jaghiredar's decease and to be paid either in the Southern or the Northern Division of Arcot, as the pensioner might prefer; and orders to this effect were issued to the Collectors in Northern and Southern Divisions of Arcot under date the 23th January 1819.

From Mr. Secretary Hill, in Cons., 28th January 1819.
To Mr. Sherson in Dy. Cons., 1st February 1819.
To Mr. Hyde, do. 1st do.

779. On the 23rd December 1818 the Right Honorable the Governor in Council referred for our consideration and report a petition from Nooruddeen Ally Khan, praying that the sequestered Jaghire of Samodanjee might be restored to him as the grandson of the deceased Jaghiredar.

From Mr. Secy. Hill, in Cons., 31st December 1818.

780. In reply we stated that the death of the late Jaghiredar of Samodanjee and the resumption of the Jaghire had been reported to Government in our letter of the 16th December 1816. The petitioner, who was the grandson of the late Jaghiredar, prayed that the Jaghire might be continued to him, but as it appeared from a letter from the late Collector in the Northern Division of Arcot (submitted to Government, with the letter above referred to) that it was held under a life grant, his request in this respect could not be complied with.

To the Chief Secy. 31st, in Cons., 31st December 1818.
In Cons., 16th December 1816.
From Mr. Grime 2nd, in Cons., 7th October 1816.

781. It had hitherto been customary on the lapse of a Jaghire to Government to grant a pension for the support of the surviving members of the family, and if the Government should resolve to extend this indulgence to the descendants of the deceased Jaghiredar in question, we would recommend that an allowance of Star Pagodas 250 per annum, being nearly one-third of the annual value of the Jaghire (viz. Star Pagodas 760) should be bestowed upon them to be paid from the date of the resumption of the Jaghire.

782. We stated that an account of this Jaghire was given in No. 11 in Mr. Falconar's report on the Jagerat-i-mulki or country Jaghires.

783. In reply agreeably to our recommendation, the Right Honorable the Governor in Council authorized the Collector of the Northern Division of Arcot to pay to the grandson of the late Jaghiredar of Samodanjee a yearly allowance of two hundred and fifty (250) Pagodas for the support of the family, to commence from the date when the Jaghire was resumed.

From Mr. Secretary Hill 13th, in Cons., 25th January 1819.

784. On the 25th March last we submitted a petition from Noor-dee Ally Khan, descendant of the late Jaghiredar of Samatangy, praying that the pension and arrears granted to him under date the 13th January 1819 might be paid at the Cutcherry of the Collector of Madras.

To the Chief Secretary, in Dy. Cons., 29th March 1819.
No. 35 of 1819.
In Cons., 25th January 1819.

785. The amount of the pension being small (250 Pagodas per annum) we recommended that if the Government were not aware of any objection to the measure, the request of the Petitioner might be complied with.

786. In reply the Governor in Council granted authority for paying the pension of Noor-dee Ally Khan, descendant of the late Jaghiredar of Samatangy, amounting to two hundred and fifty Pagodas per annum at the Cutcherry of the Collector of Madras, and orders to this effect were issued accordingly.

From Mr. Secretary Hill 10th, in Cons., 26th April 1819.
To the Collector of Madras 26th, in Dy. Cons., 29th April 1819.

787. On the 17th July last the Right Honorable the Governor in Council transmitted to us a copy of a letter from the Secretary to the Government at Fort William, dated the 12th June last, and desired that we would ascertain and

From the Chief Secretary, in Cons., 2nd August 1819.

report whether or not lands in the situation and of the value proposed could be conveniently assigned to Appage Row the person therein mentioned.

788. In reply we laid before the Right Honorable the Governor in Council a letter and enclosures from the Acting Collector in the Northern Division of Arcot, from which it would appear that the renter of the village of Coondrapah of about the value above mentioned (namely 3,000 Rupees) and situated in the Talook of Tripetty had agreed to transfer the remainder of his lease to Appage Row.

789. The statements submitted in Mr. Roberts's letter furnished detailed information on this subject.

790. The average of the decennial lease it would appear, after certain deductions specified was Rupees 2,965-1-5. To this amount Mr. Roberts added the sum of Rupees 172-10-2, being the average yearly remission granted by the Renter to the ryots, making the actual value of the farm Rupees 3,137-11-7.

791. We have not received any further orders on this subject.

792. On the 21st June last, the Right Honorable the Governor in Council transmitted to us for our information and guidance an extract from the Minutes of Consultation in the Military Department, bearing date the 8th ultimo, in which it was stated that in consideration of the merits and services of the late Soobadar Cheyn Singh of the 2nd Battation, 4th N. I. who fell in the discharge of a duty for which he had been selected from his exemplary character and known zeal, and whose good conduct on this last occasion appeared to have been not less conspicuous than his fidelity and devotion; the Governor in Council had been pleased to pension his nearest heir, for life, on the full pay of the rank of the deceased; and to confer on the family a grant of 30 cawnies of cultivated nunjah land, on shotrium tenure for three lives.

From Mr. Secretary Hill, in Cons., 21st June 1819.

793. The Governor in Council was further pleased to direct that a Certificate on parchment, in English and the Native languages should be delivered to the family, shewing for what service this grant had been conferred.

794. The Officer commanding the army was requested to submit a descriptive roll of the nearest heir of the deceased Soobadar.

795. In reply we submitted for the information of the Right Honorable the Governor in Council a letter from the Acting Collector in Northern the division of Arcot, from which it appeared that there was no obstacle to the adoption of the measure the inhabitants of the village adjoining that of Diggapilly (being the one proposed) having given their assent.

To the Chief Secretary, 19th, in Cons., 19th July 1819.
From Mr. Roberts dated 13th, in Cons., 19th July 1819.

796. A classification shewing the quality of the soil and rates of assessment on the nunjah land in the village in question was subjoined in the Acting Collector's letter.

797. In reply we were furnished with a resolution of the Right Honorable the Governor in Council in the Military Department, under date the 18th ultimo, in which it was resolved that in addition to the seven cawnies of nunjah land assignable to the family of the late Soobadar Cheyn Singh in the village of Diggapilly, twenty-three cawnies of nunjah pachul in the village of, Mhimundalum in part of the 35 specified in the list submitted in the Acting Collector's letter, as the 2nd class of lands of that description, should be allotted to make up the 30 cawnies granted to the family under date the 8th of May; and that the shrotrium rent chargeable thereon should be at the rate of one anna per cawney or 30 annas per annum on the whole 30 cawnies.

From Mr. Secretary Hill 27th, in Cons., 30th September 1819.

798. This resolution was immediately communicated by us to the Collector in the Northern Division of Arcot.

To North Arcot, 30th Sept., in Dy. Cons., 4th Oct. 1819.

799. With reference to the 4th para. of our letter to Government, under date the 7th May last, we laid before the Right Honorable the Governor in Council on the 15th April last a Petition from Abdul Wajed Khan, renewing his claims to certain gardens formerly attached to the Jaghire of Santumbank and Poondy in the Northern Division of Arcot.

800. We were of opinion that the Petitioner could not claim these gardens as a right; first, because they formed part of a Jaghire which had been resumed, and on the resumption of which a pension was granted to the surviving members of the family of the deceased Jaghiredar; and secondly, because the estimated value of these gardens was included in the accounts of the average annual value of the Jaghire, with reference to which the amount of the pension conferred on the family was fixed, and thereby tended to raise the allowance to the sum proposed by us in the concluding part of the 3rd para. of the letter above referred to, but as the gardens were formed and preserved by the Petitioner's ancestors and were of very trifling value in a revenue point of view (having fallen into decay for want of care and management since the resumption of the Jaghire), we begged leave to recommend that they might be delivered over to the Petitioner on his agreeing to pay a quit-rent of 5 Pagodas per annum.

801. To this letter we have not yet been favored with a reply.

802. With reference to the 23rd para. of our Proceedings, under date the 14th October 1816, extract from which was laid before Government on the 12th December following, and under the authority conveyed in the letter from the Secretary to Government in the Revenue Department, under date the 10th February 1817, we laid before the Right Honorable the Governor in Council on the 31st May last a letter from the Acting Collector in the Northern Division of Arcot, submitting draft of a cowle prepared in conformity to our orders, and proposed to be granted to the descendants of Abdool Wahab Khan for certain gardens situated in the Northern Division of Arcot, to be held in perpetuity on a quit-rent of 20 Rupees per annum.

803. We begged leave to request that the cowle in question might be duly executed by the Right Honorable the Governor in Council and returned to them for delivery to the grantees.

804. In reply the Governor in Council transmitted to us duly executed, a cowle prepared according to the draft which we had submitted, for the gardens in the Northern Division of Arcot held by certain descendants of Abdool Wahab Khan, which was duly forwarded to the Collector to the delivered to that person.

805. On the 7th January 1819 we submitted a letter from the Collector in the Northern Division of Arcot transmitting a draft of a cowle which he proposed to grant to Lingapah Chetty for the lease of the village of Mungadcherry for a term of 30 years, and in which we in a separate draft (therewith submitted) had proposed certain modifications.

806. The Governor in Council would observe that the Collector had calculated the lease to be conferred on Lingapah Chetty from the expiration of the Decennial lease or Fusly 1231; and we concluded that this was conformable to the wishes of Government as the Renter (Lingapah Chetty) held the village in question for the period of the Decennial lease at a lower rent than that which he would be required to pay under the proposed cowle.

807. We accordingly submitted the revised draft of a cowle for the purpose of being duly executed by the Right Honorable the Governor in Council.

808. It was as follows:—

“Cowle granted by the Right Honorable Hugh Elliot, Governor in Council of Fort Saint George and its dependencies on the part of the Honorable the United Company of Mer-

chants of England trading to the East Indies to Lingapah Chetty, subject to the approbation and confirmation of the Honorable the Court of Directors.

Whereas in consideration of the sums of money expended by Lingapah Chetty in improving and promoting the cultivation of the village of Mungadcherry in the Talook of Cauverypauk in the Northern Division of Arcot, the Right Honorable the Governor in Council has been pleased to confer on the said Lingapah Chetty a lease of the said village for thirty years from Fusly 1231 to Fusly 1260 inclusive at an annual rent of two hundred and fifty Rupees; wherefore be it known to all officers of revenue and to all proprietors of land that the lease of the aforesaid village of Mungadcherry is hereby conferred on the said Lingapah Chetty on the following conditions.

That the said Lingapah Chetty shall consider himself amenable to all such Regulations and ordinances as the British Government may from time to time establish for the dispensation of justice the administration of the revenue and the prosperity of the country that he shall preserve to the inhabitants unimpaired their just rights and established usages, that he shall treat them with moderation and kindness, and that he shall pay to the Collector in the Northern Division of Arcot for the time being or to whomsoever may be appointed to receive it the annual rent of Rupees two hundred and fifty in the following Kists:—

							Rs.
1st Kist	on the 12th day of	December	of every year	...	...	...	25
2nd Do.	do.	do.	January	do.	...	...	50
3rd Do.	do.	do.	February	do.	...	...	25
4th Do.	do.	do.	March	do.	...	...	37
5th Do.	do.	do.	April	do.	...	...	50
6th Do.	do.	do.	May	do.	...	...	38
7th Do.	do.	do.	June	do.	...	...	25
Rupees...							250

“Continuing to perform the above stipulations and the duties of allegiance to the British Government, its laws and Regulations the said Lingapah Chetty shall continue in possession of the said lease for the period herein before mentioned, but on the said Lingapah Chetty failing to perform the above stipulations and duties, the lease of the village of Mungadcherry shall be forfeited and revert to Government free from all demands on the part of the said Lingapah Chetty on account of balances.”

809. In reply the Governor in Council transmitted to us a cowle for the lease of the village of Mungadcherry in the Northern Division of Arcot, granted by the Right Honorable the Governor in Council to Lingapah Chetty for a term of thirty years, commencing with Fusly 1231, and at an annual rent of 250 Rupees, subject to the approbation of the Honorable the Court of Directors. It was accordingly forwarded to the Collector to be delivered to that person.

810. On the 22nd February 1819 we submitted a letter from Mr. Græme, the late Collector in the Northern Division of Arcot, respecting three of his principal native servants, viz., Bheem Row, Ram Row and Mahommed Ismaul.

811. Bheem Row, the Head Serishtadar being still an efficient public servant, we were of opinion that the grant of any immediate reward to him was inexpedient, but we thought that on his retiring from the service with credit and honor, he would be entitled to the reward held out by the resolutions of Government in favor of long and approved services, viz., the grant of a Shrotrium for three lives, to be after that period held by his posterity on full rent; and we submitted that a communication to this effect should be made to him.

812. Ram Row, the Deputy Sheristadar had resigned the service on account of old age, and we submitted that he should be pensioned for life on an allowance of Pagodas 25 per mensem.

813. Mahomed Ismaul appeared to be a highly distinguished Native servant, and when he should quit the public service, we submitted that a pension of Pagodas 25 per mensem should be granted to him for life.

814. We deemed it unnecessary to add to the very high character given by Mr. Graeme to each of these three Native officers; he had evinced much discrimination in selecting them as deserving of public consideration; and the moderate rewards proposed to be conferred upon them would, it might be hoped have a beneficial effect, not only upon these individuals, but upon the whole of the Native establishments throughout that and the neighbouring districts.

815. In reply the Governor in Council was much pleased with the highly favorable testimony borne by Mr. Graeme, late Collector of the Northern Division of Arcot, to the merits of three of the principal Native servants of his Cutcherry. The Governor in Council observed, he would not fail to take into consideration the claims of Bhceem Row, Head Sheristadar to a Shrotrium, when he might be under the necessity of retiring from the public service, and was happy to confer a pension of twenty-five Pagodas per mensem each to Rama Row and Mahomed Ismaul for the term of their lives.

816. These orders were duly communicated to the Collector.

817. In consequence of Mr. Graeme's promotion to the Judicial Department, the Government had nominated Mr. Sherson as Collector in this district. This gentleman was appointed Post-Master General on the 9th February last, and was succeeded by Mr. Spotiswoode on that date and subsequently by Mr. C. Woodcock on the 11th June last; but neither of these gentlemen took charge of the district, the duties of which devolved on the Head Assistant Mr. Roberts who was nominated Acting Collector. Mr. Roberts has since been obliged by illness to quit the district, of which Mr. Hutt is at present in temporary charge.

SALEM.

818. On the 25th October last we submitted for the information of the Right Honorable the Governor in Council, a letter from the Collector in the Zillah of Salem, reporting that his Head Assistant Mr. Samuel Smith had discovered that some of his public servants, on whom he had great confidence, "had been guilty of some very shameful malversations" particularly "a man of the name of Nursiah" whom he stated that he had been in the habit of employing as an interpreter.

819. A copy of our reply to this communication was also transmitted to Government.

820. In communicating to the Government this further instance of abuses on the part of the Native Revenue Establishment, we stated, that although at the risk of appearing unfortunate, we should not perform our duty did we omit again to bring to the notice of the Government the very defective state of the law in this respect. By the draft of a Regulation submitted on the 11th December 1815, we had endeavoured to suggest a remedy for this evil; and we had since, at different times, taken the liberty of soliciting the attention of Government to that communication.

821. Under these circumstances, we trusted that we should stand excused in respectfully urging on the Government the great importance of no longer delaying some enactment against abuses which so loudly called for correction.

822. In reply we were informed that the Governor in Council would anxiously expect to receive further information on this important subject, with the view of determining what proceedings might require to be instituted on the occasion.

823. We were informed that the Board for preparing Regulations would be desired without further loss of time to lay before Government the draft of a Regulation to which we alluded, with such alterations or observations as might have occurred to them in considering the provisions it contained. It was however observed that the idea which naturally suggested itself on the discovery of shameful malversations was not that a Regulation was wanting for bringing the authors of them to punishment, so much as a more vigilant administration of the executive branch of revenue affairs by which they might have been prevented.

824. With reference to Mr. Secretary Hill's letter of the 30th October last we submitted on the 11th November last for the information of the Right Honorable the Governor in Council a further letter from the Collector in the Zillah of Salem, together with copy of our reply thereto.

825. It would, we remarked, be perceived, from this communication, that several of the documents relative to the disbursement of money from the Huzzoor and Talook Treasuries had been destroyed, and there was consequently reason to fear that there might be some difficulty in detecting all the abuses which had been committed. It however appeared that the principal man implicated was a public registered servant of the Company and employed as an English writer, his name was Nursiah and he was stated to have obtained under false pretences money from several of the Mootahdars, and other people in the district, the details of which would hereafter be submitted by the Collector.

826. With reference to our letter of the 11th November, we submitted to Government on the 9th December last a further correspondence with the Collector in the Zillah of Salem respecting the abuses discovered in that district.

827. Mr. Hargrave stated himself to be busily employed in the investigation of these frauds, and that he had proceeded under the Regulations to recover 3,000 Rupees appropriated by one of the Tahsildars to himself and others from the Devastanum revenue.

828. With reference to the appointment of a Naib Sheristadar, we begged leave to refer to our letter of the 18th November.

SOUTHERN DIVISION OF ARCOT.

829. On the 8th April last we submitted for the information and orders of the Right Honorable the Governor in Council an extract from our Proceedings under date the 29th of the previous month on the settlement of this district for Fuslies 1226 and 1227.

830. The following statement was submitted as exhibiting at one view the amount of each source of revenue for Fusly 1226 compared with Fusly 1225 and for Fusly 1227 compared with Fusly 1226.

SOUTHERN DIVISION OF ARCOT INCLUDING CUDDALORE AND PONDICHERRY.

—	Jumma of Fusly 1225.			Jumma of Fusly 1226.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue ...	5,64,414	30	44	5,43,861	3	57	...	...	...	18,553	26	67
Farms and Licenses and Abkary ...	28,684	44	47	25,473	29	5	...	...	...	3,211	15	42
Sayer Revenue ...	46,436	21	41	47,799	35	9	1,368	13	48	...	...	...
Salt do. ...	58,862	16	29	53,864	41	69	...	...	...	5,497	19	40
Total...	6,98,398	23	1	6,72,499	19	60	1,368	13	48	27,262	16	69
Deduct Increase ...										1,363	13	48
Net Decrease ...										25,899	3	21

—	Jumma of Fusly 1226.			Jumma of Fusly 1227.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue ...	19,10,513	12	8	19,11,058	11	5	544	14	9	...	...	...
Farms and Licenses and Abkary ...	89,157	12	2	80,418	9	4	...	...	...	8,739	2	10
Sayer Revenue ...	1,67,299	3	9	1,49,230	10	9	...	...	...	18,068	2	0
Salt do. ...	1,86,777	4	2	2,18,376	10	5	31,599	6	3	...	...	...
Total ...	23,53,748	0	9	23,59,084	9	11	32,144	5	0	26,807	11	10
Deduct Decrease ...							26,807	11	10			
Net Increase ...							5,336	9	2			

831. From this statement, we remarked, it would be observed there was a net decrease, under the head of Land Revenue to the extent of Star Pagodas 18,553-26-67 occasioned chiefly by the restoration of Pondicherry and its dependencies to the French; partly by the transfer of several villages to the Vaitvallum Zemindar and partly also by the cultivation of some of the Aumani villages falling short of that carried on in the preceding year.

832. The decrease under the head of Farms and Licenses and Abkary was stated as being attributed also to the restoration of the French Settlements with the exception of a trifling sum of Star Pagodas 9-12-51 owing to a reduction in the offers for farms and licenses in Fusly 1226.

833. Regarding the Sayer Department we observed that notwithstanding the transfer of the French territories, there was a net increase therein to the extent of Pagodas 1,363-13-48 explained to arise from "the exports of Betel, Tobacco, Indigo and Cloths, &c., being greater than they were the preceding year and also from the establishment of new chokies around Pondicherry."

834. The decrease in the Salt Department was, we noticed, stated by the Collector to be "owing to the sales of Salt in some of the pans not being so great as they were in the preceding Fusly" and also to no money "being as yet collected for the quantity given to the French Government." With respect to which latter cause of decrease we stated ourselves to be of opinion that the amount due for Salt delivered to the French should be deducted from the sum agreed to be paid to the French for the purchase of the inactivity of their pans.

835. The net decrease in Fusly 1226 is shown to be Star Pagodas 25,899-3-29 we declared might be considered satisfactorily accounted for under the causes assigned and we further expressed our opinion that under the circumstances stated in para. 13 of the Collector's letter of the 4th November 1817, the agreements therein adverted to between the deceased Jaghiredars and their Renters should be confirmed as it appeared the amount of the rent for which the villages in question have been leased out, did not fall short of the actual collections of preceding years.

836. In the statement for Fusly 1227, compared with Fusly 1226, we noticed that a net increase was observable under the head of Land Revenue to the extent of Rupees 544-14-9 arising from an increase of cultivation in some Aumani villages and from a gradual increase in some Sanitary villages agreeably to the terms of the decennial lease settlement or (as explained by the Collector) "from the full amount of the Lease Settlement, being made from some Sanitary villages in Fusly 1227".

837. In the Farms and Licenses and Abkary a net decrease of Rupees 8,739-2-10 was shown owing to the proposals falling short of those made in the preceding Fusly.

838. Respecting the net decrease to the amount of Rupees 18,068-9-0 in the Sayer Department we referred to the 8th para. of the Collector's letter in which he had endeavoured to account for it. The principal cause we observed appeared to be that cargoes of cloth for the eastward were not required by Native merchants in this Fusly, in consequence of their vessels having sailed too late in the preceding year, and being compelled to put back; which circumstance must of course materially affect the customs, but as it was not likely to occur again an increase proportionate to the decrease occasioned by this cause might in future be expected.

839. The Salt Department, we stated, did not require particular remark, in some pans there had been a decrease in the sales, in others an increase; and the general result was a net increase of revenue to the amount of Rupees 31,559-6-3.

840. The Collector would, we stated, submit a statement of the quantity of land he would recommend to be attached to each of the choultries referred to in para. 11 of his letter of the 15th September last. In the mean time we supported his recommendation that 13 pensioned sepoy should be placed under his orders for the purpose of taking care of the buildings in question.

841. With the foregoing reports, it was resolved to submit the further letter from the Collector under date the 16th September last reporting on the outstanding balances of his district.

* or Rupees
Deduct the proportion of balance of Fusly 1225 of Villeannellors and Rangore villages transferred to the French which has been written off to profit and loss
Net balance

Rs. A. P.
47,716-14-9
4,398-7-4
43,318-7-5

842. On the 12th July 1816, we observed there was a balance on standing of Fusly 1225 to the amount of Pagodas* 13,633-18-21 since which up to the 31st of July 1818 the sum of Rupees 19,050-11-7 had been realized, and the Collector was in expectation of a further sum of three thousand and five hundred Rupees.

843. For Fusly 1226 the balance shewn was Pagodas* 21,681-30-61 outstanding on the 12th July 1817, and of this balance the sum of Rupees 19,885-15-3 had been realized up to the 31st of July 1818.

844. The balance of Fusly 1227 for land revenue was stated to have amounted to Rupees 50,986-10-7, of which sum Rupees 13,663-9-9 had been collected up to the date of our proceedings leaving a balance of Rupees 37,323-0-10 which the Collector had stated would be reported on after the expiration of Fusly 1228.

845. The following statement in continuation of that contained in the Board's Proceedings of the 4th November 1816, para. 12, was submitted as shewing the actual collections of land revenue during the six expired years of the decennial lease compared with the actual collections of the four previous Fuslies:—

Fuslies.	Arrears.			Current.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1818 ...	1,686	42	56	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		76
1221 ...	1,247	35	56	4,11,918	6	34	4,13,165	42	10
				Average...			5,39,530	40	60½
1122 ...	8,401	44	54	4,96,440	0	10	5,04,841	44	64
1223 ...	4,040	21	14	5,44,566	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	71½
1226 ...	6,534	10	4	5,23,397	32	37	5,29,931	42	41
1227 exclusive Pondicherry ...	7,160	34	48	5,20,277	24	23	5,37,438	13	71

846. In concluding this part of our proceedings, we recorded our entire satisfaction with the mode in which Mr. Hyde continued to conduct the administration of the revenues of the district entrusted to his superintendence; and in reply were informed that the Right Honorable the Governor in Council considered the information we had furnished respecting the management

of the revenues of this district, as being of a satisfactory nature, and had observed with much pleasure our approbation of the manner in which Mr. Hyde, the Collector, performed the duties of his office. That with reference to the 6th paragraph of our Proceedings, instructions would be issued from the Foreign Department, with regard to the adjustment of the amount due by the French Government on account of Salt supplied for their use, and that the Governor in Council would be prepared to take into consideration our recommendation with regard to the employment of pensioned Sepoys in taking care of choultries, on our submitting it in the regular manner by a separate communication.

847. The above orders of the Right Honorable the Governor in Council were duly forwarded to the Collector in the Southern Division of Arcot for his guidance.

848. With reference to a Petition having been addressed to Government by a person named Ram Row, formerly Interpreter at the Presidency of Cuddalore and forwarded by them to us, we called on the Collector Mr. Hyde to furnish a statement of the actual gross collections from the village of Vullapaukum in the Trivady Talook for a period of seven or ten years past, delivering him to state whether he was aware of any objection to this village being granted in shotrium tenure to Ram Row, and whether the cultivators had any objection to being placed under this man as Shotriumdar.

849. His reply having been received, we submitted it to Government with its enclosure, being a statement shewing the average of the gross collections as required, shewing the average on ten years to be Star Pagodas 888-7-43 and on seven years Star Pagodas 888-25-25.

850. The Petitioner Ram Row never having been employed in the Revenue Department, we stated that we had no means of forming an opinion as to his merits or the extent of the consideration due to him.

851. The result of the above communication was a letter from Government granting to Ram Row on shotrium tenure for his own and another life the village of Vullapaukum in the Southern Division of Arcot, on such terms as should leave him a net income of three hundred Pagodas per annum, in lieu of the pension of fifteen Pagodas per mensem received by him and directing us to prepare the draft of a cowl accordingly, and to state the period from which it would be convenient that he should enter on possession of the shotrium, in order that his pension might cease from that date.

852. On the 31st May last we communicated to Government in reference to the correspondence noted in the margin regarding the above orders that the Petitioner Ram Row had since their tenor had been made known to him addressed to us a *Petition, whence it appeared that the reason which originally induced him to apply for a village of such extent as Vullapaukum, was the expectation that he should receive, not a fixed sum, but a certain portion or 3rds of the annual produce of the village, as had been usual in former grants of this nature; but as he was informed that he was to receive only a fixed sum, he was desirous of being allowed to exchange the village of Vullapaukum for another of smaller extent, which he would be better capable of managing, and where the degree of responsibility attaching to himself would be lessened.

853. This application we stated to be in our opinion for the benefit both of himself and the Government, as it was probable that the village of Vullapaukum would, from his want of capital fall into disorder under his management, and by the other arrangement the amount of the

Petitioner's income would with more certainty be ensured to him; and we had therefore, we added, in communication with the Collector of South Arcot, fixed on the village of Chellencoopum in the district of Chellencoopum, the average collections of which for 7 years were Star Pagodas 387-5-51 and for ten years Star Pagodas 397-39-46½.

854. The annual amount we observed for which the Petitioner would be responsible in the village of Villapaukum was Pagodas 588-25-25, being nearly double the amount of his own income; whereas by adopting the other arrangement, the sum which he would have to pay to Government, after the amount of his own allowance was deducted, would be only Pagodas 97-39-46½.

855. We therefore expressed a hope that Government would in consideration of the circumstances stated, grant the prayer of the Petitioner and allow a Cowle to be drawn up in favor of Ram Row and his next heir for the village of Chellencoopum, instead of that of Villapaukum in such a manner that their net annual income might be three hundred Pagodas.

856. In reply to this the approbation of Government was signified to the measures adopted by us with the view of giving effect to the resolution in favor of Ram Row and the preparation of a Cowle, as suggested by us, authorized, and it was stated that the Governor in Council had been pleased to fix the rent to be paid by the Shotriumdarr at 50 Pagodas per annum, which, besides allowing him the sum intended for his support, would provide for the expense of the collections from the village. This grant to commence from the date of the cessation of Ram Row's pension.

857. Instructions have in consequence been issued to the Collector in the Southern Division of Arcot to prepare a draft of a Cowle, according to the tenor of the above decision of Government, but his reply thereto has not yet been received.

858. On the 29th April last we addressed the Right Honorable the Governor in Council with reference to the letters from the Secretary to Government in the Revenue Department, under dates the 7th October and 4th November 1817, submitting a petition from Majood-ul-Dowlah, setting forth a claim on the part of the Boodie Begum to interest on the sums authorized to be paid to that lady in the letters from Government above referred to.

859. We stated it as our opinion that the claim of the Petitioner to interest was totally untenable and ought not to be allowed. It was we observed an indulgence on the part of Government to admit even the claim to the principal, at so distant a period, and further remarked that had the person whom the Petitioner represented advanced her claims to the balances lately granted to her immediately after the assumption of the Carnatic, no interest could have accrued, but the Collector in the Southern Division of Arcot had informed us in his letter of the 23rd June 1817 that "no application was ever made on this account until the 14th August 1814;" that the interest in consequence of this long delay exceeded the principal in each case, and this circumstance of itself renders the sum claimed illegal that the period during which the claims in question had been allowed to lie over exceeded the time specified in the Regulations enacted by the Government for the advancement of claims, namely 12 years, and that the members of the Nabob's family having been allowed at the assumption of the Carnatic ample provision in lieu of resumed rights and privileges, their claim to further indulgence appeared to be inadmissible.

860. Under these circumstances, we submitted that the Petitioner should be informed that the Government refused to recognize the claims of the Boodie Begum to interest on the sums lately paid to her, and that she was at liberty to prosecute her claims in the Court if she thought proper.

861. To the above communication we have not as yet been favored with any reply.

To the Chief Secretary, in Cons., 13th Sept. 1819.

To Mr. Hyde, 9th, in Cons., 9th August, with Petition.

From Do., 23rd, in Cons., 30th August.

862. On the 13th September last we submitted to the Right Honorable the Governor in Council for his information and orders, a correspondence with the Collector in the Southern Division of Arcot on the subject of a petition addressed to us by Socalingapandaram and Sevanana Pandaram as agents for Pauliasawny, priest of a Pagoda at Bommyapollam in that district.

863. The revenue of this village was we stated according to the Register of alienated lands transmitted to us from the Southern Division of Arcot on the 17th February 1815 continued to the then holder Pullaya Pandaram on the production of a Taked from the Nabob Hissam-ool Moolk, countersigned by Colonel Graham, from whose records it appeared to have been granted for life to defray the expenses of a Muttum, but that on the decease of the incumbent in Fusly 1219, Mr. Ravenshaw having ascertained that the village was originally granted for charitable purposes, continued the payment of the revenue to another Pandaram, his successor; that this person also having lately died, the Collector had assumed the village, the grant on which it was held being only for life, but that having ascertained that the revenues were appropriated to the support of the Muttum, he had recommended that it should be continued to the present applicant.

864. Under these circumstances we submitted that subject to the control which the Collector by the existing Regulations is empowered to exercise over the revenues of such institutions, the revenue of the village in question should be paid to the present Pandaram, to be appropriated to the support of the Muttum, as proposed by the Collector, and in reply were informed that under the explanations afforded by us, the Governor in Council authorized the Collector of the Southern Division of Arcot to pay to the present Pandaram of a Pagoda at Bommyapollam the revenues of that village from the date when it was resumed, in order that they might be appropriated as formerly to the support of the Pagoda.

865. We in consequence communicated this decision of Government to the Collector in the Southern Division of Arcot for his information and guidance.

866. Under date the 26th January last, the Government informed us that, under sanction from the Honorable the Court of Directors, the Governor in Council was desirous of granting to Chedambala Vattiyar, one of the Head Masters in the College, the village specified by him as an endowment for a choultry to be erected by him; we were required to ascertain and report whether any objection existed to the measure, and if not to state the amount of revenue with which the Shotrium village should be assessed so as to leave the Pandaram a net income of five hundred Pagodas.

867. We in consequence on the 31st May last in reply submitted for the information of the Right Honorable the Governor in Council a correspondence on the subject of the Shotriam village in question, and observed that from the statement furnished by the Collector of the Southern Division of Arcot, it appeared that the collections from the village of Anungore in the district of Vaddavoor being the village selected, averaged for the 7 years ending with Fusly 1217 Star Pagodas 1,075-15-71 and for the last ten years, ending with Fusly 1227 Star Pagodas 919-40-37½.

868. It would we further observed be seen by the letter accompanying this statement that the Collector recommended that the average of collections for 10 years being Star Pagodas 919-40-37½ should be taken as the actual value of the village, from which the sum of 500 Pagodas, the

amount which the Governor in Council was desirous of bestowing on Chittambala Vattiyar, being deducted, he would be left accountable to the Government for the balance of Star Pagodas 119-40-37½, and this we presumed would be the amount of the Shotrium rent.

869. In reply to this letter we were directed to prepare the draft of a Cowle for the village to be granted to Chittambala Vattiyar on Shotrium tenure, fixing the annual rent at three hundred and twenty Pagodas, which would allow for the expense of collection to be borne by the Shotriumdar. This grant to take effect from the commencement of Fusly 1229.

To Mr. Hyde, 29th July, in Dy. Cons., 2nd August 1819.
From Mr. Hyde, 12th in Cons., 16th Augt. 1819.

870. We in consequence of the above order, called upon the Collector to prepare the draft of a Cowle for the above village, which draft he has submitted to us and we now have it under consideration.

To the Chief Secretary, in Cons., 24th June 1819.
Vide Petitions Nos. 1 and 2, dated 30th July 1818 and 8th February 1819, entered in Cons., 24th June 1819.

871. On the 24th June last we submitted to Government two petitions from the late Armoogum Moodely, formerly Office Manager in the Court of Sudr Adawlut, and from his heir and brother Cundapah Moodely.

To the Chief Secretary, 4th, in Cons., 4th June 1818.
From Mr. Secretary Hill, 17th, in Cons., 23rd July 1818.

872. In submitting them we stated that we were not aware of the claims which the deceased might have had upon the Government. But that if the indulgence be solicited should be deemed admissible, we as in the case of Rungiah Naick referred to in the margin, would prepare the necessary documents and lay them before the Government.

From Mr. Secretary Hill, 17th, in Cons., 29th July 1819.

873. In answer to this communication, the assent of the Governor in Council was signified to the same indulgence being granted to the heir of the late Armoogum Moodeliar, Office Manager in the Sudr Adawlut, with respect to certain lands tented by him, as was recently granted in the case of Rungiah Naick, and we were called upon to prepare the necessary documents for that purpose.

To the Chief Secretary, 18th, in Cons., 18th October 1819.
From Mr. Hyde, 13th, in Cons., 18th October 1819.

874. With reference to which letter we forwarded to be submitted to Government a letter from the Collector in the Southern Division of Arcot, submitting a statement of the average collections of the village of Pytaumbody, of which the late Armoogum Moodely was the decennial Renter.

875. The average collections for 7 years were stated to have been Madras Rupees 1,185-12-7, for 3 years Rupees 1,301-9-0 and for 8 years during the lease Rupees 1,637-3-1½. The total of the above 3 averages being Rupees 4,124-0-5½ and the average of this Rupees 1,374-10-9½, which we stated the Collector recommended should be fixed as the rent payable for the village in question for a period of 25 years, on which terms we recommended that the Collector should be authorized to issue a sunnud to Cundapah Moodely the heir of the late Armoogum Moodely, subject to the approbation of the Court of Directors.

876. The report of the Collector in the Northern division of Arcot on the rent to be fixed for the same period, on the villages held by the Petitioner Cundapah Moodely in his district had not we observed been received.

877. In reply to the above letter, the sanction of the Governor in Council to the Collector of the Southern Division of Arcot issuing a sunnud on the above terms in favor of Cundapah Moodely, the heir of the late Armoogum Moodely was notified, subject to the approbation of the Court of Directors, and instructions were accordingly issued to him to that effect.

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TANJORE.

878. On the 9th September we submitted for the information and orders of the Right Honorable the Governor in Council an extract from our Proceedings under date the 6th of that month on the settlement of the district of Tanjore for Fusly 1223.

879. We subjoined a comparative Statement of the Settlement of Fusly 1223 with that of the preceding Fusly, as exhibited in enclosure Nos. 1, 7 and 8 of the Collector's letters:—

No.		Number of Villages.	Amount of Jummabundy of Fusly 1223.		Number of Villages.	Amount of Jummabundy of Fusly 1227.		Increase.		Decrease.	
			Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	On money rent...	4,275	28,08,238	9 6	...	27,95,690	11 10	12,547	13 8	...	...
	On grain rent ...	72	1,22,823	7 3	...	1,20,896	8 8	1,926	14 7	...	...
	Under manage- ment ...	374	1,06,826	6 4	...	1,32,505	10 4	...	...	25,679	4 0
	Alienated lands, &c. ...	935	1,02,813	3 1	...	1,02,169	7 4	644	13 5	1 1	3
	Caval fees ...	...	1,65,171	11 7	...	1,65,144	5 11	47	5 8	...	...
	Total...	...	33,05,873	5 9	...	33,16,386	12 1	15,166	15 4	25,680	5 8
	Deduct Increase..	...	...	...	...	...	...	...	...	15,166	15 4
	Nett Decrease...	...	...	...	...	...	...	...	...	...	...
7	Arrack ...	...	33,662	9 3	...	32,592	11 3	1,069	14 0	...	...
	Chank Fishery...	...	5,467	12 6	...	4,526	10 8	941	1 10	...	...
	Chayrooff ...	...	248	14 3	...	859	5 4	...	...	110	7 1
	Fish rent ...	...	13,140	12 3	...	11,952	7 8	1,188	4 7	...	...
	Loom tax ...	...	9,759	3 9	...	9,516	12 4	242	7 5	...	...
	Total ...	...	62,279	4 0	...	58,947	25 3	3,441	11 10	110	7 1
	Deduct Decrease.	...	...	...	...	...	...	110	7 1	...	...
	Nett Increase ...	...	...	...	...	...	...	3,331	4 9	...	...
8	Extra revenue ...	...	35,000	0 0	...	16,300	0 0	18,700	0 0	...	...

880. We observed that the full explanations given by the Collector in his report, on the several items of Increase and Decrease rendered it unnecessary for us to make any detailed remarks thereon.

Statement No. 2 contained particulars of increase and decrease of the revenue of the money rented villages for Fuslies 1227 and 1228.

No. 3	do.	of the Grain rented villages.
No. 4	do.	of the villages under management.
No. 5	do.	of the alienated Lands.
No. 7	do.	of the Farms and Licenses.
No. 8	do.	Items of Extra Revenue.
No. 9	do.	Statement of Caval Fees.

881. The only item of decrease of any considerable magnitude was that in the unsettled villages, amounting to Rupees 25,679-4-0. This we marked was caused

1st, by the decrease in their number, in consequence of 139 of them having been added to those formerly rented, thereby reducing them from 513 to 374.

2nd, by the very inferior quality of the soil of the remainder, which deterred the inhabitants from renting them, and

3rd, by the great damage caused by inundation as would be further detailed.

882. The one-hundred and thirty-nine villages mentioned above as having been added to those formerly rented, had caused a nett increase in the Jummabundy under that head, of Rupees 12,547-13-8 and a gross increase of Rupees 72,811-7-11.

883. The rent of these 130 villages was for the years Fuslies 1228 and 1229, and was for the former Rupees 72,811-7-11 and for the latter Rupees 1,16,656-12-5.

884. The total demand in the district for Fusly 1228 was as per Statement A	Rupees	39,19,052-9-9
of which there was collected up to 30th June as per Demand, Collection		
and Balance	...	29,20,696-12-11
Leaving a balance of Rupees	...	9,98,355-12-10

885. On comparing the Jummabundy of Fusly 1227 as entered in Statement B. of this report, with the actual Jummabundy of that year according to Statement A. in the report on Fusly 1227, a difference we observed was apparent to the amount of Rupees 8,940-10-1 in the three items of Customs, Salt and Extra Revenue. This we remarked arose from the Collector having compared his Jummabundy, of 1228 not with the Estimate Settlement of 1227 as submitted to the Board in the Jummabundy, but with the actual settlement for that year as shewn under the several heads in his Demand, Collection Balance Statement, to the 11th July 1818.

886. The Collector, in his letters of the 29th August and 5th December last, which were submitted to Government under date the 3rd September and 21st December respectively, reported the two greatest inundations of this district which had ever been known. These in a great measure led us to expect an extensive failure in the collections. The enclosed Statement X, exhibited the amount of the loss of revenue which had been thereby occasioned. From this, it appeared that 506 villages settled for a revenue of Rupees 3,73,864 had been completely inundated and yielded in the nunjah only Rupees 1,95,992-15-3 and in the poonjah 3,054-15-9 leaving an outstanding balance of revenue to the amount of Rupees 1,85,696-9-6, without any means or expectation of being able to realize any portion of it.

887. The Collector had been at great pains to ascertain with precision the real extent of the damage occasioned by these inundations, by personally visiting and inspecting those villages which had suffered from them; and it was under a thorough conviction of the sum being irrecoverable, that the Collector had recommended Rupees 1,85,696-9-6 as above stated to be

remitted. On the same grounds we begged leave to recommend that the sanction of the Right Honorable the Governor in Council might be granted for this purpose.

888. In addition to these two inundations, this Province had we observed been visited by that dreadful malady, the spasmodic cholera, as reported in the Collector's letter of the 5th December last, which was submitted to Government on the 21st of that month, and it appeared that the apprehension which existed in the minds of the natives of Tanjore from a belief that it was infectious had created an entire stagnation of trade, and consequent depression of the markets, which had reduced the actual price of grain in the province at one period so low as 50 per cent. below the commutation price.

889. The lenient measures which the Collector had adopted towards the inhabitants, while under the pressure of these heavy calamities claimed our approbation, and we were of opinion, that the failures had been reduced in their extent, by the consideration shown towards the renters, in not urging the payment of their kists, until they were in some degree relieved from their distress. From the month of February appearances began to improve, and the price of grain rose about 30 per cent., giving an average of about 22 per cent. below the commutation price.

890. Although from the unfavorable circumstances before noticed, the Collector had not been enabled to introduce the Ryotwari system into the district to the extent contemplated at the commencement of Fusly 1228; yet it was gratifying to us to observe that he had made great advances towards effecting it ultimately. Fifty-eight villages settled at their full revenue had been taken by the Proprietors, who had each engaged to pay individually and separately according to their shares for that year only, and to rent them according to the Ryotwari system from the commencement of the new Fusly. There was an increase of Rupees 18,231 or 71 per cent. in the present settlement of these villages above that of last year.

891. Eighty-one villages of those which remained unsettled had been rented by the Proprietors under an agreement to pay at the current price of the day for their actual produce in Fusly 1228, and to rent them on the Ryotwari system from the commencement of Fusly 1229.

892. In consequence of these villages having suffered greatly from inundation, the amount of the revenue arising from their actual produce was in Fusly 1228 Rupees 22,000 or 33 per cent. less than their full rent.

893. The remainder of the unsettled villages had been so much injured that the inhabitants would not consent to rent them upon any terms.

894. There was also an increase observable in the amount of the revenue derived from Salt and Sayer, equal in the former to about 4th, and in the latter to 17th per cent. on the amount of the collections of the former Fusly. The increase in the latter branch was to be ascribed chiefly to the plan adopted during the two past Fuslies, of renting the duty on Betel and Tobacco, as was fully explained in Mr. Hepburn's letter of the 29th September, submitted to Government under date the 5th October last.

895. These two departments were entirely under the superintendence of Mr. Ogilvie, the Head Assistant to the Collector, whose attention to them and to the duties of his situation generally had met with the approbation of the Collector, and appeared to the Board deserving of praise.

896. In concluding our Proceedings on this report, we felt it incumbent on us to record the high sense we entertained of the constant attention, exertion and ability evinced by Mr. Hepburn in the discharge of his official duties, and also of the valuable information which he had afforded on all subjects connected with the revenue administration of the district under his charge.

897. These Proceedings are under the consideration of the Government.

898. On the 23rd December 1818 the Government referred for our consideration and report, a petition from certain persons, styling themselves inhabitants of
 From Mr. Secretary Hill, in Cons., 31st December 1818. Maluppulliary district, in the province of Tanjore.

899. The Petitioners stated that in consequence of the loss of their puttum, certain lands originally granted for the support of a Christian Church had been included amongst the Circar lands.

900. We were informed that if on enquiry it should appear that the loss of the original sunnud was the sole cause of the Petitioners having been dispossessed of their lands, or that without the produce of them they had no means of maintaining their Church, the Governor in Council would be disposed to aid the establishment by the grant of such an extent of land as might be sufficient for its support.

901. In reply to the above letter we, on the 21st October 1819, informed the Government that they would perceive from a report which we forwarded on the petition in question, "that the Meerassidars of the village and the manager of the Church declared that to the best of their knowledge no land had been allowed to that Church for more than 35 years past; but before that time, they had always understood that 4 valies of nunjah, and 1 valey of poonjah Sewamanium were granted to the Church by the Rajah "Toolgajee;" should the Government deem it proper, this small grant might, we observed be renewed.

902. On the 15th November the Government acknowledged the receipt of our letter of the 21st October, and desired that the ancient grant for the support of the Christian Church in the village of Malluppulliary in the Tanjore District might be restored which was done accordingly.

903. On the 20th March last the Government transmitted for our information and guidance an extract from the Proceedings of the Right Honorable the Governor in Council in the Political Department, under date the 16th of that month on the subject of a request of the Rajah of Tanjore that the rent of two villages in the possession of his mother might be deducted from His Highness' share of the revenue of Tanjore; and on the 22nd July we acknowledged the receipt of the above letter, and in reply laid before the Right Honorable the Governor in Council a letter from the Collector in Tanjore.

904. The Collector stated the amount of the rent of the villages referred to in the Rajah's letter to the Resident of the 27th February last which, he observed "there can be no objection whatever to declaring to be the fixed rent in future, and the amount to be deducted from His Highness' share of the revenue."

905. Should the Governor in Council be pleased under these circumstances to comply with the Rajah's request, a communication should, we observed be made to the Accountant General on the subject to enable him to adjust the Rajah's annual account with the Company accordingly.

906. If it should be resolved to alienate the lands in question in perpetuity, it would, we observed be necessary to prepare a deed for the purpose, but if it was intended to resume them at the death of his Highness the Rajah's mother, a regular cowle might not perhaps be deemed necessary.

907. On the 28th September the Government transmitted to us for our information and guidance a copy of a letter addressed from the Political Department to the Resident at Tanjore, in which the Government acquainted him that the Right Honorable the Governor in Council had been pleased to comply with the request of the Rajah of Tanjore, that the rent of two villages in the possession of his mother which amounted to

Chukrums 818-4-8 or Rupees 1,273-1-4 per annum, might be deducted from His Highness' share of the revenue of Tanjore; and that the Board of Revenue and the Accountant-General would be furnished with instructions accordingly.

908. The necessary orders on the subject were on the 4th October furnished by us to the Collector in Tanjore.

909. With reference to a grant of land bestowed on Hussain Cawn, by authority of Government, notified in a letter from Mr. Secretary Gahagan under date the 14th * February 1810, we on the 6th September last forwarded for the orders of Government a letter from the Collector in Tanjore.

910. Laying aside the merits of the grantee who appeared to have deserved well of the Government, we apprehended that it was the intention with respect to all grants of this nature that there should be "positive enjoyment" of the lands for three lives. In this case the grandson, the present proprietor, was we observed only the second of the three lives for which the grant had been conferred. With these observations the subject was submitted for the final orders of Government.

911. On the 8th November the Government acknowledged the receipt of our letter of the 6th of September with its enclosures.

912. The grant of eighty cawnies of land to Hussain Cawn was made "for the term of his life and of the life of his son Umer Cawn, and in the event of the said Umer Cawn having male issue for the term of the life of such son or in default thereof of the next heir." The son Umer Cawn died before Hussain Cawn and left no son. Hussain Cawn had now died, and his grandson by a daughter claimed the land. The question submitted to Government was whether the heir of this grandson would also be allowed to inherit the property in virtue of the above cited terms of the grant of Government; and we were informed that the Governor in Council conceived he will not be entitled to succeed. It was evident that the entire term for which the land would be ultimately held by the family, would be fixed by the duration of the life of the last of the three grantees and would not be at all affected by the circumstance of the original grantee dying before the person next in succession or surviving him. The reason of making such grant for a term of lives instead of a fixed term of years, was to prevent any individual who might once have enjoyed the property from being afterwards deprived of it, but the Governor in Council was of opinion that it might be preferable in future to make the grant for a fixed term of years and for the life of the holder at the expiration of such term.

913. The orders of Government upon the above subject were on the 22nd November duly communicated to the Collector of Tanjore.

914. Mr. J. Cotton was nominated Acting Collector in this district on the 8th October last.

TRICHINOPOLY.

915. On the 8th February 1819 we submitted for the consideration and orders of the Right Honorable the Governor in Council an extract from our Proceedings, under date the 23rd January on the settlement of the Trichinopoly District for Fusly 1227, as detailed in a letter from Mr. Lushington under date the 1st September 1818.

916. We subjoined the following abstract of the settlement effected by the Collector compared with that of the previous year.

	Jummah Fusly 1226.		Jummah Fusly 1227.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue ...	15,59,279	6 3	16,03,870	1 5	44,590	11 2	...	...
Farms and Licenses. ...	36,343	2 9	35,723	7 9	...	...	614	11 0
Sayer ...	1,42,391	5 0	1,50,863	15 3	2,472	10 3	...	...
Extra Revenue ...	2,123	12 0	2,443	11 11	319	15 11	...	...
Batta ...	74	2 6	54	8 4	...	...	19	10 2
Total ...	17,40,211	12 6	17,92,960	12 6	53,383	5 4	634	5 2
Deduct Decrease ...	...	...	...	...	634	5 2	...	...
Net Increase ...	...	...	...	...	52,749	0 2	...	...

917. From the amount of the Land Revenue shown in the foregoing statement was excluded, in both Fuslies the revenue from the lands assigned to the Poligars of Torriore, Wodiarpollam and Arialore respectively.

918. The particulars of the increase in the settlement of the Land Revenue were explained in the Statement marked B, enclosed in the Collector's letter; it appeared that of the total increase amounting to Rupees 44,590-11-2, a sum of Rupees 23,231-2-3 was the value of the Cavelly privileges heretofore enjoyed by the Poligars but now included in the Jummahbundy accounts. The value of three resumed villages being added, Rupees 1,650-0-7 together with the small permanent peshcush now payable by the Poligars, Rupees 2,012-8 made a total of Rupees 26,896-10-10, so that only Rupees 17,694-0-4 of the increase arose from extended cultivation, and this chiefly in the dry districts. The Custom revenue had increased to the amount of Rupees 8,472-10-3 and the extra revenue to that of Rupees 319-15-11. On the whole, the settlement was satisfactory.

919. On the total settlement of Land Revenue to the amount of Rupees 16,03,870-1-5, it appeared that on the 31st July 1818 had been collected 14,33,983-11-2, leaving then a balance of Rupees 1,69,886, of which Rupees 1,16,116-4-2 were outstanding against the wet Talooks and Rupees 53,770-2-1 from the dry districts.

920. We had prepared from the Statement G, enclosed in the Collector's letter, a list of such balances in the wet Talooks as exceeded 20 per cent. of the Jummah of Fusly 1227, it thence appeared that in 38 villages the balance on the 31st July last was from 21st to 30th inclusive.

32 Villages ...	...	...	...	from 31 to 40
17 Villages ...	...	...	...	from 40 to 50
2 Villages ...	...	...	...	from 50 to 60
3 Villages ...	...	...	...	from 60 to 70

Total 92 Villages	Rs.	A. P.
Total balance exceeding 20 per cent. ...	75,144	3 4
Total balance under 20 per cent. ...	40,972	0 10
Grand Total balance...	1,16,116	4 2

921. We considered the Statement G. from which the foregoing result was taken, to exhibit an unfavourable view of the state of the decennial lease rent in the wet Talooks of the Trichinopoly District, and we apprehended that the cultivators had been impoverished under its operation. The Collector's remarks on the statement generally implied little expectation of realizing the balance, though referring but in a few instances to any serious loss sustained from unlooked for calamities. These balances, therefore, we apprehended were to be attributed to the great fall in the price of grain which had of late years taken place in the Southern Districts, but especially in Trichinopoly, and for which the increased produce of the late year had not proved an equivalent; for the Collector did not charge the renters to have misappropriated the proceeds of their collections.

922. The Collector, in the enclosure F. to his letter, estimated that the total balance of Rupees 1,69,886-6-3, would on the 31st December last, be reduced to Rupees 83,100, but it appeared by the Statement of Demand, Collection and Balance for that month, that the balance then due was Rupees 1,22,185-10-2.

923. We stated that we had every confidence that Mr. Lushington would not allow himself to be imposed upon by unfounded or exaggerated representations of loss; and that on the other hand he would manifest a lenient consideration for the situation of the decennial renters under engagements which there was every reason to believe might have proved in many cases too high. At a future period, and as soon as it could be conveniently prepared, we should expect we observed, to receive from Mr. Lushington a detailed report on the balances of the decennial lease with the view (among other objects) that the defaulting renters might be relieved from such portion of the demand upon them as they might be unable to discharge on condition of granting a similar release to their under-ryots.

924. With reference to the 11th and subsequent paras. of Mr. Lushington's report, we resolved to submit to Government the correspondence which had passed respecting the closing of certain outlets in the Agunda Cauvery. It would of course be just that a liberal compensation should be granted, by a proportionate abatement of rent to the Merassidars of the seven villages, the irrigation of which might be affected by this measure, a sacrifice which there was no doubt would be most amply countervailed by the superior benefits derived from it by the adjacent district of Tanjore.

925. We observed that we were anxious to receive the report promised in the 41st para. of the Collector's letter, respecting the state of those villages which were situated on the high roads, and that we would give attention to any suggestions which the Collector might have to offer on that subject.

926. We desired that the Collector, in his next annual report would fully explain the nature and amount of the revenue derived from the grass on the banks of the Cauvery, and from bamboos; if the revenue from these sources was inconsiderable, and these taxes were of an oppressive nature, it might be advisable to recommend to the Government the total abolition of them.

927. With respect to the following items of extra revenue, specified in Statement No. 1, we desired that the Collector would forward further explanation, viz., "fines," "batta arising in the

"sale of Rowannahs," and particularly "amount collected from the pay of the Custom servants, at 5 per cent. upon deficient collection of Sayer revenue." If had often been proposed to increase the inadequate pay of the Sayer servants, with a view to increase the revenue; but we apprehended that to reduce their pay, already too limited, would tend rather to produce further frauds, than to increase the collections.

928. On the whole, we were happy to record our satisfaction at the result of Mr. Lushington's management during the late year.

929. A copy of these Proceedings was transmitted to the Collector for his information and guidance.

To Mr. Lushington 8th, in
Dy. Cons., 11th February 1819.

930. On the 7th June last we submitted for the information and orders of the Right Honorable the Governor in Council an extract from our Proceedings, under date the 3rd June, on the mode of assessment proposed to be introduced into the Talooks of Torriore, Arrialore and Wodiarpollum in the district of Trichinopoly.

To the Chief Secretary to
Government, in Cons., 7th
June 1819.
In Cons., 3rd June 1819.

931. The Circular orders of the 9th of February 1818 enjoined all Collectors, on the expiration or resumption of existing village leases, to recur to the Ryotwar plan of assessment, in all cases where such a plan of assessment was practicable. In the Collectorship of Trichinopoly the revenue derived from the high Talooks of Torriore, Arrialore and Wodiarpollum not having been rented out on lease, and having been customarily paid for a long time in money by each cultivator, and frequently been collected from each by the native officers of the Native Government, previously to the cession of the Carnatic, no difficulty opposed the introduction of the Ryotwar plan of collection in these three ancient pollams. In reverting to the plan of Ryotwar collection, the rates of Ryotwar assessment necessarily became an important object of public consideration. The Collector, in his report of the 1st September 1818, brought this subject before us, and on the 14th September was required to furnish further information on particular points. Accordingly, in the letter dated the 28th November then under consideration, the Collector submitted the information required.

In Cons., 14th September
1818.
In Cons., 7th December
1817.

932. In paras. 3, 4, 5, 6 and 7 of the letter, the Collector described the mode of assessment in use previously to Fusly 1212 (1802-03) "when Mr. Wallace caused the inhabitants of each village to measure their lands." The rate of assessment it was stated remained unchanged, notwithstanding the land was assessed on Cawnies instead of Goontahs. The assessment was regulated by the produce, and was higher on the dry grain produce in the ear, than on the same produce in the pod, (see para. 4.) This mode of assessment as would be seen in our Minute of the 5th January 1818, was very generally followed in the Carnatic, and was stated to have been of recent introduction by Rajah Beerbur, a manager of the Nabob of the Carnatic; it was a deviation from the practice previously observed of receiving the revenue of punjah or unirrigated land in kind.

933. At a subsequent period, or in Fusly 1216 (1806-07) an attempt was made by the Collector to class the soil, and the result was stated in para. 6. The average of the assessmen

on produce was applied apparently to this classification of soil and a rate of land assessment produced per cawny as exhibited in para. 7.

934. It appeared from para. 19 of the Collector's letter, that in the dry district of Trichinopoly the assessment of land was much higher than in the assessment of the same description of lands in the adjoining Collectorships of Salom and South Arcot, and the Collector gave it as his opinion that the assessment in Torriore ought to be lowered 10 per cent. and in Arrialore and Wodiarpollum 12 per cent., even with this deduction the Collector observed "that these Talooks will be (infinitely) higher assessed than the surrounding districts," and he added "although the Board should agree to lower the rate of assessment to the extent now recommended, I feel positive the loss will not amount in the course of a few years to any thing like 10 per cent. of the gross revenue. In all the above Polliams, there is a considerable quantity of land susceptible of cultivation, yet still remaining waste from the rate of assessment being too high. The natural result of moderate assessment must ever be extension of cultivation, while in districts highly assessed an annual decrease in the cultivation must necessarily take place."

Para. 21.

935. In para. 22 the Collector explained that although this remission was recommended at an average of 10 or 12 per cent., it would be necessary to divide it unequally, inasmuch as in some villages the remission would require to be 16 per cent. in others not above 5 per cent. The first sort of land in one village might not be equal to the 4th sort of the same class in another. It was quite impossible that all land called Kursal and classed as such could be of equal value and yield with reference to price, produce and means of irrigation the same rate of assessment. "Kursal" was the name of a class, but in that class there must have of necessity be many gradations.

936. The instructions which had been circulated from time to time within the last 3 years on the subject of assessments in money or fields must have put the Collector in full possession of the best practicable means of reducing the high assessment now prevailing in the three Talooks of Torriore, Arrialore and Wodiarpollum. Under these instructions and under the conviction that moderation alone could secure a permanent increase of revenue, the Collector was authorized to reduce the existing teerwas in these talooks to such extent as he might from personal investigation deem to be necessary, to secure all cultivators an adequate inducement to follow with increased vigour the pursuits of agriculture.

937. Under the circumstance stated in the 25th para., it appeared quite unnecessary to incur the expense of another measurement and classification of the lands of these Talooks, the Collector would accordingly distinctly shew in his report on the settlement of Fusly 1229 the practical result of the remission authorized, without a further survey and classification of soil.

938. The Collector had probably already discovered that the opinions expressed by him in para. 26 were erroneous, a change in the assessment from grain to money could never have any direct effect on property unless the one mode of assessment was less advantageous than the other. If the money assessment proposed to be introduced on wet lands was considered to be injurious to the property of the cultivators, they would naturally decline the commutation, and could not be forced to accept it.

939. With reference to para. 27, it was only necessary to state that the sale of land for arrears of revenue under a Ryotwar plan of assessment was not contemplated, but even were it

intended to sell land for arrears, the land would be sold with its assessment, whether originally fixed on the property of a Brahmin, or of a Shoodra, and would sell for more or less, according as the assessment was low or high.

940. In reply the Governor in Council approved of the instructions with which we had furnished the Collector of Trichinopoly relative to the settlement in progress in that district, and particularly of the authority given to him to reduce the teerwas in the Talooks of Torriore, Arrialore and Woodiarpolliam where necessary, to encourage the Meerassidars to bring or to keep their lands in cultivation. The Governor in Council stated he had full confidence that this authority would be used by the Collector under our directions, only to such extent as the concurrent interests of the people and of the Sirkar would justify.

941. We furnished the Collector with copies of the foregoing Proceedings and of the orders of Government thereupon, to which he was desired to give effect.

942. On the 16th October last we submitted to the Right Honorable the Governor in Council an extract from our Proceedings under date the 14th of that month on the settlement of the district of Trichinopoly for Fusly 1228, as described in the letters from the Collector in Trichinopoly, dated the 12th in Consultation the 19th August 1819 and 20th August, in Consultation 2nd September 1819.

943. The subjoined Statement was an abstract of the settlement for Fusly 1228, compared with that of the previous year.—

	Jummah of Fusly 1227.		Jummah of Fusly 1228.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	16,03,870	1 5	15,09,953	8 8	...	...	93,916	8 9
Farms and Licenses	35,728	7 9	34,385	6 4	...	...	1,343	1 5
Sayer Revenue	1,50,863	15 3	1,49,448	14 6	...	...	1,415	0 9
Extra Revenue	2,443	11 11	2,129	0 7	...	...	314	11 4
Batta	54	8 4	4	15 9	...	...	49	8 7
Total	17,92,960	12 8	16,95,921	13 10	...	...	97,033	14 10

944. The district of Trichinopoly we observed, is divided into eight Talooks, of which four are termed *wet*, and four *dry*. In the former, the cultivation consists chiefly of paddy lands irrigated from the river Cauvery; in the latter, of pulse and dry grains, watered by the periodical rains.

945. A different settlement, we also remarked, prevails in the *wet* and in the *dry* districts. In the former, a village lease exists, which will expire with Fusly 1232; in the dry districts, the Ryotwar system has been reverted to.

946. In elucidation of the decrease which had taken place in the settlement of the Land Revenue for Fusly 1228, we subjoined the following Statement:—

	Settlement for Fusly 1227.	Settlement for Fusly 1228.	Decrease.
The wet Talooks contained 528 villages. deduct 80 alienated.			
There remained 448, from which revenue was payable to Government; of these, had been rented on a village lease, expiring with Fusly 1232.			
296 villages for 10 years.	7,62,902 13 1	7,63,721 13 1	Increase 819 0 0
100 „ 9 „	1,23,394 0 3	1,23,532 8 0	Increase 138 7 9
2 „ 8 „	6,183 5 4	6,183 5 4	0 0 0
9 „ 7 „	6,878 12 6	7,578 12 6	Increase 700 0 0
8 „ 6 „	8,395 5 4	8,395 5 4	0 0 0
12 „ 1 „		11,664 15 3	Decrease
and 21 were under Aumanie. } Estimated	38,875 1 10	18,242 14 3	8,967 4 4
Total 448	9,46,629 6 4	9,39,319 9 9	7,309 13 7

The dry Talooks contained 913 villages. deduct 217 alienated.

There remained 696, from which revenue was payable to Government; of these 23 had been rented on village lease. 9 were under Aumanie and 664 has been settled Ryotwar for one year.

Total 696	6,57,240 11 1	5,70,633 14 11	86,606 12 2
Grand Total	16,03,870 1 5	15,09,953 8 8	93,916 8 9

947. The foregoing Statement shewed that of the decrease in the settlement for Fusly 1228, below that of the previous year, nearly the whole was in the dry Talooks; a small decrease to the net amount of about seven thousand Rupees was observable in the wet Talooks, chiefly in the few villages under Aumanie, but in the dry Talooks, the decrease exceeded Rupees 86,000.

948. Of the total decrease to the amount of Rupees 93,916-8-9, it was shown by the Collector that a portion to the extent of Rupees 42,870-12-2 was to be ascribed to a decrease in the cultivation of Fusly 1228 below that of the previous year, and the remainder 51,045-12-7 was ascribed to the reduction which took place during Fusly 1228 in the teerwas or field assessments of the dry Talooks.

949. We however regretted to observe that the decrease above mentioned was only a portion, and a very small portion of the defalcation which had taken place in the revenues of Trichinopoly during Fusly 1228, for, from the Statement F. enclosed in the Collector's letter, of which an abstract was annexed, it would be observed that, of the reduced settlement which he had formed, he recommended that upwards of three lacs of Rupees should be remitted.

	Settlement of Fusly 1228.		Collections to the 31st July 1819.		Further estimated collections to the 31st Dec. 1819.		Total actual and estimated collections at the close of 1819.		Remaining balance.		Proposed remission.		Leaving a demand for balance of Fusly 1228 to the amount of only.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Wet Talooks	9,39,319	8 9	4,89,811	12 3	1,04,070	5 11	5,93,882	2 2	3,45,437	7 7	3,10,437	7 1	35,000	0 0
Dry Talooks	5,70,633	8 8	5,39,474	11 1	18,134	15 1	5,57,609	10 2	13,024	4 9	9,424	4 9	3,600	0 0
	15,09,953	8 8	10,29,286	7 4	1,22,205	5 0	11,51,491	12 4	3,58,461	12 4	3,19,861	12 4	38,600	0 0

950. This remission of Rupees 3,19,861-12-4 added to the decrease in the settlement to the amount of Rupees 93,916-8-9 formed a total of Rupees *4,13,778-5-1, *Or Star Pagodas 1,18,222-10-69, in which the demand for Fusly 1228 would fall below that of the previous year.

951. In further elucidation of the state of the district, we subjoined an account of the actual collections, within each Fusly year, on account of Land Revenue from the period of its assumption to Fusly 1228 inclusive.

			S. Pags.	F.	C.
	Fusly 1212	...	5,49,076	29	66
	" 1213	...	5,48,729	31	40
	" 1214	...	4,46,953	15	20
	" 1215	...	5,29,493	15	77
	" 1216	...	4,34,570	19	13
	" 1217	...	4,49,554	43	53
	" 1218	...	4,58,643	44	35
	" 1219	...	4,45,640	29	49
	" 1220	...	4,38,628	14	69
	" 1221	...	4,91,009	41	73
	" 1222	...	4,89,409	39	44
	" 1223	...	4,73,527	38	73
	" 1224	...	4,61,630	31	63
	" 1225	...	4,31,999	4	59
	" 1226	...	4,39,730	2	55
	" 1227	...	4,35,055	28	29*
	" 1228	...	3,09,769	26	16†

* Rupees 15,22,694-11-5
† " 10,84,193-8-8
This last did not agree with the collections entered in the previous statement, they were the collections to the 31st July 1819, on account of Fusly 1228 only; these were the collections on account of every Fusly made within Fusly 1228 or to the 12th July 1819.

952. It would be perceived from the foregoing Statements that the actual collections of Land Revenue on account of every year, realized within Fusly 1228, fell about a lac and twenty one thousand Pagodas below those realized in Fusly 1225, the most unfavorable of the previous sixteen year

and two lacs and forty thousand Pagodas below those realized in the most favorable year (Fusly 1212), and it would further be observed that, after deducting from the settlement of Fusly 1228 the remission proposed by the Collector, there remained a demand for that year of only Rupees 1,19,001-12-4 or Pagodas 3,10,026-9-72, being about Pagodas 92,000 below the actual collections of the most unfavorable, and Pagodas 2,09,000 below those of the most favorable of the previous sixteen years.

953. The unfortunate circumstances which had led to this result were fully detailed in the report of the Collector; since the Session of Trichinopoly, it had never experienced a year of greater calamity and distress; and the picture drawn by the Collector of the state of the district in Fusly 1228 was truly deplorable.

954. The season opened by freshes in the Cauvery and Coleroon, higher than ever known in the memory of man, the numerous works of irrigation in this province gave way in every direction, and no less than 837 breaches were reported then to have occurred. The whole country was inundated and the sand deposited by the water had been so considerable, that several years must elapse before some lands could be cultivated with nunja, while in others it lay so deep as to preclude the possibility of their ever being again cultivated with either nunja or punja.

955. No sooner had the damage occasioned by this inundation being repaired, than the epidemic cholera made its appearance, in less than three months carried off 8,000 persons chiefly of that class of people engaged in agriculture, who, from their constantly working in water and being more exposed to the inclemency of the weather, fell a sacrifice to its ravages, while others escaped. This tended greatly to impede and check the cultivation of the land, the disease continued during the greater part of the season; a second inundation, which re-opened several of the breaches that had been closed, occurred while this malady was at its height, and it had since been succeeded by a desolating fever.

956. Under such circumstances, it was not surprising that the Land Revenues of Trichinopoly should have been materially affected; and accordingly, a reduction had taken place in them throughout the district. The dry Talooks having been settled Ryotwar, this reduction had been made in them, as well as in the few Aumanie villages of the wet Talooks, at the time that the settlement itself was formed, and hence it appeared as a decrease in the settlement to the extent of Rupees 93,916-8-9 as noted in para. 6, of which, as already explained, Rupees 42,870-12-2 was owing to a decrease of cultivation and Rupees 51,045-12-7 to a reduction in the teerwas. In the wet Talooks and in a few of the dry Talooks, the reduction had assumed the form of a remission as stated in para. 7th, to the amount of Rupees 3,10,437-7-7 in the former and 9,424-4-9 in the latter, making a total of Rupees 3,19,861-12-4. This arose from the settlement of those lands having been formed long previously on a decennial lease, the rent of which in this year, it was proposed to reduce to this extent.

957. This decrease and remission to the total amount of Rupees 4,13,778-5-1 was fully accounted for by Mr. Lushington. The circumstances before stated sufficiently explained the decrease of Rupees 42,370-12-2 which arose from the diminished extent to which cultivation was carried in the dry Talooks in Fusly 1228; the Statement No. 3 shewed particulars of the decrease of Rupees 51,045-12-7 arising from the reduction of the teerwas from 5 to 12 per cent, in the different dry Talooks, and specified the total reduction on this account in each village and the Statement No. 1 exhibited under distinct heads for each village of the wet Talooks, the loss from

"inundation," "decrease of produce" and "waste land," and the remission from the rent which was in consequence proposed by the Collector. The loss was stated at Rupees 4,21,557-4-6, the remission recommended was Rupees 3,19,861-12-4.

958. The very detailed enquiry into which the Collector himself had gone, as explained in his report, left no room to doubt the correctness of the information he had submitted and referring for particulars to the details into which he had entered, we begged leave to recommend that his settlement for Fusly 1228 might be confirmed, and the remission recommended by him might be sanctioned by the Government.

959. We further submitted for the confirmation of Government, the arrangement made by the Collector for the future settlement of the seven villages in Trichinopoly, the irrigation of which had been affected by the works executed for the improved irrigation of Tanjore. This arrangement was explained in his report from paras. 21 to 23, and appeared to us to be the most expedient that could have been adopted, the terms were also more favorable than were at first expected.

960. We stated that we should have occasion to record separately our sentiments respecting the future settlement to be introduced into the *wet* Talooks of Trichinopoly, on which subject Mr. Lushington had made a special reference to us; meantime we were of opinion that each successive year evinced that the village rent in Trichinopoly had been formed on too high data. The moderation evinced by the Collector in remitting his demand on the people for the present year, was therefore entirely approved by us, while the circumstances which had rendered it necessary were greatly to be deplored; and the reduced resources of the country rendered requisite a continuance of the most fostering management.

961. We regretted to observe, by Mr. Lushington's letter of the 12th August last, that he had committed to jail no less than 54 persons for arrears of revenue. We did not doubt that this proceeding had been adopted on sufficient grounds, and the example might have been requisite, under existing circumstances in the district. But adverting to the general inexpediency of confining ryots for arrears, to the high rate of the Government demand upon the lands in Trichinopoly, and to the calamitous nature of the season in Fusly 1228, we stated that every proper leniency should be shewn to defaulters. The Collector was accordingly desired to explain more fully the grounds upon which he had resorted to a measure of such severity.

962. We resolved that the Collector's attention should be also called to our letter of the 12th November 1818, and that he should be desired to report the result of the authority granted to him by Government on the 27th October 1818, "to allow the Merassidars of the wet land villages to relinquish their leases for the remainder of the term they have to run."

963. As regarded the *dry* lands, we were well pleased to observe the judicious manner in which the Collector had commenced to give effect to the general orders of Government for the reduction of the *teerwas*; and concurring as we did in his sentiments as to the expediency of reducing them still further, to the extent proposed by him in the 59th para. of his present report, we resolved to convey to him immediate authority for that measure, and to solicit the confirmation of Government to this arrangement, notwithstanding which the *teerwas* would still exceed those in the neighbouring districts,

964. The trifling decrease which had taken place in the several subordinate branches of the revenue was satisfactorily explained by the Collector.

965. In concluding this review of Mr. Lushington's arrangement during Fusly 1228, although circumstances beyond his control had reduced the amount of his settlement, we were of opinion that the zeal and activity he had evinced in the administration of the revenue were deserving of notice, and we trusted that under the new arrangements in contemplation, for the further reduction of the *teerwas* in the dry lands, and the improved settlement of the wet Talooks, the resources of the district might revive under his management.

966. Our Proceedings on both of these settlements are under the consideration of the Government.

To the Chief Secretary, in Cons., 21st October 1819.
From Mr. Lushington, 30th July, in Cons., 5th Aug. 1819.
To do. 12th, in Cons., 12th August.
From do. 15th, in Cons., 21st October 1819.

967. On the 21st October last we laid before the Right Honorable the Governor in Council a correspondence which had passed between us and the Collector in Trichinopoly, as noted in the margin, on the subject of the loss of a bag of money, the property of Government, in its transit from the Aialore Talook to the Huzzoor Cutcherry.

968. Mr. Lushington in his letter of the 30th July forwarded certain depositions taken before the Assistant Magistrate, by which it appeared that this bag was dropped by a peon in crossing the river Cauvery, the measures adopted by the Collector for its recovery proved unsuccessful.

969. The peons who had charge of the money, the Collector had deemed it proper to dismiss, and he suggested in his letter above referred to "the propriety of rendering the Talook establishment of Aialore responsible for the loss and of a deduction of the sum of 10 per cent. monthly from the Moyan Zabithah till the Government should be reimbursed in the loss it has sustained."

970. To this suggestion we replied that we thought it unjust to hold the whole Talook establishment responsible for the loss occasioned by the neglect of one individual, or that any one should suffer from a loss proved to be really accidental; at the same time we expressed our opinion that provided due warning were given, no objection existed against the Tahsildars being held "responsible for any loss arising from the negligence of those employed by them to convey remittances to the Huzzoor in future."

971. The Collector in his letter of the 15th October had forwarded a statement of the sum of money contained in the bag in question, being one thousand silver quarter Pagoda pieces, in value, Rupees 875, which we begged leave to recommend, might be written off to the account of profit and loss.

972. In reply, the Governor in Council granted sanction for writing off to profit and loss the sum of Rupees 875, accidentally lost when in the course of remittance from one of the Talooks to the Huzzoor Treasury of the Collector of Trichinopoly, and approved of our instructions to that officer on the occasion.

To Mr. Lushington, 6th, in Dy. Cons., 9th Dec. 1819.

973. We communicated the orders of Government to the Collector.

TINNEVELLY.

974. On the 25th March last we submitted for the consideration and orders of the Right Honorable the Governor in Council an extract from our Proceedings, under date the 22nd March, on the settlement of the Tinnevelly District for Fusly 1227.

To the Chief Secretary, in
Dy. Cons., 29th March 1819.
In Cons., 22nd March 1819.

975. The following Statement exhibited this settlement in comparison with that for Fusly 1226.

Number of Villages.	Decennial.	Jummah for Fusly 1226.		Jummah for Fusly 1227.		Increase.		Decrease.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
994	Rented on the Decennial vil- lage lease	11,52,055	7 2	11,52,055	7 2	...	...	...	...
107	Under Aumanie	99,753	4 1	1,34,670	0 1	34,936	0 0	...	...
78	Shrotiums	37,751	3 6	37,751	3 6	...	...	...	...
	Ready money collections and Village taxes	56,819	11 10	60,947	0 7	4,117	4 9	...	...
1179	Total Jummah from Sirkar lands, Shrotiums and Vil- lage taxes	13,46,359	10 7	13,35,413	11 4	39,054	0 9	...	...
	Add revenue permanently set- tled	3,44,288	0 0	3,44,288	0 0	...	...	...	...
	Total Land Revenue	16,90,647	10 7	17,29,701	11 4	39,054	0 9	...	...
	Sayer revenue	1,07,322	6 10	1,21,951	10 10	14,629	4 0	...	...
	Salt do.	1,59,652	10 6	1,64,157	11 4	4,505	0 10	...	...
	Abkary	11,954	14 8	13,949	1 2	2,354	2 6	...	...
	Chank revenue	25,520	13 4	23,770	13 4	...	...	1,750	0 0
	Chayroot do.	9,015	2 5	14,106	1 0	5,090	14 7	...	...
	Stamp	15,039	1 0	17,590	8 7	2,551	7 7	...	...
	Total subordinate branches of revenue	3,23,145	0 9	3,55,525	14 3	27,380	13 6	...	...
	Grand Total Revenue	20,18,792	11 4	20,85,227	9 7	66,434	14 3	...	...
	Add net amount of collections from the Pearl Fishery ... ..	.....	.....	1,68,013	9 11	1,68,013	9 11	...	...
	Grand Total	20,18,792	11 4	22,53,241	3 6	2,34,448	8 2	1,750	0 0

976. The chief part of the province of Tinnevelly had been settled on a decennial lease, which would expire with Fusly 1231, the number of villages under rent in Fusly 1227 was the same as in Fusly 1226, and they were of course assessed with the same amount of Jummah; viz.,

Rupees 11,52,055-7-2. The Shrotrium villages were also the same in both years, and their Jummah amounted to Rupees 37,751-3-6.

977. The number of villages under Anmanie was diminished by one in Fusly 1227, as compared with Fusly 1226; in consequence of a village, in the Caloand talook, which had been newly brought under cultivation in Fusly 1226, having been again abandoned from its unfavorable situation.

978. The Jummah of the 107 Anmanie villages amounted in Fusly 1227 to Rupees 1,34,670, exceeding that of the former year by M. Rupees 34,936-12-0. This increase, as would appear on a reference to the Statement C. enclosed in the Collector's letter was owing to the following causes:—

* NOTE.—The Collector was desired to state whether the whole of the Sirkar share of the produce of the Anmanie villages was retained under the charge of the Sirkar servants to be sold, or if any, and what portion thereof was made over to the Merassidars at the Jummahbundy price.

1st.—To an increase in the extent of Nunja cultivation of 2,612 cawnies, and in the Government share of the produce of 418 garces which, notwithstanding the commutation price of grain being Rupees 94-9-7 in Fusly 1226, and only Rupees 88-12 in Fusly 1227 gave an increase in money of 31,240-12-6 Rupees*.

2ndly.—To an increase in the Nunja mail Punja cultivation of 241 cawnies, which raised the teerwa from Rupees 1,633-13-3 to 2,336-14-7.

3rdly.—To an increase in the Baghayets cultivation of cawnies 68, in which however there was a decrease in the teerwa amounting to Rupees 408-9-1, owing to a more extensive cultivation of the less valuable and consequently more lightly taxed produce than in Fusly 1226.

4thly.—To an increase in the Nulavary or a particular tax on land, and in the value of the Government straw, amounting to Rupees 782-2-10.

5thly.—To an increase in the Punja cultivation of 1,533 cawnies, and consequently in the teerwa of Rupees 1,603-2-2.

6thly.—To an increase in the tope teerwa and tax on palmyra trees, of Rupees 939-15-9, owing to the increasing extent of palmyra plantation in the Punjahmahl Talook.

7thly.—And lastly to an increase in the fish rents, amounting to Rupees 338-1-10.

979. The Jummah of the Aumanie villages under all these several heads for Fusly 1227 stood thus, in comparison with that for Fusly 1226.

	Fusly 1226.		Fusly 1227.		Difference.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Nunja cultivation	96,586	14 6	1,27,827	11 0	31,240	12 6
Nunjah mail punja	1,633	13 3	2,336	14 7	703	1 4
Baghayet	3,552	14 5	3,144	5 4	408	9 1
Land tax and Circar straw	1,656	5 7	2,438	8 5	782	2 10
Punja cultivation	23,177	8 7	24,780	10 9	1,603	2 2
Tope teerwa and tax on palmyra trees	16,402	8 6	17,342	8 3	939	15 9
Fish rents	432	8 1	770	9 11	338	1 10
Total... ..	1,43,442	8 11	1,78,641	4 3	35,198	11 4

980. The ready money maniums and Pagoda allowances, amounting to Rupees 43,971-4-3, exceeded in Fusly 1227 the sum entered on that account in Fusly 1226 by Rupees 261-13-4 in consequence of the increased cultivation of the villages in which they were held. The remainder was the actual increase in the Jummah of the Anumanio villages, being as already stated Rupees 34,930-12-0.

981. The ready money collections and Village taxes for Fusly 1227 amounted to Rupees 60,937, exceeding those of the former year by Rupees 4,117-4-9, while the permanently settled Jummah of the Zemindaries remained of course fixed at Rupees 3,44,288.

982. The total Ayen Jummah under the head of Land Revenue amounted therefore to 17,29,701-11-4, exceeding the amount for Fusly 1226 by Rupees 39,054.

983. Of this demand there remained a balance due at the end of September last, amounting on the Ayen revenue from Sirkar villages to 1,42,673-14-0, and on the peshcush to Rupees 21,904-13-11. The Collector had stated his hopes that a considerable part of these balances would be recovered in October and November, and accordingly by the Statement of Demand, Collection and Balance for the month of January last, it appeared that the balance for Fusly 1227 had then been reduced to Rupees 75,918-11-10 in the Ayen Sirkar villages; and that all the arrears of peshcush had been realized, with the exception of Rupees 9,807-2-3 due from the Zemindary of Mootoo Malay.

984. Of the balance due at the end of January last from the Ayen Sirkar villages, it was to be observed that the principal balances were outstanding in the same Talooks as in Fusly 1226, namely, Rupees 11,848-9-4 in Sharenmadavy, Rupees 8,559-9-0 in Brummadasum, Rupees 5,632-10-11 in Streevygoontum, and Rupees 33,452-4-8 in Calcaud. With respect to the balance in the Talook of Sharenmadavy, if the Collector should think that it arose in any measure from neglect on the part of the Tahsildar of which he expressed his belief, as respected Fusly 1226, he would, it is presumed, have taken measures to ensure a more active superintendence.

985. The chief cause of these heavy balances, the Collector stated to be the cheapness of grain during Fusly 1227, compared with the average price in those years upon the collections, of which the decennial settlement was founded, this continued and increasing cheapness of grain was ascribed to an increased cultivation of produce, while from the situation of Tinnevely with Travancore on the west, which plentifully supplied itself, and Madura and Ramnad on the north and north-east, which experience nearly the same advantages of seasons as Tinnevely itself, there had not been a sufficient outlet for the surplus. To the cheapness of grain the existing heavy balances might doubtless be ascribed of the proximate cause, but there was another and more remote cause to which they might be also referred until within a few years past, the Government were the great wholesale grain dealers in this province, by monopolizing one half of the produce, whatever it might be, the Sirkar was enabled to keep up the price of grain, and as such a system could be only gradually abolished, this artificial price might have entered more than was at first supposed into the average collections upon which the decennial settlement was formed, and thus the settlement might in its progress have become somewhat too high, inasmuch as that the price might have fallen from this cause in a ratio beyond that in which the produce had increased.

986. The Collector stated that in the total number of villages settled on lease, amounting to 994, the Mirassidars of 254, principally on account of the cheapness of grain, refused give security for the payment of their rents, in consequence of which they were put under the immediate superintendence of the Tahsildars, the sale of the grain being at the same time left with respect to time entirely to the Merassidars. The result had shewn after giving the cultivators their full share, a defalcation in 177 villages, amounting to about 62,000 Rupees.

987. We did not clearly understand what was meant by "the usual security for the payment of their rents, in consequence of the Mirassidars hawing failed to give which, it appeared that 254

villages rented on lease, were ordered to be taken under the immediate superintendence of the "Tahsildars."

988. We concluded that as in other districts, security had been taken from the Renters for the payment of their rents during the whole term of the lease, but from what was stated by the Collector, it would seem that security was also demanded for the rent for each separate year, on failure, to give which, the villages of the Renter were placed under the superintendence of the Tahsildar. On this point we were desirous of receiving some explanation.

989. By Statement No. 8 furnished by the Collector, it appeared that the outstanding balances on account of the decennial settlement from Fusly 1222 to Fusly 1226 inclusive, amounted on the 12th July 1818 to the sum of Rupees 1,80,324-3-2. This balance was due upon 274 out of 994 villages, the remaining 720 being free from all arrears; of the village against which there was this balance, there were

92 in arrears less than 10 per cent.					
28 in arrears more than 10 but less than 20 per cent.					
— 120.					
25	do.	20	do.	30	do.
31	do.	30	do.	50	do.
53	do.	50	do.	100	do.
45	do.	100.			
— 154					
274					

990. In our Proceedings on the Collector's settlement for Fusly 1226, he was directed to resume the leases of all those villages which had been taken under management for Fusly 1226 and of all other villages in arrears for more than one year, which the Merassidars had no wish to retain, and to resort to the Ryotwar system of management, but he assigned as a cause for his not having done so, that he was very doubtful of the expediency of making any partial resumption of the leases, knowing it to be the present determination of the people not to agree to Ryotwar rents, however moderate they might be made, but to hold their villages under Aumanie; under these circumstances, he recommended a reduction of the settlement from the present Fusly, in some degree proportionate between the former average force and the present current price of grain, thus extending relief to the whole body of Merassidars.

991. With this view he furnished Statement No. 9, which composed the average price of Paddy from Fusly 1211 to 1217 with the average current prices of Fuslies 1226 and 1227, adding what we conceived should be the remission in each Talook, on account of the present cheapness of grain.

992. We were not prepared to assent to the expediency of a general reduction of the decennial settlement; it was true that Mr. Cotton proposed to grant a remission to each Talook in proportion to his calculation of the extent to which it had suffered; but he proposed to remit to all the villages equally, to those which had paid their rents, as well as to those which had failed. It occurred to us that by this arrangement, relief would be extended to some villages where it might not be required, and insufficient relief extended to others where greater might be necessary.

993. We presumed that remission must be chiefly necessary on the 274 villages which were in arrear particularly on the 154 villages of these, which were in arrear upwards of 20 per cent of their annual rent.

994. Instead however of granting any prospective reduction of the decennial rent, we suggested for the consideration and report of the Collector, whether it might not be preferable to grant a remission of such part of the balances as might be irrecoverable to cancel the rents of the villages in question, and to endeavour to introduce therein a Ryotwar or individual settlement as directed by the orders from England.

995. It appeared indeed from the Collector's report that even should he resume the leases of those villages where no security was offered for the revenue, the inhabitants were totally averse to a Ryotwar settlement and would rather suffer the lands to remain under Aumanie management. But we expressed our hope that these objections were not insuperable.

996. Our late orders of the 21st September transmitted to the Collector in the last month, would have shewn him that the Ryotwar settlement in contemplation differed in many essential points from the former Ryotwar, and as even field assessments might be dispensed with, and a settlement with each cultivator for the whole of the lands in his occupation for the period most acceptable to the people was likely to be approved by Government, we were of opinion that the introduction of this new Ryotwar settlement should be made the subject of actual experiment, and that nothing short of absolute failure in the attempt to introduce it should induce the Collector to abandon it.

997. We could not close our Proceedings without remarking that the judicious and successful management of the Tinnevely District by Mr. Cotton reflected much credit upon that officer; the cultivation had increased throughout the Province, and the very cause which had created a considerable balance was one which evinced the general prosperity of the country.

998. The amount of the extra branches of revenue for Fusly 1227 surpassed in every item, except one, that of Fusly 1226. Nothing could be more satisfactory than the Collector's management of these branches of the revenue, the improvement of which was also to be attributed in part to the efficient and able assistance afforded to the Collector by his Assistants Mr. Uthoff and Mr. Thomas.

999. These Proceedings are still under the consideration of the Government.

1000. On the 10th February 1818 the Right Honorable the Governor in Council transmitted to us a copy of a letter from Mr. G. A. Hughes of Tinnevely, proposing a plan for encouraging the cultivation of the Bourbon Cotton in that district. The Governor in Council was desirous of promoting that object by any means that might be proper and might hold out a reasonable prospect of success. With that view, we were directed to instruct the Collector to take the matter into consideration and to communicate concerning it with Mr. Hughes. The Governor in Council stated he would be happy to sanction any experiment on a small scale which the Collector might deem advisable, in order to ascertain the practicability of Mr. Hughes' scheme; and observed that a similar reference would be made through the Board of Trade to the Commercial Resident.

To the Chief Secy. to Govt.,
8th, in Cons., 8th July 1819.

From Mr. Cotton 9th June
1819, with enclosure A. in Cons.,
17th June 1819.

1001. In reply we forwarded a letter and its enclosure from the Collector in Tinnevely for the information of the Right Honorable the Governor in Council.

1002. The Collector considered the plan proposed by Mr. Hughes to be on a scale which, from the enquiries he had made, did not appear to hold out a prospect of success equivalent to the expense which must be incurred in the first instance, besides which the native inhabitants of that part of the district which Mr. Hughes had mentioned as best adapted for the cultivation of the plant, were very unwilling to direct their labour to a speculation, the ultimate success of which appeared to them to be very doubtful.

1003. The Collector at the same time suggested that Mr. Hughes might himself enter into a contract with Government to supply a certain quantity of Bourbon Cotton, in which case every aid would be afforded both by the Collector and the Native Officers in the district, to further his views, and the benefits likely to result from the project would be thereby in some measure ascertained.

1004. We have not yet received a reply to this communication.

To the Chief Secretary, in
Cons., 14th December 1815.

In Cons., 14th December
1815.

To Mr. Cotton, 15th, in Dy.
Cons., 18th December 1815.

To Ditto, 1st, in Dy. Cons.,
5th July 1819.

From Ditto, 20th October,
in Cons., 15th November 1819.

1005. With reference to the letter from Mr. Secretary Hill, under date the 8th December 1815, and to para. 115 of the general Letter from England in the Revenue Department, bearing date the 22nd May 1818, on the subject of the Company's Spice gardens in the district of Tinnevely, we submitted on the 15th November last for the information of Government the correspondence noted in the margin.

1006. The orders of Government as stated in Mr. Secretary Hill's letter above mentioned, that the Cinnamon gardens belonging to the Honorable Company in the district of Tinnevely should be sold and a reduction of 400 Pagodas be made in the annual expense for gardeners, and that the Clove gardens only should be retained for the purpose of experiment were communicated to the Collector on the 14th of the same month, and on the 5th March 1816 Mr. Cotton reported that the Cinnamon gardens had accordingly been sold on three lots for Pagodas 100, Pagodas 30 and Pagodas 150 respectively, which sale was confirmed by us.

1007. In our letter to the Collector of the 1st July last we forwarded for his information and guidance extract from the general Letter from England referred to in the 1st paragraph of this letter, and desired him to submit the periodical report required by the Honorable Court of Directors respecting the result of the experiment of the cultivation of Cloves in his district.

1008. Mr. Cotton's first report was now submitted to Government, and he had forwarded with it a statement shewing the number of Nutmeg, Spice and Cocoa trees in the gardens.

1009. It would appear from the Collector's report that the result was more favorable than could have been expected; "there being now 914 Nutmeg trees of different ages growing in the gardens, of which two hundred and sixty-nine have begun to yield fruit, and one hundred and twenty-five blossom, and which may therefore be expected to produce fruit next year or the year following, one hundred and three coming to maturity though not yet in flower, and four hundred and seventeen very young.

1010. This shewed that the number of trees was nearly double what it was in Fusly 1222.

1011. With regard to the propagation of the Clove and Cocoa trees, the result appeared to have been equally favorable, and we were happy to observe that instead of these gardens being has hitherto "an unprofitable expense to the Company," the produce on its sale promised to cover all the expenses of the establishment and to yield in future a small surplus.

1012. This communication did not require orders from the Government.

1013. On the 30th August last we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector in Tinnevely, containing an account of the system of revenue administration adopted by the Proprietor of an extensive Zemindary in his district.

1014. It appeared that this Zemindar had materially reduced the rates of assessment on the land, and that the system under which he realized these rates was a collective village lease, similar to the decennial settlement.

1015. In reply the Right Honorable the Governor in Council stated that the system of revenue administration pursued by the Proprietor of a certain extensive Zemindary in Tinnevely would be particularly mentioned to the Honorable the Court of Directors as corresponding with that of the Village Lease Settlement introduced by this Government.

1016. On the 29th July last we submitted a letter from the Inspector of Tank Estimates, forwarding a statement of sums defrayed from the Yerrah Marrah Fund in Tinnevely (a fund arising from collections in grain of a portion of the produce of each village) and appropriated to the repairs of Dams, Tanks and Water-courses, together with a separate statement of sums disbursed out of the estimates regularly sanctioned by Government and chargeable to the General Revenue of the district for Fusly 1227.

To the Chief Secy, in Cons.,
29th July 1819.
From Major DeHavilland,
13th, in Cons., 15th July 1819.

1017. The amount of the estimates as sanctioned by Government under date the 23rd June 1818 was Rupees 19,838-5. The disbursements were Rupees 5,072-18-4, leaving a balance of the estimates not disbursed to the amount of Rupees 14,765-7-8.

In Cons., 2nd July 1819.

1018. The amount defrayed from the Yerrah Marrah Fund was Rupees 21,911-0-0, for which under the explanations afforded by the Collector and the Inspector of Tank Estimates, we begged leave to solicit the sanction of Government.

1019. The system adopted hitherto with regard to this Fund since its establishment had been for the Collector on his own responsibility and after an attentive examination of the estimates to defray charges on the Estimates of Tashildars and Maistries without submitting them for sanction to a higher authority.

1020. The expediency of a continuance however of this system for the future appeared to be doubtful.

1021. The Inspector of Tank Estimates had urged the propriety of submitting estimates of charges on this Fund to some higher authority for approval, as a check on the Tahsildars and Maistries and other Revenue servants employed in the preparation of those estimates, and we were of opinion that there existed no sufficient reason for exempting disbursements of this kind in Tinnevely from the checks generally established elsewhere, whatever might be the source whence these disbursements were made.

1022. In reply the Governor in Council sanctioned the disbursements actually incurred in the District of Tinnevely in Tank repairs under estimates sanctioned by Government for Fusly 1227, amounting to Rupees 5,072-18-4 and falling short of the sanctioned estimates in the sum of Rupees 14,765-7-8.

From Mr. Secretary Hill,
23rd, in Cons., 26th August
1819.

The Governor in Council also sanctioned the disbursements on the same account defrayed from the Yerrah Marrah Fund, being Rupees 21,911; but desired that in future estimates of the charges to be defrayed from this fund might be regularly submitted for sanction as well as estimates of the charges to be defrayed from the general revenues of the district. The Governor in Council presumed that the collection and appropriation of this fund had always been entered in the Collector's accounts although the appropriation was stated to have been made in the Collector's own authority without the sanction of Government. It seemed desirable however that the amount of this extra branch of revenue should be carried to the credit of the head for which it was collected, unless therefore we were aware of any objection, we were desired to direct the collections on account of Yerrah Marrah to be entered under the head of repairs of Tanks and Water-courses. The disbursements would be entered under the same head and the difference between the receipts and disbursements might be exhibited in a separate account current.

To Major DeHavilland, 26th,
in Dy. Cons., 30th August
1819.

1023. These orders have been forwarded to the Inspector of Tank Estimates for the purpose of being communicated to the Collector.

1024. On the 6th May last we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector in the Zillah of Tinnevely, reporting that a disturbance among the Parawars had taken place at Tuticorin, which had caused the discontinuance of the Chank Fishery there since the 21st ultimo.

To the Chief Secretary, in
Cons., 6th May 1819.
From Mr. Cotton, 27th April,
in Cons., 6th May 1819.

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1025. This disturbance the Collector reported to have originated in an act done by the Netherland's Government, namely, the "appointment of an obnoxious person to the situation of Oolloor Thullaven or Head of the caste in the town of Tuticorin."

1026. In the affray it seemed one man had been killed and several severely wounded, and so great had been the alarm excited among the Parawars, that all of them (with the exception of a few 30 or 40, who form the party of Oolloor Thullaven) had left Tuticorin, nor did the Collector appear all at sanguine in the result of his endeavours to induce them to return.

1027. On the 28th June last we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector in Tinnevely, together with its enclosure, by which it appeared that a serious loss of revenue was likely to ensue from the arbitrary measures which the Netherland's Resident at Tuticorin was pursuing towards the Parawar inhabitants of that place who were engaged in the Chank Fishery.

To the Chief Secretary, in
Cons., 28th June 1819.
From Mr. Cotton, 11th, in
Cons., 21st June 1819.

1028. We solicited the early consideration of Government to this subject in order that the Divers might not lose the advantage of the present season, which was the most favorable for them.

To the Chief Secretary, in
Cons., 8th July 1819.
In Cons., 6th May, do., 28th
June.
From Mr. Cotton, 29th June,
in Cons., 8th July 1819.

1029. With reference to our letters of the 6th May last and 28th ultimo, we submitted on the 8th July last for the information and orders of the Right Honorable the Governor in Council, a further letter from the Collector in Tinnevely, reporting a further loss of revenue likely to arise from the conduct of the Dutch Resident at Tuticorin.

1030. On the 2nd September last we submitted to the Right Honorable the Governor in Council for his information and orders a correspondence with the Collector of Tinnevely on the subject of the rent of the Chank Fishery in that district for the current Fusly 1229, from which it would be observed that in consequence of the conduct of the Netherland's Resident at Tuticorin in having seized the boats employed in the Fishery, the persons who had given proposals for the rent refused to conclude their agreements, which the Collector had reason to fear would cause a serious loss in that branch of revenue.

To the Chief Secretary, in
Cons., 2nd September 1819.
From Mr. Cotton, 1st, in
Cons., 12th July.
To do., in Cons., 12th July.
From do., 23rd August, 12th
in Cons., 2nd September 1819.

1031. In reply the Right Honorable the Governor in Council transmitted for our information and guidance an extract from the Minutes of Consultation in the Foreign Department, under date the 30th ultimo, in which it was stated that the Chief of the Netherland's Settlements having found it impracticable to depute a Commission to Tuticorin for the purpose of inquiring into, and redressing the grievances of the Parawars at the place, it was resolved that we should be desired to submit the measures which in our opinion it might be proper to adopt, independently of the Dutch authority in order to prevent a further loss of revenue from the Chank Fisheries at Tuticorin, in consequence of the proceedings of the Netherland's Resident towards the Parawar inhabitants of that settlement.

From Mr. Secretary Hill, 9th,
in Cons., 16th September 1819.

1032. In reply we submitted a letter from the Collector of Tinnevely, to whom a reference on the subject had been made. The Collector stated that every practicable measure had been tried without effect, and that to the repeated petitions addressed by the Parawars to the Netherland's Resident at Sadras, no answer had been received, and that they were deprived of all means of subsistence by the detention of their boats.

To the Chief Secretary, 11th,
in Cons., 11th November 1819.
From Mr. Cotton, 20th Octo-
ber 1819, in Cons., 1st Novem-
ber 1819.

1033. By our letter of the 2nd September last, Government would have perceived that serious loss was expected to occur in the Chank revenue for Fusly 1229, from the measures of the Netherland's authorities at Tuticorin.

In Cons., 2nd Sept. 1819.

1034. We therefore suggested that these circumstances should be brought to the notice of the Chief of the Netherland's settlements at Sadras, who it was hoped would see the necessity of investigating the circumstances, and redressing the grievances of which the Parawars complain.

1035. With reference to this subject, we begged leave to submit a previous communication received from the Collector in Tinnevely, stating that the Chank Renter had concluded engagements for the rent for Fusly 1229, with a stipulation "that a remission should be allowed for any number of days that the Fishery may be prevented by the present or any future dispute between the Dutch authorities and Parawars at Tuticorin, proportionate to the total amount of his rent for the whole season of Fishing."

1036. The Collector also forwarded translation of two petitions, one from the Renter and the other from his Agents, together with the original petition addressed to him by the Parawars, to which the Renter alluded.

1037. From these it appeared that although the season for the fishing of the Chank revenue had commenced, none of the Divers could be persuaded to return to Tuticorin, and as they could not otherwise procure their boats, there was every probability that the Chank Revenue would entirely fail.

1038. In addition to this, the Renter stated it to be the intention of the Divers in case of obtaining no redress, to go to some other part of the coast to procure their livelihood.

1039. We forwarded these petitions together with the other correspondence for the information of Government; and under the circumstances detailed in these letters, begged leave to submit for the consideration of the Right Honorable the Governor in Council, the propriety of notifying to the Netherland's authorities that, unless they should take measures to conciliate the Parawars and enable the Chank Fishery to be carried on, the British Government would feel it incumbent on them to provide, as far as lay in their power against a loss of their revenue, by furnishing the Parawars with funds to enable them to construct new boats, to settle in the British territories, and to carry on their possession without molestation.

1040. We suggested this plan under the consideration that the sum which had been offered for the rent of the Chank Fishery for Fusly 1229, viz., Rupees 28,291-10-8 would be entirely lost, unless some measures were taken either by the Netherlands or British authorities. In the event of the former still refusing to give redress to the grievances of the Parawars, we thought that at an expense of 8 or 10,000 Rupees, every thing might be prepared by the Collector to carry on the Fishery, the result of which would, it was conjectured, at least, reimburse the Government, and probably save some portion of that revenue which otherwise would completely fail.

1041. Should these measures be adopted, it would remain with the Government to represent the circumstances of the case to the superior Netherland's authorities in India or Europe, and to submit their claim to remuneration for the loss occasioned, and which might hereafter arise in consequence of the interference of the Netherland's Resident at Tuticorin.

1042. No reply has yet been received to this communication.

From Mr. Secy. Hill, in Cons., 11th October 1819. 1043. Mr. Young was nominated to act as Collector in this district on the 8th October last, in consequence of Mr. Cotton's promotion to Tanjore.

MADURA AND DINDIGUL.

To the Chief Secy., in Dy. Cons., 28th October 1819. In Cons., 21st October. 1044. On the 25th October last we submitted for the information and orders of Government an extract from our Proceedings, under date the 21st October on the settlement of the Districts of Madura and Dindigul for Fuslies 1226 and 1227.

From Mr. Peter, 21st Nov., in Cons., 4th December 1817.
From do. 16th, in Cons., 26th November 1818.
To do., in Cons., 29th December 1817.
From do. 4th, in Cons., 12th February 1818.
To do., in Cons., 12th March, 1818.
From do. 28th March, in Cons., 6th April 1818.
From do. 22nd May, in Cons., 1st June 1818.
To do. do. in Cons., 25th June 1818.
From do. do. 3rd, in Cons., 14th December 1818.

1045. The two first of the letters noted in the margin were the Collector's reports on the settlement of the Districts under his charge for Fuslies 1226 and 1227 respectively, the remainder related to the re-classification of the lands and the reduction of the Teerwas in the Province of Dindigul.

1046. We stated that we would in the first place notice the settlements made by the Collector for the abovementioned Fuslies, and would then proceed to record such further observations as we might consider necessary on the subject of the reduction of the Teerwas.

1047. The following Abstract Statement exhibited the Jumabundy of Madura and Dindigul for Fusly 1226 compared with that of Fusly 1225.

	Fusly 1225.		Fusly 1226.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Peshcush of the Pollams ...	2,32,303	7 14	2,04,926	40 44	...	...	27,376	11 50
Permanent Jumma of the 3 Estates.	9,257	40 18	9,27	40 18	...	...	...	...
Amount rent of the Talooks and of the Estates.	1,93,642	35 66	2,02,389	9 7	9,246	18 21	...	...
Hill rent ...	1,412	5 37	1,466	30 0	54	24 43	...	...
Total Land and Hill rent ...	4,36,615	43 55	4,18,540	29 69	...	...	18,075	13 66
Salt ...	29,402	23 68	35,557	12 1	6,154	33 13	...	...
Sayer ...	44,244	44 24	54,633	15 55	10,388	16 31	...	...
Abkary ...	7,459	15 21	9,092	42 43	1,633	27 22	...	...
Stamps ...	2,702	39 41	3,109	4 55	406	10 14	...	...
Total ...	5,20,425	31 49	5,20,933	14 63	18,582	42 0	18,075	13 66
Deduct Decrease ...	...	...	...	...	180,757	13 6	...	...
Net Increase ...	...	...	...	...	507	28 14	...	...

1048. The foregoing Statement exhibited the net items of increase and decrease in the several branches of revenue in the Provinces of Dindigul and Madura, and to this, we observed, we must confine our remarks. Were we to follow the Collector in remarking upon each of the voluminous and detailed statements enclosed in his letters, many of which were unnecessary, and others not properly arranged, it would merely be to record the labour the examination of these papers had given us, whilst little information of importance would be derived thereby.

1049. According to the foregoing statement there appeared under the first head namely, "peshcush of the Collams" a decrease in Fusly 1226 below the previous year of Star Pagodas 27,376-11-50 which after a minute examination of the several statements which accompanied the Collector's letter, we found was composed of the Jummah of 7 estates,* as noted in the margin, which were included in the head of "peshcush of the pollams" in Fusly 1225, but were excluded therefrom in Fusly 1226, as they had since been assumed. The amount of the settlement of the Estates in question

was in consequence transferred to the head of "annual rent of the Talooks and of the Estates." The effect of this arrangement was to make an increase of 9,216-18-21 appear in the Aumanj Talooks, instead of a considerable decrease, which was in fact the result, and a fallacious comparison was thus drawn between items containing different Estates in different Fuslies. This mode of covering the real decrease in the Aumanie lands by transferring to that head, as an increase, the decrease in the pollams was by no means proper; if transferred at all, the transfer should have been made to appear in the accounts of both Fuslies.

1050. The statement marked No. 2 in C. showed the difference between the permanent Jummah of the assumed Zemindaries and the settlement of Fuslies 1225; and 1226 speaking of these Estates the Collector observed "from the unfavourable seasons which have succeeded each other, and from the immense losses each Estate has sustained of its inhabitants, they have become so exhausted that they require time and every assistance and attention from the Sirkar to restore them to their former state."

1051. There was an increase in the hill rent of 54-24-43.

1052. The Cowles granted as explained in Statement marked No. 1 A for the cultivation of Nunjah and Punjab waste lands were approved and confirmed.

1053. Statement D exhibited a gradual decrease in the revenue of the assumed Estates in the province of Dindigul as follows:—

Settlement of Mr. Hurdis upon actual Survey in Fusly 1213	...	1,68,850	10	4
Amount of the permanent Settlement	...	1,30,922	5	9
Settlement of Fusly 1225	...	1,19,193	39	25
Do do 1226	...	1,10,701	38	42

1054. Under the head of Salt there was an increase of Star Pagodas 6,154-33-13 which arose from an increase in the sales of this article. The Collector was of opinion that if the price paid to the manufacturers were raised to 3 Pagodas per garce, a further increase of Revenue might be expected under the circumstances stated by the Collector in the 15th para. of his letter under date the 21st November 1817, we recommended that the proposed augmentation in the manufacturing price of Salt should be authorized as an experiment until further orders. The Collector would report to us the effect of this measure on the revenue derived from this article.

1055. In the Sayer Department there was an increase to the amount of 10,383-16-31 which we were well pleased to observe was attributed by the Collector to the exertions of his Head Assistant Mr. Drury.

1056. The quantity of cardamoms gathered in this year fell off; but the Abkary and Stamp revenues increased, the former in the sum of Star Pagodas 1,633-27-22 and the latter in the sum of 406-10-4.

1057. The result of the whole settlement for Fusly 1226 above that for Fusly 1225 was Star Pagodas 507-23-14 in favour of the former of these years. The land revenue having decreased, nearly in the same amount that the extra branches of revenue had improved.

1058. A Statement of the balances outstanding on account of this and the succeeding Fusly would be found, we stated at the close of these proceedings.

1059. The following Statement shewed the Jummahbundy of Fusly 1227 compared with that for Fusly 1226.

	Fusly 1226.		Fusly 1227.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Amount tribute of the pollams permanently settled...	7,49,646	12 5	6,44,984	6 2	...	...	20,476	4 3
Amount tribute of the pollams unsettled ...	...	...	84,186	2 0	...	...	...	...
Amount rent of the talooks and of the Estates...	7,10,112	3 4	7,29,170	8 2	...	...	...	...
Amount of the hill rent...	5,133	5 4	7,25,761	11 10	15,649	8 6	...	...
			4,910	9 7	...	...	222	7 5
Total land and hill rent...	14,64,892	5 1	14,59,842	13 7	...	...	5,049	7 6
Salt ...	1,24,450	6 11	1,16,726	7 11	...	...	7,723	15 0
Sayer ...	1,91,216	11 6	2,08,346	13 24	17,130	1 8	...	...
Abkary ...	31,825	4 11	34,781	5	2,956	0 5	...	...
Stamps ...	10,881	13 10	12,332	8 5	1,450	10 7	...	...
Total...	18,23,266	10 3	18,32,080	0 5	21,536	12 8	12,773	6 6
					Deduct decrease...	12,773	6 6	
					Net Increase...	8,763	6 2	

1060. In this Statement an improved arrangement was observable; the pollams permanently settled were distinguished in Fusly 1227 from those unsettled; the total of settled and unsettled pollams in Fusly 1226 was however blended together in the enclosure in the Collector's letter, but this confusion would be avoided in future, as we observed with satisfaction that Mr. Peter had adopted an improved form in his Statements.

1061. There appeared a decrease in the combined heads of settled and unsettled pollams to the extent of Rupees 20,476-4-3, arising from the transfer of two* assumed Zemindaries to the head of "Rent of the Talooks and of the Estates;" an increase to this amount did not however (as might be expected) appear under the last mentioned head because in other assumed Zemindaries under Aumanie management there was a decrease "owing" as the Collector stated, "to a decrease of cultivation in some of them, and to the remission" "he was obliged to make in others; especially in Cunnevaudy, both on account of the assessment being too high, and to the different Cowles granted by the Zemindar."

1062. Our remarks respecting the fallacious appearance given to the Aumanie land revenue in the accounts of Fusly 7226, were equally applicable to those for Fusly 1227.

1063. There was a decrease of 222-11-9 in the Hill rent, in consequence as the Collector stated of "no one offering to take the rent on higher terms."

1064. Under the circumstances stated by the Collector, we recommended that the remissions specified in the Statement marked No. 2 in A and the measures reported to have been adopted by him in the 3rd para. of his letter of the 16th November 1818 might receive the sanction of Government.

1065. The Cowles granted for the cultivation of Nunjah and Punjab waste lands were approved and confirmed according to Statement No. 4 in A.

1066. The erection of choultries, adverted to in para. 12 of the Collector's letter, and the assignment of lands for their support must, we remarked, form the subject of a separate communication.

1067. There was a decrease in the sales of Salt in 1227 to the amount of M. Rupees 7,723-15 in consequence of the merchants not having visited the Pans "in such numbers as in the preceding year."

1068. In the Sayer, Abkary and Stamps there was an increase of M. Rupees 17,130-1-8 M. Rupees 2,956-5 and M. Rupees 1,450-10-7 respectively.

1069. The cardamoms gathered in this year exceeded those in the former Fusly in 131 maunds 18⁵/₁₆ lbs.

1070. The total result of the Settlement for Fusly 1227 was an increase above that for Fusly 1226 of M. Rupees 8,763-6-2. The increased receipts from the extra branches of revenue exceeding the defalcation in the land rent to this extent.

1071. We observed with much regret that the Collector's reports on the amount of the settlements formed by him contained no other information whatever either as regards the nature and principles of those settlements, or the general state of the district, than what was to be gathered from the mere figures entered in the voluminous statements which accompanied his despatches.

1072. We understood that a Ryotwar Settlement had been reverted to by him but of his proceedings in that settlement we were totally ignorant; and if Mr. Peter had made any remarks upon the condition of the people, or upon the state of the country under his charge, if he had in fact done more than merely to receive the accounts and confirm the arrangements made by his Tahsildars, no account either of his proceedings or opinions were placed on record; that the land revenue had decreased was evident, the causes of this decrease were by no means however satisfactorily explained.

1073. The Collector would in future discontinue the transmission of the undermentioned statements with his annual report on the settlement of his district, viz.,

1074. The statements marked respectively in the report dated 21st November 1817 H. I. L. and M. being statements of the revenue derived from Salt, Sayer, Abkary and Stamps of which a separate annual report was required to be furnished.

1075. In future the Collector would be careful to comply with the instructions contained in paras. 9 and 10 of the letter addressed to him under date the 29th December 1817, respecting the preparation of the necessary statements and the allotment of the Provinces under his charge into separate Tahsildarries.

1076. The Collector ought also to understand that he was not the mere channel of communication between his native servants and us; as the representative of the Government, charged with most important duties, intimately connected with the welfare of the greater portion of the inhabitants of those provinces which were under his charge, it was his duty annually to account to the Government and to us for the due discharge of his various duties, and his silence respecting them as well as the unsatisfactory account given of the manner in which the land revenue had of late years been administered must, we stated, unless remedied, call upon us for further remark.

1077. From the correspondence adverted to in the 1st para. of these proceedings, the Governor in Council would observe that we had repeatedly, but in vain, directed the Collector to adopt measures for the reduction of the teerwas in Dindigul for the purpose of remedying the errors of the Ryotwar field assessment introduced into that Province by Mr. Hurd's. In consequence of the repeated delays on the part of the Collector we were compelled, as the

ly alternative, to direct the adoption of the scale of assessments referred to in the 11th para. of the Collector's letter of the 22nd May last and enclosures Nos. 910, and 12 therein. Mr. Peter was accordingly desired to transmit for approval a form of cowle to be issued guaranteeing the stated reduction to be valid for uslies 1228, 1229 and 1230, and then to be subject to such alteration as the information to be obtained in the meantime should warrant.

1078. The Collector had been informed that we should expect him during this interval, to form the teerwa assessment of Dindigul in a satisfactory manner, and be prepared before the expiration of Fusly 1230 to issue new cowles fixing permanently the teerwas on all the arable land of all the villages of the Province of Dindigul.

1079. In his letter under date the 3rd December last, the Collector had enclosed a translation of the common cowle in use in his district which, *mutatis mutandis*, he considered would answer the purposes specified in the latter part of the 6th para. of our letter to his address under date the 25th June 1818.

1080. The Collector would accordingly make the necessary alterations and issue the cowles orthwith.

1081. In his letter of the 3rd December last, the Collector expressed his inability to comprehend our object in directing him to re-class the lands in the Province of Dindigul without reference to the teerwa to be assessed.

1082. Incorrect as the former survey of Dindigul had certainly been, we had long been satisfied that no good effects would result from a new one in the present time; the principal error in the existing arrangements in Dindigul consisted in the incorrect classification of the lands, whereby fields which should be entered in the 2nd or 3rd classes were now entered in 1st or 2nd respectively, by which they were subjected to a higher rate of teerwa than they would be, if to each were assigned its proper class. The teerwa being already fixed; for example in this manner. On the 1st sort of land, 4 Pagodas per cawnie; on the 2nd 2 Pagodas, and on the 3rd 1; if then a particular spot of ground entered improperly in the 1st class were on a re-classification to be placed in the 2nd, a reduction of the teerwa would of course take place; although the re-classification was conducted without reference to produce or assessment but merely with regard to the value and description of the soil after this explanation, the Collector, it was presumed, would understand correctly our object in directing a re-classification of the lands, without reference to teerwas.

1083. From the correspondence before us we were at a loss to understand precisely what measures the Collector was adopting in pursuance of our orders addressed to him so far back as the 11th September 1815, and repeatedly reiterated since, for the re-classification of the lands in Dindigul without reference to the teerwas; we trusted however that he was not conducting a new survey, to which we could not give our approbation.

1084. We stated that if the Putcut Ryotwar system recommended for Coimbatore and the Northern Division of Arcot was approved by the Right Honorable the Governor in Council, we would suggest that it should be also introduced into the Districts of Dindigul and Madura, as being more likely to give satisfaction to the people, and to be better conducted than that which at present obtained.

1085. We could not but regret that Mr. Peter should not have attended to our repeated and earnest calls for a communication of the information which he possessed respecting the revenue system which at present existed in the District under his charge. In justice to ourselves

1086. The amount of outstanding Balances on account of Fuslies 1226 and 1227 according to the last account of Demand, Collection and Balance received from the

*To the 30th April 1819:

Collector, *was as follows:

				Fusly 1226.			Fusly 1227.		
				RS.	A.	P.	RS.	A.	P.
Permanently settled	...	...	...	1,513	11	7	1,770 st	10	11
Peshcush, but not permanently settled	...	...	...	7,239	2	9	4,586	11	11
Rented on village lease	...	...	...	...	...	...	...	...	...
Under Ryotwar rent	...	...	...	3,302	5	2	7,652	6	4
Under Aumanie	...	...	...	...	...	...	...	...	...
Total				12,055	3	6	1,40,409	13	2

1087. These proceedings are still under the consideration of the Government.

1088. On the 11th March last we submitted for the information of the Right Honorable

To the Chief Secy. to Government, in Diary Cons., 15th March 1819.

In Cons., 8th March 1819.

the Governor in Council an extract from our Proceedings under date the 8th March, on the subject of the Zemindary of Ramnad which was under attachment for arrears of revenue.

1089. We stated that a balance to the amount of Pagodas 50,000 or Rupees 1,75,000 had

In Cons., 13th June 1814.
In Cons., 1st, -8th Aug. 1814.

tion at a subsequent period ; but if the Zemindary should fall in arrear beyond that sum, it was immediately to be attached. Its consequent attachment, and subsequent release were respectively reported by us to the Government under date the 1st and 8th of August 1814.

1090. In the month of March 1815, or about the period when the kists of Fusly 1224 began to fall due, this Zemindary again fell in arrear, beyond the stipulated sum above mentioned. It was accordingly again sequestered, and it had continued over since under charge of the Collector, Mr. Peter.

1091. The Collector thus took charge of the Zemindary at a period when Fusly 1224 was considerably advanced ; but a great portion of the revenue had not then been realized by the Zemindar from the ryots, and the greater portion of the permanent Juramah payable by the Zemindar to the Government had not fallen due ; the result of the settlement for that year, in other words, the value of the Sircar share of the produce for the wet lands, and the assessment

1092. The result of the management of this Zemindary would appear from the following Statements.

No. 1.

Collector's Settlements and Collections on that account to the 31st December 1818, including the Collections made by the Zemindar in Fusly 1224.

Settlements as per Collector's letters under dates the 5th February 1816, 20th July 1816, 1st December 1817, and 31st December 1818.	Balance up to the 31st December 1818 as per enclosures in the Collector's letter, dated 31st December 1818.				Actual collections, on account of the Collector's settlements to the 31st December 1818.				Charges from the 15th March, the date of sequestration to the 31st December 1818, as per Collector's Account Current.				Net Collections to the 31st December 1818.			
	Pagodas	Rupees	Rupees	A. P.	Rupees	A. P.	Pags.	Rupees	A. P.	Rupees	A. P.	Rupees	A. P.			
Fusly 1224	1,25,496	4,39,236	.....	.....	4,39,236	0 0	6,540	22,898	0 0	4,16,343	0 0					
„ 1225	1,22,519	4,23,316	233	0 0	4,28,583	0 0	35,932	1,25,762	0 0	3,02,821	0 0					
„ 1226	1,60,094	5,60,329	29,419	0 0	5,30,910	0 0	25,896	90,639	0 0	4,40,270	0 0					
„ 1227 ... ..	.....	5,28,747	1,35,854	0 0	3,92,893	0 0	...	1,44,911	0 0	2,47,982	0 0					
Total ... ..	.....	19,57,128	1,67,600	0 0	17,91,622	0 0	...	3,64,205	0 0	14,07,416	0 0					
Add estimated value of grain on hand ... ..	.....	.....	.....	.....	1,35,000	0 0	...	.....	.....	1,35,000	0 0					
Grand Total ... ..	.....	19,57,128	.....	.....	19,26,622	0 0	...	.....	.....	15,42,416	0 0					
Average of Fuslies 1224, 1225, 1226, and 1227... ..	.....	4,89,282	.....	.....	4,81,655	0 0	...	.....	.....	3,85,604	0 0					
Average of 9 years actual collections or from Fusly 1212 to 1220 as per Column 14, in Statement 14 in the Collector's letter, dated 5th February 1818.	.....	5,57,896	.....	.....	5,57,886	0 0	...	.....	.....	54,039	0 0					
Pagodas 1,59,396 or	.....	.....	.....	.....	.....	.....	...	.....	.....	Vide B	.....					
Decrease of average Settlements below average collections ... ..	.....	68,604	Decrease of collections below the average collections of 9 years ... ..	.....	76,231	0 0	...	...	...	...	...					
			A.—This sum included Pagodas 67,320 or Rupees 2,33,620, collected by Zemindar.				B.—Net collections exclusive on grain on hand			14,07,416	0 0					
							Average			3,51,854	0 0					
							Jummah			3,31,565	0 0					
							Remained surplus if the value of grain be excluded			20,289	0 0					

Statement of the Balance against the Ramnad Zemindary as it stood at various periods.

	Principal.		Interest.		Total.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
On taking charge of the Zemindary as per para. 2nd from Mr. Peter, 6th Nov. 1818.	...	...	...	...	2,40,000	0 0	...	...	...	...
On the 12th July 1816 as per No. 5, in Mr. Peter's letter, dated 20th July 1816	5,33,798	0 0	80,689	0 0	6,14,487	0 0	3,74,487	0 0	...	...
Do. 31st Dec. 1816, No. 3, in do. do., 27th Dec. 1816.	2,81,578	0 0	1,00,215	0 0	3,81,793	0 0	...	...	2,32,694	0 0
Do. 30th Nov. 1817, No. 6, in do. do., 1st Dec. 1817	2,09,807	0 0	1,25,366	0 0	3,35,173	0 0	...	...	46,620	0 0
Do. 31st Oct. 1818, No. 1, in do. do., 6th Nov. 1818	1,96,889	0 0	1,36,688	0 0	3,33,577	0 0	...	...	1,596	0 0
Do. 31st Dec. 1818, No. 7, in do. do., 31st Dec. 1818	1,08,734	0 0	1,37,994	0 0	2,46,729	0 0	...	...	86,848	0 0
							3,74,487	0 0	3,67,758	0 0
							3,67,758	0 0		
							6,729	0 0		
Net increase including Interest										

1093. The first of the foregoing statements, it would be observed, was a statement of the different settlements effected by the Collector, from Fusly 1224 to 1227 inclusive and of the collections made, not *within* each Fusly year (for the statements furnished by the Collector did not afford information upon that point,) but *on account* of each Fusly year, to a period extending six Calendar months beyond the termination of the last Fusly. The settlement for Fusly 1224, as well as the collections on that account, included the amount of the collections by the Zemindar in that year, as before mentioned and the whole of that settlement had been realized.

1094. From this document it appeared that in one year only, had the settlement made by the Collector equalled the average collections of nine years nearly immediately preceding, in every other year, it had fallen below it; and the average decrease was upwards of Rupees 68,000 per annum. To Mr. Peter, in Cons., 29th February 1816. It was further to be observed that these settlements had been all of the most objectionable description; being Aumanie settlements, or a division of the produce in kind; and that the Collector had not been able to meet our wishes in this respect, as expressed in our letter of the 29th February 1816, para. 4, &c.

1095. The demand, or settlement, it would be remarked was for four Fusly years; and properly this demand should be compared with the collections during the same period; but as the accounts furnished by the Collector did not (as had been before noticed) afford the grounds for making this comparison, we had been obliged to compare the amount of the settlements for these four Fuslies with the collections made *on account* of these settlements during four Fuslies and six Calendar months, or to the 31st December 1818; being three and a half years after the expiration of the first; two and a half years after the expiration of the 2nd; one year and a half after the expiration of the 3rd; and six months after the expiration of the 4th Fusly year of the Collector's management. This comparison gave a total demand of Rupees 19,57,128 a gross collection of Rupees 17,91,622, and a net collection of only Rupees

14,07,416 or, on an average Rupees 3,51,854; from which deducting the Government Jummah (Rupees 3,31,565), there remained on an average, an actual surplus of only Rupees 20,289 per annum, for the liquidation of arrears.

1096. If the value of the grain on hand were included, which had not been realized, the Collector would be supposed to have collected nearly the whole of his settlements, or demands, and the annual surplus for the liquidation of arrears would still be found to be only Rupees 54,039 per annum. But this grain, though an asset, and therefore a fair set off against the balances outstanding, ought not properly to be entered in an account where the settlements and collections only were considered and where the collections by the Collector were compared with former collections by the Zemindar, in which last, it was presumed, that the value of the grain which might happen to have been on hand was not included.

1097. The second statement shewed the state of the balance against the Zemindary at various periods as reported by the Collector.

1098. From this statement, it appeared that, in addition to the heavy balance of Rupees 2,40,000 due when the Collector assumed charge of the district in Fusly 1224, a further balance of Rupees 3,74,487, or more than one year's Jummah had accrued before the expiration of the second year Fusly 1225. This large accumulation of balance arose from the Collector not having appropriated any part of his collections to the discharge of the Government Jummah, until the Calendar year 1816, whereby the appropriations in the three subsequent Calendar years from January 1816 to December 1818, had been made to appear the more considerable.

1099. Six months after the expiration of 1225, or on the 31st December 1816, a reduction of the total balance was effected to the great extent of Rupees 2,32,694, partly in consequence of the system of account adopted, as above mentioned. On the 30th November 1817 five months after the close of Fusly 1226, the third year a further reduction in the total balance had taken place of Rupees 46,620. But on the 31st October 1818, or two months and a half after the termination of the fourth year, Fusly 1227, the total balance had been further reduced in the sum of Rupees 1,596 only, although two months afterwards or on the 31st December 1818, the middle of the current Fusly 1228, the 5th year of the Collector's management, a further reduction of the balance had taken place to the extent of Rupees 86,848.

1100. It further appeared from this statement that the total balance outstanding on the 31st December last, amounted to Rupees 2,46,729 viz., Rupees 1,37,994 on account of interest, and Rupees 1,08,734 on account of principal; thus shewing a reduction of principal in the sum of Rupees 1,31,266, from the period of the assumption; while the accumulation of interest had exceeded that amount in the sum of Rupees 6,729 being the net increase or excess of demand against the Zemindary from the period of its assumption. To cover the aggregate balance of Rupees 2,46,729 then due; the Collector stated that he had grain and other assets on hand to the value of Rupees 1,35,000 (No. 6 in Mr. Peter's letter of the 31st December 1818) leaving an uncovered balance of about Rupees 1,10,000 only.

1101. To this uncovered balance was to be added the demand of Rupees 3,31,565 for the Jummah of the current Fusly 1228, already far advanced, making a total sum of Rupees 4,41,565 to cover which heavy demand there were only the collections which might be realized within the remaining six months of the current Fusly year, and the grain of Fusly 1228 which might remain on hand, at the close of the Fusly.

1102. The system of running the collections of one Fusly year, into the next, which had been observed in preparing the accounts current was fallacious, as not affording a correct view of the settlement and collections for each Fusly. We therefore, desired the Collector to furnish with as little delay as possible, a statement according to a form which we had drawn out shewing the demand for current revenue and arrears for each Fusly; the collections on account

of current revenue and arrears, within each Fusly, and the balances under these heads at the end of each Fusly; for the Fusly years 1224, 1225, 1226 and 1227.

1103. The system of Aumanie management being also open to great abuses, as well as to the further objection of being the most expensive, we also desired the Collector explicitly to state whether or not he had any prospect of being able to discontinue that system, and to form settlements in money upon the principles pointed out in our letter to him under date the 29th February 1816, para. 4 &c., or any modification thereof.

1104. The detailed management of the Ramnad country, we observed, was a very different duty from the mere receipt of the Government Jummah from a Zemindar, and as the other avocations of Mr. Peter might not allow him to devote sufficient time to this duty, we were strongly impressed with the opinion that it would be expedient that some experienced Assistant, or other officer, should be selected for the purpose of managing this Zemindary, under our immediate orders; an arrangement which, in fact, had been long since in our contemplation.

1105. Under such an arrangement we entertained hopes* that improved settlements might be formed; but before offering any final recommendation to Government for the adoption of a separate management, we were desirous of having before us the statement called for in the 15th para. of these Proceedings, and of receiving the Collector's reply to the reference which we had resolved to make to him, regarding the mode of settlement which he might be enabled hereafter to effect.

To Mr. Peter, 11th in Dy. Cons., 15th March 1819. 1106. A transcript of these Proceedings was immediately forwarded to Mr. Peter for his information and guidance.

To the Chief Secy., in Dy. Cons., 15th March 1819. 1107. With reference to our Proceedings respecting the Ramnad Zemindary, of which an extract was laid before the Government in our letter of the 11th March last, we submitted on the 26th July last to the Right Honorable the Governor in Council a further correspondence on that subject with Mr. Peter.

1108. Leaving altogether out of account Fusly 1224, the following was Mr. Peter's own statement of the result of his management during the three subsequent Fuslies, as taken from the enclosure No. 6 in his letter of the 17th April last.

Actual collections of arrears and Current.				Actual charges for each Fusly.				Net Revenue in each Fusly.			
Revenue within each Fusly.											
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
1225 ...	4,13,875	1	1	1,20,556	1	3	2,93,318	14	10		
1226 ...	4,68,232	9	3	80,768	13	4	3,87,463	11	11		
1227 ...	5,00,772	4	6	1,09,427	1	0	3,91,345	3	6		
	13,82,879	14	10				10,72,127	14	3		
Average...	4,60,959	0	0	Average...	3,57,375	0	0				
				Peshcush..	3,31,565	0	0				
				Average annual surplus...	25,810	0	0				

1109. From the foregoing statement it would be observed that excluding Fusly 1224 the result of Mr. Peter's management for the last three years had been, on an average, a surplus beyond the current peshcush of only Rupees 25,800 per annum. His actual gross collections

Average collections of 9 years	5,57,886
	4,60,959
	96,927
NOTE.—The amount of arrears liquidated to the 31st March 1819 per statement No. 1 in Mr. Peter's letter of the 17th April 1819 was Rupees as follows:	
Collections in Fusly 1224 per statement No. 6, Rupees	56,000
Surplus in Fuslies 1225, 1226 and 1227 after payment of charges and Jummah	77,400
Of the collections for Fusly 1227 from 12th July 1818 to 31st March 1819	1,34,723
Rupees...	2,68,123
The collections for Fusly 1227, from 12th July 1818 to 31st March 1819 per statement No. 6 in Mr. Peter's letter of the 17th April 1819 were	2,64,516
Deduct as above appropriated for arrears	1,34,723
Left available for the payment of the Jummah of Fusly 1228 Rupees...	1,29,793
In Cons., 14th June 1819.	

within each of these Fuslies including current and arrears had had averaged Rupees 4,60,959; being Rupees 96,927 below the average of 9 years actual collections from Fusly 1212 to 1220, as stated in our proceedings of the 8th March last, and in fact, during these three years or to the 12th July 1818 the total sum appropriable to the payment of arrears had not been more than 77,400 Rupees.

1110. A clear view of the present state of the demand against Ramnad, would be found in the enclosure No. 1 to Mr. Peter's letter of the 1st June last, of which the following was an abstract:—

	Rs.	A.	P.
Arrears ...	1,73,957	2	5
Current demand for Fusly 1228 ...	3,31,565	8	0
Total demand on the 11th July 1819...	5,05,522	10	5

1111. In the account of the assets which existed to cover this demand, Mr. Peter had estimated the gross and not the net collections of Fusly 1223. The charges for Fusly 1228 which could not be calculated under 1,00,000 of Rupees should therefore be deducted; and we feared that the sum of Rupees 55,416-14-2 stated to be the "balance of ready money collections, and amount due by individuals for grain" might not all be realizable. Taking the estimate however as stated by Mr. Peter at Rupees ... 5,92,557 0 0 and deducting for charges of Fusly 1228... 1,00,000 0 0

There would remain ... 4,92,557 0 0 or a sum very nearly sufficient to cover the demand above mentioned.

1112. But it was to be remarked that this was all on estimate. Neither the receipts nor the disbursements had been ascertained, and even of this estimate the Collector stated in his letter of the 1st June that he expected to realize no more than Rupees 2,10,000 within Fusly 1228; an arrear would then be outstanding of Rupees 2,95,522 to which the new demand for the current year Fusly 1229 (then already begun) viz. Rupees 3,31,565-8-0 would gradually be added, unless regularly liquidated.

1113. If while the arrear of one Fusly was paid off, an arrear for the current Fusly accumulated, it was obvious that reference must be had to both, in order to judge how far any advance had been made in freeing the Zemindary from its embarrassments; we therefore could not adopt the Collector's estimate that in the course of Fusly 1229 he would realize the arrears of Fusly 1228 without adverting to the arrears likely to accumulate on account of Fusly 1229 itself.

1114. During the three past years, from Fusly 1225 to 1227 inclusive, the collection of arrears annually increased, while the collection of current revenue annually diminished. It was therefore the aggregate collections, actually realized within the Fusly from both of these sources conjointly, including both current and arrears, that afforded the most correct view of the result of the Collector's past management, and the expectation to be formed for the future; and we had shewn that, taking this as a criterion, the net average surplus had not exceeded Rupees 25,800 per annum.

1115. The Collector would be desired to submit for Fusly 1228 a statement in the same form as No. 6 enclosed in his letter of the 17th April last, adding a column specifying the current year's Jummah; and another shewing the "difference between that amount and the net revenue," in other words, the surplus or deficiency, the true decrease or increase of arrear, in that year.

1116. In submitting these remarks upon the correspondence, for the information of Government, it might be proper to refer to what was recorded in our Proceedings of the 8th March last, respecting the objectionable nature of the Aumanie settlements formed by Mr. Peter, and to his present statement that he had "no prospect of discontinuing the present mode of management."

1117. It would rest with the Government, we remarked, on a general review of the correspondence referred to in our Proceedings of the 8th March last, and of that then submitted, to judge of the expediency or otherwise of the suggestion contained in the 17th para. of those proceedings.

1118. In reply we were informed that before taking into consideration the expediency of adopting our suggestion contained in the 17th paragraph of our Proceedings under date the 8th of March last, the Governor in Council would wait for the statements of the management of the Ramnad Zemindary for Fusly 1228, and desired that in order to afford the means of judging correctly on the point at issue, one statement might be prepared shewing the collections of all kinds and the charges for the Fusly and comparing them with former periods of management, and another statement shewing the arrear when the Zemindary was taken under the Collector's charge, the annual accumulation by interest, the amount appropriated in each year to the discharge of the Jummah and liquidation of the arrear and interest, and the balance due at the end of Fusly 1228.

1119. The orders of Government on this subject have been communicated to the Collector with instructions to furnish the required statement, and to submit such explanations as he may deem necessary.

1120. On the 20th July last we submitted a letter under date the 4th July with its enclosures from the Inspector of Tank Estimates recommending the construction of an anicut in the Ramnad Zemindary on the Runganada Cauvery. The benefits to be derived from the execution of this work were reported by Mr. Peter to be considerable, the expense was estimated by Captain Biss at Star Pagodas 15,873-8 or Rupees 55,556-1-11 and by Major DeHavilland if his suggestion should be found capable of being carried into effect at Star Pagodas 7,517-26-42 or Rupees 26,311-9-0.

1121. At the recommendation of Major DeHavilland sanction was requested for the highest estimate, and, we stated, that the attention of the Collector and of Captain Biss would be called to the remarks and observations of Major DeHavilland, and to the practicability of reducing the expense to the amount estimated by the Inspector.

1122. The expense of this work would be wholly charged to the Zemindary of Ramnad under attachment for arrears of revenue.

1123. In reply the Governor in Council authorized the construction of the proposed anicut on the Runganada Cauvery in the Ramnad Zemindary, and sanctioned the higher estimate of the expense of the work prepared by Captain Biss, amounting to Rupees 55,556-1-11, if it should be found that Major DeHavilland's suggestions, by which the expense would be reduced to Rupees 26,311-9-0, could not be carried into effect; the sanction would otherwise be considered as limited to the smaller of the two sums.

1124. We were directed particularly to consult the Inspector of Tank Estimates with regard to the execution of a work of such magnitude requiring a considerable degree of scientific know-

ledge and practical skill, and to ascertain whether it would be necessary to place it under the superintendence of a European Officer.

1125. The Governor in Council was of opinion that the expense of the work could only be charged to the Ramnad Zemindary, if it answered the objects for which it was undertaken. The professional officers concerned ought, it was remarked, to satisfy themselves fully that there was nothing problematical in its success.

In Cons., 13th August 1818.
To the Chief Secretary, in
Cons., 18th February 1819.
From Major DeHavilland 4th,
in Cons., 8th February 1819.

1126. With reference to Mr. Hill's letter under date the 4th August last, we submitted on the 18th February last a further report from the Inspector of Tank Estimates respecting the proposed work in the Zemindary of Ramnad.

1127. The Government would perceive that Major DeHavilland generally adhered to his former report, but that he could not take upon himself to answer for the success of his modified plan, unless he was allowed personally to inspect the site of the intended work.

1128. With a very laudable zeal, the Inspector had offered his services on this occasion, and if the Government should deem it necessary, any expense attending his journey might, we remarked, be debited against the Ramnad Zemindary for the benefit of which the work was intended.

1129. We were of opinion that whatever might be the decision passed on this point, the work was of sufficient importance to be superintended by a separate officer; and if any of the junior officers in the Engineer Department could be spared for this service, their services would be well remunerated by a moderate allowance payable from the funds of the Zemindary.

1130. In reply the Governor in Council was of opinion that the first step to be taken with respect to the projected work for the improved irrigation of the Zemindary of Ramnad was to depute the officer under whose superintendence it was eventually to be executed, for the purpose of gaining such local information as might enable the Inspector of Tank Estimates to form a satisfactory judgment concerning the best plan for the work. The Chief Engineer would accordingly be instructed to place an officer of the corps of Engineers (if one could be spared) under the orders of the Inspector of Tank Estimates.

1131. With reference to the appointment of this officer, as stated in the above letter, we submitted on the 10th May last a letter from the Inspector of Tank Estimates, submitting an establishment which he stated it was necessary for Mr. Cotton (the officer who had been appointed) to entertain while engaged on this duty.

1132. This establishment consisted of one Bricklayer Maistry at 10 Pagodas per mensem,

3 Lascars... } at the usual established pay.
1 Peon..... }

1133. We begged leave to recommend that the Right Honorable the Governor in Council would be pleased to sanction Mr. Cotton's entertaining the establishment above specified during the period he might be engaged on public duty in the Ramnad district.

1134. In reply the Governor in Council authorized Ensign Cotton, to entertain from the date of our letter the establishment proposed by us.

1135. With reference to the 3rd para. of our letter of the 18th February last, we submitted on the 7th June last, for the orders of Government a letter from the Inspector of Tank Estimates, submitting his request to be allowed to proceed to Ramnad for the purpose of inspecting the work directed to be constructed on the Runganada Cauvery in that Zemindary.

1136. We were not aware of any objection to a compliance with Major DeHavilland's request, and we begged to recommend that the expense attending his journey might be defrayed in the manner pointed out in our letter above referred to.

1137. In reply the Right Honorable the Governor in Council approved and authorized the proposed journey of the Inspector of Tank Estimates to Ramnad, in order to inspect the work directed to be executed for the improvement of irrigation in that Zemindary.

From Mr. Secy. Hill, 26th June, in Cons., 5th July 1819.

1138. On Major DeHavilland's furnishing a statement, upon honor, of the expense with which this journey might be attended, the amount would be sanctioned as a public charge, and instructions be given for debiting it in the manner we had proposed.

1139. With reference to the appointment of Ensign Cotton of the Engineers to a particular duty at Ramnad under the orders of the Inspector of Tank Estimates, and to the correspondence which had passed between us and Government relative to an establishment recommended to be allowed to attend him while on this duty, we transmitted on the 13th September last a letter from the Inspector of Tank Estimates enclosing a bill for instruments supplied to Ensign Cotton and recommended that the charge might receive the sanction of Government.

To the Chief Secy., in Cons., 13th September 1819.
From Major DeHavilland, 30th August, in Cons., 2nd September 1819.

1140. The Inspector of Tank Estimates had been desired to cause these instruments to be deposited with him, or the Superintendent of Tank Repairs when the duty on which Ensign Cotton was employed should be completed.

1141. In reply the Governor in Council sanctioned the bill which we had transmitted amounting to Rupees 394-0-5, for instruments purchased by the Inspector of Tanks Estimates for the use of Ensign Cotton deputed on a particular duty to Ramnad, and the sanction was duly communicated to Major DeHavilland.

From Mr. Secretary Hill, 20th in Cons., 30th Sept. 1819.
To Major DeHavilland, 4th, in Dy. Cons., 7th Oct 1819.

1142. On the 25th March last we submitted an extract from our Proceedings on the actual charges for Fusly 1227, and the estimated charges for Fusly 1228, in the Districts of Madura and Dindigul.

To the Chief Secretary to Government, in Cons., 25th March 1819.

1143. The Government would perceive that the estimates for the current exceeded the actual charges for the past year in the net sum of Rupees 1,32,921-14-4.

1144. Of this increase a sum of about 44,000 Rupees arose from the extended repairs of Tanks and water-courses proposed in that Fusly; of the remainder the greater part was only an *apparent* increase of charge.

1145. The sum of Rupees 10,181 estimated for the purchase of Cardamoms from the inhabitants, appeared as an increase from this source of revenue having been usually rented to a farmer who defrayed this expense, but having now been taken under the Collector's management; in all probability, it would be covered by an increased receipt under this head.

1146. The sum of Rupees 80,764-6-5 in the "charges of collection of sequestered Zemindaries" was a charge paid by the Ramnad Zemindary and was not borne by the Government.

1147. With reference to the inclusion in the Moyan Zabita Estimates and in the accounts of the collections of charges of this last description, and to the late orders respecting the audit of Revenue accounts; we submitted that, as regards Zemindaries temporarily sequestered, intended to be either sold for arrears or hereafter restored to their owners; no entry of receipt or disbursement should appear in the public treasury accounts controlled by the Accountant-General or Civil Auditor except the demand for the Government Jummah, and the payments on that account. This was all that the Government Treasury accounts should shew.

1148. The settlements, collections, and disbursements in these lands, not being connected with the Government Accounts, should be exclusively under our control; and except where the charges might exceed the receipts, in which case special reference should be made through us to Government for sanction, no disbursement for these lands should appear in the public accounts.

1149. By the contrary proceeding the Government would observe that in the estimates and other accounts of the Collector for Fusly 1228 there was in Madura and Dindigul a charge of no less a sum than Rupees 1,90,191-7-5 on account of the Ramnad Zemindary, with which the Government had no concern whatever, it passed through their treasury as a disbursement in the Moyan Zabitali; and appeared as a recovery in the account of demand, collection, and balance, and except where distinguished, as in the annual accounts, of the Accountant-General, it tended to enhance the charges in an undue proportion.

1150. These remarks of course did not apply to Zemindary lands resumed or permanently under Aumanie management.

1151. In the reply from Government the estimated and actual charges in the Collectorate of Madura were sanctioned but no notice was taken of the foregoing remarks.

From Mr. Hill, 23rd April, in Cons., 5th May 1819.

COIMBATORE.

1152. In the 632nd and following paras. of our last General Report, we recited our Proceedings respecting the general principles of the Ryotwar system pursued in this district and regarding the settlement for Fusly 1227, and we stated that those Proceedings were then under the consideration of the Government; we have subsequently received an extract from the Minutes of Council on the subject which we have entered in our present General Report under the head of "Ryotwar settlement," because it more properly belongs to that head.

1153. On the 16th December last, we submitted for the information of Government an extract from our Proceedings under date the 13th December 1819 on the subject of the remarks made by Mr. Sullivan, one of the Coimbatore Commissioners on our Proceedings bearing date the 29th December 1817 on the Report of that Commission.

To the Chief Secretary to Government, in Dy. Cons., 20th December 1819.
In Cons., 29th, Dec. 1817.

1154. We stated that at our meeting of the 29th December 1817 we have entered into an examination of the report of the Coimbatore Commissioners, forwarded to us by Government, a copy of our Proceedings thereon was submitted to Government on the 29th of that month, and on the 16th February following, a further copy of of these Proceedings forwarded to Mr. Thackeray, the Acting Collector in Coimbatore, with a letter of which the subjoined was a copy.

In Dy. Cons., 5th January 1818.

"With the view of pointing out to your notice, and to that of Mr. Forbes, those parts of the evidence against Causey Chitty, as given in the report of the Coimbatore Commission, which are considered by the Board of Revenue as most defective, and of enabling you in conjunction with him, to adduce new proof where it appears to be required, in order to establish the guilt of that person, I am directed by the President and Members of the Board of Revenue to transmit for your information, the enclosed copy of their Proceedings under date the 29th December last on the report of the Commissioners."

To Mr. Thackeray, in Cons., 16th February 1818.
In Cons., 29th December 1817.

1155. No orders had been received from Government upon our proceedings in question, but the purpose for which a copy of them was transmitted to the late Acting Collector was fully answered, by Mr. Thackeray's being enabled to learn what appeared to us on the evidence taken by the Commission, to be the weak parts of the case, and to obtain further evidence in its support.

1156. Mr. Sullivan, the Collector, however having returned, it appeared that although no reference had been made by Government to the former Commission of any part of our proceedings

in question, he had taken upon himself to communicate to Colonel Munro, what was transmitted by us to Mr. Thackeray for a specific purpose only, and availing himself of that officer having seen "the greater part" of his remarks, and of his having been associated with him in a Commission which had been dissolved, he, in March 1819, forwarded to Government, the paper which had been then referred to us, wherein he animadverted most freely upon us for *advocating* the cause of Causey Chetty, and further imputed to us the *publishing* of our proceedings in its support.

1157. We stated that it would answer no useful purpose for us to enter into a controversial discussion with Mr. Sullivan, who, in whatever capacity he might be considered to have submitted the remarks contained in the paper bearing his signature, was a subordinate officer under our authority; for these reasons we stated that unless specially required by the Government, we, would not enter upon any vindication of our conduct or our sentiments, but would confine ourselves to a few brief observations on certain mis-statements in the paper in question.

1158. Mr. Sullivan in the 7th para. of the remarks, said, "It is a mistake however to suppose, as the Board of Revenue have done, that all the old servants were dismissed." The Government, we observed, on reference to the 14th para. of our former proceedings, would find, that we neither labored under any mistake, nor assumed any such supposition; but confined ourselves to the fact that "the whole of the *Tahsildars* however had been suspended."

1159. In the 10th para. Mr. Sullivan stated that we had overlooked the personal examination of the Ryots and Curnums "in some cases;" but, on reference to the concluding part of the 16th para. of our proceedings, it would be found that they were there specially mentioned.

1160. With reference to the remarks generally, from para. 2 to 22 inclusive, we begged leave to refer to the 64th para. of our former proceedings, as evincing how much we pressed the Collector to ascertain whether legal proceedings against Causey Chitty could be instituted; and yet how strongly we cautioned him against it, except on sufficient grounds. The Collector here avowed that the object of the Commission was *general* inquiry; and that *special* evidence was not sought for, yet he justified his proceeding as Collector against Causey Chetty on these very general and defective grounds; we did not disapprove of the report of the Commission, as a

Para. 47 Proceeding. general revenue investigation, although we thought that exaggerated statements might have been received; we had distinctly stated that it could "scarcely admit of doubt that frauds to a great extent were committed in Coimbatore in the disbursements for the repairs of Tanks;" we had added that an embezzlement under that head to the extent of Pagodas 42,150 was "proved" and "brought home to Causey Chetty," if the evidence of Naranapah confirmed by Appajee Row was to be credited, but we had expressed our doubts whether this would be considered conclusive evidence in a Court of Justice, and we had objected only to the institution of legal proceedings and to the enforcement, by the Collector of a very arbitrary revenue process, against Causey Chetty, upon what appeared to us insufficient and general grounds.

1161. With reference to the 35th para. of the remarks, we would observe that, while English Courts of Law justly maintained that, if *believed*, no evidence was so strong against a man as that of an accomplice, they invariably added that no evidence whatever should be more nicely scrutinized, and examined *before it was believed*, any hope or promise of reward, any motive of interest whatever, rendered it liable to great discredit; a *promise* of pardon rendered an accomplice not an incompetent, but an incredible witness; no accomplice could be believed, unless he threw himself voluntarily on the mercy of the Government *without any stipulation*. In the case under notice, not only promises were held out, but actual pardon was given and reward added.

1162. We observed that it would be for the Government to determine whether the explanation given in para. 30 of the Commission having acted in contradiction to our orders was, or was not satisfactory; we had not desired "threats" to be used; we only forbade "any hopes or impunity" being held out those implicated in these abuses.

1163. Mr. Sullivan in para. 64 repeated that "in some cases the Curnum's accounts were checked and compared by a personal examination of the ryots;" he added that "the Commissioners in the 67th para. gave a statement of six villages which had been examined in this manner, this statement the Board passed unnoticed;" we begged to state that we had noticed the statement in question, as would be observed on reference to para. 16 of our former Proceedings.

1164. In para. 95 Mr. Sullivan stated that "the Board have not once noticed Causey Chitty's private letters. These of themselves form a strong body of testimony and give a stamp of truth to the parole evidence of the Treasury Gomastahs and others, which it is impossible to get over." It surely, we observed, was the duty of Mr. Sullivan to have satisfied himself of the correctness of this assertion, before it was thus boldly advanced; an attentive perusal of the paper upon which the remarks were made would have shown him that the assertion was groundless, for, we in para. 50 of our former Proceedings had alluded to these letters, and para. 52 closed with these words, "Nos. 14 to 22 inclusive are letters written by Causey Chitty to various persons, all evincing that he actively interfered in the affairs of the Tobacco Department."

1165. With reference to the 96th and following paras. of Mr. Sullivan's remarks, in which he imputed to us the having "advocated" the cause of Causey Chitty and "published" our Proceedings in his behalf, we had to observe that the evidence collected by the Commission appeared to us defective, and led in our minds to conclusions in several instances not accordant with those drawn from it by the Commission. It was our duty to communicate to the Government the sentiments which we entertained, and for having performed that duty, we certainly did not expect to receive from a subordinate officer the grave charge of advocating the cause of a great revenue defaulter, of whose guilt we had never entertained any doubt; we merely questioned the correctness of some of the grounds upon which legal proceedings had been instituted against him, and it was obvious that our examination had had the effect intended of leading to the production of further corroborative evidence. As to the publication of our Proceedings, we had briefly to state that the Proceedings were sent to the Government and to the Collector alone.

1166. Our sentiments respecting the Coimbatore Commissioners' report having been recorded previously to the appointment of our present third Member, Mr. Stratton had declined to take any part in these proceedings upon Mr. Sullivan's remarks, having reference thereto.

1167. On the 8th January 1819 the Right Honorable the Governor in Council transmitted for our information and for that of Mr. Sullivan, Collector of Coimbatore a copy of a letter from Colonel Munro, with a copy of its enclosure and with a copy of the instructions which had in consequence been addressed to the Honorable Company's Solicitor.

1168. Colonel Munro observed in his letter to Government that as his duties as a Commissioner in Coimbatore were limited to the investigation of accounts, and the state of the district; as all proceedings relative to Causey Chitty's property were exclusively conducted by Mr. Sullivan in his capacity of Collector, and as he had no share whatever in them, he trusted that he should be relieved from all responsibility on account of any loss which might have attended the sales.

1169. Causey Chitty's Solicitor observed in his letter to Colonel Munro that having understood that he was making preparations for his departure from this country for Europe, he thought it right to inform him that he had received instructions from Causey Chitty to file a Bill on the Equity side of the Supreme Court against him for a compensation for the losses which he had sustained by the illegal sales of his property under his orders.

and the orders of Mr. John Sullivan during the year 1815, and that the same would be filed in the course of a few days.

1170. The papers had only been in the Solicitor's office a few days or he stated he would have given him earlier notice of Causey Chitty's instructions.

1171. The Right Honorable the Governor in Council had transmitted to the Honorable Company's Solicitor a copy of a letter from Colonel Thomas Munro, with a copy of its enclosure, and had desired that the Honorable Company's Law Officers would take the necessary measures for defending the suit in question on account of the Honorable Company, and for obviating any impediment to Colonel Munro's departure from India. For that purpose the Law Officers were directed to communicate, as far as might be requisite, either with Colonel Munro or with us.

1172. On the 15th February last we submitted a letter from Mr. Sullivan, Collector in Coimbatore, stating that he had been subpoenaed by the Supreme Court of Judicature to answer certain complaints preferred against him by Causey Chitty, and suggesting the propriety of the Law Officers being directed to appear on his behalf.

1173. In reply the Right Honorable the Governor in Council transmitted for our information a copy of a letter to the Honorable Company's Solicitor, desiring that the Company's Law Officers might answer the Bill filed by Causey Chitty in the Supreme Court, on the part of Mr. Sullivan as well as of the other defendants.

1174. The Government had transmitted for the information of the Law Officers a copy of the instructions under which Colonel Munro and Mr. Sullivan acted as Commissioners in Coimbatore.

1175. On the 22nd February 1819 the Right Honorable the Governor in Council transmitted for our information and guidance a copy of a letter from the Honorable Company's Solicitor with the Bill in Equity therein referred to and with a copy of the instructions which had in consequence been addressed to that officer.

1176. The Honorable Company's Solicitor had informed the Government in the letter above referred to, that in pursuance of the letter of the 8th January he had appeared for Colonel Thomas Munro to the suit instituted against him by Addapully Causey Chitty, he had also appeared in the same suit for the Honorable Company and now sent a copy of the Bill of Complaint.

1177. The Governor in Council had instructed the Honorable Company's Solicitor to communicate with us, and through us with Mr. Sullivan for the purpose of preparing the answer.

1178. On the 4th March last we informed the Honorable Company's Solicitor that with reference to the orders of Government conveyed to him in the letter from Mr. Secretary Hill, under date the 22nd February 1819, copy of which had been forwarded to us, we should be prepared to furnish him with any information on the subject of the Bill of Complaint filed by Causey Chitty against Colonel Munro, Mr. Sullivan and the Honorable Company, which the records of our office might enable us to afford, and that we would forward to Mr. Sullivan any communication which he might consider it necessary to address to that gentleman either for the purpose of obtaining general information on the subject in question, or specific answers to particular points connected therewith.

1179. With reference to the suit instituted in the Supreme Court by Causey Chitty, we submitted to Government on the 7th June last a correspondence, from which it appeared that Mr. Sullivan's presence was required at Madras; and we stated that so soon as the Collector should inform us whether or not his Head Assistant was returned or was likely to return soon to the district, his reply would be laid before the Government in order that some arrangement might be made for the due discharge of Mr. Sullivan's duties during his absence.

1180. In reply the Governor in Council permitted Mr. Sullivan, Collector of Coimbatore, to proceed to the Presidency for the purpose of enabling the Honorable Company's Law Officers to prepare an answer to the bill filed against him, Colonel Munro and the Honorable Company; and in the event of Mr. Whish, his Head Assistant being absent, authorized us to depute Mr. M. D. Cockburn from Bangalore to act for him.

1181. On the 24th June last we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector in Coimbatore, reporting that his Head Assistant Mr. Whish, had returned to his station, and would receive charge of the district during the Collector's absence which he did accordingly.

1182. On the 22nd February last we laid before the Right Honorable the Governor in Council a letter from the Collector in Coimbatore, enclosing copies of two letters received from Mr. J. M. Heath, submitting certain proposals for working an aquamarine mine which was discovered a short time ago in that district.

To the Chief Secretary, in Cons., 22nd February 1819.
From Mr. Sullivan, 12th in Cons., 22nd Feby. 181.

From Mr. W. Thackeray, 8th, in Cons., 18th Sept. 1817.
To do., 18th, in Cons., 18th Sept. 1817.

From do., 14th Nov., in Cons., 8th Jan. 1818.
Account Sale enclosed in Ashton & Smith's letter of the 28th March.

In Cons., 2nd April 1818.
To Mr. Thackeray, 6th, in Dy. Cons., 9th April.

From do., 7th, in Cons., 14th May.
To Mr. Sullivan, 10th, in Cons., 10th August.

1183. Copies of the correspondence which had previously passed on the subject of this mine were submitted on this occasion for the information of the Right Honorable the Governor in Council, together with the account sale of the Government share of the produce delivered by the former Renter. From these papers it would be observed that Mr. Heath had been permitted to work the mine on condition of rendering half of the produce to Government.

1184. In modification of this arrangement, Mr. Heath submitted two proposals, viz., one to rent the well in which the mine was situated for 1,400 Rupees per annum, and the other to have the privilege of purchasing the Government share at a valuation to be made by persons nominated by the Collector.

1185. Mr. Heath detailed at some length his reasons for preferring to work the mine under the former of these proposals, and he grounded his calculation of what the Government ought to expect on the sum which their share of the produce of two seasons under the late Renter sold for at public auction.

1186. We left the acceptance of Mr. Heath's offers entirely to the decision of the Right Honorable the Governor in Council; we would only remark we stated that we had understood that it had been supposed the former Renter sold his share for considerably more than the Government did theirs. The Collector however afforded no information on this point, and it was in our knowledge that a part of his share was sold at a lower rate. From the arguments adduced by Mr. Heath himself, it might be inferred that even the Renter's share might have been disposed of to greater advantage, had the stones been in the possession of an individual acquainted

with their value and the state of the demand for such commodities in foreign markets. Should the produce be monopolized as proposed by Mr. Heath, the profits would probably be considerably enhanced by the command of the supply being vested in one person and a higher rent might therefore be afforded, while a monopoly of an article of this kind was open to little objection.

1187. The acceptance of Mr. Heath's 2nd proposal, namely, to divide the produce with Government and to have the privilege of purchasing their share at a valuation to be made by persons appointed by the Collector appeared to us to be preferable.

1188. It was due to the candour of Mr. Heath to observe that he appeared to have withheld nothing that could tend to enable the Government to form a correct opinion as to the probable advantages to be derived from working the mine under the several proposals tendered by him; we had only to add that there could be no doubt of the expediency of encouraging enterprise in the working of mines by individuals; and that in our opinion such encouragement would scarcely be afforded if the Government were to demand half of the produce of so expensive an undertaking.

1189. In reply the Governor in Council authorized the Collector of Coimbatore to rent the working of the aquamarine well discovered in that district to Mr. Heath for one, two, or three years, on the proposed terms that the produce was to be equally divided between the Renter and the Government, and that the Renter was to have the privilege of buying the Government share at a valuation, and stated that it would be proper that a written agreement should be executed between the Collector and Renter.

1190. With reference to Mr. Secretary Hill's letter of the 16th March last authorizing the Collector in Coimbatore to rent the working of the aquamarine well discovered in that district to Mr. Heath for one, two, or three years, we submitted on the 15th November last to the Right Honorable the Governor in Council for his information and orders two letters from that gentleman.

1191. All the circumstances we remarked connected with the discovery of the aquamarine mine in question, were brought to the notice of Government in our letter under date the 22nd February last.

1192. Mr. Heath with reference to that correspondence had in the enclosed letters, offered for our consideration some valuable observations on the subject of mines in general and on the peculiar situation of those who may undertake to work them in this country, to which we begged leave to solicit the attention of Government.

1193. We observed that this gentleman was of opinion that the aquamarine mine which he was then engaged in working was not the only one of the same kind in the Coimbatore district. Excavations which seemed to have been made for the purpose of procuring precious stones of this or some other kind, had attracted his attention, and he was led to conclude from the geological features of the country that both Coimbatore and the neighbouring district of Salem were likely to prove productive not only in gem of various kinds but even in the precious metals; although he thought that they would prove more abundant in the former than the latter; within his own knowledge aquamarines had been discovered at other places besides Kangyem, but those who found them "had endeavoured to keep the circumstance as much a secret as they could for fear that they might be obliged to give up the mines to be worked on account of the Sirkar."

1194. Mr. Heath certainly adduced facts which added to his own observations rendered it probable that the districts in question contained valuable mineralogical productions, and he attributed their not having hitherto been discovered in greater abundance to the great discouragements and drawbacks which in this country existed to all speculations either of this kind or for the discovery of hidden treasure. The chief of these was the absolute claim which it was generally understood the Government possessed to all mines or hidden treasure discovered in their

Territory, whether in waste, rented, or cultivated lands to the complete exclusion of the discoverer from any share, but such as they might think fit to allot to him. The discussion of the point of right Mr. Heath observed had never come before us, except in one case (we presumed he alluded to that of the ryot who claimed the well which he rented, and in that we inclined to the opinion that the exclusive right to mines was vested in the Government.

1195. Whatever might be the merits of the question as regards right, Mr. Heath had suggested to us the policy of relinquishing to individuals a considerable portion of the produce of mines or minerals as more likely to prove productive to the revenue than a claim to the exclusive property in the whole, and this had led him to notice the practice which existed with regard to mines in other countries.

1196. In England all mines were private property, except those of silver and gold, which were considered a branch of the royal revenue, and the right to which was considered by Sir William Blackstone to have originated in the king's prerogative of coinage in order to supply him with materials. Mr. Heath shewed that in other countries the tax upon mines or minerals seldom exceeded a very small portion of the produce, and he added "even in Mexico however under the Crown of Spain which we are accustomed to look upon as the most arbitrary and absolute in Europe, the silver mines are not considered as royalties, and the discoverer of a mine enjoys all the profits of it after paying a tax to the Crown, that does not exceed 10 per cent." The learned author (the Baron de Humboldt) from whom Mr. Heath had collected this information, further stated that, if this metal was carried to the provincial treasuries of Mexico, to be exchanged for specie, the Government by additional taxes on assaying &c., &c., caused the Proprietor to pay according to circumstances from 12½ to 19½ per cent. "This impost" he added "excites the Proprietors of the mines to the fraudulent extraction of the precious metals," although it appeared not to have risen so high as one-fifth of the produce or 20 per cent.

1197. The proportion of the produce which it would be consistent with good policy for the Government to demand, must in every country be affected by various circumstances, such as by the facility or otherwise of procuring the machinery required, the expense of that machinery, or the expense of manual labour which might be employed in its stead. It had already been observed that the Government taxes in Mexico, which did not in any case amount to 20 per cent. induced fraud in the Proprietors of those mines, but the advantages which must there be possessed by the experience derived from long observation and habit, would enable individuals to work at a proportionably cheaper rate than could be expected in this country, at least for many years to come.

1198. The higher the proportion of the produce taken by Government, the more vigilant must be the superintendence required to prevent fraud, and it might be doubted whether the expense thus incurred would be counterpoised by the increased profits resulting from it.

1199. We were of opinion, that with reference to the difficulties to be surmounted in mining speculations in this country, it would be good policy for the Government to lower their demand to one-tenth, or 10 per cent. of the produce.

1200. The subject however we observed was of sufficient importance to be brought to the notice of the Honorable the Court of Directors, prior to any definitive arrangement taking place.

1201. The system which then existed of Government claiming the whole produce, tended as Mr. Heath had justly observed "to prevent the development of the mineral resources of this country, even should their existence be ascertained." The Proprietor or Renter who might discover a mine in his land, would by disclosing his knowledge of it, be certain of losing the produce of the land on which it was found, while he would have no prospect of a participation in the mine, and would be forced to rely solely on the will of Government for any indemnification which they might choose to allot him, whether he considered it adequate or otherwise, to repay him for that which he had sacrificed.

1202. Should the Government think fit to refer this subject for the orders of the Honorable Court of Directors, it would be desirable we thought that some arrangement should be made pending the receipt of their reply, as we had understood, that further discoveries of precious stones had been made in the Coimbatore District. We accordingly proposed that, for the present 20 per cent. or one-fifth of the produce should be declared the limit of the Government demand.

1203. With reference to this subject, we "also begged leave to submit a request from Mr. Heath to be supplied from the Surveyor-General's Office, with copies of the maps of Coimbatore and Salem, including the Baramahl, on the same scale according to which they are copied for the use of the Collector." He further added that any expense which it might be requisite to incur in the event of Government acceding to his request, he would be most happy to defray. As the object which Mr. Heath had in view in making this request, was one likely to be of public utility, we trusted that Government would take it into their favorable consideration.

1204. On the 4th December last the Governor in Council agreed for the space of three years to restrict the Government demand on the produce of mines in the districts of Coimbatore and Salem to twenty per cent. We were directed to report whether this limitation of demand was attended with any favorable effect on the produce of the mines, and the general subject would be brought to the notice of the Honorable the Court of Directors.

1205. A reference would be made to the officer in charge of the Surveyor-General's Office, relative to Mr. Heath's application for maps of Coimbatore and Salem.

To Messrs. Hargrave and Whish, 16th, in Dy. Cons., 20th December 1819.

1206. These orders have been duly communicated to the Collectors in Salem and Coimbatore.

1207. With reference to the letter from the Secretary to Government in the Revenue Department, under date the 9th June 1818, we laid before the Right Honorable the Governor in Council on the 26th August last a correspondence which had passed between us and the Collector in Coimbatore, on the subject of remuneration for the loss sustained by him and his Assistant in consequence of the establishment of the Tobacco monopoly in Malabar.

1208. No duties being levied under the orders of Government, issued on the 26th May 1812, and repeated on the 19th June and 25th August following, on Tobacco imported into Malabar, the Collector and his Assistant were deprived of their commission on the customs, whilst "the Tobacco affair (as Mr. Sullivan stated) still gives more trouble than all the other business of the district."

1209. The claims of the late Collector Mr. William Garrow under similar circumstances were brought to the notice of Government in our Proceedings of the 31st May 1813, extract from which was laid before the Right Honorable the Governor in Council on the 3rd June following, and in reply the Governor in Council stated his intention to take into consideration the mode of remunerating the Collector proposed by us, and explained the principle by which our recommendation should be regulated; we in consequence directed the Collector to furnish at the close of the Fusly a separate report on the subject of the supply of the Tobacco monopoly in Malabar, in order that we might submit our sentiments to Government respecting the compensation to be made to the Collector for superintending the supply of Tobacco to that province. It did not appear that any particular reply to these orders was ever received, although voluminous reports on the Tobacco monopoly were subsequently addressed to us by the late Mr. William Garrow.

1210. On the occasion of the restoration of the extra commission, the present Collector again brought the subject to our notice, and was in consequence desired to furnish a statement

of the revenue derived from the customs upon Tobacco exported to Malabar from his district, during the three years preceding the abolition of the duty. This statement together with another, showing the quantity sent to Malabar subsequently to the abolition of the duty was submitted with the Collector's letter of the 29th March last.

1211. Since the receipt of these statements, we had taken into consideration the best means of remunerating the present Collector and his Assistant for the loss of their Commission, and for the trouble of managing the supply of Government Tobacco to Malabar, since the establishment of the Tobacco Monopoly in that District.

1212. The supply for some Fuslies after the abolition of the duty was conducted by the late Mr. William Garrow, but, as considerable abuses in this as well as in the other Departments of that gentleman's administration had since been brought to light, we were of opinion that no claim to Commission or remuneration, under such circumstances, could be supported on his account; since the decease of that gentleman the supply had been conducted during certain Fuslies by the officers of Government and subsequently by contract.

1213. Under these variations in the mode of managing the supply and the consequent relief, under the contract system, from a considerable portion of the labour and responsibility formerly attaching to the Collector of Coimbatore in the Tobacco Department, we begged to suggest that the preferable mode of adjusting the claims of the present Collector and his Assistant would be to grant them a specific sum in lieu of Commission up to the end of the current Fusly, and we were of opinion that 500 Pagodas to each of these gentlemen, namely, Mr. Sullivan and Mr. Whish would be an adequate remuneration. The same amount was recommended to the Assistant as to the Collector, because Mr. Sullivan stated that Mr. Whish had been longer in the District, and had borne a greater portion of the trouble than had fallen upon the Collector.

1214. With respect to the future, we begged leave to recommend that the Collector and his Assistant might be allowed to draw a Commission of 1½ per cent. on 5 per cent. (the amount of the transit duty) on the prime cost of all Tobacco exported to Malabar on account of the Monopoly, to be divided in the usual proportion of two-thirds to the Collector and the remainder to his Assistant.

1215. In reply the Right Honorable the Governor in Council, agreeably to our recommendation, granted a recompense of five hundred Pagodas to Mr. Sullivan, Collector of Coimbatore, and a recompense of the same amount to Mr. Whish, his Head Assistant, for the duties they had respectively had to perform on account of the Tobacco Monopoly in Malabar, and for the future allowed them to draw in the usual proportions a Commission of one and a half percent, on a supposed duty of five per cent on the prime cost of the Tobacco they might supply for the monopoly in Malabar, to which both the charges above sanctioned would be debited.

1216. These orders were duly communicated to the Head Assistant Collector.

1217. On the 17th December 1818 we submitted a letter from the Collector in Coimbatore, recommending that the "island of Samoodra" formed by the Cauvery, might be granted rent free to certain natives, who proposed "to clear the island, to replace the bridge, to repair the "Pagodas, to establish a village and to build a bungalow."

1218. This place, which yielded a revenue of only 28 Pagodas per annum, and in the hands of Government was stated to be "rather a nuisance than a benefit," was one of considerable sanctity among the natives and was constantly resorted to both by them and Europeans, the proposal was therefore in our opinion highly acceptable; and we accordingly submitted that the island

should be immediately made over rent free to the Petitioners; and that a Cowle vesting it in such persons as they might select as trustees should be prepared by the Collector and issued by Government.

1219. In reply agreeably to our recommendation and to that of the Collector of Coimbatore, the Right Honorable the Governor in Council resolved that the island Samoodra, formed by the river Cauvery, should be granted rent free to the individuals who had applied for it, on the conditions and for the purposes they had themselves proposed. The grant was to be considered subject to the confirmation of the Honorable the Court of Directors.

(To Mr. Sullivan, 21st, in Dy. Cons., 25th January 1819.

1220. A communication to the foregoing effect was accordingly made to the Collector.

To the Chief Secy., in Cons., 15th March 1819.
From Mr. Sullivan, in Cons., 15th March 1819.

1221. On the 15th March last we submitted to the Right Honorable the Governor in Council a letter from the Collector in Coimbatore, under date the 6th March.

1222. Mr. Sullivan stated that owing to the extreme inclemency of the climate, the survey of the Neilgherry Hills was not an actual but only an estimated survey, and that an actual measurement of these hills, the expense of which he thought would not exceed Rupees 800 was anxiously desired by the people; he also observed that the difficulty of ascending these hills rendered the ryots secure from any coercive measures being used against them by the Sirkar; he forwarded a comparative statement of the collections of the last 19 years, from which it appeared that the revenue was gradually decreasing, and he stated that it would still continue further to decrease unless a road by which the hills might be rendered accessible to the Government servants was made. For this purpose he solicited permission to expend the sum of Rupees 300.

1223. We begged leave to recommend that the estimated expenses for making a road as well as for the survey of the Neilgherry Hills might receive the sanction of the Right Honorable the Governor in Council.

From Mr. Secy., 11, 30th March, in Cons., 8th April 1819.

1224. In reply the Governor in Council sanctioned a charge of three hundred Rupees for making a road in the Neilgherry Hills in Coimbatore, and a further charge of eight hundred Rupees for surveying them.

To Mr. Sullivan, 8th, in Dy. Cons., 12th April 1819.

1225. A communication to this effect was accordingly made to the Collector.

To the Chief Secy., in Cons., 15th April 1819.
From Mr. Thackeray, 11th, in Cons., 20th November 1817.
To Mr. G. Garrow, 1st, in Cons., 1st December 1817.
To Mr. Sullivan, 8th, in Cons., 8th February 1819.
To Mr. G. Garrow, 8th, in Cons., 8th February 1819.
From do., 9th, in Cons., 11th March 1819.
To do 11th, in Cons., 11th do.
To Mr. Sullivan, 11th, in Cons., 11th do, do.
From do., 29th March, in Cons., 8th April do.

1226. On the 15th April last we submitted to Government a correspondence with the Accountant-General and the Collector in Coimbatore, respecting the adjustment of the deposit account in that district.

1227. Under the explanations afforded in the Statement No. 1 which accompanied Mr. Sullivan's letter of the 29th March last, we recommended that sanction might be granted for charging in the accounts of the current Fusly the several sums therein specified to the amount of Rupees 6,248-4-4.

1228. The sums entered in the account No. 2 as due by individuals to the amount of Rupees 801-12-8 were not immediately connected with the Revenue Department; we therefore submitted that the orders of Government for their recovery should be communicated to the Accountant-General.

1229. We had not yet received from the Accountant-General any reply to our letter of the 11th March, requesting to be informed whether orders had been issued by him to the Collectors "that all sums in deposit should be brought regularly to account every month," and if not, whether any objection existed to the issue of such orders.

1230. Although the appropriation of the public money was not under our control but belonged to the Department of the Accountant-General, yet as connected with the general duties of a Collector we deemed it incumbent upon us to submit to Government our opinion that any separate deposit Treasury distinct from that of the Government was liable to great abuses, that as few sums as possible should be entered in the deposit account; and that if any sums were from necessity entered in it, measures should be adopted to bring that account under due control and to prevent the recurrence of such irregularities as appeared to have existed in Coimbatore.

1231. No reply to the foregoing communication has yet been received.

CANARA.

To the Chief Secretary, in Dy. Cons., 13th September 1819.
In Cons., 5th July 1819.
In Cons., 2nd Sept. 1819.

1232. On the 9th September last, we submitted for the information and orders of the Right Honorable the Governor in Council, extracts from our Proceedings, under dates the 5th July and 2nd September last, on the settlement of the revenues in the Provinces of Canara for Fuslies 1223, 24, 25, 26, 27 and 28.

From Mr. Read, 30th April, in Cons., 16th May 1814.
From do., 30th do., in Cons., 15th May 1815.
From Mr. W. Campbell, 30th do, in Cons., 20th May 1816.
From Mr. Harris, 26th May, in Cons., 2nd June 1817.
From do., 11th, in Cons., 20th July 1818.
From do., 7th, in Cons., 17th June 1819.

1233. The letters noted in the margin contained the reports on the settlement of the revenues in the Province of Canara for these Fuslies.

1234. In each of these reports the settlement or estimated revenue for the current year, was compared with the actual revenue of the preceding one. We therefore, except for the last Fusly 1228, were in possession of statements, not only of the estimated, but of the actual revenue also.

1236. These settlements had not been entered in the Collector's monthly accounts as the demand upon the country. Of the seven years before noticed, the settlement for Fusly 1222 was the only one which had been inserted as the demand, and upon reference to the Accounts of Demand Collection and Balance, it appeared that the demand for Land Rent and Village Taxes for each year was entered as follow :—

Demand for Fusly	1222	...	...	4,92,773	
Do.	1223	...	...	4,63,669	
Do.	1224	...	...	4,64,155	
Do.	1225	...	...	4,60,711	
Do.	1226	...	...	4,62,270	
Do.	1227	Rupees		16,16,719	or Pagodas 4,61,919-32-10
Do.	1228	do.		15,62,642	or do. 4,46,469- 6-34

1237. If the above was taken as the demand, nearly the whole of the revenue for these years (with the exception of Fusly 1228) would have been realized, but if the amount of the *settlement* of each year, as reported to us, was taken as the demand, the case would be very different, as would we observed be seen from the following statement.

	Settlement of Village Taxes and Licenses per Collector's report.	Demand as per Demand Collection and Balance account.	Collections to 31st May, per Demand Collection and Balance.	Balance taking the settlement as the demand.	Balance according to the Demand Collection and Balance account.
1222	4,92,773	4,92,773	4,92,773	...	...
1223	4,92,101	4,63,669	4,63,669	28,432	...
1224	4,92,893	4,64,155	4,64,122	23,771	33
1225	4,89,226	4,60,711	4,60,227½	28,938½	483½
1226	4,90,579	4,62,270	4,61,913	23,666	357
1227	Rs. 17,16,137	16,16,719	16,10,337	1,05,800	6,382
1228	„ 16,62,060	15,62,612	11,03,191	5,58,869	4,59,451

1238. We were not informed why the amount of the settlement reported was not entered as the demand, neither had we any information regarding the principle upon which the Collector had proceeded in making deductions or remissions from the settlement, and in fixing the demand at a sum below the amount of the settlement.

1239. The Collector had compared the settlement of each Fusly with the "actual revenue" of the preceding one, which could not be considered a correct standard of comparison. The settlement should have comprised such items of revenue only, as were supposed to be realizable, and the demand entered in the Demand Collection and Balance Account, should, at the end of

[illegible]

the Fusly, or after the last kist had fallen due have corresponded with the total amount of the settlement.

1240. A comparison of the settlement so formed, should have been shewn with the one of the previous year, and a comparison might also have been given with the actual collections of that year, but the amount of these actual collections must be taken from, and agree with the Demand Collection and Balance Account.

1241. We observed that the Collector had followed the practice of inserting in the Demand Collection and Balance Account, the amount of the collections as the demand, until the settlement had been concluded, which was rendered necessary where the lands were not rented, and the demand was consequently not known at the commencement of the Fusly, or till it had nearly expired; but after the settlement had been concluded, the Demand should have corresponded with the amount of the kists falling due according to the Kistbundy, which, excepting in Fusly 1222, never appeared to have been the case. For example, by the Kistbundy for Fusly 1228, it appeared that the demand for Land Rent and Village Taxes up to the end of May was Rupees 16,62,060-1-1, but according to the Demand Collection and Balance Account to the end of that month, the demand under these heads which was then closed was Rupees 15,62,642-7-10, giving a difference of no less than Rupees 99,417-9-3. It was obvious therefore that the formation of a Kistbundy must, under such circumstances, be merely nominal and of no use.

1242. We stated we did not clearly understand what was meant by the term "actual revenue" with which the settlement of each succeeding year had been compared in the Comparative Statements forwarded with the Collector's reports on his settlements. It appeared that in Fusly 1222 only, the amount of the collections for Land Rent and Village Taxes for that year, as per Demand Collection and Balance Account to the 12th July, had been entered in the Comparative Statement of the Collector as the actual revenue for that Fusly, with which the settlement for Fusly 1223 was compared; but the same principle had not been followed in the succeeding years, in three of which, viz., 1223, 1224 and 1226, the sums entered as "actual revenue" exceeded those inserted as the demand in the Account of Demand Collection and Balance, as would be seen from the following memorandum.

	Actual Revenue, Land Rent and Village Taxes per Comparative State- ment.	Demand as per Demand Collection and Balance.	Difference.
1223	4,78,094	4,63,669	14,425
1224	4,72,880	4,64,155	8,625
1226	4,73,996	4,62,270	11,726

1243. If therefore by "actual revenue" was meant actual collections which it appeared was the case in Fusly 1222, it would seem that in the three years above noticed, collections had been

made to a larger amount than the demand, or than what was shewn as collected by the Demand Collection and Balance Account, to the 31st May last.

1244. The Collector in the body of the report upon his settlement for Fusly 1228 had given a comparison of the settlement for that year with the settlement for Fusly 1227, from which it appeared there was a decrease in the Total Settlement for the former of Rupees 62,780, and under the heads of Land Rent and Village Taxes of 54,077, but in the Comparative Statement which accompanied the Collector's report, a comparison was shewn between the settlement for Fusly 1228, and what was termed the actual revenue for 1227, which gave an increase in the total settlement in favor of the former of Rupees 61,710, and under the heads of Land Rent and Village Taxes, of Rupees 78,703-14-2. The amount of the different items of revenue, exclusive of Land Rent and Village Taxes given in the Comparative Statement as actual Revenue for Fusly 1227, corresponded with the collections per Demand Collection and Balance Account to the 12th July 1818; but we could not discover from whence the amount of "actual revenue" of Land Rent and Village Taxes for

* Per Comparative Statement	15,83,336
" Actual collections to 12th July 1818	14,83,933
Difference	99,418
† Per Actual collections to 31st May 1819	16,10,337
" Comparative Statement	15,83,356
Difference	26,981

that year had been taken. It was given in the Comparative Statement at Rupees 15,83,356, which was Rupees 99,418* more than the actual collections to the 12th July 1818, and Rupees 26,981† less than the actual collections to 31st May 1819, per the Accounts of Demand Collection and Balance to these periods.

1245. Under these uncertainties with regard to the points noticed in these Proceedings, we refrained from making any observations on the different settlements, until the necessary explanations had been furnished by the Collector, which he was requested to do as soon as possible.

1246. We trusted to the exertions of the Collector for the realization of the very heavy balance of Rupees 4,59,451 for the current Land Revenue, which was outstanding on the 31st May.

1247. In our Proceedings under date the 2nd September last, we stated that at our Meeting of the 5th July last, we had taken into consideration the reports noted in the margin, but in consequence of various apparent discrepancies in the accounts, we had been obliged to call upon the Collector for further explanations. These had been afforded in Mr. Harris'

In Cons., 2nd September 1819.
In Cons., 5th July 1819.
From Mr. Read, 30th April, in Cons., 16th May 1814.
" Do., 30th do., in Cons., 15th May 1815.
" Mr. W. Campbell, 30th do., in Cons., 20th do. 1816.
" Mr. Harris, 26th May, in Cons., 2nd June 1817.
" Do., 11th in Cons., 20th July 1818.
" Do., 7th in Cons., 17th June 1819.
" Do., in Cons., 23rd August 1819.

letter of the 10th August, and it was accordingly resolved that the foregoing reports should be submitted with that letter to Government.

1248. We had addressed the Government separately on the subject of the future settlement of the Land Revenue in Canara, we therefore deemed it sufficient in this place to take a concise view of the result of the revenue management during the years before mentioned. This, we observed, would be best afforded by the following Abstract Statement, compiled from the Collector's reports, exhibiting the settlements for each of these years.

	Fusly 1222.		Fusly 1223.		Fusly 1224.		Fusly 1225.		Fusly 1226.		Fusly 1227.		Fusly 1228.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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Land Revenue and Village Taxes and Licenses.

1249. The following in round numbers, had been the settlement of the Land Revenue during the years in question.

1222.....	4,87,000
1223.....	4,86,000
1224.....	4,87,000
1225.....	4,83,000
1226.....	4,85,000
1227.....	4,85,000
1228.....	4,69,000

1250. The variations under this head from Fusly 1222 to 1227 inclusive, in no case exceeded 4,000 Pagodas; they had been so trifling and were so fully explained in the reports from the different Collectors as to require no remark from us. The last settlement, however, fell about Pagodas 16,000 or Rupees 54,077-4-11, below that of the previous year.

1251. In explanation of this deficiency, we referred for particulars to Mr. Harris' report of the 7th June last, and to his letters, respecting the nature of the season as noted in the margin, which were laid before the Government, under date the 30th July* and 7th† and 17th September‡ 1818. From these communications it would be re-

marked that the deficiency in question was entirely to be attributed to an inundation, exceeding any that had been known to the oldest inhabitants, which spread a body of water varying from 1 to 12 feet in depth, over the whole face of the country for a period of eighteen days; and had led to apprehensions of a defalcation much more considerable than that which was then reported.

1252. We were of opinion that considering the extent of this calamity, the settlement effected by the Collectors for Fusly 1228 was satisfactory.

1253. Of the settlements of the Land Revenue above reported, the Statement No. 2, enclosed in Mr. Harris' letter of the 10th August last shewed that of the Fuslies which had then expired, the total balances outstanding to the 31st May last were as follows:—

	Pags.
1224.....	33
1225.....	483½
1226.....	357
1227.....	6,382½

1254. The following in round numbers had been the variations during the periods in question in the revenue from Tobacco, Customs and Salt.

	Tobacco.	Customs.	Salt.
1222.....	35,000	59,000	58,000
23.....	41,000	77,000	55,000
24.....	60,000	84,000	61,000
25.....	56,000	72,000	62,000
26.....	60,000	72,000	59,000
27.....	53,000	78,000	64,000
28.....	57,000	79,000	62,000

1255. Although various circumstances explained in the reports from the Collectors had tended to produce some fluctuation in these branches of the revenue during the years in question, it would be perceived that the result was satisfactory; the Collectors being generally on the increase.

1256. Most of the remaining small items of revenue had also been gradually improving. The Abkary has risen from Pagodas 8,900 to 10,000 Pagodas. The Ferry Farms from Pagodas 590 to Pagodas 690 and the revenue from the Ameen Devie Islands from 4,000 to 9,000 Pagodas per annum.

1257. In order to obviate for the future any confusion in the accounts, we desired the Collector to exclude the Devastanum or Pagoda revenue from his annual Jumma-bund report on the Land Revenue, and to report separately thereon.

1258. The Collector was desired to compare the Jumma-bund of one year with Jumma-bund of the previous year; and the actual collections of one with the actual collections of previous Fusly.

1259. On the 12th July last we submitted for the consideration and orders of the Right Honorable the Governor in Council an extract from our Proceedings, under date the 8th on the subject of the future settlement of the Land Revenue in the Province of Canara.

1260. We stated that in our Proceedings upon the Collector's settlement for Fusly 1222, we had called his special attention to the general state of the district under his charge, and required from him certain information respecting it. This was afforded in Mr. Read's letters of the 1st and 19th of January 1814.

From Mr. Read, 1st in Cons., 17th January 1814.
From do., 19th in Cons., 31st January 1814.
To Mr. Harris, 28th in Cons., 28th April 1817.
N. B.—The enclosure in this letter was part of the Minute recorded by us on the 5th January 1818, from paras. 40 to 63 inclusive.
From Mr. Harris, 27th August, in Cons., 15th September 1817.
To do., 30th in Cons., 30th October 1817.
From do., 12th in Cons., 22nd December 1817.
To do., 29th in Cons., 29th December 1817.
From do., 18th in Cons., 26th January 1818.
To do., 26th in Cons., 26th "
From do., 8th in Cons., 17th September "
To do., 17th in Cons., 17th "
From do., 7th in Cons., 15th October 1818.
To do., 15th in Cons., 15th "
From do., 26th February, in Cons., 8th March 1819.
* In Cons., 17th April 1817.
In Cons., 17th January 1814.
In Cons., 31st " "

him for any remarks he might desire to offer, respecting the maximum rate of assessment to be fixed upon Canara.

1262. Mr. Harris' reply communicating Colonel Munro's remarks was transmitted to us on the 27th August 1817, and on the 30th October we furnished Mr. Harris with final orders for the limitation of the land tax in Canara in the following words: "The Board accordingly desire that, subject to the confirmation of Government, your settlement for the present year be founded on that basis; the average collections from each estate for the last 16 or 17 years being assumed as the maximum of the Government demand thereon."

"The Board however desire that you will clearly understand that in cases of poverty, the actual or present demand may be somewhat reduced in Fusly 1227 and even in future years, if necessary, below this maximum, but in no case whatever is it to exceed it."

1263. In reply to a further reference from Mr. Harris of the 12th, we on the 29th December 1817 authorized him for Fusly 1227 to form a settlement as formerly, but directed that the proposed new settlement should be introduced from Fusly 1228, and furnished him with further instructions upon specific difficulties stated by him.

1264. The further correspondence in 1818 chiefly related to deferring the proposed settlement until Fusly 1229, which, from our orders to the Collector of the 15th October 1818, it would be observed that we had been obliged to sanction.

1265. Mr. Harris in the present year addressed us on the 26th February 1818, stating that he had completed the settlement of the Bekul and Buntwal Talooks for the current Fusly 1228, that he had been obliged there to remit Rupees 11,980-15-6, and he estimated the remission throughout the district at Rupees 80,000, which he considered to be imperiously called for.

1266. We stated that our opinion in favor of a reduction in the land tax of Canara was so clearly evident throughout the correspondence which had been referred to, that it would be unnecessary here to recapitulate the facts and reasoning upon which it was founded. It seemed sufficient to observe, that we had from the commencement of the correspondence in question, anticipated a reduction in its amount, the revenue having been very injudiciously raised beyond the limit originally fixed by Colonel Munro.

1267. The following were the sentiments of the late Collector Mr. Read on the point: "If I am correct in supposing the land rent below the ghats to be equal to 36 $\frac{1}{2}$ and above 36 $\frac{1}{2}$ per cent. of the gross produce, it would require a remission of Star Pagodas 26,193 below, and Star Pagodas 4,437 above, to bring it down to the assessment I have proposed. But as any thing like perfect accuracy on such a subject cannot be obtained without a survey, I have little hesitation in asserting that a net reduction of 4 per cent. below, and 7 per cent. above the ghats, would render the assessment very moderate, and at all times easy to be discharged. This upon Fusly 1222 settlement would require Star Pagodas 21,542."

1268. With this opinion before us from an officer, who had charge of the district for a series of years, we, in issuing orders for the new settlement, had always looked to a reduction in the total land tax of Canara. But we were desirous that this remission should commence with the formation of the new settlement, and that its amount should be determined by the result of the principles laid down for that settlement, as applied to the particular case of each individual rather than by any general percentage or other amount fixed prospectively. The proposed settlement having been delayed, we were of opinion, that on this account the relief to be afforded to the landholders should not be deferred, and we accordingly recommended that in Fusly 1228, Mr. Harris should be authorized to make such remission as might be necessary within the amount proposed in his letter.

1269. There was one remaining point referred to in nearly all of the reports upon the settlements in Canara, which we were of opinion deserved the special attention of the Government and the Board of Trade. We alluded to the valuation put by the Sea Custom Tariff on Rice, the great staple commodity of which the export trade of this Province consisted.

1270. We did not support the opinion of the Collector that in Canara, the export sea duties fell upon the grower rather than upon the consumer of grain, nor would we urge that the tariff valuation at the place of export should be fixed with reference rather to the low price obtained by the Ryot in the interior, than to the enhanced price of the article at the place of export. But we were decidedly of opinion, that, where the export trade of a province consisted of a staple article so extremely variable in value, as grain is in this country the tariff valuation ought not to be fixed but variable.

1271. From the Statement A, enclosed in Mr. Harris' letter of the 11th July 1818, it appeared that the duty established since 1812 was ten per cent. on a Tariff valuation of white rice at 87 $\frac{1}{2}$, and red rice at 77 Rupees per corge. The selling price of these grains when this valuation was fixed was Rupees 96 to 120,

and Rupees 88 to 104 respectively; but it had since annually fallen in some years nearly 50 per cent.; while the tariff valuation had remained unaltered, and consequently the duty instead of ten had in reality often been fifteen, and sometimes eighteen per cent., on the actual value of the article.

1272. In a letter addressed to us under date the 24th May 1814, by the Collectors of the Land Revenue and Sea Customs jointly, copy of which we believed must have been forwarded to the Board of Trade, by the latter officer, it was proposed in one of the enclosures that "the Tariff should be revised by the Collectors of Land Revenue and Sea Customs every three months, or oftener, if requisite." It was obvious that a duty of ten per cent. was considered by the Board of Trade a sufficiently high duty on the staple export of Canara, but by not occasionally modifying that Tariff valuation at first fixed, the duty had of late years greatly exceeded this rate; some measures therefore should be adopted, we observed to remedy this evil.

1273. We submitted to the Government that the most just means of doing this, would be to revise the Tariff valuation of rice, paddy and other grains in Canara every quarter, and to cause the Collector of Sea Customs to regulate the same by the returns of the current prices of grain in the Province quarterly, forwarded by the Collector of the Land Revenue to us, copy of which could be sent by that officer to the Collector of Sea Customs for this purpose. We recommended that this suggestion should be communicated to the Board of Trade for their opinion, with directions if they concurred in the view taken of the subject, to issue immediate orders to the Collector of Sea Customs to carry our suggestions into effect without delay.

1274. In reply, the Governor in Council approved the instructions we had issued to the Collector of Canara, with regard to the settlement of the Land Revenue of that district, and observed he would refer our remarks on the duty on grain in that district for the consideration of the Committee appointed to revise the Custom Regulations.

To the Chief Secy. to Government, in Cons., 9th Sept. 1819.
In Diary Cons., 16th July 1819.
From the Hon'ble T. Harris, 28th July, in Cons., 19th Aug. 1819.

1275. With reference to our Proceedings, under date the 8th July last, laid before Government on the 12th of that month, we submitted on the 9th September last a letter from the Collector in Canara, dated the 23th July last, as connected with the subject of the future settlement of that Province.

1276. In this letter Mr. Harris requests to be informed whether in forming the new settlement which we had directed to be introduced into Canara, it was to be limited in all cases by the standard of Colonel Munro; or whether where estates had already been assessed beyond that standard, the average of past collections was to form the limitation of demand.

1277. On this subject, we had addressed the Collector at considerable length, in our letters of the 30th October and 29th December 1817 as stated in our Proceedings of the 8th July last. We had since given the subject further consideration, and we proceeded to submit the result thereof, in order that the Government might pass final orders upon it, at the same time that they communicated their decision upon the proceedings before mentioned.

* Note.—It would appear also from a passage in the 1st part of Mr. Harris' present letter (28th July) that even Colonel Munro did not uniformly and strictly adhere to this standard.

of the province.

1278. The limitation placed by Colonel Munro upon the Government demand on the estates in Canara was the full *shist*, but this limitation was departed from by his *successor, and the *shist* with the full *shamul* also, was assumed as the limit of the Government demand which was thus raised beyond Colonel Munro's standard upon upwards of 20,000 ryots by whom was paid more than one half of the revenue

1279. We had already stated the grounds for our belief that this had led to some degree of over-assessment in Canara. The amount of this over-assessment was estimated by Mr. Read as stated in para. 9 of our Proceedings of the 8th July last at Pagodas 21,542. Mr. Harris in his letter of the 26th February last, estimated the remission which it would be necessary to make throughout the district for Fusly 1228 at Rupees 80,000 or Pagodas 22,857-6-34, we had recorded our opinion that if reduction to this extent should be found requisite, it ought to be sanctioned.

1280. But to reduce 4 per cent. of the assessment upon each estate, as suggested by Mr. Read, to relinquish all that had been superadded to Colonel Munro's maximum, as now proposed by Mr. Harris, or to adopt any universal and indiscriminate rate of remission, would in our opinion, be objectionable; remission was required chiefly in those over-assessed estates, the revenue of which it had not been practicable to raise beyond Colonel Munro's maximum, or which, though assessed at it, had been unable to pay it; on the other hand, many of the estates which had been assessed above Colonel Munro's maximum, it was understood were fully capable of paying their present assessment, and remission in such cases would consequently be unnecessary.

1281. The demand though limited to the full *shist* and *shamul*, annually varied according to the circumstances of each estate; and it would therefore be obvious that the adoption of the actual collections as the general limit of demand, must be much better adapted to the peculiarities of each than one not regulated by similar circumstances.

1282. Upon these grounds we directed the average collections for past years to be taken as the basis of the new settlement, and as the future *limit* of the Government demand. By this standard, we were of opinion, that the Tahsildars should be instructed to form the future settlements; each estate would thus be assessed at what it had paid on an average of years past.

1283. This general arrangement having been effected by the Tahsildars, we were of opinion that the Collector ought, in revising it in person, to grant for a term of years say from 2 to 10 such remission from the proposed new standard as particular estates might require; for, from many, it was understood that the collections had been beyond their resources. It was in these cases, and in these only, that remission should be granted, and by the Collector personally inquiring into claims of this kind, it was probable that abuses in the grant of remission might be prevented, while it should be his endeavour to keep the total amount thereof as much as possible within 80,000 Rupees as estimated by him.

1284. In a few cases where the lands might be susceptible of great improvement, the average of past collections might be found too low for a maximum demand. In such cases, the maximum of Colonel Munro, or such reduction thereof as the Collector might deem requisite, might, with propriety, be adopted as the ultimate limitation; the existing demand to be raised gradually to that standard by a fixed annual rate to be specified by the Collector, or these lands might be settled under the rules laid down in the letter to him of the 29th December 1817, paras. 4 to 7 inclusive.

1285. On the cases referred to in the preceding paragraph, we proposed that the Collector should specially report.

1286. To this communication we have not yet been favored with a reply.

In Cons., 27th October 1817.
In Dy. Cons., 10th August 1818.
In Cons., 2nd October 1817.
In Cons., 27th April 1818.
To the Chief Secretary to Government, in Cons., 11th February 1819.
From the Hon'ble T. Harris, in Cons., 25th June 1819.

1287. With reference to our letters of the 27th October 1817 and 6th August 1818, and to the orders of Government of the 24th September 1817 and 14th April 1818, we submitted to Government on the 11th February last, a letter received from the Collector in Canara, under date the 16th June, respecting the claims of the Nileshwar family.

1288. On reference to the previous correspondence abovementioned, it would be perceived that it was our intention and that of the Government to place the permanent allowance to this

In Cons., 1st July 1800.

In Cons., 27th October 1817.

family on the scale recommended by Colonel Munro in his letter of the 16th June 1800, and that, in addition to a pension of 500 B. Pagodas, they were "to retain the rent" of their "private estate," "about 300 "Pagodas" (para. 4 of our letter to the Chief Secretary, 26th October 1817.)

1289. We understood that the rent of 300 Pagodas alluded to by Colonel Munro was the landlord's rent, derived by the family from their lands; and that, therefore, if they were in possession of these lands, they would obtain all that was intended. It appeared however from the account enclosed in Mr. Harris' letter that Colonel Munro did not allude to the landlord's rent, but to the Government revenue or tax, which in Fusly 1209 was remitted by him to the extent of Rupees 1,307-3-7 or about 300 B. Pagodas.

1290. Under these circumstances it would appear that the family were entitled either to a remission of land revenue or to an increase of pension to this extent.

1291. From Mr. Harris' letter it might be inferred that the remission granted by Colonel Munro was of benefit to one branch of the family only, while it was intended to have been equally beneficial to all. We were therefore of opinion that in lieu of the remission of land revenue, it would be preferable to grant to the family an increase of pension to the extent of B. Pagodas 300 per annum to be divided among the various branches of it, in the same manner as the 7th

In Cons., 27th October 1817.

para. of our letter, under date the 27th October 1817, shewed that the pension of B. Pagodas 500 was divided amongst them.

1292. In reply we were informed that under the explanations we had afforded, the Governor in Council concurred in our opinion with respect to the justice and propriety of making an addition of three hundred Behaudry Pagodas per annum to the allowance recently granted to the Nileshtar family in Canara, and authorized its taking effect from the 20th of February 1807, and its being equally divided between the two branches of the family.

From Mr. Secy. Hill, 4th, in Cons., 15th March 1819.

To Mr. Harris, 15th, in Dy. Cons., 18th March 1819.

1293. The orders of Government were duly communicated to the Collector.

1294. On the 9th February last the Right Honorable the Governor in Council transmitted for our information and guidance a resolution passed by the Government in the Political Department, prohibiting a direct correspondence between the Residents at Native Courts and the Judicial, Revenue, Police and Commercial Officers of this presidency, except in cases of real emergency.

From Mr. Secy. Hill, in Cons., 22nd February 1819.

Extract from the Minutes of Consultation in the Political Department, dated 3rd February 1819.

1295. It was stated in that resolution that the Governor in Council considered it to be generally inexpedient that a direct correspondence should be carried on between the Residents at the Native Courts and the Judicial, Revenue, Police and Commercial Officers serving under this presidency, and it was accordingly resolved that circular orders should be despatched, prohibiting the practice in future, except in cases of real emergency, when the delay of an intermediate reference to the Government might occasion detriment or serious inconvenience to the public service.

To the Chief Secy., in Cons., 15th March 1819.

From Mr. Harris, 3rd, in Cons., 15th March 1819.

1296. With reference to the foregoing communication we laid before the Right Honorable the Governor in Council on the 15th March last a letter from the Collector in Canara.

1297. The subject to which the enclosures in the Collector's letter had reference, would appear to be one which required consideration and orders in the Political Department; being a case of disputed boundaries between the Mysore and Canara countries; it did not therefore seem necessary that we should offer any remarks thereon.

1298. The object of this address was to bring to the notice of the Right Honorable the Governor in Council the inconvenience which might arise to the Revenue authorities in Canara and Malabar, if by a strict interpretation of and adherence to the Circular orders above referred to, they were precluded from communicating with the Resident in Mysore, on subjects connected with the trade of the different countries; the prevention of smuggling and other similar subjects not immediately of a political nature.

1299. We had reason to believe that the Revenue officers in the districts abovementioned had, on various occasions, received material assistance and co-operation from the Resident in Mysore in the apprehension of persons engaged in contraband trade.

1300. We concluded that much uninteresting and unimportant correspondence took place between the Collector of Coimbatore and the Resident at Travancore, respecting the supply of the Cochin Circar with Tobacco, and also between the Resident and Collector in Tanjore on local subjects, which it would be unnecessary to conduct through the channel of Government, and indeed in all districts in the vicinity of Native Courts, occasional subjects of no particular interest and importance must arise, which a direct communication between the Residents and the Collectors would enable those officers to adjust or decide more speedily and perhaps more to the satisfaction of all parties than if the delay of a reference to the Presidency was the necessary consequence of every trifling complaint or of every subject of ordinary and unimportant communication.

1301. We submitted for the consideration of Government whether it would be objectionable that on all subjects not immediately of a political nature, Collectors should be permitted to continue to correspond direct with the Residents at the Native Courts as heretofore. The grounds upon which the late Circular orders of Government were founded were unknown to us, we consequently did not presume to offer any opinion upon the subject, but merely referred it for consideration.

1302. In reply we were informed that the particular question brought to our notice by the Collector of Canara having formed the subject of a letter from him to the Resident of Mysore, the Resident would either furnish the information wanted in a reply to that letter, or, if he considered himself precluded from so doing by the late Circular orders, would bring the subject to the notice of the Governor in Council.

1303. With respect to those Circular orders, the Governor in Council stated that he was unwilling to modify them, until it appeared whether any practical inconvenience of a serious nature arose from their operation, being of opinion that otherwise it was desirable that they should remain in force.

1304. With reference to the resolution passed by Government under date the 3rd February last, and forwarded to us in Mr. Secretary Hill's letter of the 9th of the same month, forbidding a direct communication to take place between the Residents at the Native Courts and the Judicial, Revenue, Police, or Commercial officers serving under this Presidency; we submitted on the 15th April last a letter from the Collector in Canara.

1305. The Collector pointed out, in this letter, what we had submitted to Government in our letter of the 15th March, namely the great inconvenience arising from the Resolution of Government above adverted to. He stated this to be the case more peculiarly as affecting the supply of Tobacco. He stated further that it was absolutely necessary that he should have the assistance of the Resident in Mysore, for the purpose of obtaining orders from the Rajah to the local authorities to protect and aid the people employed, and to procure cattle for the carriage of the Tobacco matters not admitting of an intermediate reference to Government.

1306. The Collector in consequence suggested that he might have permission to carry on a direct correspondence with the Resident in Mysore, on matters relative to the supply of Tobacco; on this point we begged leave to solicit the orders of Government.

In Cons., 22nd Feby. 1819.
To the Chief Secretary to
Government, in Cons., 29th
April 1819.
From the Honorable T.
Harris, 11th, in Cons., 22nd
April 1819.

1307. With reference to the letter from the Secretary to Government in the Revenue Department, under date the 9th February last, we submitted for the orders of the Right Honorable the Governor in Council on the 29th April last, a letter from the Collector in Canara, enclosing a correspondence which had taken place between himself and the British Resident in Mysore.

1308. It appeared that Mr. Cole, in consequence of his not being able to procure satisfactory information from the Durbar records or those of the Residency, on the subject of a certain disputed boundary, wrote to the Collector, stating that he had solicited the Rajah to dispatch an intelligent Mootusuddee who might determine the boundary in conjunction with any person whom the Collector might choose to depute.

1309. For this purpose a certain person had been appointed by the Mysore Rajah in consequence of Mr. Cole's solicitation.

1310. The Collector in answer to Mr. Cole's request that he would nominate some one to meet the Mysore Commissioner, acquainted the Resident that he had been forbidden to correspond with him on general subjects, and that he was obliged to refer the matter in question through us to Government.

1311. We therefore begged leave to solicit the orders of Government on the subject.

1312. We have not yet received a reply to these two last communications.

To the Chief Secy., in Cons.,
24th May 1819.
From Mr. Harris, 31st, Jany.,
in Cons., 12th Feby. 1819.
To do., 23rd, in Cons., 23rd
Feby.
From do., 28th Nov., in
Cons., 7th December 1818.

1313. On the 24th May last we submitted to Government copies of a correspondence with the Collector in Canara respecting the improved arrangements proposed for the management of the Salt Monopoly in that district.

1314. We attached so much importance to the due execution of the orders conveyed to Mr. Harris in our letter of 23rd February 1818, and were so satisfied that they would be attended by beneficial effects that we had no hesitation in soliciting the sanction of Government for the disbursement of Rupees 11,019-8-0 and Rupees 411-12-9 for the alteration and erection of Salt koties or Store houses as specified in paras. 11 and 17 of his letter under date the 28th November last.

1315. In reply the Right Honorable the Governor in Council approved the instructions given by us for improving the management of the Salt Monopoly in Canara, and agreeably to our recommendation, authorized the Collector to incur the expense, amounting to Rupees 11,019-8-0, which he had stated to be necessary for the purpose of introducing the new arrangements as well as the further expense of Rupees 411-12-9 estimated to be required for the erection of two new Koties or Store-houses.

To the Honorable T. Harris,
12th, in Dy. Cons., 15th July
1819.

1316. These orders were immediately communicated to the Collector in Canara.

1317. With reference to the letter from the Secretary to Government under date the 2nd of June 1817, we submitted to Government on the 30th April 1818 a letter from Mr. Harris, the Collector in Canara, and recommended that he might be authorized to write off to profit and loss the sum of Rupees 8,748-2 or Pagodas 2,499-25-57, the amount of the base coin in deposit in his Cutcherry; and that orders for the disposal of that coin, and the bringing to account its intrinsic value might be conveyed to him by the Mint Committee.

1318. We regretted that the sum to be written off should be so considerable; we had however desired the Collector, for the future, to hold his Shroffs personally responsible for

base coins, and to send one of his Huzzoor Shroffs to Bombay with all remittances thither; these measures it was hoped would prevent any further loss on this account.

1319. In reply the Right Honorable the Governor in Council authorized the Collector of Canara to write off to profit and loss the sum of Rupees 8,748-2-0, being the amount of base coin in his Treasury. The Governor in Council trusted that the measures which had been taken would prevent any loss of the same kind in future, and observed that the Accountant-General would be desired to cause the base coins to be remitted either to Madras or to Bombay in order that their intrinsic value might be recovered at the Mint.

From Mr. Secy. Hill, 15th,
in Cons., 25th May 1818.

1320. With reference to our letter of the 30th April last, we submitted to Government on the 17th September 1818 a correspondence with the Collector in Canara, and with reference to the circumstances therein stated, recommended that an application might be made to the Government of Bombay to depute with the vessels sent to convey treasure from Canara to that Presidency some officer to receive charge of the same from the Collector in Canara.

To the Chief Secy. to Go-
vernment, in Cons., 17th Sept.
1818.
To Mr. Cameron, 30th April,
in Dy. Cons., 4th May 1818.
From the Honorable T.
Harris, 7th, in Cons., 17th
Sept. 1818.

1321. It was obvious that some measures should be adopted to prevent the heavy loss sustained by this Government, from the return of base coins from Bombay; the delivery by the Collector ought to be to the officer commanding the ship, or other person authorized to receive the treasure from him at his treasury in Canara, and such officer ought to be held responsible by the Bombay Government for all deficiency on base coins. It had been found impracticable to send a Shroff from Canara to Bombay, but the number of Parsees at Bombay would, it was presumed, render it comparatively easy to depute one thence to Canara.

1322. The treasure ought in fact to be considered at the responsibility of the Bombay Government when delivered from the Collector's treasury, and it did not appear reasonable to debit this Presidency with losses incurred after custody had ceased.

In Cons., 17th Sept. 1818.
To the Chief Secretary to
Government, in Cons., 21st
October 1819.
From Mr. Harris, 5th, in
Cons., 14th October 1819.

1323. With reference to our letter under date the 17th September 1818, we laid before the Right Honorable the Governor in Council on the 21st October last, a letter from the Collector in Canara, submitting a statement of base coins returned by the Bombay Government from remittances sent from the Treasury in that Province.

1324. No reply having yet been received to our letter above referred to, we were not acquainted with the measures which the Government might have deemed it expedient to adopt with respect to the remittance of treasure from Canara to Bombay, but we begged leave again to bring the subject to the notice of the Right Honorable the Governor in Council and to request that some orders might be passed on our former letter with a view to prevent the loss therein stated to be incurred by the return of base coins from Bombay.

1325. The account of the base coins returned on this occasion as detailed in the statement enclosed in the Collector's letter, was Rupees 2,446, which we begged leave to recommend the Collector might be authorized to write off to profit and loss.

1326. In reply we were informed that copies of our letter and of its enclosures would be furnished to the Accountant-General, whom the Collector of Canara ought to have addressed on the subject.

1327. The material point to be ascertained in the question submitted by us for the consideration of the Governor in Council was how far the coins returned from Bombay to Canara as being spurious or debased, actually formed part of the Collector's remittances to Bombay. If the precautions used for that purpose by the Bombay Government left no doubt that the coins issued from the Collector's Treasury, there was no hardship to him or his establishment in returning them and there ought to be no loss to the Government on that account. The coins, if current in Canara, might still be circulated there, and, if spurious, were properly debited to the Collector and his establishment. Before making a reference on the subject to the Bombay Government, and the Accountant-General would be desired, in communication with the Collector of Canara, to

suggest any means by which it might appear to them that the material point above stated might, in the case of each remittance of treasure from Canara to Bombay be most satisfactorily ascertained. It was a point of fact that must always be susceptible of proof, and it was the point on which the responsibility of the Collector and his establishment for the coins returned to him exclusively depended. The delay in making the reference to the Accountant-General and Collector proposed by the Governor in Council would not be attended with any inconvenience, as no further remittance was for the present to be made from Canara to Bombay.

1328. Sanction was inadvertently given for writing off to profit and loss the amount of coins returned from Bombay to Canara, as reported in our Secretary's letter of the 30th April 1818, but under the view of the subject now taken, the Governor in Council did not think it proper to grant similar sanction on the present occasion, we were directed to apprize the Collector that his correspondence on questions of this nature ought to take place with the Accountant-General.

1329. The foregoing orders have been duly communicated to the Collector.
To Mr. Harris, 20th, in Dy.
Cons., 23rd December 1819.

MALABAR.

1330. At our Meeting of the 4th February last we took into consideration the letters from Mr. Vaughan, Collector in Malabar, under date the 31st December 1817 and 16th November 1818 respectively, reporting on the settlement of that district for Fusly 1226 and Fusly 1227.

1331. We submitted the following Abstracts of the Settlement for each of these years, compared with that of the previous Fusly, as taken from the enclosures in the Collector's letters.

—	Fusly 1225.			Fusly 1226.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue ...	4,69,909	9	30	4,87,267	20	33	17,358	11	8	...	...	...
Salt ...	67,295	37	66	52,508	40	45	...	...	...	14,786	42	21
Sayer ...	19,143	22	47	13,572	44	8	...	...	...	575	23	39
Abkary ...	21,856	7	78	20,701	19	25	...	...	...	1,154	33	53
Sundry small Farms and Licenses ...	8,522	42	61	9,867	3	15	1,344	5	34	...	...	...
Gold Dust ...	632	32	29	632	32	29	...	...	...	...	...	...
Hill Farm ...	598	33	22	584	31	54	...	...	...	14	1	48
Cardamum Farm ...	6,156	25	57	4,945	32	11	...	...	...	1,210	38	46
Tobacco ...	92,337	21	44	79,700	2	66	...	...	...	12,637	18	58
Extra Revenue ...	713	40	34	533	44	44	...	...	...	124	40	70
Total ...	6,87,172	3	68	6,75,370	1	15	18,702	16	42	30,504	19	15
Deduct Increase ...										18,702	16	42
Net Decrease ...										11,802	2	53

—	Fusly 1226.			Fusly 1227.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Rent ...	17,05,436	1	6	17,03,728	1	6	...	...	...	1,708	0	0
Salt ...	1,83,781	2	6	2,16,743	5	1	32,962	2	7	...	...	...
Sayer ...	65,005	6	11	70,326	5	7	5,320	14	8	...	...	...
Abkary ...	72,455	0	1	62,133	10	1	...	...	...	10,321	6	0
Sundry small Farms and Licenses ...	56,105	11	6	55,706	12	11	...	...	...	398	14	7
Tobacco Monopoly.	2,78,950	3	6	2,87,453	4	2	8,508	0	8	...	...	...
Extra Revenue ...	2,061	7	5	2,963	10	5	902	0	0	...	...	...
Total...	23,63,795	1	5	23,99,060	1	9	47,693	4	11	12,428	4	7
Deduct Decrease ...							12,428	4	7			
Net Increase ...							35,265	0	4			

1332. In Fusly 1226 there was we observed an apparent increase of Pagodas 17,358-11-8 in the Land Revenue, but this was no addition to the resources of Government; it arose from the orders given by us to re-admit the collections on account of the Village Sibbendy, into the public accounts, from which they had formerly directed that they might be excluded. There was a small increase of Pagodas 1,344-5-34 under the head of Farms and Licenses.

1333. In the other branches of revenue, we regretted to observe a decrease; but the only defalcations of any consequence were Pagodas 14,786-42-21 in the Salt, and of Pagodas 12,637-18-58 in the Tobacco Monopoly.

1334. We observed that this last mentioned sum was entirely owing to the reduction made by order of Government, under date the 3rd February 1816, in the monopoly sale price of Tobacco, the consumption in the year in question having exceeded that of the previous Fusly, to the extent of nearly 200 candies. The reduction in the Salt Monopoly was attributed partly to the reduced number of troops in the Province, partly to the clandestine manufacture and sale of Salt. Upon this subject, we considered it unnecessary at present to add any thing to the remarks contained in our letter to Government of the 7th September 1818.

1335. In Fusly 1227 there appeared a small decrease in the Land Revenue of Rupees 1,708, which the Collector was required to explain; he stated the settlement of 1226 and 1227 to have been the same; but this did not appear to have been the case. The difference however was trifling,

1336. We stated that it was satisfactory to us to observe that in Fusly 1227 the Salt revenue had increased to the extent of Rupees 32,962-2-7; the Customs to that of Rupees 5,320-14-8, the

Tobacco Monopoly to the amount of Rupees 8,508-0-8 and the extra revenue to the extent of Rupees 902-3-0.

1337. In the Abkary, however, there appeared a deficiency of Rupees 10,321-6-0. This was attributed by the Collector partly to the reduced number of persons now resorting to the Courts in his district, since the introduction of the system of Village and District Moonsiffs; and partly to the increased difficulty of managing this branch of revenue in North Malabar, as well as to the process of recovery of arrears, through the Courts; as connected with this last point, we begged

leave respectfully to urge the expediency of the early enactment of the Regulation of which a draft was submitted by them to Government on the 2nd July 1813.

1338. Of the settlements of the Land Revenue above referred to, it appeared that on the 30th November 1818, the balances outstanding were for Fusly 1226 Rupees 16,404-14-1, and for Fusly 1227 Rupees 54,438-11-1.

1339. As it was probable that the report of the Commissioner Mr. Græme, on various important revenue questions relative to Malabar, would speedily be forwarded to Government, who had intimated their intention of consulting us on such points as were connected with their department; any general observations upon some of the questions alluded to by the Collector, would be observed be at present premature. We accordingly refrained from any such remarks in this place, but would be prepared hereafter to address the Government fully upon the general state of the revenue administration in that province.

To the Chief Secretary, in Dy. Cons., 11th Feb. 1819.
To Mr. Vaughan, 8th, in Dy. Cons., 11th February 1819.

1340. Copies of these Proceedings were on the 8th February 1818 transmitted to the Government and to the Collector in Malabar.

1341. With reference to the Minutes of Council, under date 24th November 1818, which were communicated to us, the Government on the 8th January 1819 transmitted for our information the copy of a letter relative thereto from Mr. Græme, Commissioner of Malabar, with copies of its enclosures, and we on the 18th March last acknowledged the receipt of the above letter and with reference thereto submitted to Government a letter from the Collector in Malabar.

1342. We observed that it appeared from the enclosures of the Collector's letter, as well as from those transmitted in that from Government that the Commissioner in Malabar has issued another Proclamation, in the joint names of the Collector and himself, explaining to the people that his duty was inquiry, not the alteration of the land assessment; but still calling for the accounts which the proprietors of Estates were required to produce, shewing, as stated in our letter of the 5th October last, "the real state of every man's property."

1343. With reference to Minutes of Council communicated to us by the Government in their letters of the 3rd February 1816 and the 24th November 1818, it was, we stated, for the consideration of Government, whether the question of a general modification of the land assessment in Malabar was meant to be again laid open for discussion by Mr. Græme, and whether the calling for such a detail of accounts (though now explained to be for the mere purpose of inquiry) was objectionable or otherwise.

In Cons., 29th Feby. 1816.
In Cons., 10th Dec. 1818.

1344. With reference to our letter to Government of the 18th of March, we on the 3rd May laid before the Government a letter from the Collector in Malabar.

1345. The object of this letter was, we observed, to explain a "considerable falling off in all the branches of revenue with the exception of Customs" in comparison with the collections in the previous year to the extent of about 50,000 Rupees at the termination of the month of February; but it was not so much to this defalcation, as to the further reduction in the collections likely to be experienced before the close of the Fusly year 1228, that we were desirous of soliciting the particular attention of the Government.

1346. We remarked that for many years past the Land Revenue of Malabar had been realized with great punctuality, but we subjoined a statement of the arrears outstanding on the 28th of February 1819, which shewed that the same regularity did not now prevail.

					Rs.	A.	P.
Fusly 1225	...	...	...	...	9,101	13	11
Do. 1226	...	...	...	...	14,433	1	2
Do. 1227	...	...	...	...	40,559	14	8
Do. 1228	...	...	...	...	2,43,537	10	9

1347. It appeared that among the landholders, even those who the most complained of over-assessment, in the Fusly 1227 acknowledged that they could without difficulty pay from 7 to nine-tenths of the tax; but that these persons in Fusly 1228 had not paid more than two-tenths.

1348. Mr. Vaughan attributed the arrears which had occurred principally to the unfavorable nature of the season; he added however "much must be attributed to the Commission now moving about the country," and after expressing his opinion that the defaulters would go to jail rather than pay their revenue; "in the hopes of having their lands more lightly assessed;" and that if the lands were offered for sale, little would be bought by the people, who "have their doubts and fears whether an equalization of assessment, or whether a general reduction is to take place" he added "To your Board's superior judgment I must now appeal for instructions what line of conduct I am to pursue by carrying matters with a high hand, I think the view and object of the commission likely to be retarded by giving way, Government risks if not a total loss, a very great delay in the recovery of their outstanding balances."

1349. Under the Minutes of Council of the 24th November 1818, "adhering steadfastly to the opinion regarding the injustice and inexpediency of altering the assessment of the Land Revenue in Malabar," we submitted to Government whether the best means of discouraging the belief that a revision of the land assessment had been resolved upon or was under contemplation would not be to annul the call for the accounts of the real state of "every man's property," repeated in the last Proclamation, alluded to in our letter of the 18th March last. It appeared to us that so long as the opinion above mentioned was entertained by the Government, the call for these accounts could be of no practical use. If the Commissioner should be able to offer such arguments as might induce the Government to alter that opinion, and to leave the subject again open to discussion, the collection of a few accounts, as ground for argument might, we observed, be proper; but an inquisition into the "real state of every man's property" should not we thought be adopted on any but the most urgent grounds, especially in such a Province as Malabar.

1350. As regarded the evil complained of by the Collector, we stated our opinion that unless the Regulations were enforced, a large portion of the revenues would be endangered; we accordingly proposed to issue orders to the Collector to bring to sale the lands of all defaulters, and to buy them in on account of the Government, where no adequate offers were made by individuals.

1351. Although we had invariably opposed any general revision or equalization of the land tax in Malabar, we observed that there were some defects in the local administration of the Land Revenue there, as well as in that of the neighbouring province of Canara that had long appeared

to them to demand a remedy ; of these one of the chief was the practice which prevailed in both provinces to a great extent of leaving the proprietor of the land to fix the portion of the public assessment upon any portion of his lands disposed of by private sale.

1352. Much of the inequality which was complained of might, we believed, be traced to this cause ; the complete remedy for the evil was so connected with the individual *rights* of the people that although its general principles had undergone a good deal of consideration by us, we were not willing to address the Government on the subject, until local inquiry on the spot had enabled them to enter fully into all its details. This duty having been committed to Mr. Græme, we begged leave to submit to Government the draft of a Regulation on the subject drawn out in communication with Mr. Warden while Collector in Malabar, with remarks by the late Collector in Canara Mr. Read, written after he had quitted the district.

1353. Although many of the Sections in the draft were rendered unnecessary by Regulations already in force, we did not think that we could communicate our general views on this subject in a better shape ; and with reference to a letter from the Collector in Canara, dated the 1st April last, which we enclosed and which afforded a strong example of the necessity of the enactment of a Regulation for the remedy of the evil before noticed, we begged leave to recommend that Mr. Græme should be instructed to modify the draft so as to suit the peculiarities both of Malabar and Canara, to which latter province he might be authorized to extend his inquiries.

1354. There was we observed, one question of some intricacy involved in the proposed law, viz., to whom should the Government look to for their revenue as responsible for the same ? To the Jenmkar or Mullee, to the mortgagee or to the tenant ; each of those persons possessed rights in the soil which were saleable property ; should they look for it to each in succession ? if so, in what order or to the party resident on the spot ; on this, as on other points we stated that we should be prepared to communicate with Mr. Græme, either directly or through the Government.

1355. The following is a copy of the Regulation before alluded to.

PREAMBLE.

Whereas no permanent settlement of the Land Revenue in the provinces of Malabar and Canara has ever been declared by the Governor in Council, and whereas certain parts of Regulations XXV, XXVI, XXVII and XXVIII, and the whole of Regulations XXIX and XXX A. D. 1802 are inapplicable to the local usages and customs, and to the due and efficient collection of the revenues of those provinces. It is therefore enacted as follows :—

Section I.—*The amount of the public assessment fixed on the lands occupied by proprietors, tenants on mortgage or other persons (holding land in Canara and Malabar) shall be regularly (pay) paid in the current coin of their respective districts (the amount of the Government assessment fixed on their lands) to such persons as may be authorized to collect the same and where (they) such persons may fail to discharge such assessment their persons and their property shall be answerable for the liquidation of the public demand.*

Section II.—(Where such failure may occur, the personal property) *the person of the defaulter shall in the first instance be attached (and ultimately, if necessary) ; 2ndly, his personal property ; lastly, his lands shall be (liable to be sold) and transferred from him for ever attached and sold for the payment of the public revenue under the provisions hereinafter enacted.*

NOTE.—The remarks of the late Collector Mr. Read are in red ink.

Here introduce "direct from Government."

Why so ? This would be considered a most harsh measure by the Canarese cultivators.

Section 3.—Proprietors, tenants on mortgage or other holders of land, shall be at liberty to transfer without the previous consent of Government, or any other authority, to whomever they think proper, by sale, gift or otherwise, their proprietary or other right, in the whole or in any other part of their estates, and such transfers shall be valid and respected by the Courts of Judicature and by the officers of Government under the provisions hereinafter enacted.

This has always been the case in Canara before the institution of the Courts.

This is never attempted in Canara. The cultivators know that the tax to Government must be paid and that the profit only can accrue to the Deostans. None but "Sarri Enams" in Canara are exempted from the land tax.

There is no objection to this, for with the above exception all lands pay their tax direct to Government, which in return distributes a certain sum (37,000 and odd Pagodas) from the treasury among the Deostans, and in addition to this, if the inhabitants are willing to settle on them the profits of any more lands so much the better, for a larger amount is certainly wanted on account of repairs.

This is very proper to prevent endless alterations, the words "if assessed" are inapplicable to Canara.

Section 4, Clause 1st.—It shall not be competent for any proprietor, tenant on mortgage, or other persons holding land to appropriate any part of a landed estate paying revenue to Government to religious or charitable, or to any other purposes (by which it may) if by such transfer be intended to exempt such lands from bearing its proportion of the public tax and lands so transferred shall not be exempt from the established tax on the income therefrom.

Clause 2nd.—Lands which have been appropriated for religious or charitable purposes under whatever denomination, shall be considered the entailed and unalienable property of the religious or charitable institutions on which they may have been endowed unless any written deed or law to the contrary can be proved.

Clause 3rd.—Proprietors by whom such appropriation of lands or the income therefrom may have been made, shall not have the power of resuming them, nor interfering in any way with the Government tax upon (it if assessed to the public revenue) them.

Clause 4th.—The preceding clause shall not prevent the persons therein alluded to, or their heir from exercising the rights of patrons and founders, such as appointing proper officers for the management of their institutions, removing them for misconduct, superintending and controlling their accounts and all such acts of ownership as they may deem necessary to promote, as well as to prevent any abuse of the purposes of their institutions.

Clause 5th.—It shall not be competent for the officers of Government in any manner to interfere in the concerns of such institutions further than what might be required of them for the (security of the public revenue) assessment and realization of the public land tax.

Instead of the word security I would introduce for the assessment and realization of the public land tax.

As this is a case which will very seldom occur, I think it would be preferable to permit such lands to be cultivated by a person chosen by the community belonging to the Pagoda and subject to the foregoing restrictions in which case they will reap the full profits of the lands.

Clause 6th.—But, where neither the original founders of such charitable or religious institutions, nor any of their heirs shall be in existence, they shall be considered under the immediate protection of Government, whose officers under the instructions of the Board of Revenue, shall attend to their due and proper management.

Section 5, Clause 1st.—Lands which may have escheated to Government by the extinction of the family to which they belonged without legal heirs to succeed to them and lands which have been confiscated to the Government during periods of commotion and rebellion shall continue, and are hereby declared to be public property, and shall be available as such by the Government ; but they shall be liable to all demands of private debts, or other incumbrances, known, or ascertained, to be due upon them, at the period of their escheat, or confiscation.

Should be given away at once to the highest bidder, and subjected to the same rules of assessment as have guided the hitherto settlements of Canara.

See my late letter to the Board in July or August 1815 on claims to the Canara forests and alter accordingly.

The Jummabundy accounts in Canara together with the agreements of both parties, lodged in Tahsildar's Cutcherries, before any sale or transfer can take place, answer every purpose of the registers here proposed; the rules being so simple that very few disputes occur on this subject, it is to the title only that disputes arise.

Clause 2nd.—The Registries aforesaid shall in the first instance, be framed from the existing revenue accounts which the Collectors may deem to be sufficiently accurate and authentic for that purpose; but if they be defective in any items, which, proprietors of land or other persons holding an interest therein, may, by their accounts, or by their information possess, be known to be capable of completing or correcting such proprietors or persons interested shall furnish the same, under the penalty of suffering the consequences which may ensue from their contumacy obliging the Collectors to supply or rectify such defective items, by the best means in their power.

All this has obtained in Canara since the formation of its first settlement by Colonel Munro. In addition to every necessary particular concerning each individual's land being contained in the annual Jummabundy accounts of every Talook; each Ryot receives a voucher (termed Kycagus)* with the Collector's seal and signature; expressive of the name of his estate, Village and Talook the owner's name. Its full assessment (Bereez) and proportion thereof or settlement (Jummabundy) for the current Fussy with the amount of each kist.

This simple practice has answered every purpose and ought not in my opinion to be departed from; the rents in Malabar have never I believe been settled with that individual minuteness they have in Canara, nor every Ryot called in the presence of the Collector.

*Ryotwar pattah.

Clause 4th.—And it is further enacted that after the expiration of the period allowed in the notification for certificates being taken of the Registry of lands, no suit or prosecution, having any connection with, or relation to, property in land, shall be entertained in either of the Courts of Judicature in Malabar and Canara, unless the prescribed certificate shall in the first instance be produced by either party of the Registry, of such property in land.

Clause 2.—All such public, or Government property, in land shall be managed by the Collectors and their officers under the instructions of the Board of Revenue or be given away or sold under the orders of that Board with a due portion of assessment thereon.

Section 6. The lands alluded to in the preceding Section have no reference to the Forests in Malabar, which as royalties have been assumed by the Government in right of sovereignty, and are placed under the Presidency of Bombay.

Section 7. Clause 1st.—The Collectors of Land Revenue shall frame and keep public registries of the landed property in Malabar and Canara according to (the) a form (annexed to this Regulation) to be approved by the Board of Revenue and shall enter therein, all transfers of land from one person to another; and such registries shall be open at all times to the inspection of those who may be concerned in seeing them.

Clause 5th.—Certificates of the Registry of lands shall be written in the language of the district where the lands may be situated on cadjans, which shall be supplied on the Collector's requisition from the Stamp office at the Presidency having stamp thereon the Company's arms and words "Land Registry Certificate."

This, as will be perceived already obtains in Canara.

Clause 6th.—Certificates of the Registry of land shall specify the details recorded in the General Registry in reference to the particular property for which they may be granted; they shall be written and signed by the (Kurnum) Native Register of the Village, in which such property in land may be situated, and they shall each be liable to a charge or fee of (two annas) forty cash and no more to be paid by the person receiving the certificate to the writer thereof. Every certificate shall further specify the page of the folio on which the land referred to is registered in the General Registry, and every certificate shall be stamp in the Collector's office with his or his Assistant's (initials) printed name at full length with the date before it be finally issued.

Clause 7th.—Persons omitting to Register their lands and taking Certificates thereof within the time and in the manner prescribed in the preceding clauses, shall, under the sanction of the Board of Revenue, to whom the circumstances of the case must be fully reported by the Collector, be liable to an assessment thereon equal to eight-tenths of the vaarom or Patom by which is understood the proprietor's share of the gross produce. But lands, duly registered, which may be found exempted from assessment, and no authority adduced to sanction such exemption shall be assessed as all lands situated in the same division may happen to be assessed, and persons whether officers of Government or otherwise, making discoveries of such lands to the Collectors, shall be entitled, as a personal remuneration to one-third of what may be fixed thereon as the (Government) public assessment to revert on (their) the death of such person to the Government.

In Canara all transfers, sales or mortgage being adjusted when the Jummabundy accounts are made, each individual becomes responsible for the land entered in his name and no more; it would surely be unjust to call on others who had already paid their land tax to make good the deficiencies of another, merely because their lands had lately belonged to the defaulter.

This and the following Clause may from local causes of which I am ignorant be very applicable to Malabar, but would create much discontent if introduced into Canara by infringing on the right which every one there has hitherto enjoyed of doing with his land what he pleases, on acquainting the Revenue servants of the same and so that no diminution of the public revenue is sustained.

Clause 2nd.—The assessment to be fixed under the preceding clause shall always bear the same proportion to the actual value of the separated portion, as the total Jummah bears to the actual value of the whole estate; and the part thus separated with its due portion of the public assessment

Section 8, Clause 1st.—After the Registries of landed property in Malabar and Canara shall have been finally completed and certificates thereof granted as above required, the entire estate of each individual, whatever (might) may be the nature of his tenure, shall be held separately and collectively answerable for the aggregate amount of the revenue thereon; and, where any part thereof may be sold in liquidation of arrears of the public assessment or in satisfaction of a decree of a Court of Judicature, or where part may be transferred by sale, gift, or otherwise, the person whose right is thus about being sold or transferred shall at his own risk in case of refusal furnish the Collector with true and correct account of his entire estate in land and of the portion about to be separated for a period of not less than three years preceding such sale, or transfer, in order that the due proportion of the public revenue may be fixed (thereon) on the portion to be separated notwithstanding it (might) may have borne a separate assessment at any former time.

shall be transferred in the General Registry to the name of the person purchasing or receiving the same, of whose other estate, if he has any it shall form a component part and thenceforward his whole property in land *united* shall be separately and collectively held answerable for the total amount of its assessment, and if at any time the very same portion of land shall again be transferred, the assessment upon it shall be again fixed with reference not only to its own but also to the value of and assessment on the rest of the property with which it was recently incorporated. In this manner shall the assessment on every transfer of land be regulated and fixed, however often it may occur or whatever portion it may form of a person's entire estate.

Clause 3rd.—After the promulgation of this Regulation, if any gift, transfer, or sale of land

Unnecessary by the usage hitherto permitted in Canara of adjusting once a year, at the time of framing the Jummah-bundy accounts, all alterations in the extent of estates and the parties concerned lodging agreements to that effect.

shall be made without being registered and the separated portion assessed in the manner above prescribed, such sale, gift, or transfer shall be of no legal force or effect, nor shall such transaction exempt the entire estate from continuing to be answerable for the total land tax in the same manner as if no such sale, gift, or transfer had been made.

I consider the introduction of this clause may be found occasionally necessary; at the same time, I am of opinion it would be highly impolitic to abridge the powers, which the landlords now have of suing their under-tenants, for if that power was to be withdrawn the trouble of getting in the Revenue in Canara would be greatly increased, by the diminished interest which the landlords would then have in collecting it.

Section 9, Clause 1st.—The greater part of the land in Malabar and Canara being divided into small estates and held by different individuals on mortgage and other tenures, leaving in many instances, little or no interest therein to the actual proprietor, it shall be left to the discretion of the Collectors to demand, and enforce the payment of the Land Revenue from either proprietors, tenants on mortgage, or tenants on simple rent, as may be deemed by them most secure for realizing the rights of Government which are to be considered paramount to every other claim.

Clause 2nd.—It shall be competent for the Collectors, in cases where they may apprehend an improvident disposal of the crops or produce of an estate to require

Similar power to this has always existed in Canara though there is seldom any occasion to exercise it.

good surety to be given for the regular and faithful discharge of the Government Tax thereon at the stated Kists or instalments, before they be removed, and, in the event of no such surety being given, to cause

such crops or produce to be reaped or gathered and retained in attachment, and afterwards sold to discharge the public revenue under the provisions hereinafter enacted.

Section 10, Clause 1st.—Where arrears of rent or revenue shall be held beyond the day on which they fall due according to the Kistbundy or other engagement or (where no written agreement may exist) beyond the time when the rent or revenue became payable, agreeably to local usage, the person so withholding rents or revenues whether proprietors, tenants on mortgage or tenants on simple rent, shall be held to be defaulters.

Clause 2nd.—Where the arrears may not be paid on demand, which shall in the first instance be always made on the defaulters, such defaulters shall be liable to

No objection.

immediate distress; notwithstanding the amount may or may not have

been demanded of the surety.

Ditto.

Clause 3rd.—It shall be at the option of distrainers either to dis-train the property of the defaulter or of the surety, or of both.

Clause 4th.—Where a defaulter may abscond and cannot in consequence be in the first instance served with the demand for arrears, the surety's property shall be liable to distress, in the event of the money not being paid by such surety on demand.

Ditto.

Clause 5th.—Persons deputed to attach property shall receive the arrear in demand, and no proceed to the attachment if the same be tendered in the presence of two credible witnesses, but it shall nevertheless be incumbent on the defaulter, or the person tendering the arrear on his behalf; in every case where such tender might be rejected, and attachment enforced to give notice thereof at the Talook Cutcherry, where the tender shall be received, and an order immediately issued for the removal of the attachment, and where the required redress (might) may not be obtained at the Talook Cutcherry, it shall be sought for at the Collector's Cutcherry whose order thereon passed in writing and under his signature, shall be final.

Section 11, Clause 1st.—The Collectors shall have the power of authorizing such officers as may be employed under them in the collection of Land Revenue to distrain property for arrears of revenue, such authority shall be given in writing under their seals and signatures, and shall briefly state the rules by which the distrainers are to regulate their conduct.

Clause 2nd.—The officers authorized to distrain property shall by distraint either by themselves or by deputy, in the latter case they shall furnish to the persons so employed, demands in writing under their signature, specifying the amount when it fell due and the intention of the distrainer to bring it to immediate public sale, unless the arrears and expenses of attachment be previously discharged.

Section 12.—Persons employed in attaching the property of defaulters shall observe the following rules.

Firstly.—Ploughs, implements of husbandry, cattle trained to the plough, and seed grain shall not be distrained whilst other property be forthcoming to discharge the arrears against such defaulters.

2ndly.—On the day of attachment they shall deliver a copy of their written authority to the defaulter endorsing thereon an inventory of the property attached and the name of the place where it may be kept.

3rdly.—If the defaulter be absent, the said writing so endorsed shall be left at his usual residence.

4thly.—Cattle or other property distrained, shall not be removed from the village where the attachment may have been made, but shall be left in the charge of proper persons belonging to the village, who shall neither work the cattle nor make use of the property thus committed to their charge.

This cannot be avoided, though cattle always suffer very materially in their value on these occasions.

5thly.—Crops, or ungathered products of the land, shall be reaped, and gathered in due season, and stored away in safety according to the custom of the country.

6thly.—The property distrained shall be as nearly as possible proportionate to the demand against a defaulter.

7thly.—Attachment shall be only made after sunrise and before sunset.

8thly.—Dwelling houses or any other buildings belonging to a defaulter may be broken open to attach his property, but this shall only be done in the presence of a Police Officer, who shall be sent for that purpose by the nearest Darogah, immediately on receiving a written application either from the Collector or from the distrainer.

9thly.—Apartments of women shall be duly respected, and only entered after notice be given for their removal.

Very proper. 10thly.—Property attached in such apartments shall be immediately taken out that they may be left free to the former occupants.

Section 13.—Distainers shall be answerable that their own, and the acts of the agent whom they may employ to attach property, be conformable to the rules above laid down under the following penalties.

Very proper. Firstly.—Where property may be attached for arrears not due, it shall be returned to the owner, or the value thereof made good to him if sold, damaged, or not forthcoming besides being liable to a penalty to the injured party not exceeding the value of such property.

Very proper. 2ndly.—Similar satisfaction with damages or a simple fine, according to the circumstances of the case, shall be awarded by the Judge where distainers may omit to furnish their agents with the writing above mentioned, or, where they or their agents may have distrained property exclusively or contrary to the rules above laid down or where property while in distraint, may not be forthcoming or be damaged by reason of the necessary precautions not having been taken for its due preservation, or, where property not responsible for the arrears due, and claimed by persons not defaulters nor sureties for defaulters may notwithstanding be distrained and sold.

Very proper. 3rdly.—But persons entering the apartments of women or forcing open the outer door of dwelling houses contrary to the provisions of this Regulation shall be imprisoned for six months, and the distainer, if he himself be not the immediate offender, nor gave the order for, nor was the aider nor abettor of such offence shall be liable to heavy damages for employing such improper agents; but this shall not prevent the arrears due by the defaulter from being fully levied.

Very proper. 4thly.—And, where dwelling houses, or other buildings may be entered or broken open, not occupied by, or belonging to defaulters on pretence of their property being therein, and no such property should be found, the distainer shall be liable to a fine, or damages according to the circumstances of the case.

Very proper. Section 14.—The expenses incurred in making attachments in reaping, or gathering, and storing crops, and other products of the land in providing food for cattle, or live stock which may be distrained, or any other indispensable charge, shall be defrayed by the owner upon his redeeming his property, or from the proceeds of sale in the event of such property being sold.

Section 15.—The persons authorized by this Regulation to distrain property for arrears of rent or revenue being exclusively the immediate servants of the Collector, much inconvenience and delay may arise to the collection of the revenue in the event of requiring all complaints against distainers for any unauthorized act to be cognizable by a Court of Judicature or by any subordinate judicial authority, all such complaints shall therefore in the first instance be inquired into, and a decision thereon passed in writing by the District Tahsildar, or Sheristadar, who shall state, in his decision, the merits of the case, and an appeal therefrom shall lay to the Collector who shall grant or refuse redress as the merits of the case require. Persons dissatisfied with the decision of a Collector shall be at liberty to prefer this claim for redress to the Zillah Court, whose decision thereon shall be final, provided the injury sustained shall not involve any violent breach of the peace that might render the offender liable to trial before the Court of Circuit.

Very proper. Section 16.—Where defaulters may make a fraudulent conveyance of property to prevent attachment, or where they may resist, or cause such attachment to be resisted, or may by themselves, or through others, forcibly or clandestinely

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tinely remove such property, after it has been attached, they shall on proof before the Court of Adawlut, be liable to damages equal to twice the demands against them; and the property so taken away, or fraudulently conveyed, shall be liable to be attached again, by the distainer wherever found; the defaulters themselves as well as persons concerned in such resistance and committing any breach of the peace shall, moreover, be liable to be prosecuted before the Criminal Courts; and the Police officers shall, on information thereof, take measures, as well to apprehend and send them to the Magistrate, as to support distainers in the due exercise by themselves or through their agents, of the legal powers vested in them.

Section 17.—Where authorized distainers may apply to Police Darogah to depute a Police Officer to be present at the time of making an attachment of property for arrears of rent or revenue, the Darogah shall immediately comply; and the Police Officer so deputed shall use every means in his power to prevent resistance, or a breach of the peace, and give due attention to what may pass so as to be able to give evidence thereupon if afterwards required.

Section 18.—Property attached for arrears of rent, or revenue, shall on application made to them to that effect, be sold by Commissioners of Law suits if situated within the district where they reside, or by persons duly authorized and appointed under special commissions to be furnished them by the Judge of the Zillah according to the following form:—"I A. B. Judge of the Court of Adawlut of the Zillah of _____ by virtue of the powers in that respect to me vested do hereby constitute and appoint you _____ to be Commissioner for the sale of property distrained on account of rent or revenue; you shall reside at _____ in the district of _____ and shall duly exercise the office of the Commissioner for the sale of distraint property agreeably to the established Regulations keeping a regular and complete record in writing of all your Proceedings."

Proper. Section 19.—Immediately after attaching the property of a defaulter, the distainer shall take the necessary measures to sell the same.

Proper. Firstly.—He shall apply to the Commissioner of the district where the property might be lodged to have it appraised and sold, who, on receipt of it, shall affix on the outer door of his house a list of the property to be sold with a notification specifying the day, hour and place of sale.

Proper. 2ndly.—The place of sale shall be chosen by the Commissioner, whose duty it will be to fix on one most advantageous for it.

Proper. 3rdly.—The sale shall not take place before the seventh day after the attachment, and it shall be made during the hours of business, after notice thereof being given by beat of drum on the morning of sale, and one day previous thereto.

Proper. 4thly.—On the day of sale the property shall be appraised by two competent persons to be nominated by the Commissioner. They shall appraise it according to the current local price of the several articles, and certify in writing, and under their signatures, that they have done so to the best of their judgment, detailing therein the particulars of the appraisalment.

Proper. 5thly.—The Commissioner shall then affix his seal to the certificate of appraisalment and make it as public as possible.

Proper. 6thly.—Where grain or other products of the land, might be the article to be sold, samples shall be shown, but all other property shall be exposed to view at the place of sale on the morning it is to take place.

Ditto. 7thly.—The Commissioner shall sell the property to the highest bidder in one or more lots as he may think advisable.

8thly.—If the proceeds of sale exceed the arrears due after deducting charges of attachment, and sale, the defaulter shall be paid the surplus; if less, the distrainer shall be at liberty to attach other property belonging to such defaulter and cause its sale to make good the deficiency. In the former case the distrainer shall not be liable to punishment for excessive attachment if the appraisement shewed no excess.

Proper. 9thly.—The Commissioner shall examine and reject any charge that might appear to him unreasonable in the distrainer's statement of expenses of attachment and sale.

10thly.—No purchaser shall carry away any part of the property sold until paid for. If he fail in the payment five days after the day of sale, he shall forfeit to the distrainer 10 per cent. of the purchase money, besides making good any loss arising, as well as expenses, on the resale which shall be made of the whole or such part of the property that may remain unpaid for to the highest bidder; the resale being made by the Commissioner on any day he may fix.

Proper. 11thly.—Profits on resale shall be accounted for to the defaulter.

Section 20.—Commissioners for the sale of distrained property shall not in cases where there may be any way interested, and they shall be liable to be deprived of their Commissions by the Judge of the Zillah they may be employed in under the sanction of the Provincial Court of Appeals, to which Court all Commissions granted for the sale of distrained property shall be regularly reported, and all such Commissioners shall be liable, on proof before the Court of Adawlut, of conniving at unfair practices in appraising and selling distrained property, to make good to the party injured any loss sustained thereby with costs of suit.

Section 21.—Neither distrainers, appraisers, nor Commissioners, shall directly or indirectly purchase any part of property distrained, under the penalty of restoring it to the defaulter or paying the value of it, if damaged or not forthcoming, besides forfeiting the purchase money (which shall be appropriated to liquidate the arrear) and paying costs of suit; nor shall defaulters, nor persons in their behalf bid for, or purchase their property distrained.

Section 22.—Commissioners for the sale of distrained property shall be allowed from the proceeds of sale, one anna in the Rupee on the amount thereof, as compensation for their trouble. It shall be charged to the defaulter in common with the other expenses of attachment, but where no sale might take place, by cause of the arrear being discharged, or otherwise, the defaulter shall only be charged with the expenses actually and necessarily incurred.

Section 23.—Persons giving themselves as the ostensible sureties for others, and actually cultivating land in their name, shall be liable to have their property distrained and sold for arrears, in the same manner as if such lands had stood registered in their own names.

Section 24, Clause 1st.—Where an arrear of rent, or revenue due by a defaulter cannot be realized by distraining his personal property, the distraining officer shall have the power of causing him, or his surety, or both to be immediately arrested by a written application to the Darogah, or to the Native Commissioner, setting forth the arrears due from the defaulter, and requesting that he, or his surety, or both, may be taken into custody unless the amount be paid. The Darogah, or Native Commissioner, shall immediately cause the arrest of the party or parties, and, within 24 hours, if the demand be not liquidated, have him or them, conveyed to the Collector. The Collector shall proceed thereupon as is hereafter provided in cases where the arrest may have been made by his own

orders. Defaulters or sureties shall not be detained in custody without being sent to the Collector above 24 hours, under penalty of the detainer being dismissed from office, and liable to a prosecution for false imprisonment, unless the detention may have arisen from the mutual acquiescence of the parties, which acquiescence the Darogah, or Commissioner, shall take from them in writing under their respective signatures to serve as an acquittal to such Darogah or Commissioner for such prolonged detention.

Clause 2nd.—Where the Collector himself may cause the arrest of a defaulter, or his surety, he shall, in the first instance employ one of his own peons who shall be furnished with an order for the purpose. In the event of its not being obeyed, the production of such order by the peon to the Darogah of the District, or Native Commissioner, with a request for assistance, shall oblige such Darogah or Commissioner to cause the required arrest to be immediately enforced, and sent the party or parties, so arrested, to the Collector, and each revenue peon so deputed shall be entitled to receive from the defaulter, batta, at the rate of 1 fanam and thirty cash per day (or lower, if by local custom the rate be lower) during the time allowed for arresting the defaulter, and conveying him to the Collector's Outcherry; the name of the peon deputed and the total amount of the subsistence money he is to receive, shall be endorsed on his order.

I know not whether it would not be better that previous to imprisoning a defaulter, the Judge should be authorized to ascertain from the parties employed distraining or arresting that the proper forms had also been observed, and in the case the defaulter chose to dispute the legality of the measures, he might institute a suit accordingly; otherwise this is placing the Judge in the light of Jail-keeper to the Collector.

Clause 3rd.—After a defaulter, or his surety has been brought to the Collector under either of the two preceding clauses, the Collector shall on satisfaction that the demand is just, be authorized to commit him to the jail of the Zillah for confinement in the following manner. He shall apply to the Court by motion through the Vakeel of Government specifying the amount of arrears due, when it became payable and generally the causes of the arrest. On receipt of the motion the Judge shall *without going into the merits of the case* order the defaulter or surety to be confined in the jail until he discharge the arrear together with what may have accumulated during his confinement or until the Collector apply to the Court by motion as above directed for his release.

Clause 4th.—But if the defaulter or surety shew a disposition to satisfy the demand against him on being brought to the Collector, he shall have the power of keeping him in the custody of peons during a period not exceeding ten days from the date of his arrival at the Collector's station. This however shall not restrict the Collector from exercising the powers given him in this section, if it appear to him objectionable to suspend the confinement of the defaulter or his surety.

Section 25.—Where a defaulter may refuse to obey the process of arrest provided for in this section, or from his absconding or not being found, it cannot be served upon him, the Judge shall on the motion of the Collector to that effect through the Government Vakeel require such defaulter by public Proclamation to surrender himself into the custody of the Court, within four weeks from the date of the proclamation which shall be fixed up at his usual place of abode, in the office of the Collector, and the Court-room of the Adawlut. The Proclamation shall specify that the proprietary and other rights of the defaulter and his heirs in the lands he may possess shall be forfeited to Government on his failing to surrender himself within the time therein limited, and such forfeiture shall accordingly be decreed by the Judge on being moved for by the Collector, but the forfeiture shall not be carried into execution in any case whatever without an order from the Governor in Council for that purpose, at whose discretion it may be commuted to a fine. This section shall apply also to the surety of defaulter.

Section 26, Clause 1st.—Where the Collector may proceed to attach the lands of a defaulter, or to confine his person, he shall, if he deems it necessary, appoint an Aumeen to manage the defaulter's estate who shall be allowed to appoint whom he may think proper to keep a counterpart of the Aumeen's account.

Clause 2nd.—The Aumeen shall collect the rents, without any alteration, according to the engagements *bona fide* subsisting between the defaulter and his under-tenants, and where there are no such engagements according to established usage, under the penalty of being liable to a prosecution by the owner for the consequences of mismanagement, or any injuries done to the estate, while under his charge.

Clause 3rd.—It shall be optional with the Collector to employ any of his revenue officers as Aumeens under the same restrictions and penalties.

Clause 4th.—But where any existing engagements may be proved to be collusive, or fraudulently contrived, or where payment of rent may be made to a defaulter by anticipation with the view in both cases to defeat the purposes of attaching the defaulter's lands, they shall not be binding on the Collector or his officers, nor exempt the under-tenants from paying their full rents according to local usage and the rules at justice, but it shall be competent for the Collector to enforce payment of the dues of Government from the proprietor.

Clause 5th.—And, moreover, where lands have been declared by the Collector's Proclamation to be under attachment, all rents or other dues payable to the defaulter in arrears or otherwise, shall thenceforward be payable to the Government Aumeen, and collected by him, notwithstanding any payment that might have been made to the defaulter subsequently to Proclamation. This and the preceding clauses of this section (aro) shall be equally applicable to the sureties of defaulters, whose lands might be attached or their persons confined.

Clause 6th.—Where defaulting under-farmers or tenants or their sureties may be arrested on the application of proprietors of land and other landholders, such landholders shall under the written authority of the Collector have the power of attaching the farm or other tenure of such under-defaulters or sureties, and manage the same by their agents under the conditions, rules and restrictions laid down in the preceding clause.

Section 27.—Attachments of land shall be withdrawn where the arrear due with interest thereon at 1 per cent. per annum may be discharged at any period of the then current revenue year, including the expenses of management; of which and of all receipts and disbursements a due account shall be rendered by the Aumeen.

Section 28.—Where a Court of Judicature may have occasion to resort to the sale of lands in satisfaction of a judicial decree, the Court by which the decree is to be enforced shall transmit through the Register of the Zillah, a copy of the decree and a translation of it to the Collector in order that such portion of the lands may be sold as shall answer the amount of the decree.

Section 29, Clause 1st.—Where lands may be attached for arrears of revenue, or in consequence of judicial decrees, it shall be competent for the Collectors to cause the entire lands, or only a portion of the lands of the defaulter to be sold.

Clause 2nd.—Previously to the sale of the estates, publications shall be made in the dialect of the district, specifying the amount of the land tax, the balance due from such estates, and the time and place of sale. It shall be fixed up in the Court-room of the Adawlut of the Zillah in the office of the Collector and in the principal town at or near the lands to be sold and such publication shall remain so fixed up during a period of not less than one month previously to the day of sale.

Clause 3rd.—All sales of land shall be on the spot where the land may be situated, and they shall be conducted by such officers as may be especially appointed by the Collector for the purpose. (A sum of money equal to 15 per cent. of the price of the land sold, shall be deposited by the purchaser at the time of purchase, to be liable to forfeiture if the remainder of the purchase money be not paid according to condition. This clause shall invariably be inserted in the conditions of sale to be published as herein provided) a deposit of 15 per cent. shall be paid by the person or persons who shall purchase the said lands, and all persons who shall attend the sale, are to take notice thereof and come prepared accordingly, and unless the said lands shall be paid for at the expiration of 30 days after the day of sale, the deposit shall be forfeited, the said lands shall be re-sold and any deficiency to be made good by the first purchasers and all advantages forfeited.

(Clause 4th.—Where the first purchaser may omit to pay the 15 per cent. deposit or the remainder of the purchase money, the lands shall be resold at his expense and hazard, and the losses which may be the consequence of such omission, shall be recoverable from such purchasers in the same manner as arrears of revenue; where the lands on the 2nd sale may sell for a higher price than at the first sale, the increase shall be the property of him on whose account the first sale was made.)

Clause 5th.—Expenses incurred in the attachment and sale of lands shall be defrayed from the proceeds of sale under an attestation signed by the Collector that the charges have been examined and approved by him. They shall in no case exceed half an anna in the Rupee on the amount proceeds of sale.

Clause 6th.—The Collectors shall put the purchasers of land sold under the preceding clauses in possession of such lands by publishing at their head *Catcheries*, at the Adawluts of the Zillahs, and in the village, or town where the lands may be situated, the names of the actual purchasers, the dates of purchase with a declaration of the lawful succession of such purchasers to all the rights and property on the said lands held and enjoyed by the former possessors, but if it so happen that the names of fictitious purchasers have been substituted, such an act on proof exhibited by the Collectors before the Adawlut shall render the lands liable to forfeiture at the pleasure of the Governor in Council.

Clause 7th.—In the event of the Collector's meeting with any opposition or impediment in putting the purchasers in possession of land purchased by them under the provisions of the preceding clause, the Magistrate of the Zillah in which the land may be situated, shall, on the Collector's application, made in writing immediately afford every assistance that (might) may be required from his authority to remove such opposition or impediment, and it shall be at the Magistrate's discretion to punish by fine or imprisonment those who may have been the cause thereof, or in any way concerned therein.

Section 30.—It shall not be competent for defaulters nor their sureties to purchase land at public sale, sold in satisfaction of arrears of revenue due by them; purchases so made shall be void, and upon proof before the Adawlut the lands shall be liable to forfeiture to Government.

Section 31.—It shall not be competent for Europeans or descendants of Europeans to purchase land on their own account at public sales, and lands actually so purchased, or, on their account shall be forfeited unless the consent of the Governor in Council shall have been previously obtained in writing.

Section 32.—The Native officers of the Cutcheries of the Collectors and Collectors private servants shall not be allowed to purchase land sold at public sale in the Zillahs in which they may be employed, and purchases so made shall upon proof be null and void and liable to forfeiture and themselves liable for the second and every subsequent offence to fine and imprisonment. (This however shall not prevent such native officers and private servants from purchasing and holding by private bargain lands any where situated not being liable at the time of purchase to public sale for arrears of revenue.)

Section 33, Clause 1st.—It (is) *being* deemed objectionable in Canara and Malabar to vest proprietors and other landholders paying the Government Revenue on their lands, with the powers of distraint over their under-tenants; it shall nevertheless be competent for such proprietors and landholders to insist on the officers of Government vested by the Collectors with those powers to levy and enforce such distraint over their defaulting under-tenants; and they shall be authorized to cause the personal confinement of such defaulters by applications to the Collectors, provided the arrears due are on account of rents for the current year, and not for rents of by past years.

Clause 2nd.—The applications of proprietors and other landholders to attach the property of their under-tenants shall be made to the revenue officer holding the power of distraint in whose range of authority the tenants may reside immediately on receiving such application, the distrainer shall address a demand in writing to the defaulting tenant to discharge the arrears stated to be due against him, which demand shall be served upon him, and the subsequent proofs of distraint and sale of the property distrained, shall be carried into effect under the several rules and restrictions already prescribed in this Regulation.

Clause 3rd.—Where applications for distraining the property of under-tenants may be unattended to, the persons preferring them shall apply to the Tahsildar or other (Mofussil) Native officer of the Collector to whom the authorized distrainer first applied to, may be subordinate, and ultimately to the Collector whose decision thereon passed in writing shall be (final) passed. *Persons dissatisfied with the decision of the Collector shall be at liberty to seek redress in the Adawlut Court.*

Clause 4th.—The applications of proprietors or landholders, to confine the persons of their defaulting under-tenants, where the arrears due by them cannot be realized by distraining the personal property of such under-tenants; or their sureties shall in like manner as is prescribed under the preceding clause, be made to the officer holding the powers of distraint, and the mode of arrest and subsequent process of committal to Jail shall be carried into effect in the same manner as is laid down in Section 24 of this Regulation for the arrest and confinement of Revenue Defaulters.

Section 34, Clause 1st.—Under-farmers and tenants disputing the demand of their superior landholders for arrears of rent for which their property has been required to be attached, shall be at liberty to adduce proof thereof to the distrainer, or to the Revenue Officer immediately above him, and, ultimately in appeal to the Collector, by each of whom a summary inquiry shall be instituted and a decision passed thereon in writing. The decision passed in appeal by the Collector in every case where the sum in demand shall not exceed the sum of five hundred Rupees shall be final.

Clause 2nd.—Where under-farmers and tenants may dispute the justness of the demands of their superior landholders for which their property may have been attached, the sale of such property shall be suspended until a final decision be passed thereon. It shall be the duty of the Commissioner to whom the property may be made over for sale, to inquire, previous to the sale, if any such impediment exist, and to act accordingly.

Section 3.—It shall be entirely optional with proprietors and other landholders to attach the property of their under-tenants for arrears of rent; and nothing contained in this Regulation shall prevent them from prosecuting in the Zillah Court of Adawlut for arrears due to them from their under-farmers or their sureties, where they may prefer that mode of procedure to distraining personal property for the recovery of arrears of rent; and the Collectors shall be equally free to do so for the recovery of arrears of revenue; but, where a proprietor or landholder has resorted to the revenue authority, and such authority has disposed of the application in the manner provided for in this Regulation, he shall not be competent to prosecute in the Adawlut for any matter connected with such arrears.

Section 36.—All attachments and distraint made under the provisions of this Regulation, whether for arrears of Government revenue, or on the applications of proprietors and landholders shall be reported by the distrainer within 12 hours of their execution to the Tahsildar or other head (Mofussil) Native Officer belonging to the Talook, and by him within the same time to the Collector, whose particular duty it shall be to satisfy himself that the distraint has not been vexatiously or wrongfully enforced. For this purpose it shall be competent for the Collector to require the Darogah of the District or the Native Commissioner to obtain and report to him any information which the Collector might suppose or suspect his own Revenue Officers too much interested to report on faithfully.

Section 37, Clause 1st.—All complaints against the revenue servants of the Collector for illegal exactions, acts of oppression, maltreatment or other irregularities which may be preferred to a Court of Judicature, shall be referred to the Collector. The Collector shall acknowledge every such complaint on the day of receipt, and immediately take the necessary measures for its investigation. If the crime with which the revenue officer be accused should be such as is, under the existing Regulations, punishable by the Magistrate, it shall be inquired into and decided by the Collector under the provisions and restrictions contained in such existing Regulations. Copies of the Collector's proceedings thereon, and of decision passed, shall be transmitted to the Magistrate from whom the complaint was received within one month from the date of the Collector's acknowledgment thereof, and form a record of the Court, and the Magistrate shall cause the execution of such decision, if the sanction of his authority should be necessary for the purpose, in the same manner as if the decision had been awarded by himself.

Clause 2nd.—If the Collector should omit to forward his proceedings with his decision thereon within the time above prescribed, it shall be competent for the Magistrate to entertain the complaint as an original prosecution, and pass a decision thereon, notwithstanding any proceedings that might have been held by the Collector, who shall, if called on by the Magistrate, send them to him in their original state, together with the original petition of complaint preferred to the Magistrate.

Clause 3rd.—It shall be competent for the Collectors to exercise the same powers, under the same process as is prescribed in the preceding clause, where the complaints against their official native servants shall in the first instance be made immediately to themselves.

Clause 4th.—Where on investigation the Collectors may consider the accusation against their servants to be of a nature which ought to be tried by the Court of Circuit, such servants shall be made over to the Magistrate who shall be the sole judge of the propriety of committing them for trial. If the Magistrate should consider the case not of a nature to bring before the Court of Circuit, the accused officer shall receive, and suffer the measure of his punishment from the Magistrate.

Clause 5th.—The Collectors shall forward Monthly Returns to the Board of Revenue of all complaints preferred against their subordinate native officers, and

This clause exacts from Collectors the precise duty I have suggested in my remarks opposite to Section 15, and that done, I think there can be no objection to granting Collectors the extensive powers conferred on them by this Regulation.

which they are authorized to inquire into and decide under the provisions of this section; such returns shall be made under any form that the Board of Revenue may prescribe, and the Board of Revenue shall be competent to suspend or to limit the power of punishment given to the Collectors under this section, at any time they should deem it proper to do, either from misconduct in the Collector, or from any other cause; advice of such limitation or suspension shall be conveyed through the regular channel for the information of the Magistrate.

Section 38, Clause 1st.—All the acts and decisions of the Collectors which they have been authorized to pass under the provisions of this Regulation, have been required to be done in writing. The production of such writing before a Court of Judicature shall be deemed sufficient evidence of the act of the Collector, and any person considering himself aggrieved thereby, and petitioning the Court for redress shall be at liberty to do so; and such complaint shall be disposed of as is provided for by Regulation III of 1809.

Very proper.
I forgot how this is.

Clause 2nd.—But where the acts or decisions of the Collectors may refer to arrears of rent between proprietors or other landholders and their under-farmers or tenants, and where either party may consider himself aggrieved thereby and should petition for a decision on a regular suit in the Court of Adawlut, such party shall be at liberty to institute such suit, and the Court shall entertain it as an original prosecution without referring to the decision passed by the Collector, or to the proceedings held before him, and where it may appear by the result of such prosecution that the under-tenant has suffered any injury by the attachment of his property, so as to entitle him to damages, the proprietor or person who caused such attachments shall be responsible, and not the distrainer or person who carried it into execution, whose acquittal shall rest on the simple production of the original application under which he made the attachment.

Very proper.

Section 39.—To recover arrears of rent from under-farmers and tenants for by past years, the parties to whom they may be due shall resort to the Courts of Adawlut where a decision shall be passed by a summary enquiry, but where either party may be aggrieved by the decision on such summary inquiry, he shall be free to institute a regular suit in the Court of Adawlut.

No objection.

As at present.

Section 40.—Suits instituted under this Regulation shall be heard previously to any suits which may be depending at the time of such institution.

Section 41.—The rules respecting the Collectors contained in this Regulation shall be applicable to their Assistants who may be placed in charge by such Collectors of any part of a district, and the Courts of Judicature shall recognize their authority accordingly.

This is a very necessary and useful clause.

I do not recollect what these refer to.

Upon the whole I approve very much of this Regulation, it simplifies very much the present tedious and inefficient forms which are calculated for permanently settled districts where the number of proprietors to deal with are comparatively few, and it extends the Collectors' powers in that degree they appear to me to require.

(Signed A. R.)

From Mr. Secretary Hill, in Cons., 14th June 1819.

Section 42.—Regulations XXIX and XXX, A. D. 1802, are hereby declared not to be in force in the Provinces of Malabar and Canara.

1356. In reply to the foregoing communication we were on the 31st May informed that the Governor in Council proposed to place Mr. Graeme, the Commissioner in that Province, in direct communication with us on this important subject; and with that view would cause him to be furnished with a copy of our letter and also with the sketch of the Regulation which accompanied it, relative to the land revenue of Malabar and Canara. Mr. Graeme would further be instructed to extend his inquiries on the subject to the latter of those Provinces.

1357. The Governor in Council stated that he indulged the expectation that a concurrence of sentiment and an ample supply of information would result from the joint labors of the Collectors, the Commissioner and our Board, and that the existing difficulties represented in our letter would thereby admit of being overcome. In the meanwhile the Governor in Council deemed it sufficient to observe concerning three points stated in our letter; 1st, that, unless the land revenue of Malabar was to be abandoned, it was necessary that land should be sold for arrears of revenue; in all cases however wherein an inadequate price was offered for the land it would be proper to buy it in for the Government; 2nd, that unauthorized sub-divisions of the revenue payable for an estate, to correspond with sub-divisions of the estate itself were not binding on the Government, but that the whole estate should continue answerable for the whole revenue with which it was assessed; 3rd, that the person in possession of an estate was in the first instance responsible for the revenue, on the principle of its being payable out of the produce; but that failing, the possessor, the owner was responsible, on the principle that the land was security for the revenue. The two principles were uniformly acted upon, in the practice of distraining for arrears of revenue, first the produce of the land, and ultimately the land itself.

1358. The Governor in Council observed that he was not aware of any useful purpose in requiring accounts of the real state of every man's property in Malabar, and conceived the measure in every view of it, to be liable to most serious objections. This opinion would we were informed be communicated to Mr. Graeme.

1359. We were desired to furnish such instructions as might be necessary on the subject of this letter to the Collectors of Malabar and Canara. A copy of the letter addressed to Mr. Graeme was also enclosed for our information.

To Mr. Vaughan, 14th, in Cons., 14th June 1819.
To the Hon'ble T. Harris, 14th, in Cons., 14th June 1819.

1360. The above letter was duly communicated by us to the Collectors of Malabar and Canara respectively.

To the Chief Secretary, in Cons., 8th February 1819.
Paras. 5 and 6 to Mr. Vaughan, in Cons., 19th February 1819.
From Mr. Vaughan, 26th January, in Cons., 8th February 1819.

1361. On the 8th February last we submitted for the information of the Government the correspondence noted in the margin with the Collector in Malabar, respecting the smuggling of Tobacco into that Province, from the adjacent French Settlement of Mahé.

1362. As the illicit importation of Tobacco into Malabar from Mahé seemed to be daily increasing, and was likely to prove of serious injury to the considerable revenues derived from the monopoly of that article on the Western Coast, we submitted that a strong representation be made on the subject to the French Government, who, in consideration of the various indulgences granted to their settlements in India, it was presumed would not refuse their support to such measures as might be requisite effectually to check this illicit traffic.

1363. We also submit whether it might not be expedient that a communication should be made to the Government in Bengal, in order to the adoption of such measures as might be in their

power to prevent the exportation of Tobacco thence to any of the parts in Malabar and Canara, or to any of the foreign settlements on the Western Coast.

In Cons., 28th September 1818.

To the Chief Secretary, 29th November 1819.

To Mr. Vaughan, 19th Oct., in Cons., 4th November 1819.

From do., 25th October, in Cons., 8th November 1819.

To do., 29th, in Cons., 29th do. do.

1364. With reference to our letter of the 28th September 1818, we on the 29th November last submitted for the information and orders of the Right Honorable the Governor in Council the correspondence noted in the margin with the Collector in Malabar.

1365. We stated that it would thence be observed not only that the contraband trade in Pepper was still carried on through Mahé, but that the smugglers urged on most probably by the great advantages of this illicit traffic had become exceedingly daring in their mode of conducting it, and even ventured to resist the armed peons of the Collector in the execution of their duty. The Collector further observed that a candy of Pepper could not be smuggled into Mahé, if the French authorities were disposed to check it, though "small quantities might, such as a few handfuls in a cloth, but not whole boat-loads at a time."

1366. We submitted that this subject should be brought to the special notice of the French authorities, and that they should be requested to use effectual exertions to put a stop to this contraband trade.

1367. We observed that the Collector had in his letter of the 25th October 1819, submitted copy of a communication from his Acting Head Assistant containing some suggestions on this subject on which we had passed the requisite orders.

1368. From the statement in the 9th para. of the Acting Head Assistant Collector's letter, it would we remarked appear that of two thousand candies of Pepper estimated to have been imported into Mahé, by land and sea during the past year, only one hundred and fifty candies had paid duty.

1369. To this communication we have not yet received any reply.

To the Chief Secretary, in Cons., 11th November 1819.
From Mr. Vaughan, 5th, in Cons., 18th October 1819.

1370. Under date the 11th November last we submitted to the Right Honorable the Governor in Council for his information and orders the letter from the Collector in Malabar noted in the margin.

1371. We observed that it appeared that the bridge toll levied from merchants on the road between Malabar and the Mysore and Coorg territories was so high as to be equivalent in the case of the article of Salt, to a duty of nearly 10 per cent. As this must evidently have a very great tendency to check the trade between these countries, we recommended that it should be entirely abolished, especially as the Collector stated that the purpose for which it had been originally instituted viz., the repayment to Government of the expense incurred in constructing three bridges had been accomplished, which would be fully perceived on reference to a statement which was enclosed.

1372. The Collector we remarked had in the latter part of his letter applied for the aid of a small party of the Corps of Pioneers, for the purpose of repairing the road leading through a Ghaut from part of the Mysore country down to Calicut. This appeared to be an object of importance not only to the commercial interests of the country and the convenience of the public, but to the due and prompt movement of our troops. It appearing that a Regiment lately marching that road was obliged to take a circuitous route from the Ghaut being nearly impassable.

1373. In reply to the above letter we were on the 29th November informed that the Governor in Council was of opinion that the Bridge toll in Malabar ought to be wholly discontinued, and we therefore granted authority to that effect unless the Collector should suggest any objection to its entire abolition.

From Mr. Secy. Hill, in Cons., 9th December 1819.

1374. A reference would we were informed be made to His Excellency the Commander-in-Chief to ascertain whether a small party of Pioneers could be placed at the disposal of the Collector of Malabar for the improvement of the Ghaut leading from the Mysore country to Calicut, and that officer was authorized to entertain such number of coolies as he might find it advisable to employ in aid of the Pioneers.

To Mr. Vaughan, 20th in Dy. Cons., 23rd, December 1819.

1375. These orders have been duly communicated by us to the Collector.

1376. On the 13th December last the Government with reference to, their letter of the 29th November last, transmitted to us a copy of a letter from the Quarter-Master General of the Army, and desired that we would ascertain from the Collector of Malabar what number of coolies he could employ on the work which had been sanctioned in order, that the number of Pioneers required for their superintendence might be estimated.

1377. The Quarter-Master General in his letter above referred to proposed by order of His Excellency the Commander-in-Chief for the information of Government that the Collector of Malabar should be called on to state the number of coolies he could employ in order that the strength of the party of Pioneers required for their superintendence might be justly estimated.

1378. He stated that the few Pioneers now within the Frontier, were already drained for detached duties, and it consequently became indispensable that no more than were absolutely necessary, should be withdrawn from most important Military duties.

1379. These orders have been communicated by us to the Collector in Malabar.

1380. The Beebee of Cannanore having again addressed the Government on the subject of her claims, our attention was on the 30th August last called by Government to the letters addressed to us under dates the 2nd August 1806 and 21st February 1810, we were reminded that the report therein required had not been furnished.

From Mr. Secretary Hill, in Cons., 6th September 1819.
In Cons., 1st Sept. 1806.
In Cons., 26th Feb. 1810.

1381. On the 2nd December we acknowledged the receipt of the above letter and informed the Government that on the receipt of the letter from Government, dated 2nd August 1806, we forwarded to the Principal Collector in Malabar for his report a copy of the observations of the Honorable Court of Directors, respecting the claims of that lady contained in their General Letter in the Revenue Department of the 6th November 1805, and a reply was received from him on the 6th April 1807, but

as it appeared on reference to the former correspondence on the subject, that the Beebee had instituted a suit for the recovery of the land claimed by her, against the Rajah of Cherical which had been ultimately appealed to the Sudr Adawlut, the report of the Principal Collector was we stated, allowed to lie over until the final decision in the case was known, and we concluded that

the same reason, on the receipt of the subsequent letter from Government of the 21st February 1810, must have induced the then Board of Revenue to defer transmitting their report to Government regarding the Beebee's claims.

1382. As we had no information before us respecting the result of the Beebee's reference to the Courts we had addressed a further letter to the Collector (of which we enclosed a copy) desiring him to obtain and submit a copy of the Sudr Court's Decree in the case, together with his opinion on the present state of the Beebee's claims; and so soon as his reply was received, we should lose no time in submitting our final report on the subject to the Right Honorable the Governor in Council.

To Mr. Vaughan, 2nd, in Cons., 2nd Dec. 1819.

1383. On the 9th February last the Government acknowledged the receipt of our letter bearing date the 31st of December 1818, with the report prepared by

From Mr. Secy. Hill, in
Cons., 15th February 1819.
In Cons., 31st Dec. 1818; last
General Report, 25th January
1819, para. 708.

Mr. Warden which accompanied it. We were informed that the Governor in Council deferred taking that document into particular consideration, until the result of the investigation of Mr. Græme, the Commissioner in Malabar should have afforded the means of forming a correct judgment on the facts to which it related. That gentleman's attention would be directed to Mr. Warden's report, and when the subject had been disposed of, it would be recommended to the Honorable the Court of Directors (should they see fit) to communicate the report to Colonel Munro in England.

To Mr. Vaughan 15th, in Dy.
Cons., 19th February 1819.

1384. These orders were duly communicated by us to the Collector in Malabar.

In Cons., 31st Dec. 1819.
To the Chief Secy., 20th, in
Cons., 20th Sep. 1819.
From Mr. Vaughan, 4th, in
Cons., 19th do.
From Mr. Warden, 10th, in
Cons., 20th do.

1385. With reference to our letter to Government of the 31st December 1818 we submitted the letters noted in the margin from the late and the present Collector in Malabar, respecting a communication addressed to the Government by Mr. Commissioner Græme, on the 1st instant, on the subject of the conduct of Bissaram Sing in the management of the Salt Department at Ponany and Calicut.

1386. We observed that Colonel Munro had in the 53rd para. of his report under date the 4th July 1817 stated his belief that the surplus Salt in Malabar had since Fusly 1223 been appropriated chiefly to the use of Bissaram Sing; that he had been permitted to have the principal direction of the revenue affairs of Malabar; that every office there was held by men upon whom he thought he could depend; that he kept the key of the room in which the Treasury chest was deposited, and that from a petty trader, worth 5 or 6 thousand Rupees he was then supposed to be worth from 2 to 3 lacs.

1387. The measures adopted by us, on the communication of this report, were stated to Government in our letter of the 22nd January 1818, and on transmitting to the present Collector the orders of Government in reply of the 10th February 1818, we received from him a letter dated the 16th April 1818, in which he stated that from the Government having allowed him to furnish Mr. Warden with a copy of Colonel Munro's report, he concluded that the Board did not wish any explanations respecting Bissaram Sing from him implying thereby that they would be furnished by Mr. Warden. Mr. Vaughan however observed that he would give all the information in his power to Mr. Græme and briefly added that "Bissaram Sing had no influence or interference in any of the departments under me; though I will candidly confess that when I first took charge and occasionally since then, I have received information from him on subjects connected with the treasury which has enabled me in a great measure to guard against the machinations of my treasury servants both in the shroffing and receiving coins and their entry in the Cash Book. The key of the treasury is invariably in my possession and the chest under my own seal which is applied by my own hands."

1388. Under these assurances we waited for the promised explanations of Mr. Warden, which as contained in his address to us forwarded in Mr. Vaughan's letter of the 3rd October 1818, were laid before Government in our letter of the 31st December 1818. In submitting these explanations as well as the others contained in Mr. Warden's voluminous address, we refrained from any remark respecting them because it appeared that the subjects discussed were still under investigation by Mr. Græme.

1389. We observed that we understood from the two letters which we enclosed that Mr. Græme, as yet, had addressed the Government on one only of the numerous irregularities attributed by Colonel Munro, to Mr. Warden's management as arising from the interference of Bissaram Sing, viz. as concerned the connexion of that person with the alleged abuses in the Salt Department.

1390. From Mr. Græme having forwarded his report on this point to the Government direct without any communication with us, we remarked that he appeared to have considered the subject as not immediately connected with the revenue administration of the country, upon which alone of the various matters under his investigation, we considered ourselves at liberty, under the existing orders of Government, to submit any opinion. We apprehended that, in this view of the case, Mr. Græme was correct, and accordingly without any further remark, we submitted for the orders of Government Mr. Warden's proposal "that a palaukeen be presented to him (Bissaram Sing) through the Collector, in the name of the Government" as well as the communication received from Mr. Vaughan.

1391. To the foregoing letter, the Government replied on the 8th November and we were informed that the Governor in Council had learned with much satisfaction from Mr. Græme's report that the suspicions entertained by Colonel Munro, with regard to the correctness of the conduct of Bissaram Sing, while employed by Mr. Warden, late Collector of Malabar in the Salt Department were wholly unfounded, and arose from an oversight as to the mode of keeping the Salt accounts. This discovery had been reported to the Honorable the Court of Directors, in order that any impressions unfavourable to Mr. Warden's management or to the character of Bissaram Sing, produced by former communications on the subject might be removed.

1392. The Governor in Council authorized the Collector of Malabar to remunerate Bissaram Sing for his services at the same rate as Mr. Morriss had received for services of the same description, being one-third of the profit brought to the credit of Government on the Salt under his charge. We were desired to report the amount to be paid to him under this authority for special sanction. As Bissaram Sing was not a public servant, and as any services of his, independently of the custody of the Salt, were rendered rather to the late Collector personally than to Government, the Governor in Council informed us that he did not think there was ground for presenting him with the honorary reward proposed. The Collector would however distinctly state to him that his character had been cleared from all reproach.

1393. As it seemed to be implied in the 6th paragraph of our letter that the Commissioner's Report if immediately connected with the Revenue administration of the country ought to have been forwarded through us, we were informed that we were aware that Mr. Græme had not been placed in direct communication with us and therefore he had correctly addressed his report to Government.

1394. On the 22nd November we acknowledged the receipt of the foregoing letter and in reply to the concluding para. thereof solicited the attention of the Right Honorable the Governor in Council to the letter from Government of the 31st May last, wherein we were informed that "the Governor in Council proposes to place Mr. Græme, the Commissioner in that Province (Malabar) in direct communication with you (the Board) on this important subject" namely the general defalcation of the revenues of Malabar. This we understood to embrace the various subjects under discussion respecting the revenue administration in that province.

To the Chief Secretary, in
Cons., 22nd November 1819.
In Cons., 14th June 1819.

To Mr. Vaughan, 22nd, in
Cons., 22nd Nov. 1819.

1395. The orders of Government on the foregoing subject were duly communicated by us to the Collector in Malabar.

To the Chief Secretary, in
Cons., 14th June 1819.

1396. With reference to the Regulations for the office of Civil Architect, we on the 14th June last forwarded a letter from the Collector in Malabar bearing date the 3rd of that month.

1397. We observed that as from the 19th Rule it appeared that the superintendence of the Civil Architect was confined to Houses, Cutcheries, Bungalows, &c., belonging to Government, it was presumed that it was not meant to extend to the construction of Bridges, we had accordingly ordered the Collector of Malabar to finish the construction of the Bridges which he had commenced.

1398. We also approved of his conduct in going on with the construction of the Salt Depot mentioned in para. 6 of his letter to such extent as might enable him to store the Salt of the present season; but as this building came within the rules for the Department of Civil Architect, we submitted the subject to Government in order that he might be directed to communicate with the Collector with regard to its execution.

1399. We stated that further information had been required from the Collector regarding the work which he had in contemplation, involving an expense of upwards of 3,000 Rupees, and should it appear upon inquiry to appertain to the office of the Civil Architect, a further reference would be made to Government on the subject of it as soon as his answer was received.

From Mr. Secy. Hill, in Cons.,
15th July 1819.

1400. In reply to this letter the Government on the 3rd July transmitted for our information, copy of a letter which had in consequence been addressed to the Civil Architect.

To Mr. Vaughan, 15th, in Dy.
Cons., 19th July 1819.

1401. The correspondence with Government on this subject was communicated by us to the Collector in Malabar.

1402. On the 11th November last we laid before the Right Honorable the Governor in Council a letter from the Collector in Malabar, enclosing a Prospectus of a "Commercial Constituent Fund for the purpose of enabling those who are not merchants to participate in mercantile profits by taking a share in the proposed fund," and soliciting the opinion of the Board as to the legality and propriety or otherwise of a Covenanted servant sworn not to trade vesting his money in the institution."

1403. We stated that we had informed the Collector that in our opinion, no Covenanted servant of the Company in the revenue line could, under the Regulations of the Government, engage in any commercial speculation of that description, and we begged leave to suggest to the Government the expediency of bringing the proposed institution to the notice of the Government of Bombay (where it had originated) and of recommending that the House of Agency named in the Prospectus be reminded of the risk under which they undertook to "aid and abet any commercial transactions on the part of the Civil servants of the Company not employed in the Commercial Department" as explained in the Honorable Court's Despatch in the Revenue Department under date the 7th April 1819.

From Mr. Secretary Hill, 4th,
in Cons., 16th December 1819.

1404. In reply the Governor in Council entirely concurred in the sentiments expressed by us and transmitted for our information a copy of the letter on the subject which had been addressed to the Chief Secretary to the Government at Bombay.

1405. The Governor in Council took that occasion of acquainting us that he had it in contemplation to devise means of obviating the inconvenience felt by the Company's servants at a distance from the Presidency in remitting their spare funds from the districts where they were acquired.

1406. To the Chief Secretary to the Government at Bombay the Governor in Council transmitted a copy of our letter with copies of its enclosures and a printed copy of the communication from the Honorable the Court of Directors therein referred to which had been circulated to all the Revenue officers of this Government. The Governor in Council stated that he concurred in opinion with us that any participation in the projected "Commercial Constituent Fund" would be in breach of the Revenue oath of such officers, and that any encouragement to them to participate therein was at variance with the Honorable Court's orders, communicated in the letter of which a copy was transmitted.

To Mr. Vaughan, 16th, in Dy.
Cons., 20th December 1819.

1407. A copy of these orders has been forwarded to the Collector in Malabar.

To the Chief Secretary, in Cons., 2d June 1819.
From Mr. Vaughan 22nd Oct., in Cons., 6th Nov. 1817.
Do. do. 26th March, in Cons., 6th April 1818.
To do. do. 1st in Cons., 1st June 1818.
From do. do. 1st in Cons., 11th June 1818.
Do. do. do. 11th in Cons., 25th June 1818.
Do. do. do. 21st August, in Cons., 3rd Sept. 1818.
To do. do. 25th in Cons., 25th March 1819.
From do. do. 8th in Cons., 17th May 1819.

1408. Under date the 3rd June last we forwarded for the consideration of the Right Honorable the Governor in Council the correspondence noted in the margin with the Collector of Malabar on the subject of a remuneration proposed by him to be granted to Mr. Morris employed in the Salt Department at Cannanore.

1409. In consequence of the abuses discovered in the management of the Salt Depot at that place, Mr. Warden, placed it in charge of this person by way of experiment on the 18th November 1815. He was stated to be a respectable European, and to have been for many years a Shop-keeper at that place, but on the reduction of the force, being unable to obtain sufficient profits from his trade he had offered his services to Mr. Warden as Superintendent of a Salt Depot.

1410. A provisional promise had been originally made to him that 1/3rd of the amount of the gain by management should be given to him, in the event of his final permanent appointment. During the three years which this Department had been under his charge, a net profit from improved measurement had accrued to Government of Rupees 20,964-8-6½. His exertions in the execution of the duty entrusted to him we observed, appeared to be highly praiseworthy, and had proved very satisfactory both to us and to the Collector.

1411. With reference to his employment up to this period, we trusted that the Right Honorable the Governor in Council would sanction the payment to him of Rupees 6,988-2-8 being at the rate of Rupees 166-8-5½ per mensem or one-third of the net profits of Government, as recommended by the Collector. We also proposed that the mode to be hereafter adopted to re-

munerate Mr. Morriss for his services in this department should be referred to Mr. Commissioner Graeme in communication with the Collector of Malabar.

1412. In reply to the foregoing letter we were on the 19th June informed, that under the circumstances we had stated the Right Honorable the Governor in Council approved the measure of employing Mr. Morriss in the manner mentioned and agreeably to our recommendation, granted authority, for paying to him, as a remuneration for the services he had already performed, the sum of Rupees 6,988-2-8, being one-third of the gain which had been derived to Government from his exertions during a period of three years.

1413. With regard to what might be the best mode of remunerating Mr. Morriss, for the future, a reference, as suggested by us, would we were informed, be made to Mr. Graeme, who would be desired to submit his opinion upon that point, after communicating on the subject with the Collector.

To Mr. Vaughan, 23th June,
in Dy. Cons., 1st July 1819.

1414. These orders were duly communicated by us to the Collector in Malabar.

1415. With reference to the letter to us from Government under date the 23th September 1818, we submitted a letter from the Collector in Malabar, enclosing copy of an address from his Second Head Assistant setting forth a claim to the allowance granted to him (on the 27th October last) in lieu of extra commission, in arrears from the date of his appointment.

In Cons., 28th Sept. 1818.
To the Chief Secretary 21st,
in Cons., 21st January 1819.
From Mr. Vaughan, 6th, in
Cons., 14th January 1819.

1416. To the circumstances detailed in our letter above referred to, we stated that we did not consider it necessary to add any observation on the present occasion, except that the claim submitted by Mr. Mason appeared reasonable, and we accordingly recommended that his request might be complied with, by which he would be placed on the same footing as was originally intended, with his predecessor Mr. Dent.

1417. In reply to this letter we were on the 2nd February informed that the Right Honorable the Governor in Council authorized Mr. Mason, Second Head Assistant to the Collector of Malabar, to draw from the date of his appointment the allowance granted to him in lieu of Commission on extra revenue.

To Mr. Vaughan, in Dy.
Cons., 15th February 1819.

1418. These were duly communicated to the Collector in Malabar.

1419. On the 23rd June 1819 the Government referred for our consideration and report copy of a letter from the Secretary to the Board of Trade with a copy of its enclosure, relating to the importation of Salt for the supply of Malabar and the neighbouring districts. We were informed that the

From Mr. Secretary Hill, in
Cons., 2nd July 1818.

Board of Trade would be apprized that it was not intended that the importation of Salt on account of the Government Monopoly of the article should be at all affected by the Regulation to which they referred, and that the Governor in Council was doubtful whether the Salt imported for that purpose from Bombay was the manufacture of the Bombay territories, and would therefore defer making the proposed communication to that Government, till our report on the subject had been received.

1420. With reference to this letter, we on the 13th May last stated to the Government that the reference proposed by the Board of Trade to be made to the Bombay Government seemed unnecessary; as Salt for the monopoly in Malabar was imported from Mocha, Goa and other ports, and all Salt whether of the produce of the Bombay territories or not, should if imported for the use of the monopoly, be exempted from duty, as part of the territorial revenue.

1421. We observed that the subject of the supply of Salt for the Malabar monopoly was, the Government were aware, under the consideration of the Commissioner.

1422. Under date the 7th October last we submitted to Government a letter from the Collector in Malabar, dated the 27th September 1819, respecting the Malikana, or pension, to the Perpenaud family in that Province.

To the Chief Secretary, in
Cons., 7th October 1819.
From Mr. Vaughan, in Cons.,
7th October 1819.

1423. It appeared from the enclosures in that letter, that of the whole of the Perpenaud family, the only member who escaped forcible circumcision by Tippoo was Veera Verma, the late Rajah of that District.

1424. This person enjoyed a pension or Malikana of Star Pagodas 587-31-56 or Rs. 2,057 per annum.

1425. During the lifetime of this person, his right to the Rajium, and consequently to the Malikana was disputed by one of the branches of the Cottiote family; a decree was passed by the Collector, when vested with judicial powers, against this claim, and the claimant subsequently sued the Collector for the arrear of Malikana for ten years or Rupees 20,572½. This suit the Government under date the 19th March 1813, authorized the Collector to defend on the public account; and a paper which we enclosed would, we observed, shew that on appeal to the Suder Adawlut the decision passed both by the Collector and the Provincial Court had been confirmed.

In Cons., 22nd March 1813.
No. 1 in Mr. Vaughan's letter
of the 8th Sept. 1819.
In Cons., 20th Sept. 1819.

1426. Pending this suit, the rightful possessor of the Rajium and Malikana, Veera Verma, died; and all his relatives having been forcibly circumcised, were in consequence, by the Hindoo Law, rendered incapable of inheriting either his title or his pension; they being in fact irrecoverably degraded from their caste.

1427. It appeared however, by the enclosures in Mr. Vaughan's letter, that Mr. Warden, the late Collector, out of compassion to these unfortunate persons, had taken upon himself to continue to them, on Veera Verma's death, one half of the Malikana, being Pagodas 293-36-68 or Rupees 1,028-5-10 per annum. This had continued to be paid to them, but the remaining half of the Malikana had been kept in deposit, and now amounted to Rupees 32,397-1-7.

No. 1 in Mr. Vaughan's
letter, 27th Sept., in Cons.,
7th Oct. 1819.

1428. We observed that pending the suit before mentioned, which involved a claim to the whole of the Malikana, no part of it ought to have been paid; and although the Collector had noticed the payment of half to the unfortunate relatives of the late Rajah, we stated that it never had been sanctioned by us.

1429. The suit having now been finally decided, we submitted the whole question to the Government.

1430. As regarded the declaration proposed by Mr. Warden that the title to the Rajium had become extinct, we concurred in opinion with Mr. Vaughan, that if the people of the country, out of courtesy to the relatives of the late Rajah, were in the habit of addressing them by the family title, any prohibition of its use by Government would be no less offensive to these unfortunate persons than in itself perhaps nugatory.

1431. As regarded the continuance of the Malikana or pension, we observed that the unfortunate relatives of the late Rajah had very strong claims upon the British Government; the act of barbarity violently committed on their persons, which had deprived them of their inheritance, and degraded them in society, had been inflicted on account of their resistance to the arbitrary Government, which we invited them to overthrow; and if they had suffered from aiding the British Government, it seemed proper that we should as much as possible, alleviate their misfortunes.

1432. We accordingly concurred with both the late and the present Collector, in recommending that the full Malikana of Rupees 2,057-0-0 per annum should be continued to these persons; and as regarded the portion of the arrears thereof then in deposit, to the amount of Rupees 32,397-1-7 which Mr. Vaughan proposed should also be distributed amongst them; we solicited the orders of the Right Honorable the Governor in Council.

1433. In reply to the above letter we were on the 8th November last informed that the Governor in Council entirely approved of the payment of the Malikana (including the arrears in deposit) to the Perpenaud family, notwithstanding that, by their forcible circumcision, they had in Hindoo Law, forfeited their right to succeed to the Rajium.

From Mr. Secy. Hill, in
Cons., 18th November 1819.

To Mr. Vaughan, in Dy.
Cons., 22nd November 1819.

To the Chief Secy., in Cons.,
4th Feby. 1819
In Cons., 1st Oct. 1818.
To Mr. Vaughan, 1st July,
in Cons., 5th Oct. 1818.
From do., 3rd, in Cons., 28th
December
To do. 28th, in Cons., 28th
do.

1434. These orders were on the 18th November duly communicated by us to the Collector in Malabar.

1435. On the 4th February last we acknowledged the receipt of the letter from Government under date the 22nd September last, and submitted for the information of the Right Honorable the Governor in Council a further correspondence as noted in the margin, which had taken place between us and the Collector of Malabar, respecting the removal of the town of Ponnany.

1436. We observed that the inhabitants objected to this measure, but that the Collector had proposed a plan for gradually improving the security of the town which, if feasible, would relieve the Government from any further charge on this account.

1437. In reply to this letter we were on the 22nd February informed that the Right Honorable the Governor in Council had no reason to object to the plan proposed by the Collector of Malabar for the protection of the town of Ponnany, as the execution of it would not be attended with any expense to Government; but that it would be proper for the Collector to communicate with the Superintending Engineer regarding the probable success of the plan.

From Mr. Secretary Hill, in
Cons., 4th March 1819.

To Mr. Vaughan, in Dy.
Cons., 5th March 1819.

To the Chief Secretary, in
Cons., 8th February 1819.

1438. The above letter was on the 4th March communicated by us to the Collector in Malabar, for his information and guidance.

1439. On the 4th February last, we submitted to the Right Honorable the Governor in Council an extract from our proceedings under date the 1st instant, on the settlement of the Presidency revenues for Fusly 1227.

1440. The following was an Abstract of the Settlement and Collections of the Collector for the year in question:—

	COLLECTIONS.				SETTLEMENT OR DEMAND.			
	Fusly 1226.	Fusly 1227.	Increase.	Decrease.	Fusly 1226.	Fusly 1227.	Increase.	Decrease.
Land Revenue	Rs. 61,567	Rs. 64,225	2,658	...	Rs. 61,567	Rs. 64,225	2,658	...
Country Arack	1,15,452	1,18,710	3,258	...	1,15,452	1,18,710	3,258	...
Batavia do.	37,290	38,631	1,341	...	37,290	38,631	1,341	...
Punch-houses	88,063	59,168	...	28,895	88,063	59,168	...	28,895
Toddy	2,40,806	3,16,430	75,624	...	2,40,806	3,16,430	75,624	...
Total Akary	3,32,436	3,21,775	...	10,661	3,32,436	3,21,775	...	10,661
Land Customs	7,77,348	6,69,933	...	1,07,415	7,77,348	6,69,933	...	1,07,415
Drawback, &c.	2,02,243	1,83,023	...	19,220	2,02,243	1,83,023	...	19,220
Actual Land Customs	5,75,041	4,86,931	...	88,110	5,75,041	4,86,931	...	88,110
Salt Revenue	55,653	66,493	10,840	...	55,653	66,493	10,840	...
Not Stamp Duties	5,719	9,638	3,919	...	5,719	9,638	3,919	...
Sundry small Farms and Licenses	10,235	8,137	...	2,098	10,235	8,137	...	2,098
Sales of land	1,384	5,400	4,016	...	1,384	5,400	4,016	...
Government fees for Grants, &c.	297	402	105	...	297	402	105	...
Extra revenues, including Madras Cavalry's fees on houses	1,874	2,174	300	...	1,874	2,174	300	...
Mise of utensils and godown rent paid by the Country Arack Distillers	7,002	5,901	...	1,101	7,002	5,901	...	1,101
Total	12,50,488	11,53,787	96,701	...	12,50,488	11,53,787	96,701	...
Detract Drawback	2,02,243	1,83,023	...	19,220	2,02,243	1,83,023	...	19,220
Actual Receipts	10,48,245	9,70,764	77,481	...	10,48,245	9,70,764	77,481	...
Net Decrease	...	...	...	83,460	...	...	...	83,460

1441. The Government would perceive that, with the exception of the revenue from Customs and Punch Houses, there had, in the last year, been a small but general increase in nearly all of the several branches of receipt, a result certainly creditable to the Collector's management.

1442. The decrease in the revenue from Punch Houses to the extent of 28,875 Rupees was in some degree compensated by an increase of Rupees 4,498-15-2 from Country and Batavia Arrack, and Rupees 13,715 under the head of Toddy. It originated in the retailers of Country Arrack having been able to undersell those of foreign spirits; but, as Mr. Ellis justly explained, this decrease was only temporary; as the increased consumption of the former liquor, arising from its substitution for the latter, would enable, and indeed had enabled the contractors to increase their rent.

1443. The only defalcation, therefore, of any consequence that had taken place, was in the Customs, to the amount of Rupees 1,07,354-8-1, and we regretted to add that, by the statement of Demand, Collection and Balance for November last, it appeared that a further decrease had taken place in the receipts from this source, during the first five months of the current year to the extent of upwards of Rupees 45,000.

1444. With reference to this circumstance, we submitted to Government copy of the letter addressed on this subject to the Deputy Collector in charge, on the 28th January last.

1445. The Government would perceive from that communication, as well as from a report (which we enclosed) of the Collector, that the far greater part, if not the whole, of the reduction which had thus taken place, was to be attributed to the extensive gang smuggling in Tobacco and Betel, then so prevalent at the Presidency, the chief deficit being in the receipts from the duties on these two articles. We accordingly begged leave respectfully to bring to the notice of the Right Honorable the Governor in Council, the daily further loss that would arise from any delay in passing the Regulation to prevent and punish this offence, submitted by us under date the 24th December 1818, should that Regulation not have the desired effect, we would take into consideration the expediency of lowering the duties on these two articles.

1446. It would be observed that while we had adopted these measures to remedy the evils complained of, we had at the same time called the particular attention of the Deputy Collector to the necessity of a vigilant superintendence over the native establishment, in a department so peculiarly liable to abuse; and that we had issued orders for immediately carrying into effect the proposed junction of the Custom House with the Collector's Catcherry, which, by enabling the European officers personally to superintend this department, would, it was hoped, materially tend to check abuses.

1447. These Proceedings are still under the consideration of Government.

1448. On the 9th March last, the Governor in Council transmitted for our consideration a copy of a letter from the Deputy Register to the Sudr Adawlut, containing remarks on the draft of a Regulation prepared by us for the protection of the revenue derived from Tobacco, Ganjah and Bang, and desired that, if necessary, we would communicate on the subject with the Honorable Company's Solicitor.

1449. The Sudr Adawlut in their letter to Government observed that the object of the proposed enactment, as stated in the preamble, was to check the clandestine introduction of Tobacco, Ganjah and Bang into the Presidency, by regulating the mode in which those articles should be stored in the vicinity of Madras, and by increasing the penalties for smuggling.

1450. The rules which related to the storing of the articles in question without the limits of Madras, were briefly as follows:

1451. No person should have in his possession a quantity of Tobacco exceeding 5 viss, or of Ganjah or Bang exceeding one viss, at any place within twenty miles of the limits of the Supreme Court; unless the same were exposed or deposited for sale at the place where the possessor resided, and unless he should bind himself in a penalty equal to ten times the value of the goods stored that he would not introduce it, or connive at its introduction into Madras. On the execution of an engagement to the above effect, the permit of the Collector would be granted for the storing of any quantity, not exceeding what might be actually necessary for the consumption of the place where it was to be stored or sold.

1452. A breach of the engagement on which a permit to store had been issued would incur the forfeiture of the penalty and of the license.

1453. Tobacco, Ganjah and Bang exceeding the prescribed quantity not protected by permit, were to be liable to seizure and confiscation.

1454. The course prescribed for the levy of the penalty forfeited by the breach of the engagement was by distraint of the offender's property, in the manner prescribed for the recovery of arrears of rent. It was to be levied by the Collector of Chingleput, on verification of the fact before himself or on certificate thereof under the signature of the Collector of Madras. It appeared to the Judges of the Sudr Adawlut to be contrary to general principles that the Collector of Madras who was not competent to distraint property within the Zillah of Chingleput, should conduct the inquiry and determine the forfeiture of a penalty to be exacted from a resident in that Zillah, whose engagement was executed to the Collector of Chingleput. It would be a more correct and regular procedure that the Collector of Madras should forward the person apprehended with the witnesses, to the Collector of Chingleput who would be enabled to ascertain the criminality, or otherwise, of the accused, by reference to the agreement lodged with himself or his officers, and by the facilities for local reference which he must necessarily have at command.

1455. The Regulation went on to declare the rules for the storing of Tobacco, Ganjah and Bang within the limits of the Madras Mettus.

1456. These articles were to be stored only in such places as might be fixed upon for that purpose by the Collector of Madras under the orders of the Board of Revenue. They were not to be removed thence, but under the protection of a permit. Tobacco, &c. stored in the other than the appointed places, or removed without a permit, was declared liable to seizure and confiscation; and persons so removing Tobacco, &c., were declared subject to fines which were to be imposed and levied by the Collector of Madras.

1457. By Section 7 power was given to the Board of Revenue to impose fines on persons proved to their satisfaction to have been concerned in the illicit traffic or transport, or to have encouraged and aided such illicit traffic in Tobacco, Ganjah and Bang.

1458. By Section 8 the offences of going forth in numbers with arms for the purpose of smuggling, of opposing seizures of smuggled Tobacco, &c., and of assisting in such illicit acts were declared cognizable by the Court of Circuit on commitment of the offenders by the Criminal Judge of Chingleput.

1459. Section 9 granted power to the Criminal Judge of Chingleput to fine persons engaged in fraudulent transactions regarding passes, or who were otherwise culpably privy to frauds on the revenue from Tobacco, &c., and in aggravated cases, the offenders were to be committed for trial before the Circuit Court. Persons convicted under either of those sections might be sentenced to hard labour for 3 years.

1460. Section 10 provided that fines imposed under the preceding section as well as those which the Board of Revenue were authorized to impose by Section 7, should be enforced by the

usual process "by the Judge of the Zillah of Chingleput or the Collector of Madras, as the case may be." The Judge of Chingleput was authorized eventually to commit the party, for non-payment of the fine, either to the criminal or the debtor's Jail or to hard labour.

1461. Section 11 provided for the division and application of the proceeds of seizures.

1462. The remaining clauses enjoined the co-operation of all Police, Custom and Revenue Officers in the suppression of smuggling, under pain of dismissal; directed that enquiries to be made by the Judge of Chingleput under this Regulation should be conducted summarily and authorized the farming of the Madras import duties.

1463. The draft now under consideration appeared to the Judges to be chiefly defective in assigning the officers, duties which it was doubtful whether they were competent to perform.

1464. The Board of Revenue the Sudr Adawlut observed was not possessed under the Regulations of any judicial authority, civil or criminal; but the investigation necessary to ascertain the criminality of persons charged with offences stated in Section 7 was in its nature a judicial investigation. It did not appear that any record of the enquiry and conviction was to be made. The Board was to impose the fine and it was to be levied by the Collector of Madras or the Judge of the Zillah of Chingleput.

1465. But the precise duty of those officers what fine each was to enforce, and on whom it was to be enforced, were points not expressed with sufficient precision in Section 10 of the draft, of which the words were "If a person fined by order of the Board of Revenue for any of the offences specified in Section 7, or convicted under Clause first of the preceding section, shall refuse or omit to discharge the penalty which shall be imposed on him by that Board, it shall be enforced by the usual process by the Judge of the Zillah of Chingleput or the Collector of Madras as the case may be."

1466. It was likewise necessary to observe that there was an inconsistency in providing that a like act should be done in one place by a judicial and in others by a revenue officer. In the Zillah where both those officers were to be found, the enquiry into the allegation of guilt, which, if substantiated, was to be punished by fine, and the levy of the fine when adjudged, were duties assigned to the Criminal Judge. The enquiry and conviction, therefore, were avowedly judicial proceedings, and it did not appear to the Judges that parallel powers could be vested in the Board of Revenue and Collector of Madras.

1467. With regard to the authority, generally of the Board of Revenue to levy fines, a reference was made to the Sudr Adawlut by direction of the Right Honorable the Governor in Council, under date the 19th July 1817, accompanying an extract from a letter from the Secretary to the Board of Revenue, who desired to know by what process the fine might be levied which the Board were authorized to impose on persons presenting to them petitions on unstamped paper. The Court in answer, suggested a reference to the Supreme Government, to obtain the opinion of the Sudr Dewany Adawlut at Calcutta on the point, as the clause in the Madras Regulation XIII of 1816, was taken from a clause to the same purport in the Bengal Regulation.

1468. The Court were not acquainted with the result of the reference, if any was made, a reply, removing the difficulty stated might have been received.

1469. But the provisions of Section 8 of the proposed draft appeared still more open to objection. The Judges of the Sudr Adawlut doubted the competence of the Criminal Judge of the Zillah of Chingleput and of the Court of Circuit to take cognizance of some of the offences enumerated in that section, when committed within the limits of the jurisdiction of the Supreme Court. Several of the acts there specified were high breaches of the peace, as well as of the revenue loss, and the Supreme Court of Judicature were the conservators of the peace within the limits of the jurisdiction.

1470. The draft of the Regulation submitted containing provisions, some of which were to have effect within the limits of the King's Court, and the Act of Parliament of the 53rd of the

King, Cap. 155, Clauses XCVIII, XCIX, and C providing for the imposition, by Regulations of duties on persons resident within those limits, and for the levy of fines for breach of such laws or regulations, the Judges of the Sudr Adawlut were of opinion that a reference was necessary to the Honorable Company's Law Officers to ascertain whether any and what provisions of the proposed Regulation were at variance with the Act, or inconsistent with the jurisdiction of His Majesty's Court.

1471. Of the objections which had presented themselves to the Judges of the Sudr Adawlut affecting the principles of the proposed enactment, they had not prepared a revised draft. This would be necessary should the difficulties stated be eventually removed, as several of the clauses of the proposed draft were not worded with sufficient precision where penalties were imposed, and the draft departed in form in very many places from the rules laid down in Regulation I of 1802. Should the Regulation submitted eventually pass into a law with such modifications as might be found necessary, it could not equitably be enforced, until it should have been, with due care, promulgated in the native languages throughout the districts in which it would have operation.

1472. In conformity to instructions received from the Government we, on the 25th March last, requested the Honorable Company's Solicitor to lay before the Advocate General the draft of the Regulation proposed to be enacted for the purpose of protecting the existing duties leviable upon the articles of Tobacco, Ganjah and Bang, and for imposing further penalties on persons detected in the clandestine importation of those articles into Madras, with a request that he would state his opinion whether any and what parts thereof were objectionable as contravening the provisions of any Act of Parliament, and particularly that of the 53rd of the King, Cap. C.L.V, or of the Charter of the Supreme Court of Judicature.

1473. The Advocate General would observe that the Regulation in question was proposed to be enacted merely for the purpose of protecting the revenue derivable from the foregoing articles under the existing laws, and not with a view to impose any new duties.

1474. On the 25th March last we replied to the letter from the Secretary to Government in the Revenue Department, under date the 9th instant, referring for our consideration copy of a letter from the Deputy Register to the Court of Sudr Adawlut, containing remarks on the draft of the proposed Regulation for the protection of the revenue derived from Tobacco, Ganjah and Bang submitted to Government with our letter of the 24th December last.

1475. The only material objection which was stated in the Court's remarks was that respecting the competency of the Criminal Judge of the Zillah of Chingleput and of the Court of Circuit to take cognizance of certain breaches of the proposed revenue law when committed within the limits of the jurisdiction of the Supreme Court. We had little doubt of the competency of the Government to vest this right in any of its officers, but we had communicated with the Honorable Company's Law Officers on the subject, and had requested the Advocate General to state his opinion whether the proposed draft was objectionable in any and what points.

1476. So soon as the reply of the Law Officers was received, we would be prepared to offer such remarks as might occur to us on the other observations submitted by the Sudr Adawlut, but in the meantime as the revenue from Tobacco had nearly ceased, and an annual loss of about 1,75,000 Rupees was sustained in consequence of the daring and successful system of smuggling, we begged leave to recommend, as the only immediate remedy which we were able to suggest to prevent the existing system of smuggling, that a reduction of one-half or of the whole of the Customs leviable on that article should be allowed until further notice, and that the same should be notified by public proclamation.

1477. In reply it was stated that, under the circumstances therein represented, the Governor in Council was of opinion that the measure of collecting only half the established duty on Tobacco imported into Madras was calculated to produce very beneficial effects in destroying the illicit traffic of the smugglers and restoring the trade to the fair dealers, and in thereby augmenting the revenue. The measure was accordingly sanctioned by the Governor in Council from that date, and we were directed to cause it to be publicly notified without loss of time.

To the Chief Secretary, in Cons., 26th August 1819.

1478. On the 26th August we submitted a correspondence with the Collector, connected with these orders.

To Mr. Lane, 1st, in Dy. Cons., 5th April 1819.
From Mr. Lane, 31st March, in Cons., 5th April 1819.
To ditto. 5th, in Cons., 5th April 1819.
From ditto. 13th, in Cons., 17th May 1819.
To ditto. 17th, in Cons., 17th May 1819.
From ditto. 16th, in Cons., 21st June 1819.
To Mr. Spottiswoode, 21st, in Cons., 21st June 1819.
From ditto. 5th, in Cons., 8th July 1819.
From ditto. 13th, in Cons., 15th July 1819.
To ditto. 5th, in Cons., 5th August 1819.
From ditto. 7th, in Cons., 9th August 1819.
From ditto. 7th, in Cons., 9th August 1819.

1479. The remission of the duty in question commenced from the month of April last; and the following Statement shewed the quantity of Tobacco since imported, the amount of the duty thereon and the Customs for the same period in the two former years, when the rates of duty were double what they now were:—

						Candies.	Customs thereon in round numbers.	Customs at the same periods in round numbers.	
								in 1817.	in 1818.
1819.							Pagodas.	Pagodas.	Pagodas.
April	...	...	...	...	...	136	1,549	2,972	1,916
May	...	...	...	...	...	113	1,292	3,963	1,680
June	...	...	...	...	...	139	1,588	3,619	2,230
July	...	...	...	...	...	160	1,843	2,797	2,285
Total...						548	6,272	13,351	8,111
						Deduct	Pagodas ...	6,272	6,272
						Decrease	Pagodas ...	7,079	1,839

NOTE.—The quantity of Tobacco imported from the month of May to the end of July 1819 exceeded the quantity imported during the same period in 1818 by 188 Candies.

1818. 1819.
April ... 85Cs. ... 136Cs.
May ... 74 ... 113.
June ... 99 ... 139.
July ... 102 ... 160.
360 ... 548.
360.
Increase... 188Cs.

1480. From this it would be perceived that except in the month of May, a gradual increase had taken place since the remission of half the duty in the quantity of Tobacco imported, and consequently in the amount of the Customs collected; and although the rates of duty were only one-half what they were in 1817 or 1818, yet from the quantity imported, the revenue during these months did not fall below that of 1818, so much as one-third; although it was more than one-half lower than that of 1817.

1481. The whole of the correspondence submitted would evince to the Government that although the remission in question had been attended by beneficial effects, yet smuggling still continued "at a most alarming height" ruinous to the revenue, and from the daringness of the smugglers "who go openly and armed, destructive to the morals, and to the peace of the inhabitants."

1482. The only effectual remedy which we could suggest for this evil was the enactment of the Regulation referred to in Mr. Secretary Hill's letter of the 9th March last. The enclosed was the communication which, as stated in our letter of the 25th March, was made by us to the Law Officers, with the view of solving the doubts raised as to the legality of the proposed enactments. To this communication we had received no reply; which might have arisen from orders which we understood had been subsequently addressed by Government to the Law Officers, to communicate on the subject of Regulations with no department, but the Board recently appointed to prepare them.

1483. Under these circumstances we begged leave to suggest that the draft of the Regulation in question might be made over to the new Board, that the Company's Solicitor might be directed to forward to them his reply to our letter of the 25th of March, and that in the event of their considering the enactments therein referred to, legal, they might be instructed to call for the further remarks which, in our letter to Government of the 25th March last, we stated to be our intention to offer respecting the other objections urged by the Court of Sudr Adawlut regarding the proposed law.

1484. Meantime, as temporary expedients, we solicited the attention of the Government to the suggestions contained in Mr. Spottiswoode's letters of the 13th July and 7th August, and begged leave to recommend that he might be authorized to entertain a temporary establishment of 50 Pygust peons at the usual pay of 2 Pagodas each; and as it had been frequently brought to our notice that invalid sepoys, and sometimes sepoys of the regular corps at Madras, were the principal agents in this illicit traffic, we suggested that if the proclamation proposed in Mr. Spottiswoode's letter of the 7th August should be deemed objectionable, the attention of the Commander-in-Chief might be solicited to this subject with the view to measures being taken in the Military Department to caution the troops against this offence, and to check it as far as might be practicable.

1485. With reference to the above letter, we forwarded under date the 6th September for the information of Government, a letter with its enclosure, received from Mr. Spottiswoode, shewing that there was an increase in the amount of collections in the month of August above that in July of Pagodas 1,212-38-45.

1486. We had much satisfaction in reporting this increase as shewing that, notwithstanding the remission of one-half of the duties, the amount of the collections were progressively becoming as great as in the years in which the whole duties were levied, and there was every reason to expect that they would eventually continue still further to increase. The following Statement exhibited a comparison between the collections in each month from April to August inclusive, of the year 1819, and of the two preceding years.

	Candies.	Customs in round numbers.	Customs at the same periods in round numbers.	
			in 1817.	in 1818.
1819.				
April	136	Pagodas. 1,549	Pagodas. 2,972	Pagodas. 1,916
May	113	1,292	3,963	1,680
June	139	1,588	3,619	2,230
July	160	1,843	2,797	2,285
August	267	3,056	2,657	2,213
Total...	815	9,328 Deduct...	16,008 9,328	10,324 9,328
	Decrease	Pagodas....	6,680	996

1487. The very satisfactory result exhibited in this Statement for the month of August last was attributed by the Collector to the employments of extra Pygust peons. There could be little doubt however that a principal cause of the decrease of smuggling was the reduction of the duties.

1488. In reply the Governor in Council entertained a confident expectation that the measure of reducing the duty on Tobacco by one-half, aided by the strenuous exertions of the Collector of Madras, and the support of the proper Military authorities, would have the effect of putting a stop to the illicit traffic in that article, and would ultimately augment the revenue derived from it. The Collector's employment of fifty Pygust peons with two Pagodas each per mensem, was sanctioned for six months from the 13th of July last. A copy of the Collector's letter of the 7th August would be furnished to the Town Major, with instructions to cause it to be particularly explained to all regular, invalided or pensioned sepoy's belonging to the garrison of Fort Saint George that they would be dismissed from the service on being convicted of having being concerned in smuggling Tobacco, besides being liable to such other punishment as might be annexed to the offence, and that, when not on duty they were required like other inhabitants to submit to have their bundles and baggage searched by the Collector's peons.

1489. When a sepoy might refuse to attend to these rules or be detected in the act of smuggling, it would be the duty of the peons to accompany him either to the Town Major's Office or to the Commanding Officer of his corps to obtain his name in order that the Collector might prefer written charges against the offender, if the Collector should be satisfied after due enquiry of the sepoy's guilt.

1490. A communication to this effect was accordingly made to the Collector of Madras.

1491. On the 6th December last we submitted for the information of Government, two letters from the Collector in Madras, forwarding Statements of the Customs on Tobacco for the month of September and October last.

1492. We observed with satisfaction the progressive increase in this branch of revenue. The amount of the collections for September being Rupees 9,614-4-4, and those in October Rupees 11,098-15-10, shewing an increase above the previous month of Rupees 1,484-11-6.

1493. Mr. Spottiswoode in his letter of the 27th ultimo attributed this increase chiefly to the employment of the extra Pygust peons sanctioned in Mr. Secretary Hill's letter of the 27th September last.

1494. The employment of these peons which was sanctioned by Government for a period of six months only from the 13th July last, appeared to have been attended by such beneficial effects,

that the Collector was of opinion it would be impolitic to discharge them at present, and had solicited that he might be authorized to employ them till such time as their services might be more conveniently dispensed with. We accordingly begged leave to recommend that the Government might be pleased to sanction the employment of these peons, so long as the Collector might consider their services to be necessary.

1495. To this letter we have not yet received a reply.

1496. By a letter from Mr. Secretary Hill, under date the 9th June 1818, we were called upon to report with reference to the instructions of the Honorable the Court of Directors then communicated to us, under what legislative provision a certain fee was levied for the benefit of the Collector and Deputy Collector of Madras.

1497. As no communication had hitherto been received from us on the subject, the Right Honorable the Governor in Council renewed the call.

1498. In replying to this communication under date the 18th October, we stated that Clause 2nd of Section 23, Regulation X of 1803, which was repealed, as stated in the 21st para. of the General Letter from England merely provided in what manner this fee should be divided between the Collector and his Deputy, but Clause 1st of that section, which authorized the Collector "to levy for his own benefit and that of his Deputy a commission of 5 per cent. on the amount of duty collected on goods which pay duty" still remained in force, and it was under this legislative provision that the Collector of Madras still continued to levy this fee. Section 15, Regulation III. 1812, left it to Government to distribute this fee in such proportion as they might deem proper between the Collector and his Deputy, which was not the case when Clause 2nd of Section 23, Regulation X. 1803 was in force.

1499. We further observed that the Government were aware that the services of the Collector and Deputy Collector in the Custom Department, were remunerated by this fee alone, no salary being attached to their offices.

1500. With reference to the orders of Government under date the 23rd June 1818, conferring a pension of 300 Pagodas per mensem upon Gholam Ally Khan, son of the late Jaghiredar of Sautumbauk, for the support of his father's family, we submitted on the 1st April last a letter from the Deputy Collector in charge of Madras, reporting the demise of that person, and soliciting orders as to the continuance of the pension.

1501. We believed that this was the first instance of the lapse of a pension granted to the representative of a Jaghiredar upon the occasion of the resumption of the Jaghire, any proceeding, therefore, that might take place on the present occasion was likely to be referred to hereafter as a precedent; and this, we remarked, should be kept in view in deciding upon the case under consideration.

1502. The pensions which had been granted to the immediate representatives of the Carnatic Jaghiredars had been conferred as an act of mere bounty on the part of Government, and not in consideration of any right of the parties, they had in general been granted from motives of convenience to the head of the family only; not however, for his exclusive benefit, but expressly for the support of the family of the deceased Jaghiredar.

1503. Of course, therefore, such pensions were in no case to be considered hereditary or perpetual, and upon the death of the pensioner to whom they might have been granted, we thought that as the expenses of the family must thereby be reduced, the pension should be diminished, and by degrees, as the parties die off, be discontinued altogether.

1504. To fix any general rule for this reduction would be difficult, as the circumstances of each case might be different, but we thought that in general the pension might be reduced to one-half on the death of the first incumbent.

1505. In the present case, however, as the pension had been granted so very recently, no material change could have taken place in the family, except that caused by the death of the incumbent himself; and as the death of the late Jaghiredar himself was yet recent, the family might be exposed to distress were the pension so considerably reduced. We were accordingly of opinion that in this particular instance, a reduction of one-third would be sufficient, and we therefore, submitted that, for the benefit of the late Jaghiredar's family, a pension of 200 Pagodas per mensem might be granted from the death of the last incumbent, to his brother Hyder Ally Khan, who was now the head of the family.

1506. In reply the Right Honorable the Governor in Council entirely concurred in the view which we had taken of the nature of the pensions which had been granted to the descendants and representatives of the Carnatic Jaghiredars, and in our opinion, that, when on the death of the first pensioners, the surviving members of the family were considered as having still a claim on the bounty of the Government, the renewal of the pension reduced to half its original amount would in general be sufficient.

1507. Considering, however that in the present case, the grant of the pension was made so recently, that except the death of the holder, no material change would appear to have taken place in the family for whose common support it was intended, the Governor in Council was pleased, agreeably to our recommendation, to grant a pension of 700 Rupees per month, being two-thirds of the amount of the pension which had lapsed from the date of Gholam Ally Khan's death, to his brother Hyder Ally Khan for his own support and that of the other surviving members of the family.

To Mr. Spottiswoode 10th, April, in Cons., 10th May 1819. 1508. These orders were duly communicated to the Collector of Madras.

1509. On the 8th January 1819, the Right Honorable the Governor in Council referred for our consideration and report, a copy of a letter from the Committee appointed to report upon the proposed removal of the market place to a better situation, with copies of its several enclosures.

1510. In reply we stated that we were not aware that it would be practicable to select another site for the general market place, less liable to objection than that which had been proposed by the Committee; others more convenient to some of the community might, perhaps, be pointed out; but the vicinity of the market to the dwellings of any considerable portion of European inhabitants, though convenient to some, might be reasonably objected to by others.

1511. We took the liberty to suggest that on the occasion of the establishment of the new market every publicity and effect should be given to the principles laid down by the Government in the year 1812, that no interference whatever should be allowed with the freedom of the market, except such as ought to exist in every other place where crowds assemble; namely, a vigilant superintendence for the maintenance of the public peace.

1512. The present market being in a very central part of the Black Town, was also a principal station of Police, but we submitted for the consideration of the Government whether in the new market there was any necessity for a "round house or place of immediate or temporary confinement," or for a "place for fixing the stocks and for inflicting flagellations and other petty punishments." If disorderly persons were taken up in the market, we presumed they might be carried to the nearest police station; if punishments were to be inflicted, the law required them to be inflicted by the Magistrate, not by the petty Police Officers at the market. The Police Officers ought to visit the market during market hours only, in order to maintain the public peace, to explain to persons complaining of imposition, the proper means of obtaining redress, and to carry before the Magistrate unwholesome articles exposed for sale for the purpose of their being destroyed. But the petty Police Officers ought not to be permanently resident in the market, they should not be permitted to destroy any articles that

they themselves might deem unwholesome, and on a difference between parties as to price they should not be the arbiters of the dispute.

1513. The orders of Government being for entire freedom in the market, the few restrictions that still existed were the remains of the old system unauthorized, it was believed by any of the public officers but which had not yet been eradicated. The interference of the Police under the old system was constant, the market was close; and most of the supplies were furnished by contract, and consequently were monopolized, the steps taken in 1812 to free the market from these shackles had been productive of great advantage; but something more remained to be done, and unless the Police should be prevented from interfering except where absolutely necessary for the maintenance of the public peace, the petty officers notwithstanding all the measures which their superiors might adopt, would find means to league with the sellers in imposing upon purchasers, and in maintaining that system of monopoly which in some articles was not perhaps yet totally eradicated.

1514. There was another point to which we ventured to point the attention of Government, namely that it was generally understood by the sellers of particular articles that they could sell nowhere else except in the market. This understanding ought to be done entirely away; and the Police should be instructed to explain in the most public manner, that sellers might dispose of their articles where they pleased, and that no one was obliged to resort to the market, unless he considered it for his own advantage. If this were done, petty markets would be gradually formed in the most convenient and least objectionable stations, while the wholesale dealers would still resort to the general market, and both the seller and the purchaser would be greatly benefited. To the recommendations of the Committee for the disposal of the present market-place, the erection of a new one and the stallage proposed to be levied from those occupying the same, we stated that we were not aware of any objection.

1515. On the 27th September last we submitted for the information and orders of the Right Honorable the Governor in Council, a letter and enclosures from the Collector of Madras proposing to sell by public auction a godown belonging to Government on the north side of the road opposite to the old Land Custom House.

1516. We were not aware what final orders might have been passed by Government, respecting the appropriation of the old Land Custom House, on which subject we addressed the Government on the 8th April last, but it appeared to us advisable that the godown in question should be sold as proposed by the Collector.

1517. In reply the Governor in Council authorized the Collector of Madras to dispose of the godown in question in the manner suggested, if no public inconvenience was to be apprehended from its becoming private property.

1518. These orders have been communicated to the Collector of Madras.

1519. On the 3rd May last we submitted for the information of the Right Honorable the Governor in Council a letter and enclosures from the Deputy Collector in charge of Madras.

1520. The Deputy Collector reported that in consequence of the late storm, part of the Canal, south of the Basin, leading to the spot on which the salt heaps were stored, had been choked up, so as to prevent the passage of the salt boats, and he had submitted a plan of the spot and an estimate of the expense of clearing this tract amounting to the sum of Rs. 974-6-4.

1521. We begged leave to recommend either that the sanction of the Right Honorable the Governor in Council might be granted for this disbursement by the Collector, or that the Superintending Engineer should be directed to execute the work, it being within the range of his superintendence.

1522. In reply we were informed that the Superintending Engineer would be instructed to execute the work required, in concert with the officer in charge of the Office of Collector of Madras.

1523. With reference to the letter from Government of the 22nd May last, respecting the repair of the Canal, south of the Basin leading to the spot on which the Salt heaps at Madras were stored, we forwarded on the 20th September last to be submitted to Government a letter from the Superintending Engineer giving cover to a Bill for the the expenses incurred in making the requisite repairs.

1524. We were of opinion that the Superintending Engineer had been correct in keeping in view the efficiency of the work rather than a scrupulous observance of the limits prescribed by the estimate given in by Mr. Lane, and under his explanation of the excess amounting to Rupees 254-11-6, we begged leave to recommend that the actual charge to the amount of Rupees 1229-1-10 might receive the sanction of Government.

1525. In reply the Governor in Council sanctioned the expense actually incurred by the Superintending Engineer in the excavation of the Canal south of the Basin amounting to Rupees 1,229-1-10.

1526. A communication to this effect was made to the Superintending Engineer.

1527. With reference to the 38th para. of the General Letter from England in the Revenue Department under date the 3rd September 1817 and to the orders of Government thereupon, we laid before the Right Honorable the Governor in Council on the 7th January 1819 a letter and inclosures from the Collector of Madras respecting the claim of his Head Assistant to the increased allowance granted to those who have resided six years in India and have been employed three years in the Revenue Department.

1528. The Civil Auditor had stated that he did not consider the orders above referred to applicable to the case of the Head Assistant to the Collector of Madras, and required a special order of Government to authorize him to pass the additional 50 Pagodas claimed by Mr. Viniash.

1529. We were not aware of any circumstances which could be considered to place the Head Assistant to the Collector of Madras on a different footing from other Head Assistants in unsettled districts, indeed the duties required to be performed by the former was quite as numerous and important as those entrusted to the latter, and were attended in the detail with perhaps more personal trouble than generally accompanied the discharge of revenue functions in the interior, whilst the additional expense of residing at the Presidency rendered the argument of "the inadequacy of the established rate of allowances of Assistant Collectors" particularly applicable to the case of the Head Assistant to the Collector of Madras.

1530. Under these circumstances we begged leave to recommend that the Civil Auditor might be furnished with the special authority required by him to enable the Head Assistant to the Collector of Madras to draw the additional 50 Pagodas granted by the Honorable Courts' orders to those who have resided six years in India and have been employed three years in the Revenue Department.

1531. In reply we were informed that the Civil Auditor would be authorized to pass the additional allowance of 50 Pagodas per mensem in favour of the Head Assistant to the Collector of Madras from the date when the orders of the Honorable the Court of Directors granting that allowance to the Head Assistants of the Collectors of unsettled districts took effect.

1532. These orders were communicated to the Collector of Madras on the 15th April last.

1533. On the 24th July last the Governor in Council referred for our consideration and report a copy of a representation received from V. Kistniah Bramny.

In Cons., 5th August 1819.
To the Chief Secretary, in Cons., 30th September 1819.
From Mr. Spottiswoode 13th, in Cons., 16th September 1819.

1534. With reference to Mr Secretary Hill's letter under date 24th July last, and its enclosure, being a petition from V. Kistniah Bramny respecting certain ground belonging to him situated on the beach, we forwarded on the 30th September last a letter from the Collector of Madras.

1535. The request of the petitioner that Government should purchase his ground at the same rate paid for Paupiah's, appeared totally inadmissible, as he originally considered his ground so valuable as to sell it, unless he should receive from Government independently of the price of the ground a compensation for losses which he had sustained by fire, and now at a time when he was anxious to dispose of his Banca Salas requested to be paid for them at a rate equally high with that obtained by Paupiah, which in consequence of his ground being positively required by Government, was purchased at a very exorbitant price much above its real value.

Difference between 1st and 2nd line to be paid.

	Ps.	F.	C.
C. Nursiah	35	42	0
T. Saravapah	88	1	23
V. Kistniah	63	9	67
Andyperry Moodelly	121	14	23
Ramakistniah	92	20	73
	400	43	26

Amount to be paid for ground taken from east side of the Banca Salas in the rear of battery.

Names.	Quantity. Square feet.	Value. Ps.	F.	C.
C. Nursiah	16½	4	5	50
T. Saravapah	161½	40	16	70
V. Kistniah	280½	70	6	28
Andyperry Moodelly	731½	182	39	30
Ramakistniah	449½	112	16	14
	1,639½	409	39	30

1536. In consequence however of the erection of the battery having thrown the godowns of the Petitioner from the first into the second line, the Collector proposed that the difference between the value of the ground in the first and that of the ground in the second line, which at the time of its sale in 1800 was 50 Pagodas per ground or a total of Pagodas 400-43-26 should be paid to Kistniah and the four other persons whose property was similarly situated, and also that they should be remunerated for the full value of the ground they had been obliged to give up for a road, since the building of the battery, viz., Pagodas 409-39-30 to be divided among the five proprietors as noted in the margin. We were of opinion that these propositions of the Collector were just, and that if sanctioned, and carried into effect they would satisfy every well grounded claim.

1537. The Collector had forwarded a plan of the ground with his letter, which we submitted together with this report for the consideration and orders of Government.

1538. In reply it was stated that the Governor in Council authorized the Collector of Madras to pay to V. Kistniah Bramny and the other four proprietors of ground near the Beach which they had purchased from Government the sum of Pagodas 400-43-26 on account of the depreciated value of that ground, and the further sum of Pagodas 409-39-30 on account of the part of the ground they had been obliged to give up for a road.

To Mr. Spottiswoode, 13th, in Dy. Cons., 16th December 1819.

In Cons., 17th June 1819.

1539. These orders have been communicated to the Collector of Madras.

1540. In consequence of the death of the late Mr. F. W. Ellis, Mr. Spottiswoode was nominated Collector of Madras on the 11th June last.

REVENUE OF THE FUSLY YEAR 1228.

1541. On the 30th ultimo we forwarded for the information of Government and transmission to the Honorable the Court of Directors, the letter noted in the margin from the Accountant General, enclosing the annual general accounts of the gross collections, charges and net revenues of the Provinces under this Government for the Fusly year 1228.

1542. Exclusive of deposits, refunds and the receipts from the Judicial and Foreign departments, we subjoined the following abstract of the result of our administration for the last revenue year, compared with our management during that which preceded it.

Collections.	Fusly 1227.		Fusly 1228.		Increase.		Decrease.	
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
Land Revenue including Extraordinary ...	3,60,75,497	1 3	3,52,38,460	9 1	...	...	8,37,036	8 2
Abkary - do. ...	14,24,743	10 1	4,54,142	3 9	29,393	9 8	...	...
Sundry small Farms and Licenses do. ...	3,39,207	8 4	3,02,304	5 6	...	...	36,903	2 10
<i>Sayer or Land Duties</i>								
<i>Sea Customs.</i>								
Customs do. { Fusly 1227 ... 31,25,235-3-5 12,54,047-13-0	43,75,283		43,94,907		19,624		...	
„ 1228 ... 31,73,101-14-1 12,21,805-6-9								
	51,866-10-8		32,242-6-3					
Salt Monopoly do. ...	23,79,101	12 2	30,83,919	8 6	2,04,817	12 4	...	...
Tobacco Monopoly do. ...	6,20,161	12 3	5,34,940	12 4	...	...	85,220	15 11
Stamp ...	4,27,813	2 3	4,16,594	1 11	...	...	11,219	0 4
Total Receipts...	4,61,41,812	14 9	4,54,25,268	13 11	2,53,835	10 5	9,70,379	11 3
Deduct Increase ...	...	...	...	...	...	...	2,53,835	10 5
Net Decrease ...	...	...	...	...	...	...	7,16,544	0 10

Charges.	Fusly 1227.		Fusly 1223.		Increase.		Decrease.	
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
Charges on Land Revenue including Extraordinary...	55,81,534	2 9	59,14,372	9 2	3,32,838	6 5	...	...
Abkary do. ...	90,931	4 5	90,312	6 9	...	...	618	13 8
Sundry small Farms and Licenses do. ...	22,121	8 5	41,756	14 8	19,635	5 10	...	...
<i>Sayer or Land Duties</i>								
<i>Sea Customs.</i>								
Customs do. { Fusly 1227 ... 6,78,880-12-7 2,33,020-4-8...	9,16,901		9,46,700		29,799		...	
„ 1228 ... 7,09,023-15-3 2,37,676-4-11.								
	30,143-2-8		343-15-9					
Salt Monopoly do. ...	5,60,375	4 7	8,81,059	0 11	1,20,683	12 4	...	...
Tobacco Monopoly do. ...	1,83,843	7 3	2,25,862	3 0	37,018	11 9	...	...
Stamp ...	35,586	9 10	31,516	15 8	...	...	4,069	10 2
Total Charges...	73,96,293	6 6	79,31,580	5 11	5,39,975	7 3	4,688	7 10
Deduct Decrease ...	...	...	...	...	4,688	7 10	...	...
Net Increase ...	...	...	...	...	5,35,286	15 5	...	...
Net Revenue ...	3,87,45,519	8 3	3,74,93,688	8 0	...	...	12,51,831	0 3

1543. The sums above specified as the collections, charges and net revenue for the former Fusly (1227) would we observed be found to differ from the accounts formerly furnished, because refunds of various descriptions, excluded in the present accounts for Fusly 1228, were included in those for the previous year; and it became necessary to deduct them, in order to afford a fair comparison between the two Fuslies.

1544. Fusly 1227, the year with which the comparison is made, was one particularly favorable. In the districts settled on the Zemindary tenure, heavy arrears which had accrued in previous Fuslies were, from various incidental circumstances, then collected; and, from the season not having been adverse, the collections from most of the districts settled on village lease were very forward. But Fusly 1228, under consideration, was one of the most calamitous seasons that has occurred for many years past.

1545. It embraces the period from the 11th July 1818 to the 12th July 1819, during which each of our Provinces from north to south, was visited in succession by the epidemic cholera, which created universal alarm, greatly impeded trade and agriculture, and in its progress destroyed in every district some thousands of the poorer classes of the people. In addition to this, the rains were most unusually violent; the Kistnah, the Godavery, the Tomboodra, the Penah, the Pennar, the Cauvery and Coleroon; in short nearly every river, from north to south overflowed its banks; several villages were swept away and lives lost, many cattle were destroyed, and the cultivation was greatly injured; the fever which has long ravaged the districts of Madura, Dindigul and Salem broke out anew; the Presidency was visited by a most violent storm in October 1818, and in November a second inundation took place in the Tanjore and Trichinopoly districts greater than ever before known, which added to the distress occasioned by that in September.

1546. Under such circumstances, it was not we observed surprising that the revenues of a year so very unfavorable should exhibit a great decrease below those of the previous Fusly, which was a nature quite the reverse; accordingly we remarked that the net revenue of Fusly 1228 fell below that of 1227 in the sum of Rupees 12,51,831-0-3.

1547. This arose from a decrease in the collections to the amount of Rupees 7,16,544-0-10, and an increase of charge to the amount of Rupees 5,35,286-15-5.

1548. In the land revenue, the decrease in the collections had been Rupees 8,37,036-8-2, the increase of charge Rupees 3,32,838-6-5.

1549. The former was to be ascribed to the circumstances of the season alone, the decrease in Trichinopoly being Rupees 4,48,067-0-1, in Tanjore Rupees 2,83,890-4-10, and the rest chiefly in Salem and Nellore.

The following were the particulars of the increase in the charges, on account of land revenue above stated:							Rs.	A.	P.
Salary and Commission	...	...	...	...	...	...	56,708	15	7
Huzzoor and District Establishments	...	...	...	...	...	...	57,397	4	8
Extra charges, &c.	...	...	...	...	...	...	7,912	11	5
Repairs of Tanks, &c.	...	...	...	...	...	...	39,307	10	4
Extra Revenue charges not chargeable to any particular branch of it	...	...	...	...	...	...	16,592	0	1
Tent allowance	...	...	...	...	...	...	6,986	1	3
Tuccavy	...	...	...	...	...	...	54,610	2	0
Charges in sequestered Zemindaries...	...	...	...	...	...	...	11,695	10	6
Pensions and charitable allowances	...	...	...	...	...	...	61,376	0	5
Charges for Company's plantations, purchase of lands, and loss by exchange.	...	...	...	...	...	...	11,731	2	6
Refunds of arrears of Revenue	...	...	...	...	...	...	14,539	14	5
Total Increase							3,38,857	9	2
Deduct Decrease Saderwarded...	...	...	...	...	...	...	1,750	12	7
Law charges	...	...	...	...	...	...	4,268	6	2
Net Increase Rupees							3,32,838	6	5

1551. We observed that a small portion only of the above charges constituted a permanent addition to the fixed expenditure. The principal increase was under the head of pensions, which had been granted in lieu of jaghires resumed, and was more than covered by the receipts from these lands. A very considerable portion arose from increased disbursements for repairs of tanks, &c., and for Tuccavy, arising out of the nature of the season, the severe inundations sustained, and the general distress of the people; a sum of Rupees 56,708 was for arrears of salary and commission; and the only permanent increase was under the head of Huzzoor and District establishments to the amount of Rupees 57,397 arising chiefly from the increase in the district of Malabar recommended by Colonel Munro.

1552. In the revenue derived from spirituous and fermented liquors, there had been an increase of Rupees 29,893-9-8, and a decrease of charge to the amount of Rupees 618-13-8.

1553. The revenue from this source exhibited a decrease of Rupees 36,903-2-10, and an increased charge of Rupees 19,635-5-10.

1554. The Land Customs increased to the extent of Rupees 51,866-10-8 and the charges to the amount of Rupees 30,143-2-8. The Sea Customs had fallen off to the amount of Rupees 32,342-6-3, while the charges had decreased to the extent of only Rupees 343-15-9 so that the combined result of the two branches of the custom revenue had been an increased receipt of Rupees 19,624-4-5 and an increased charge of Rupees 29,799-2-11.

1555. The receipts from the Monopoly of Salt had increased to the amount of Rupees 2,04,817-12-4; but, in consequence of an extended exportation to Bengal, the charges had also increased to the extent of Rupees 1,20,683-12-4.

1556. In consequence of the abolition of the Tobacco Monopoly in Coimbatore and of the reduction of the monopoly price in Malabar and Canara, the receipts from that source of revenue had we observed fallen to the extent of Rupees 85,220-15-11, while from the failure of the Contractors in furnishing the requisite supply, the Collectors had been obliged in some cases to procure it elsewhere, which had raised the charges to the extent of Rupees 37,018-11-9.

1557. The Stamps exhibited a decreased receipt of Rs. 11,219-0-4 and a reduced charge of Rupees 4,069-10-2.

1558. On the whole, though the revenues of the late year did not exhibit a favourable result compared with those of the previous Fusly, it was hoped that under the numerous and complicated calamities under which the country laboured in Fusly 1228, the collections realized had been as great as could reasonably have been expected.

RYOTWAR SETTLEMENT.

1559. On the 23th January 1819 we acknowledged the receipt of Mr. Secretary Hill's letter, under date the 29th December 1818, conveying the orders of Government upon the instructions to be issued by us to the Collectors, respecting the general introduction of the Ryotwar Settlement.

To the Chief Secretary; in
Cons., 28th January 1819.
In Cons., 11th January 1819.

1560. We stated that the orders of the Right Honorable the Governor in Council upon that

Printed copy of Report from Col. Munro, dated 26th July, in Cons., 24th August 1807.

Do, do. 15th August 1807, in Cons., 4th February.

Do. Circular letter to the Collectors, 22nd May 1817.

Do. do. 31st July 1817 with the enclosed documents from Mr. Ellis.

Do. Mr. Ellis's paper on Meerassy rights, in Cons., 17th June 1816.

Do. do. Minute of the Board, 5th January 1818.

Do. do. Draft of Regulation on Ryotwar Settlement, in Cons., 21st September 1818.

In Cons., 5th January 1818.

tions directed by the Government, the paper in question would go to the Collectors, for whose information and guidance it was intended, free from such objections.

1562. With reference however to the 8th paragraph of Mr. Hill's letter which stated that

In Cons., 11th January 1819.

In Cons., 12th February 1818.

Do. 19th March

To the Government Gazette,

In Dy. Cons., 19th Feb. 1818.

In Cons., 12th Feb. 1818.

In Cons., 19th March 1818.

the subsequent letter of the 18th March, desiring no further steps to be taken with regard to our proceedings on the Ryotwar settlement, until final orders should be issued by the Government; were there any expressions which we understood as conveying any prohibition to print the Minute. We therefore trusted that if the printing of the Minute had been deemed irregular, we should be acquitted of any intentional disregard of the orders of Government.

1563. On the 23rd April Mr. Secretary Hill informed us that our Secretary's letters of the

In Cons., 24th May 1819.

In Dy. Cons., 27th Sept.

1818.

In Dy. Cons., 7th December

1818.

throughout the territories subject to this Presidency, had been laid before the Right Honorable the Governor in Council, and that the Governor in Council was well pleased to observe the evidence afforded by those papers of our attention to the orders of the Honorable the Court of Directors upon this important subject, and that he would have much satisfaction in bringing our proceedings to the notice of the Honorable Court.

1564. In our last general report, we recited under the heads of Coimbatore and the Northern

From Mr. Secretary Hill, in

Cons., 3rd June 1819.

for our information and guidance an extract from the Minutes of Council thereon.

1565. It was observed that our proceedings of the 30th November 1818 related in part to

In Cons., 30th Nov. 1818.

hereafter introduced in that Province in which the decennial village lease would expire in Fusly 1230 or 12th July 1321.

1566. It was also observed that our proceedings of the 21st December 1818 contained an exposition of the defects of the existing Ryotwar assessment in Coimbatore and a discussion on

subject should be immediately carried into effect, and as it might be satisfactory to the Honorable Court of Directors to possess a few copies of such papers as had been printed on that subject, we transmitted three copies of the printed papers noted in the margin, in order that the Government might if they deemed proper forward them to England.

1561. We expressed our regret that any of the expressions used in our Minute of the 5th of January 1818 should have appeared reprehensible, or that in reviewing the various revenue systems, they should have been considered as manifesting an undue bias towards any system in particular. But we observed that if in the preparation of so long a paper any terms had been used to which such a construction could be given, we had the satisfaction to find that, under the corrections directed by the Government, the paper in question would go to the Collectors, for whose information and guidance it was intended, free from such objections.

the Minute in question had been printed "contrary both to the spirit of the instructions dated the 5th February, and to the express letter of those of the 17th of March," we begged leave to explain that the Minute was ordered to be printed on the 16th of February, and that neither in the previous letter from Government of the 5th of February directing the Minute to be omitted from their general report; nor in

the best means of reforming defects which had been allowed it appeared to prevail for a series of years in the annual Ryotwar Settlements made in that Collectorship.

1567. The village leases being about to expire in the Northern Division of Arcot, and having been resumed in the Province of Coimbatore, the consideration of our proceedings on the arrangements to be adopted for an efficient administration of the revenues of both Provinces on an improved plan of Ryotwar assessment, required that the orders of Government should be conveyed to us at an early period on the points referred for the orders of the Governor in Council.

NORTHERN DIVISION OF ARCOT.

1568. It would, it was observed, be more convenient in the first instance to dispose of the proceedings on the above province, dated 7th January 1819.

1569. The settlement of the land revenue rented out by villages or to individual ryots appeared to have been as follows for the three years included in our proceedings:—

			Rs.	A.	P.
4th year of the lease Fusly 1224 A. D. 1814-15.....			15,58,144	1	6
5th " " " 1225 A. D. 1815-16.....			15,60,012	5	1
6th " " " 1226 A. D. 1816-17.....			15,70,192	11	0
7th " " " 1227 A. D. 1817-18.....			15,78,065	13	7

1570. An annual increase was thus exhibited in the village lease and Ryotwar Settlements amounting to about 20,000 Rupees between Fusly 1224 and Fusly 1227, and an explanation of the cause of this increase would it was remarked be found in para. 7 of our proceedings. It was not wholly attributable to an increase of actual settlements, but chiefly to an addition by the resumption of jaghire lands as explained in para. 10 of our proceedings.

1571. The information contained in para. 18 would it was stated, prove satisfactory to the Honorable the Court of Directors, and we were informed that it was gratifying to learn that distraint of personal property had not been resorted to, to any great extent in the Northern Division of Arcot.

1572. The attention of the Honorable Court would it was observed, be called in a special manner to paras. 24 and 25 of our proceedings, and in the event of a renewal of village rents including all the Meerassidars of each village being permitted, the Governor in Council would be prepared to sanction the remission proposed; and we were further informed that in the event of a recurrence to the Ryotwar plan of assessment, it would be our duty distinctly stated by the Honorable Court in their General letter of 12th April 1815, para. 64, to propose such a remission in the existing rate of Ryotwar field assessments as would effect the desirable objects alluded to by Mr. Græme. The reduction, if necessary under village rents, must it was observed be equally so under Ryotwar rents. A village rent was it was remarked, composed of the total of Ryotwar rents, and unless the waste was given up for a term of years as in the Talook of Satwaid, the remission must be equally necessary on the field assessment as on the aggregate village assessment.

1573. We were informed that the subject discussed in the paras. of our proceedings noted in the margin was of the utmost importance, and that the attention of the Honorable Court would be called to it in a particular manner

The Ryotwar assessment, as originally introduced by Mr. Cockburn in the Talooks of the Soobah of Arcot, and by Mr. Hepburn in Satwaid, had it was observed been materially improved by the modifications and reductions made by Mr. Græme. In the Talooks of the Soobah, Mr. Græme it was remarked, revised and reduced the field assessments originally fixed by Mr. D. Cockburn,

(see 227th para., printed Minute of the Board of Revenue, dated 5th January 1818) and in Satwaid he established an individual "Patent" settlement on lease, that is, he granted to each ryot a lease of a certain quantity of land arable and waste on the condition of paying a fixed sum as revenue.

1574. The Ryotwar field assessment under which the ryot should pay only for land actually productive was it was observed, a system better calculated for an impoverished and over-assessed district, than for one like the small Talook of Satwaid enjoying the blessings of a low field assessment. If a cultivator possessed a farm of land, (including arable and waste) on a lease, he had a direct excitement to be industrious. The more he cultivated, the more moderate his assessment would become, for example, if the farm consisted of 50 acres and the Government tax was 30 Pagodas on 30 acres of arable land, the cultivator would only during his lease pay 30 Pagodas even if he cultivated the whole 50 acres. He would besides during the whole period of the lease be exempt from the annual interference of the native officers of revenue.

1575. In the other case under the Ryotwar plan of field assessment, supposing for argument sake, all the land assessed at one Pagoda per acre, the cultivator would pay 30 Pagodas for 30 acres, 50 Pagodas for 50 acres, assessment would follow him on all the extra land he cultivated.

1576. The original assessment on all land must it was observed, be extremely low arable or waste, to admit of an increase of revenue from an extension of cultivation, but it was this extension of cultivation, and the "annually augmenting increase of revenue" they had been led to expect from it which had induced the Honorable Court to give the preference to annual Ryotwar permanent field assessments. Our proceedings recently brought under the consideration of the Honorable Court would it was stated, enable the Court to determine whether they would adhere to their original plan or adopt the modification recommended by us.

1577. Till such time as the orders of the Honorable Court were received, the Collector of the Northern Division of Arcot must we were informed, be instructed to recur to the Ryotwar plan of assessment in all villages of which the leases might lapse or be resumed; should a decided preference be given by the cultivators to the Putcut Farm system, it would not it was observed, be contrary to the orders of the Honorable Court to introduce it, subject to their approval if it should be found necessary to include a portion of waste in each farm or *putcut*.

1578. So soon as the village lease expired, the Government would be at liberty to collect the assessment fixed on all fields cultivated either direct from all the cultivators, or direct from the Meerassidars only, leaving the Meerassidars to be answerable for and collect the revenue due from the land cultivated by the Pyacarries. The question might not it was remarked, come under discussion at all, but if it should, it would probably be easily decided. The land of every Meerassi village, or at least the right to occupy it to the exclusion of others, appeared from recent accurate information to belong in certain defined proportions to all the Meerassidars of the village; unless therefore Collectors had under the Ryotwar plan granted any part of the Meerassi land as property or under lease to Pyacarries, the rights of the Meerassidars could not have been destroyed by the mere act of fixing a money tax on each field, in lieu of the warum or revenue heretofore received in kind.

1579. The Governor in Council approved the suggestion contained in para. 51 of our proceedings and authorized us to remit the taxes referred to, levied for the benefit of Government.

COIMBATORE.

1580. The manner in which the Ryotwar plan of assessment had been introduced into the Province of Coimbatore and its completion in one year, would it was observed, sufficiently account for all the errors which the late reports from Coimbatore had exposed. It had been found that when the measurement, classification and survey of one village only had been required, the duty had not been performed in all cases within one year, nor in all, in a satisfactory manner within that period. Little doubt could exist that the custom of compelling each cultivator to take a certain quantity of land annually as his "putcut" had arisen from the errors of the original assessment. It was observed that we and Mr. Thackeray were of opinion that any attempt to introduce a new assessment

would only lead to the introduction of similar errors; and both proposed to get rid of this process by adopting the custom which necessity had introduced of assessing the country by farms of lands and not by separate fields. There was no doubt because experience had proved it, that the greater the detail of assessment the more numerous would be the errors, and it was observed that if an aggregate sum could, with the perfect free consent of the cultivators, be assessed on the land under the usual occupation of each, and the Honorable Court would allow a moderate portion of waste land to be annexed to the putcut farm, the whole to be held on lease for a term of years, not less than 15, it was more than probable that a very beneficial improvement would be effected in the revenues, and in the state of agriculture of the Province of Coimbatore. The cultivators would be left to pursue their interests in their own way, to breed sheep or cattle, to cultivate rice, sugar, indigo or cotton as they might find best answer their purpose. The subject would it was remarked, be so fully before the Honorable Court in the reports of the Collectors of Coimbatore, of the Northern Division of Arcot, and in our proceedings, recorded in our General reports for 1817 and 1818, that it was not necessary for the Governor in Council to dwell more at length on that subject. Its great importance would we were informed, induce the Governor in Council to press the Honorable Court to come to an early decision on the subject.

1581. Until the orders of the Honorable Court had been received on this subject, the Governor in Council authorized us to introduce a putcut lease rent into Coimbatore for the term of five years renewable for a further term of ten years if the principle was approved by the Honorable Court, including as proposed by Mr. Thackeray a portion of waste land in each putcut farm.

1582. The measures proposed in para. 18 of our proceedings followed of necessity the adoption of the plan of a general putcut rent, and were authorized in cases where the Collector might fail to obtain the free concurrence of the cultivators to a putcut lease rent on the improved plan now authorized. Under any plan of assessment the forced occupation of land we were informed must cease. Custom could never justify positive injustice, and the result of compulsion, even if admissible would only be productive of loss as was demonstrated by us.

1583. The recommendations contained in the 26th, 27th and 28th paras. of our proceedings appeared to be supported by adequate reasons, and we were authorized to adopt them for the present until final orders were received from the Honorable Court. We were desired however to be careful to require from the Collector annually a distinct report on the result which had followed the adoption of each proposition.

1584. The reduction of the very high and impolitic assessment on the *nunja* or irrigated lands of Erroad should, we were informed, be made without delay, and we were authorized to cause the proposed reduction to be carried into early execution.

1585. The Governor in Council expressed his gratification at observing the success with which Mr. Thackeray had administered the revenues of Coimbatore during the period he was in temporary charge of that Province, and considered it due to us to call the attention of the Honorable Court to the proceedings under consideration, and to the very clear and able manner in which we had brought these important subjects under the consideration of the Governor in Council.

1586. The orders of Government above recited were duly communicated by us, for the information and guidance of the Collectors in the Northern Division of Arcot and Coimbatore respectively.

1587. With reference to the various papers that had been laid before the Government at different periods, respecting the progress of the village lease settlement, and the Ryotwar system of revenue administration to be introduced on its termination, we on the 29th April 1819 submitted to the Government the following summary, as the result of our various deliberations, which were contained more at length in the papers in question.

1588. In the first place, we stated our opinion that where, as in Tanjore, the whole of the ryots in a village were or might consent to be parties to the collective village settlement, that settlement should be renewed for a further term of ten years; the *quota* payable by each individual being defined by agreements amongst themselves, of which copies should be lodged in the Office of the Collector.

1589. In the second place, where this could not be effected, we observed that the Putcut individual Ryotwar Settlement explained in our general report of the 25th January last, from para. 408 to 458, and from para. 632 to 665, should be introduced, for such period as might be agreed upon by the ryots.

1590. In the third place, whether neither of these settlements could be effected, we were of opinion that the annual field assessment Ryotwar, where it might have been introduced, should be reverted to under such modification of the *teerwas* as might be requisite.

1591. In the last place, whether neither of the two first mentioned settlements could be effected, and the field assessment Ryotwar had not yet been introduced, we stated that we proposed to take the necessary steps to establish it.

1592. After an attentive re-consideration of the reports which had been submitted to Government from time to time respecting the progress of the village lease settlement in the different districts, and of the sentiments recorded by us in our General Report of the 5th January 1818 from para. 858 to para. 907, including our Minute of the 5th of January 1818, and also in our General Report of the 25th January 1819 from paras. 408 to 455, para. 632 to 665, and para 796 to 919, we begged leave to submit to the Government the foregoing propositions, as a summary of the result of these discussions.

1593. We stated that we believed Colonel Munro concurred in the opinion that where every ryot is, or can be, included in the collective village settlement, such settlement would in fact become Ryotwar, by merely defining the *quota* payable by each. This we proposed should be done.

1594. We observed that our Minute of the 5th of January contained the grounds of our opinion against Ryotwar surveys and field assessments, and our proceedings recited in our General Report before quoted stated the grounds upon which we preferred a periodical Putcut Ryotwar.

1595. Where neither of the two first mentioned settlements could be effected, it remained only to revert to, or to introduce the annual field assessment Ryotwar, on the improved principles explained in our Minute of the 5th January 1818.

1596. We stated that our object in submitting this summary was to bring under one view, the means which we considered best calculated for carrying into effect the orders of the Honorable Court of Directors, for entering into direct settlements with the ryots. This might, we remarked, be effected by different means in different districts, and those suggested by us would enable us to adopt that which was best suited to the local peculiarities of each.

1597. To this communication we have not yet been favored with a reply from Government.

1598. With reference to the Circular instructions which had been furnished to the Collectors regarding the introduction of the Ryotwar Settlement of the land revenue, we on the 26th July transmitted to all Collectors the letter addressed by us to Government on the 29th April above alluded to, as containing a summary view of the result of our detailed deliberations on that subject.

1599. We at the same time forwarded to them an extract from our proceedings in illustration of the Putcut individual Ryotwar Settlement for a term of years, and informed them that it would be satisfactory to us to learn which of the various Ryotwar settlements alluded to in our letter of the 29th April, they considered best suited to the local peculiarities of their respective districts.

Para. 28 to para. 42 both inclusive of the Board's Proceedings, in Cons., 30th November 1818.
In Cons., 29th April 1819.

Circular, in Cons., 21st September 1819.
In Cons., 26th July 1819.

1600. To the above communication we have received replies from several of the Collectors; so soon as the others have been received, we propose taking the whole subject under consideration, and hope to be able to lay the result of our proceedings before the Government, at an early period after the present despatch.

1601. We now proceed to recite the result of our examination of the experimental village surveys made in the Districts of Tinnevely, Northern Division of Arcot, Tanjore, Ganjam, Dindigul, and Madura and Chingleput, in consequence of our orders to the Collectors of these districts under date the 3rd April, 22nd May and 31st July 1817.

1602. One the 13th May we submitted to Government an extract from our Proceedings under date the 10th of that month, containing our examination of the measurement, classification and assessment by the Collector of Tinnevely of the village of Peroongalum, selected under our orders for the experimental introduction of the Ryotwar Settlement.

1603. The total extent, in acres, of all the lands of the village including Perumboke, Sirkar and Enam Land was Acres 8608, Goontahs 20 sq. ft., and the extent of Sirkar cultivated and waste land was shown in the following statement.

	Usually cultivated.			Waste for many years.			Total.		
	Acres.	Gns.	S. F.	Acres.	Gns.	S. F.	Acres.	Gns.	S. F.
Nunjah	951	13	766	152	17	325	1,103	31	2
Baghayet... ..	121	0	261	49	2	573	170	2	834
Punjab	4,864	31	396	849	13	693	5,714	5	0
Total...	5,937	5	334	1,050	33	502	6,987	38	836

1604. The assessment and classification of the lands was commenced immediately upon the accounts of the measurement being closed, but it appeared that it was sometime before any progress was made, in this part of the work, in consequence of the confused and imperfect state of the village accounts, and of the opposition made by the inhabitants, who were chiefly Bramin Meerassidars to the Ryotwar system.

1605. In order to fix the assessment of the nunjah lands, the average actual produce of each field for a series of years was ascertained as correctly as possible, and the usual deductions having been made, the established Sirkar share of the produce was commuted into money, at the rate of 14 fanams per cottah,* being 14½ per cent. less than the average wholesale price. The rate of assessment per acre of each field, having been thus determined, the field was entered in a table, containing 14 classes of land, according as its rate of assessment, so determined, was found to correspond with the rates affixed to each class, which varied from 20 Rupees to 4 Rupees per acre.

1606. Such lands as bore the traces of cultivation, but of which no accounts of their former produce could be obtained, were carefully examined and were classed with reference to their situation as to the means of irrigation, the quality of the soil, and the produce which each field, if cultivated, might be calculated to yield.

Ps. Fs. C.
* equal to per 25 27 63
Garos.
NOTE.—The number of years upon which this average is formed is not stated by the Collector, but it appears very high.

1607. The garden lands were divided into 6 classes according to their situation and productive powers, and the rates of assessment fixed per acre on each class, varied from 5 Rupees for the 1st class to Rs. 1, As. 8 for the 6th class.

1608. The nunjah lands had been classed by the former survey, but an examination was made into this classification, in order to ascertain whether land of the 1st class was not entered in the 2nd and the 2nd in the 3rd, &c. These lands were divided into 4 classes, varying in the assessment per acre from R. 1-8 for the 1st class to Rs. 0-4 for the 4th class.

1609. We observed that we considered the mode of classification and assessment adopted by the Collector to be very judicious, but we remarked that he had not calculated any remission to be allowed on the assessment of the nunjah lands for the risk and responsibility to be incurred by paying the public revenue in money. We therefore desired the Collector will take this point into his consideration, and to state whether a suitable reduction might not have the effect of removing those difficulties which he stated he had experienced in endeavouring to prevail upon the Meerassidars to agree to a money rent.

1610. The extent of Nunjah, Punjah and Garden land actually cultivated in Fusly 1226 was Acres 2,592-10 G., 18 Sqr. ft. and the amount of the assessment thereon calculated upon the principles before detailed, was Rupees 10,843-9-2 and the total Jumma of the village including the amount of Tope assessment of personal and professional taxes, and deducting the amount of manniams, was Rupees 11,119-10. The actual Aumanie Jumma for that year was Rupees 10,888-10-3 being less than the jumma, calculated according to the survey, in the sum of Rupees 230-15-9; of this, the sum of Rupees 135-11-11 was under the head of Punjah, in consequence of the present rate of assessment on the 4th class of land (shivel) being so low as Rupee 0-2-5½ per acre. The proposed rate of assessment by survey was Rupee 0-4-0 per acre, but this was stated by the Collector to be even low in comparison with what it was in the adjacent villages.

Statement C.	Assessment of	
Nunjah, Punjah and	Garden lands	10,843 9 2
Tope rent		823 10 0
Taxes		125 8 5
		11,792 11 7
Deduct Manniama		673 1 7
	Rupees	11,119 10 0
Statement D.		
Statement No. 4.		

1611. Upon a review of the assessment proposed by the Collector, we stated that we had no reason to think it much too high, but adverting to the opposition shown by the Meerassidars to the Ryotwar system, and to the circumstance of no remission having been allowed on account of the risk and responsibility attending the payment of a money-rent, we considered it expedient that a further reduction should be made, and the Collector was accordingly directed to introduce his rates of assessment with such further reduction as he might deem reasonable for a period of three years, giving the Meerassidars the option of recurring to an Aumanie division at any period of the lease. This condition would we observed at once remove all idea of compulsion, and the rejection of these terms if made might then be fairly imputed to their not being considered so favourable to the Meerassidars as the Aumanie division of the produce.

1612. The Collector was further desired to survey and class a few more villages during Fusly 1229, on the principles he had observed in the village of Peroongalum.

1613. It being possible that the opposition of the Meerassidars might be founded upon their objections to the system of fixing an assessment on each field, the Collector was desired to communicate with them on this subject, and to state if it would be practicable to make an arrangement with each Meerassidar, for the payment of a moderate rent in money for the total land occupied by each Meerassidar.

1614. We in conclusion observed that it was with much satisfaction we noticed the attention paid by the Collector to the conduct of the survey, and to the drawing out of the statements which accompanied his report.

1615. Under date the 13th May we submitted for the information of the Right Honorable the Governor in Council an extract from our Proceedings dated the 10th of that month, containing our examination of the measurement, classification and assessment by the Collector in the Northern Division of Arcot of the village of Poodoopaddy, selected under our orders, for the experimental introduction of the Ryotwar settlement.

To the Chief Secy., in Dy. Cons., 17th May 1819.
In Cons., 10th May 1819.

1616. Poodoopaddy was one of the principal villages in the Sutumpak jaghire, and was assumed in Fusly 1226. The details of the villages could therefore only be known through the medium of the jaghire Curnum's accounts, and it was, for this reason, considered well adapted to undergo a survey, from the result of which the correctness or otherwise of the Curnum's accounts might be ascertained.

1617. The measurement of the lands was made by an iron chain 24 feet in length, the square of ten of which made 100 Goontahs, being 57,600 square feet or one cawny, and the total number of Punjee and Nunjee fields was as follows:

	Cawnies.	Annas.
Punjee 492 containing	435	6½
Nunjee 1,642 containing	613	„

1618. The Collector observed that the result of the survey shewed that an increase of 250-9½ cawnies, viz. 149-8 Punjee, 100½ Nunjee and 1½ Totakaul, had been discovered above the quantity entered in the Curnum's accounts, being equal to 51-6½ per cent. of the entire Sircar land, and he added that Star Pagodas 170-31-67, being the value of cawnies 73-15½, the proportion of this extra quantity of land which was actually under cultivation, had been brought to account.

Para. 10.
Statement 3.
Para. 12.
Para. 4.

1619. We observed that we were led to believe that this increase of land would be found as in other cases to be merely nominal, arising from the difference in the mode of measurement, and we remarked that it could be said to have been "discovered" unless it was clearly proved that no part of the produce of this discovered land had ever been brought to the account of Government. Should it appear however, that the Government share of the produce had been regularly received from all the wet lands usually under cultivation, and that a money rent had been collected from all the cultivated Punjee lands, the bringing now to account the value of this extra quantity of land, which had been styled "discovered," was we observed in fact levying an additional tax on the village to that amount.

1620. We remarked that if the lands of the village were to be again measured, it was probable that there would still be a considerable variation from the former measurement, and if an increase should appear, it was obvious that it must be entirely nominal. As a survey could add nothing to the produce of land, it ought not we observed to add to its rent; and as the object was not to increase the assessment, but to limit it, and distribute it fairly, no additional assessment should be made, except on such lands as could be clearly proved not to have paid revenue to the Government, either in money or kind.

1621. We therefore directed the Collector to ascertain and report whether the increase of land before noticed came under this last description, and was actually public revenue alienated without due authority or whether it had (as the Board supposed) arisen from the difference between the English foot measure used in the survey, and the foot measure upon which the Curnum's accounts were founded.

1622. The measurement of the lands having been completed, the classification was settled by the Turm Nuveess in conjunction with some of the villagers, and afterwards confirmed on

inspection by the Turm Uzmayish or Superintendent. The number of classes into which the Nunjee and Punjee lands were divided were as follows :—

Nunjee yielding 2 crops into 3 classes.
Nunjee yielding 1 crop into 5 classes.
Punjee into 4 classes.

1623. It appeared that of 242 cawnies of Nunjee land in the whole village there were only 37 cawnies, 14½ annas of land yielding 2 crops.

1624. When the village was under the Jaghiredar, it was always customary to take a money rent from the cultivators of Punjee land, and a payment in kind on Nunjee land, of 53¼ per cent., after the usual deductions to the Sircar, leaving the inhabitants 46¼ per cent. In determining the amount of the proposed assessment on the Nunjee lands, the gross produce which each class of land was capable of yielding was ascertained and the Government share being determined according to the above principle of division, was converted into money at 4 Cullahs per Pagoda. This valuation was rather favorable to the cultivator, the average selling prices of grain in the village and its vicinity for 8 years* having been from Cullahs 3-1-4 to Cullahs 3-10-2 per Pagoda. The assessment per cawny having been thus determined, a deduction of 10 per cent. was made therefrom, on account of the risk and responsibility of paying the public revenue in money.

1625. In fixing the assessment of the Punjee lands, the produce which each class of land was capable of yielding was ascertained from which a deduction being made on account of the expenses for seed, labor, &c., the remainder was divided at the rate of ⅓rds to the cultivators and ⅓rd to the Sirkar and the Government share was commuted into money at Cs. 3-6 per Pagoda, the average selling price for some years.

1626. The assessment calculated upon the foregoing principles, upon all the different descriptions of Nunjee and Punjee land was exhibited in the following table :—

			Per Cawny.			
Nunjee.			Pgs.	Fs.	C.	
1st Class.	...	...	6	8	35	} Deducting remission of 10 per cent.
2nd do.	...	...	5	7	70	
3rd do.	...	...	4	4	63	
1st Class.	...	...	3	27	0	
2nd do.	...	...	3	4	18	
3rd do.	...	...	2	26	35	
4th do.	...	...	2	1	10	
5th do.	...	...	1	25	70	
Punjee.						
1st Class.	...	...	0	33	60	} No remission on these lands, they having been always assessed in money.
2nd do.	...	...	0	28	10	
3rd do.	...	...	0	22	40	
4th do.	...	...	0	16	70	

1627. The average assessment on Nunjee land was Star Pagodas 3-16-70 per cawny, and was considerably lower than the average assessment in the neighbouring villages in the Arcot and Caverypauk Talooks, arising chiefly from the very small portion of two crop land in the village of Pooddoopaddy.

1628. The total amount of the proposed assessment of the Nunjee and Punjee lands after deducting the remission of 10 per cent. on the former was Star Pagodas 793-33-60, being Star Pagodas 34-2-35 above the average collections for *15 years, and Star Pagodas 20-41-22 below the average collections for †7 years, on which the decennial rent of the Northern Division of Arcot was fixed.

1629. Upon reference however to the collections in the different years from which these averages were taken, it appeared that the assessment now proposed exceeded almost all of them, with the exception of Fuslies 1214 and 1222, in the first of which the collections were Star Pagodas 1,064-19-27, and in the last Star Pagodas 1,031-3-13. The increased amount of the collections in those years arose from the high price of grain, which in Fusly 1214 was Cs. 1-10, and in Fusly 1222 Cs. 2-1-5 per Pagoda. Adverting therefore to the present very low price of grain, we stated our opinion that it might be necessary to make some reduction in the amount of the proposed assessment, for it was only we observed by making a moderate assessment that the condition of the people could be improved and the public revenue be realized with certainty. The extent of this reduction must, we remarked, be founded upon the further enquiries of the Collector, and particularly upon the circumstances under which the additional assessment noticed in the 3rd and 4th paras. of our Proceedings had been made.

1630. We noticed that the Collector had not reported whether or not the inhabitants had agreed to the proposed rates of assessment upon the different descriptions of Nunjee and Punjee land. He was therefore desired to furnish information on this point; should he find it practicable, he was further directed to issue pattahs for the cultivation of Fusly 1229 on the terms of the assessment proposed, or with such reduction as he might consider necessary on further consideration of the subject.

1631. With reference to para. 34 of the Collector's letter, we observed that it was from the cultivation of waste land, in consequence of the improved means of the inhabitants, that an increase of revenue was hereafter to be looked for. We directed therefore that all waste land should be kept at the disposal of Government, and be portioned out to such persons as he might be desirous of occupying it upon Cowle, the terms of which we desired might be submitted for our approval.

1632. We observed with much satisfaction the attention bestowed in the preparation of the different statements submitted with the Collector's report.

1633. On the 3rd June we submitted for the information and orders of the Right Honorable the Governor in Council an extract from our Proceedings, under date the 31st of May, on the measurement, classification and assessment of the village of Manellore in the Province of Tanjore, selected by the Collector under orders of the Board for the experimental introduction of the Ryotwar settlement.

1634. The above we observed was an Aumanie village situated in the Talook of Keevalore, and consisted almost wholly of Nunjah land, the only Punjah land in the village being assigned to the Gurnam for the support of his office.

1635. It had no Muzrahs or other dependencies attached to it, and the population consisted of 217 souls, of which number 110 were females.

MEASUREMENT.			A. G.	
Cear Lands.				
Nunjah.	...	...	320	7½
Garden	...	...	8	3½
Total...			329	1½
ENAM LANDS.				
Gurnam (Punjah)	...	...	8	6½
Do. (Garden)	...	...	1	9½
Backyards	...	...	8	10½
Topes	...	...	2	20½
Total Enam...			20	7½
Grand Total...			349	8½

1636. The total measurement of the land in the village amounted to 349 acres, 8½ goontahs, divided as shewn in the margin.

1637. There was no waste or uncultivated lands in the village.

1638. The Collector stated that local circumstances and peculiarities opposed the application to Tanjore of that part of the instructions issued to the surveyors in the Ceded Districts, which enjoined them to mark the divisions of land by boundary stones, and to sub-divide all fields that were of too great an extent to be cultivated by one plough; his reasons we remarked would be found at large in paras. 12, 13, 14 and 15 of his report. This part of the subject was not, we observed, of much consequence, and it was not expected that rules framed for particular Districts

Para. 14. would be found applicable in all respects to all others; the object of those rules was to define the limits of each field in the Ceded Districts, by land marks, so as to render the cultivation of it as independent as possible of others; but where, as in the village of Manellore, the cultivation was carried on conjointly, and "one of the Merassidars had a property in, and actually himself cultivates in every one of the fields into which the lands of the village are divided;" this arrangement was impracticable and became unnecessary when the boundaries of the fields were sufficiently ascertained and known by prescription.

1639. In an unenclosed dry grain country where the limits of the fields can be extended or contracted at pleasure, when the cultivation depended entirely on the rains, and the cultivators were independent of each other the separation and distinction of property might be expedient, but whereas in Tanjore the community of interest was in the water as much as in the land, the cultivation must be carried on jointly by the joint proprietors as heretofore; for these reasons the Collector had not disturbed the ancient and established divisions of the lands of Manellore into 30 kutlais or fields, the joint property of five individuals.

Classification. 1640. In classing the lands in Manellore it was also necessary to deviate from the instructions to the surveyors in the Ceded Districts.

1641. In the Ceded Districts where the cultivation depended on the rains, the benefit of which was equally extended to all the lands of the same village, the quality of the soil was the principal object of attention in classing the lands; but in Tanjore the Collector justly observed that the situation of the lands in respect to the supply of water was the principal object, and the nature of the soil was a secondary consideration. In Tanjore, the cultivation depended on the supplies of water from river water-courses, and without a command of that supply the mere goodness of the soil was obviously of little advantage to the cultivator. The importance of this consideration had also been explained by the Collector in Trichinopoly who had informed us that in his District the freshes of the river bring down with them a considerable quantity of rich mud, which being mixed with and communicating its qualities to, the water serves as a fine manure to the lands over which, as being immediately contiguous, the water first flowed from the river; in its progress towards the other lands of the village, the mud settled by degrees, so that by the time the water had reached the remote lands, its fertilizing properties had in a great measure been exhausted.

Assessment. 1642. On the classification depended the assessment, and Mr. Hopburn therefore justly concluded that "the best and surest guides to the assessment were to be found in the local situation of the fields, checked by the accounts of its produce in former years in possession of the Curnums and officers of Government;" he accordingly proceeded by "making a grain assessment upon each field separately, to which an average price being applied, finally produced the money assessment."

Vide Statements A. to C. 1643. Statements explanatory of this process in all its different stages were furnished by the Collector, to which we begged leave to refer the Government.

	A.	G.
Village accounts	298	34 $\frac{3}{4}$
Measurement	320	7 $\frac{1}{2}$
	21	12 $\frac{1}{2}$

1644. We remarked that in Statement A., the difference between the extent of land according to the village accounts and the present measurement being acres 21-12 $\frac{1}{2}$ was not explained.

1645. Statement A, showed the average produce per acre according to the calculations upon which the last settlement was formed. Statement B, showed the distribution of the land into 5 classes and the divisions of the produce between the Sirkar and the cultivator. According to this document the usual deductions on account of the Police fund, Pagodis, Bramins, &c., were made from the gross estimated produce, the remainder was then divided between the cultivators and the Government at 54 per cent. to the former, and the remainder to the latter. This rate of warum might be considered high, but to the Government share, we observed, was added the Pitcher Sooduntrum or fees for the village poor; this we were of opinion should be rather deducted from the gross produce than added to the Melwarum. The Collector was therefore desired to explain why this was added to the Sirkar share.

1646. We observed that before the Melwarum was converted into money, the remissions of 10 per cent. should have been deducted therefrom and added to the Coodewarum as directed in the 4th clause of para. 2nd of the Board's letter, dated 22nd May 1817, but the latter operation (of adding it to the Coodewarum) did not we remarked appear to have taken place.

1647. Statement C, and para. 20 of the Collector's letter related to the average prices of grain for the last seven years. The Collector had shewn in the para. above mentioned that the price of grain in Tanjore was liable to a degree of fluctuation almost unaccountable; but however great the fluctuation of the price might be, "the leaving it to the Board to grant any temporary indulgence which a succession of low prices might render necessary," was we observed contrary to the principles of the new mode of settlement. The remission of 10 or 15 per cent. which Collectors were authorized to allow, was intended expressly as a compensation for the risk and responsibility which the cultivators would incur by paying the public revenue in money. The assessment therefore should have been fixed at such moderate rate as would render it unnecessary to grant remissions in seasons of unusual cheapness. The total of the last settlement of Manellore was Rupees 1,606 $\frac{1}{2}$, and that now proposed upon rates obtained from the classification of the lands and deducting a remission of 10 per cent. was Rupees 1,728 $\frac{1}{2}$, but as the Meerassidars declined to accept the proposed terms of assessment in money, we authorized the Collector to grant the highest rate of remission, namely, 15 per cent. to induce the Meerassidars to take the lands at the money assessment proposed by the Collector, being 4 fanams per cullam.

1648. In the 24th para. of his letter the Collector adverted to the difference between the tenures in the Ceded Districts and the Pashoongarray tenure in Tanjore; but as the village under consideration was an Ardacarry village, no particular observation appeared to be required from us on the present occasion.

1649. The village of Manellore he observed "is Ardacarry; that is, the lands of it are the separate independent property of the respective Meerassidars, who cultivate the same spots from year to year, without being liable to change them;" but notwithstanding this, "separate independent property of the respective Meerassidars," Statement F. which shewed the manner and proportions in which the lands of the village were appropriated, confirmed our remarks contained in the 1633 para. of those Proceedings that the cultivation was carried on conjointly throughout, and that no alteration in the existing arrangements merely for the sake of conforming to those adopted in the Ceded Districts should take place.

1650. The Garden lands having been surveyed, classed and assessed in the same manner as the Nunjah lands, no remark appeared to be required on the subject. Of this description of land there were only acres 8-34 $\frac{1}{2}$, the rent of which was 42 $\frac{1}{2}$.

1651. The Enam lands did not call for any particular observation except that the Meerassidars had no maniums or other lands which they cultivated free of rent as in most other provinces. The Collector stated that "all the pri-

"villages of this description enjoyed by them, being confined to the small backyard attached to their houses, the extent of this for the whole village is acres 8-10 $\frac{1}{2}$, and its standard of appropriation is 120 goontahs to the houses of each Meerassidar, 100 to that of each Poracoody, 80 per each Pullar, and 60 for each Cassagoody. The Pagoda also enjoys an Enam tope of acres 2-20 $\frac{1}{8}$."

1652. With reference to the 26th and 27th paras. to the Collector's report, we resolved to submit for the information of the Right Honorable the Governor in Council the following correspondence which had passed between us and the Collector in Tanjore on the subject of the remission to be allowed to the Meerassidars of Manellore and the period for which the Cowles were to be granted, &c., &c.

To Mr. Hepburn, 8th,	in Cons., 8th December 1817.
From Do., 26th February,	in Cons., 2nd March 1818.
To Do., 8th June,	in Cons., 8th June 1818.
From Do., 31st March,	in Cons., 9th April 1818.
To Do., 11th,	in Cons., 11th June 1818.
From Do., 14th,	in Cons., 20th August 1818.
To Do., 20th,	in Cons., 20th August 1818.
From Do., 23rd Sept.,	in Cons., 1st October 1818.
To Do., 26th,	in Cons., 26th November 1818.

1653. The three first of these letters we observed, related to the proposed remission to the Meerassidars of Manellore, and it would be seen on reference to the Board's letter of the 8th June 1818, that it was finally determined as stated in para. 15 of our Proceedings to allow the Meerassidars a remission of 15 per cent. in preference to admitting their claims to an extension of their backyards and a deduction of 1,000 Callums more from the estimated produce.

1654. The four next of the letters abovementioned related to the introduction of the Ryotwar system into the unrented villages in Tanjore, and it would be observed that we had informed the Collector that we did not consider it necessary to re-measure all the lands of these villages. Our reasons for this we stated would be found in the 4th and following paras. of our letter of the 11th June 1818. The rates of assessment fixed by the Collector would remain in force for a period of seven years from Fusly 1828, and would not be liable to revision during that period except in cases where gross fraud might be found to have existed in fixing them. The Collector was also directed in that letter to discontinue the penalty denounced by the proclamation of 1810 against those Meerassidars who had declined to rent their villages.

1655. In his letter of the 23rd September 1818, the Collector submitted the form of a puttah to be issued to the cultivators, and we in our reply of the 26th November following furnished him with an amended form of a puttah to be valid for a period of 7 years as above stated. Our letter also contained instructions respecting the methods proposed by the Collector of fixing the assessment on kutlais only, to which no reply had yet been received.

1656. The village of Manellore being of the Aradacarry description and one in which there were few Meerassidars and containing a very trifling quantity of Panjah and Garden lands, the Collector was desired to undertake the survey of another village of the Pashoongarry tenure and containing a greater proportion of Panjah and Garden land.

1657. In closing our Proceedings we recorded our entire approbation of the manner in which Mr. Hepburn had conducted the survey of the village of Manellore.

1658. On the 28th October we submitted for the information and orders of Government an extract from our Proceedings, under date the 25th of that month on the survey of the lands in the village of Tennumtottom in the Combaconum Talook of Tanjore. This village was selected by the Collector in conformity to the desire expressed by us in our Proceedings on the Ryotwar survey of the village of Manellore, under date the 31st May last, and to the orders issued to him under date the 18th May 1818 and being one of those in which the Pashoongarry tenure existed. It also contained not only a greater variety of land than most others in the District, but also a small portion of uncultivated land, which was rather uncommon in the Nunjah Talooks. One Muzra named Iyanady was attached to it, the lands of which were cultivated by the same Meerassidars as those of the Muzra itself.

1659. The Collector submitted very detailed and satisfactory accounts of this part of the survey which seemed to have been conducted in every respect according to the rules prescribed for his guidance. The total extent of land in the village was 922 acres, 31 $\frac{1}{2}$ goontahs, which was sub-divided in the following manner:—

		Nunjah.	Punjah.	Totacul.		Total.
Land paying revenue to Government.	Cultivated.....	514 7 $\frac{1}{2}$	173 16 $\frac{1}{2}$	70 9 $\frac{1}{2}$	757 33 $\frac{1}{2}$	
	Waste.....	9 26 $\frac{1}{2}$	3 8 $\frac{1}{2}$	...	12 35 $\frac{1}{2}$	
		523 34 $\frac{1}{2}$	176 24 $\frac{1}{2}$	70 9 $\frac{1}{2}$		770 29 $\frac{1}{2}$
Land exempt from revenue to Government.	Cultivated.....	7 33 $\frac{1}{2}$	18 34 $\frac{1}{2}$	33 33 $\frac{1}{2}$	60 20 $\frac{1}{2}$	
	Waste.....	...	...	...	...	
	Total...	581 27 $\frac{1}{2}$	195 19 $\frac{1}{2}$	104 3 $\frac{1}{2}$		60 20 $\frac{1}{2}$
	Peramboke...	...	...	...	...	91 22 $\frac{1}{2}$
Grand Total...						922 31 $\frac{1}{2}$

1660. This measurement exceeded that entered in the village accounts to the extent in the cultivated Government land of, per statement

A. Acres 55 32 $\frac{1}{2}$ in the Nunjah.
H. Acres 47 22 $\frac{1}{2}$ in the Punjah.
O. Acres 14 24 $\frac{1}{2}$ in the Bagayet.
U. Acres 9 26 $\frac{1}{2}$ in the Topes and in the Curnums and Enam lands of
A. Acres 1 7 $\frac{1}{2}$ in the Nunjah.
H. Acres 2 31 $\frac{1}{2}$ in the Punjah.
O. Acres 0 23 $\frac{1}{2}$ in the Bagayet.

In which latter description of land there was a decrease in the measurement of the Topes to U. the extent of Goontahs 29 $\frac{1}{2}$.

1661. The waste never having been before measured, the increase or decrease could not we observed be ascertained, but its present actual measurement was acres 9-26 $\frac{1}{2}$ of Nunjah, and 3-8 $\frac{1}{2}$ of Punjah. We had we remarked frequently explained that a difference between two stated accounts of the extent of land could not be duly appreciated, unless the mode of measurement in both cases, and the actual difference between the implements used were accurately defined; and that these circumstances could seldom be stated with accuracy.

1662. Under the Ryotwar system in the Ceded Districts, each field was we observed measured and assessed at a defined sum in money. The Collector of Tanjore, however, in his report in his survey of Manellore referred to in our proceedings of the 31st May, had stated the reasons which prevented his measuring and

numbering each separate field in that village, and in paras. 32, 33, 34 and 35 of his report on the village of Teunumtottam he adduced several others which sufficiently shewed the impossibility of obtaining a fixed measurement of any division of land less than a kutlai, of which this village comprised 37, namely, 11 in the Nunjah, 11 in Punja, 2 in Bagayet and 13 in the Tope lands. Those reasons would we remarked be further considered on examining the assessment.

CLASSIFICATION.

1663. In classing the lands, the Collector had endeavoured to adhere as closely as possible to the principles laid down in the survey of Manellore.

1664. The eleven kuttails of Nunjah land were divided into 4 classes, with reference to their actual produce, and so arranged that the first contained land producing above 40 cullums per acre, the 2nd from 33 to 40, the 3rd from 30 to 33, and the 4th from 25 to 30.

1665. The Punjah land which contained eleven kuttails, had been divided into three classes, on an estimate of their produce, for the high lands having hitherto always paid a money assessment, the actual produce was not exhibited in the village accounts. Of these three, the first class comprehended land producing more than 13 cullums, the second, between 10 and 13, and the 3rd, below 10 cullums per acre.

1666. These lands were all included in one class, estimated to produce on an average about 20 cullums per acre.

1667. The Tope lands are all reduced to one class.

ASSESSMENT.

1668. This village was as has been above remarked, one of those which in the Province of Tanjore were denominated Pashoongarry, the peculiar tenure of which was adverted to by the Collector in the 24th para. of his report on the survey of Manellore, as totally precluding the permanent occupancy of a particular field by a particular ryot as introduced under the former Ryotwar system. The reason of this was because all the lands in the village were held in common by all the Meerassidars, each having a share in the whole, not a defined portion of it, and the cultivation of particular fields was periodically transferred from one to the other, without any interference on the part of Government. Any attempt to alter this ancient arrangement would, we observed, be deemed an infringement of the Pashoongarry Merassy right. In addition to this, the arbitrary and ever varying sub-divisions of the kuttails prevented the possibility of making a separate field assessment; on this subject we addressed the Collector on the 26th November 1813, and urged the propriety under the proposed system of clearly defining in the puttah the extent of the demand in money on each individual, as, otherwise the proposed Ryotwar system would, we remarked, resolve itself in that District into a mere sub-division of the collective village rent. The Collector in his reply had shewn the complete impracticability of carrying this generally into effect in the Tanjore Province, more especially in the villages of the Pashoongarry tenure, for, in them, the assessment could not be permanently fixed on the lands annually occupied by any individual* ryot, as the occupancy of their lands was constantly interchanged, as was fully explained in the 91st and 92nd paras. of our Minute of the 5th January 1818, neither could the assessment be fixed on any particular field or sub-division of land, less than a kutlai; as the boundaries of the smaller fields were moved or entirely taken away as might best facilitate the supply of water, and these alterations were to so great an extent that the variation in the number of fields in this village was supposed

NOTE.—In statement V the Collector has shewn the extent of land cultivated for the year in which the survey was made and the rent payable by each ryot for that year; and if the share of each was known, the proportion of rent to be paid by each, could always be ascertained, but still the assessment could not be fixed on each field, as the fields change their boundaries and vary in size every year.

not be permanently fixed on the lands annually occupied by any individual* ryot, as the occupancy of their lands was constantly interchanged, as was fully explained in the 91st and 92nd paras. of our Minute of the 5th January 1818, neither could the assessment be fixed on any particular field or sub-division of land, less than a kutlai; as the boundaries of the smaller fields were moved or entirely taken away as might best facilitate the supply of water, and these alterations were to so great an extent that the variation in the number of fields in this village was supposed

to amount in different years to one hundred. The extremes in the size of the fields in this village when surveyed were from acres 5-15 to $\frac{1}{2}$ a goontah or $\frac{1}{16}$ th of an acre, paying a revenue of one anna and three pice, and this minuteness of sub-division was stated by the Collector to be common in most villages of the Pashoongarry tenure.

1669. The only unchangeable thing therefore in which the assessment could be permanently fixed was the kutlai, but each of these being annually sub-divided among several cultivators, they must divide the sum assessed on it among themselves in precisely the same mode which is now practised with regard to the collective village rents. By Statement B, it appeared that the first class was assessed at 10 Rupees per acre, the 3rd, at 7-8-0, the 4th at 6-4-0, but in the second class a different amount was proposed to be assessed on the Saigul and Tursy lands, that on the former being Rupees 8-9-0, and on the latter 8-12-0 per acre. We remarked that if the quality of the land differed so much as to require any variation in the amount of the assessment, it would have been more conformable to the rules, that the number of classes should have been increased, so as to allow the required gradation without interfering with the uniformity of assessment on each class which should, under all circumstances be strictly observed.

1670. The reduction which was proposed to be made on this assessment to cover all charges, together with the additional risk and responsibility of a fixed money rent, was calculated by the Collector at 15 per cent. which including other customary reductions from the gross produce would leave $3\frac{1}{10}$ per cent. to the Government, exclusive of the Pitchio Saduntrum, the total amount of which was only Rupees 60-8-2 in the Government lands. This reduction was from an amount obtained from the classification of the lands, which being $7\frac{1}{10}$ per cent. above the last year's Jummabundy, the actual reduction from the proposed assessment below the last year's settlement was only $7\frac{1}{10}$ per cent.

Government lands excluding waste.			
Amount of last settlement	...	3,475	4 3
Assessment now proposed	...	3,737	8 6
Increase on last settlement	...	262	4 3
Deduct 15 per cent.	...	560	10 1
Net amount proposed assessment	...	3,176	14 5
Decrease	...	298	5 10

1671. On comparing the assessment proposed with the amount of the last settlement, the former was shewn to be Rupees 298-5-10 or $8\frac{1}{10}$ per cent. below the latter. The Collector we observed had not stated in his report whether the inhabitants had acceded to this settlement.

1672. The amount of the assessment on the Punjah land, which was calculated on the estimated produce of each of the three classes into which it is divided was fixed on the first class at 3, the 2nd at $2\frac{1}{2}$, and the third at 2 Rupees per acre. The value of this estimated produce was calculated on the price of raggy which was taken as a fair medium, both in produce and price of the great variety of crops cultivated in the Punjah lands. This grain being commuted into money at the current price of the Maganum, gave the amount of assessment from which the Collector had considered it requisite on account of the great precariousness of these crops (as the rain, may happen to fall at an earlier or later period of the season) and the fluctuation of their value in the markets to make a reduction of 20 per cent. which would reduce the Government share to $27\frac{1}{10}$ of the gross produce.

1673. On comparing Statements M and L, it appeared that the assessment now proposed to be fixed on the Punjah lands, even after making the reduction of 20 per cent. as submitted by the Collector, was Rupees 128-5-5 or $59\frac{1}{10}$ per cent. above the Jummabundy of last year in the Government cultivated lands only. Unless therefore some particular circumstances combined to render the settlement of last Fusly peculiarly low (which in that case it is presumed would have been adverted to by the Collector) we stated our opinion that this assessment must be higher than it could be expected that the Ryots would agree to.

1674. The observations which related to Punjab, were all generally applicable to the Bagayet lands. The assessment was fixed on the same principles, and the reduction proposed in them was also 20 per cent., as in the former case. The single class in which all this kind of cultivation was comprised, was assessed at the rate of 4 Rupees per acre, making the amount payable on the 36 acres, 32½ goontahs of Government land, Rupees 147-4-5, from which sum 20 per cent. or Rupees 29-7-3 being deducted, left the net Toerwa Rupees 117-13-2 or 27½% of the gross produce.

1675. We expressed our doubts that this assessment must also be too high being, Rupees 16-13-9 or 16½%, nearly 16½ per cent. above the settlement of last year, so that the reduction of 20 per cent. was (as Colonel Munro observes must be the case when lands are assessed too high) merely nominal.

1676. We remarked that this probably arose in part, from the increase in the extent of land obtained by the new measurement, which under the head of Bagayet was above 52 per cent. above the former village accounts, but was principally to be attributed to the very high assessment fixed upon it, which would on reference to Statement S be seen to be Rupees 4 per acre, or deducting 20 per cent. Rupees 3-3-2 ½% per acre on land which formerly paid only 2-11-11 on an extent of land which according to the new measurement was about 1½ acres. The Collector was therefore desired to give further explanation of the cause of so high a rate of assessment having been fixed on these lands.

1677. A uniform rate of assessment had been fixed on the whole of these lands, viz., 4 Rupees per acre; with reference, however, to Statement U, which shewed that according to the last settlement, one Tope paid Rupees 8-4-0 per acre, while all the others were settled at less than 4 Rupees per acre, being a difference of more than 100 per cent., we stated our opinion that a second class should have been admitted, but desired first to receive the explanation of the Collector on the subject. The total amount of the net assessment on these lands was 136-1-5 or 6½ per cent. below the last settlement.

1678. Statement V exhibited the Ryotwar Settlement of the whole of the lands of every description and shewed the proportion of land held and revenue payable by each individual.

1679. The Pitchie Sotuntrum which the Collector was called upon to explain in our Proceedings on the survey of Manellore, was an allowance of 6 marcalis in every hundred cullums of gross produce, given as fees to the village poor, and produced on the average about 12,000 Pagodas per annum in the whole Province. It was added to the Government share, together with the Curnum marah in Fusly 1214 (1804-5) and for sometime a portion was annually expended in the purchase of grain to be distributed to the poor at the different charity choultries since the end of Fusly 1217, this practice had been discontinued, and the whole amount was carried to the account of Government, and embodied in the first quinquennial lease as a portion of the dues of Government.

1680. The sum expended on the survey of this village, amounted as per Statement No. 2 to Rupees 76-12-0, for which we requested the sanction of Government.

1681. We expressed our satisfaction at the great attention which appeared to have been paid by the Collector to the preparation of the statements connected with the survey of this village, and at the explanations afforded in the letter which accompanied them.

1682. Under date the 10th June we submitted for the information and orders of the Right Honorable the Governor in Council an extract from our Proceedings under date the 7th of that month on the survey, classification and assessment of the lands of the village of Pautroonewalsah in the district of Ganjam; selected under the orders of the Board for the experimental introduction of the Ryotwar Settlement.

1683. The measurement of the lands was made with chains of 33 feet in length, which were carefully and accurately made.

1684. The total extent of all the lands of the village, including Perumpoke, Sirkar and Enam land was 52,277 Goontahs, and the extent of Sirkar cultivated and uncultivated lands was exhibited in the following statement:—

	Cultivated.	Not cultivated for these last 20 years.	Total.
	Goonts. Ft. In.	Goonts. Ft. In.	Goonts. Ft. In.
Wet land	10,746 8 3	3,423 8 3	14,169 16 6
Dry land	4,648 16 8	3,441 8 8	8,089 24 9
Do. occupied by Gardens	410 6 2½	...	410 6 2½
	15,804 30 11½	6,864 16 6	22,669 14 5½

1685. It did not we observed appear that any classification or field assessment had been made of the cultivated lands which were divided between 28 inhabitants, some of whom cultivated wet, dry and garden, some wet and dry, some wet only and some dry only.

1686. The valuation of the total average produce for 7 years from Fusly 1220 to 1226 of the wet and dry land having been made, the value of the respective shares of the Government and of the Ryots was ascertained, and a deduction of 15 per cent. was made from the value of the Government share of the wet lands. The value of the Government produce of the garden lands having been also ascertained, the following result was given:—

Assessment of wet lands	Rupees 1,239 0 6
do. of dry lands	274 3 7
do. of garden lands	15 0 0
Rupees	1,528 4 1

1687. The amount of the assessment at which the ryots had agreed to take the fields permanently was Rupees 1,137-4-0, being Rupees 391-0-1 less than that proposed by the Collector.

1688. We remarked that the Collector had mentioned the years upon which the average produce had been taken, but we pointed out that he ought also to have stated the price by which this produce was converted into money, and the grounds or average of years upon which this commutation price was fixed.

NOTE.—The produce of the wet lands is in most other districts generally divided equally between the Sirkar and the cultivators after deductions in the first instance varying from 10 to 15 per cent. See printed Minute, 5th January 1818.

1689. We further observed that the value of the total produce of the wet lands had been divided between the Sirkar and the inhabitants in the proportion of about 39 and 40 per cent. to the latter, and 61 and 60 per cent. to the former, with the exception of Nos. 8 and 22, in both of which the inhabitants' share was rather more than 50 per cent. We stated that we should be glad to receive an explanation of the cause of this variation, as also why the inhabitants' share in this village was less than in other districts.

1690. We also observed that the value of the produce of the dry lands was uniformly divided in equal shares between the Sirkar and the Ryots, which we supposed might press hard upon the latter. In other districts the dry grain produce was, we remarked, usually divided in the proportion of 3rds to the ryots, and 1rd to the Sirkar. The Collector was therefore desired to state what was the general practice followed in his district with regard to the division of the produce both in the wet and dry lands; no assessment had been fixed upon the Garden lands Nos. 12 and 13 which we observed appeared to require some explanation.

1691. In Statement No. 3 was shewn the amount of the aggregate assessment which each inhabitant was to pay for all the fields whether wet, dry or garden cultivated by him, but the assessment of each field was not particularized. This we remarked was precisely the Putcut Ryotwar rent noticed by us in our Proceedings lately submitted to Government upon Coimbatore and the Northern Division of Arcot; and where the same fields were usually cultivated by one person, it was considered to be much preferable to classing and assessing each field separately. This last mode of fixing the assessment, involved so much detail and was attended with so many difficulties, that we apprehended it would be impossible to expect that it could ever be done with any great degree of correctness in every village of every Collectorship.

1692. Upon reference to Statement No. 4, it appeared that the amount of the assessment proposed to be paid by the inhabitants was Rupees 1,295-4-0 less than the permanent settlement; Rupees 743-40 less than the average amount of the Jumma bundy from 1224 to 1228; Rupees 597-12-10 less than the Kham average Jumma bundy of 7 years from 1220 to 1226 and, as had been already stated, Rupees 391-0-1 below the Jumma bundy for the latter period, after deducting 15 per cent. from the assessment of the wet lands.

1693. We observed that we did not consider the assessment proposed by the Collector to be too high, but that if it should not be possible to prevail upon the inhabitants to accede to it, we should not object to some further reduction being made. The Collector was accordingly desired to communicate with the inhabitants on this subject, and report the amount of the remission which he might think it necessary should be made in order to secure their consent, and in the meantime we authorized him to grant to each ryot a puttah confirming the rent agreed on for 5 years giving the parties an option of relinquishing the puttah whenever they might consider it disadvantageous to continue the contract. This condition would we hoped create confidence in the Ryots and excite them to industry to secure the benefits of a fixed demand.

1694. The total extent of Enam lands in the village was as follows:—

	Goontahs.	Ft.	In.
Muzkoory Enams ...	3,368	28	10½
Sunnudy Enams ...	4,677	12	4½
Goontahs...	8,046	8	3

* Muzkoory Enams 101 7 0
Sunnudy Enams ... 123 2 10
Rupees ... 224 3 5

1695. The Kham average revenue of these lands upon 7 years from Fusly 1220 to 1226 was Rupees *224-3-5, of which the sum of Rupees 35 was payable to Government on account of the Sunnudy Enam No. 1, the remainder being appropriated by the Enamdars.

1696. With reference to the difference which was stated to exist between the actual measurement of Muzkoory and Sunnudy Enams, and the former reports of their extent, we informed the Collector that he should hereafter be furnished with instructions on this subject; but in the meantime he was directed to submit a list of all such Sunnudy Enams as were not registered, and were in his opinion liable to forfeiture by Section 18, Regulation XXXI. 1802.

1697. We expressed our satisfaction at the attention which had long been given by the Collector in conducting the measurement of this village, and informed him that we should expect to receive from him his promised report upon the survey of the village at Itchapoor, which had been commenced under the superintendence of his late Assistant Mr. Mason.

1698. We also informed the Collector that we were desirous he should commence the survey of another Sirkar village and assess it upon the same principles as those adopted in Pautroonewalsah, and further that he should instruct the subordinate Collector, Mr. Bird, to select and undertake the survey and assessment of a village on the Ryotwar plan.

1699. On the 28th June we submitted to Government an extract from our Proceedings under date the 21st of that month on the measurement, classification and assessment of the village of Colatoor in the Districts of Dindigul and Madura selected by the Collector under our orders for the experimental introduction of the Ryotwar settlement.

1700. The Collector's letter we observed contained but little information on the subject of the survey of the above mentioned village, and referred us to the statements by which it was accompanied for an explanation of the measures adopted by the Collector, and of the principles on which he had proceeded in fixing the assessment of the lands.

1701. The Collector stated that on measuring the Nunjah lands a difference of only 37 goolies, 5½ as. below Mr. Hurdie's survey was discovered which he observed "may be accounted for by the paddy banks and water-courses being excluded in the present, and which might not have been the case in the former measurement."

1702. The present number of fields contained in the village was 3,502, which number was composed of

Lands watered by rivers, &c. ...	2,398
Do. cultivated by the fall of rain ...	949
Maunium lands ...	155
Total ...	3,502

1703. We observed that on reference to Statement No. 1 which exhibited the detail of the measurement and classification of the wet lands, it would be seen that they were divided into 5 classes which were again sub-divided as follows:

1st Carisal ...	2nd.
2nd Veppal ...	3rd.
3rd Munul ...	1st.
4th Saralay or Sookan ...	2nd.
5th Calar ...	3rd.

NOTE. These names correspond with those in use in Trichinopoly to designate the different classes of lands, but the order of them is different.

1704. To enable the Collector to assess the lands thus measured and classed, he endeavoured to ascertain as correctly as possible the produce of each. We stated however that "from the kist of late years having been paid in ready money the Curnum had not considered it necessary to keep accounts of the lands."

1705. The Collector was aware that whatever arrangement might be subsequently made for the payment of the dues of the Sirkar either in money or kind, the total gross produce of the lands must in the first instance be always ascertained, in order that a calculation might be made of the various meerass, cupputams, calavasums and other fees in grain, &c. which were to be deducted from the gross produce before any distribution into shares took place; the excuse of the Curnum should not therefore have been admitted. The Collector was desired to require all Curnums to keep in future true accounts of the gross produce according to Clause sixth, Section 11, Regulation XXIX. A. D. 1802. In consequence of the absence of these accounts the Collector was obliged to have recourse to the accounts of former years. He therefore prepared Statements (Nos. 2 & 3) shewing the average produce of *7 years, with the average produce per cawny, and the average price of paddy for 7 years. From these statements and from a consideration of the information which he received from the different heads of villages, he drew up a teerwa dittum (No. 4) which he thought would "neither bear heavy on the inhabitants, nor be unfavourable to the Sirkar."

1706. From this document it would appear that the gross produce per cawny of each description of soil being ascertained, the usual charges were deducted therefrom, and the net produce was valued at the average rate of 3½ C. fs. per cullum. This net produce was then divided in equal shares between the inhabitants and the Government, and the Government share was commuted into money at the rate of valuation abovementioned.

1707. The rates of teerwa proposed by the Collector did not appear to be high; on reference to Statement No. 6, it would be observed he seen that the average of that proposed by the Collector for "lands dependent on tanks filled by the river" was Ch. 1-7-1- per cawny and that offered by the inhabitants was 1-6-5½ per cawny, and the average of that proposed by the Collector for "lands dependent on tanks by the fall of rain" was 1-3-13, and that offered by the inhabitants 1-3-5.

1708. A comparative between the former survey teerwa and the present proposed teerwa was given in Statement No. 7, and showed a decrease of C. chs. 145, as. 13 upon the total beriz by the former survey of C. Chs. 497-7-4 or about 29 per cent.

1709. Statement No. 8 shewed the measurement and classification of the Punjab lands. From this it appeared that there were of Garden lands Goontahs 122-12½ A. and of cultivated fields 1,067 A. 14½ Goontahs, making a total of gardens and fields 1,190-11½ of waste land, there were 3,119-9½ of Enam lands, 176-8½ of unproductive lands, 929-9½, forming a grand total of Goontahs 5,416-7½.

1710. These lands were also divided into 5 classes, which were again sub-divided into others as follows:—

Veppal	...	...	1st and 2nd.
Showul	...	...	1st, 2nd and 3rd.
Manul	...	...	1st, 2nd and 3rd.
Saraly Sookan	...	...	1st, 2nd and 3rd.
Calar	...	...	1st, 2nd and 3rd.

1711. Statement No. 10 showed the proposed teerwa for each goolie of each description of Punjab land cultivated with Tobacco in the village of Colattoor, the teerwa has been here calculated on the average produce and selling price of Tobacco and dry grain together for 7 years; dry grain being produced in these lands after the Tobacco is gathered.

1712. The teerwa in each Goolie of the different descriptions of garden lands was calculated on the same average as per Statement No. 11.

1713. The teerwa per goolie on each sort of Punjab land was fixed upon the same principle, but upon reference to the two last columns of Statement No. 12, it appeared that the teerwa proposed by the Collector was considerably higher than what was offered to be paid by the inhabitants. No explanation was given by the Collector of the cause of this difference, but it appeared to us to have arisen from the net produce having been divided into the proportion of 50 per cent. to the Government and 50 per cent. to the inhabitants, instead of ⅓ds to the latter and ⅔d to the former, as is the case in the Punjab Garden and Tobacco lands in Statement 10 and 11. The Collector was therefore desired to furnish the requisite information on the subject, and to state whether or not it would be necessary to make any reduction in the rates of teerwa proposed by him, and if so, to what extent, in order to induce the inhabitants to agree to them.

1714. The Collector in a former correspondence respecting the reduction of the teerwas in Dindigul had complained of the want of persons qualified to conduct the classification of lands, and it would therefore have been satisfactory to us if the Collector had explained by whom and on what principles the lands had in the present instance been classed; unless the fields had been classed under the respective heads upon actual examination of the nature of the soil, the classification would most probably be erroneous, and the assessment in consequence unequal and unjust.

1715. The Collector we remarked had not proposed any remission to the cultivators for the risk and responsibility of paying that revenue in money which had heretofore been paid in kind; their objections (although the grounds of them were not stated) to his proposed teerwas would probably have been removed, had the arrangement directed in the 4th Clause of the 2nd para. of Board's letter of the 22nd May 1817 been carried into effect.

1716. The Collector we observed had also omitted to compare the amount of the assessment of the village according to his proposed teerwas with the actual collections for a period of former years. He was accordingly directed to furnish at an early period the information stated to be required in the foregoing paras. of these proceedings.

1717. We have already observed that the chief information regarding the survey was contained in the Statements furnished by the Collector, in the preparation of which, considerable care appeared to have been taken; but we expressed our wishes that the Collector had in his report entered more into detail regarding the manner in which the different branches of the survey had been conducted, and that it would likewise have been satisfactory to us to have been informed whether the personal superintendence of the Collector or his Assistant was at any time given during the progress of the work.

1718. On the 21st October we submitted to Government an extract from our Proceedings under date the 14th of that month on the subject of the measurement, classification and assessment of the Sircar village of Manemungalum in the District of Chingleput, selected under the orders of the Board for the experimental introduction of the Ryotwar Settlement.

1719. We observed with satisfaction that the inhabitants of this village had afforded every assistance in the survey as far as regarded the measurement of the lands.

1720. The cultivated portion of this village consisted for the most part of wet land; the dry land constituted only about ⅓th part of it. The total extent of land contained in it was 2,171 Cawnies, 93½ Goontahs, which was thus distributed.

		Nunjah.		Punjah.			
		Cawnies.	Goontahs				
Lands liable to the Government tax.	Cultivated ...	532	65½	11	45	1,384	20¾
	Waste ...	442	75¾	358	61½		
	Totacal...	27	57½	11	16¾		
Lands of which the Government tax had been alienated.	Cultivated ...	78	5¾	...	...	105	16¾
	Waste ...	8	2½	4	92¾		
	Totacal...	3	9½	11	7		
Perumboko or unfit for cultivation ...		59	96½	622	59¾	682	56½
Total ...		1,152	12¾	1,019	81¾	...	...

1721. From this it appeared that of the total lands of this village, Cawnies 1,384, Goontahs 20¾ were liable to the payment of revenue to Government; Cawnies 105-16¾ were Enam lands, and Cawnies 682-56½ were Perumboko or land unfit for cultivation.

1722. We remarked that the wet land was watered by a tank filled by a leading channel and liable to burst from too great a flow of water, and that the tank had burst in the storm of 1811 and again in the last year.

1723. The measurement had we observed been conducted according to the rules laid down by us and by Colonel Munro, with the exception that the accounts of the measurement were made out in Cawnies instead of Acres.

1724. We noticed that the Collector had not submitted any statement showing the number and measurement of each field separately.

1725. The Collector proposed granting Cowles for much of the waste land in this village, which he was of opinion might then be brought into cultivation. The quantity of it was Cawnies 726-35½ Goontahs, and we directed that this proposition should be carried into effect as soon as possible.

CLASSIFICATION.

1726. Immediately on commencing this part of the survey, the inhabitants manifested a strong disinclination to render any further assistance, and although from this village having formerly been assessed by a Zemindar with a money-rent, some accounts of the quality and produce of the fields must have existed, from which there was no doubt, much information might have been obtained, yet the inhabitants and Curnums denied the existence of any accounts of this sort, and would not afford any information on the subject, affirming that they were totally ignorant of the qualities of the soil.

1727. Under these circumstances, the Collector proceeded, accompanied by the Nattawars of the District, and the proprietors of the land to class it according to the accounts of the actual produce, to which no objection was raised by the cultivators; but they obstinately refused to accede to any settlement in money whatever reduction in its amount might be made. This the

Collector considered to have proceeded from a pre-determined combination to resist the introduction of the system, a corroborating proof of which was that they refused the offer of the Collector to rent their lands at 20 * per cent. below the average Mailwarum, equivalent to a reduction of 6 per cent, on the permanent beriz, though at the same time they acknowledged that the offer was advantageous, which was fully proved, by an inhabitant of a neighbouring village at the time of their refusal having proposed to become the renter of it at an *advance* on this beriz.

1728. It appeared that the strenuous opposition which the inhabitants made to this mode of settlement arose from many of them having suffered severely in consequence of having entered into engagements of this kind with the Zemindar, who in most instances, fixed the rent arbitrarily and did not appear to have pursued lenient measures in cases of failure. The uncertainty of a regular supply of water, a deficiency of which, must in the case of a money rent, inevitably involve them in distress, was also urged.

1729. Although the Collector employed every means of persuasion and argument, he could not we remarked induce the inhabitants to assent to any other system than that of a division of the produce. We observed however that he had not explained to them sufficiently, that under the proposed system the extent of their cultivation would be optional and that rent would be demanded for such lands only as should be *actually* cultivated.

1730. Though this refusal in the first experimental village in this district was rather discouraging, yet the Collector gave as reason to hope that these sentiments might not be found to have a general prevalence in the district; and he thought that some of the villages then under Aumanie management might be eventually brought under the Ryotwar system.

1731. With respect however to any general introduction of a field assessment Ryotwar into the Chingleput District, the Collector distinctly explained that in his opinion it could not be effected so long as an option was given to the cultivators to pay the ancient warum or share of the produce. He thought that, it was solely by affixing on the land an assessment to be paid by the person who occupied it that the Ryotwar system could be generally introduced into his district. Till this was done, he stated that the chief part of the Meerassidars would prefer receiving their own share of the produce, allowing Government to take and dispose of the other. This ancient system relieved them of much trouble and responsibility, and rendered them comparatively unconcerned for the result of the season; we stated our apprehensions that this forcible conversion of the ancient variable grain rent, into a fixed money assessment could be resorted to, and without some distinct legal provision could not be enforced; such a legal provision would however we remarked be attended with great evils. It would we observed leave the people and their landed property at the mercy of the assessors and those assessors as experience had abundantly proved were ill-qualified to make correct commutation of payments in kind for payments in money.

1732. The principles by which the Collector had been guided in judging of the class in which each field should be entered appeared to have been correct and conformable to our orders. The actual produce of each field having been ascertained it was reduced into money at an average of the actual sale prices in the village for the last seven years, excluding all cases, where from the operation of any peculiar circumstances the price was either occasionally raised or depressed.

1733. In determining the number of classes the Nattawars and Head cultivators were chiefly depended on. They divided the Nunjah into four classes, each class containing four sub-divisions.

1734. On examination of this classification, however, the Collector, with reference to the variation observable in the produce of the three inferior classes, considered it advisable to allow only two instead of four sub-divisions in each of them. This reduced the total number of sub-divisions to ten instead of 16 as originally classed by the Nattawars.

1735. Upon these principles it would appear that the quantity of produce and rate of assessment of each sub-division would be in a regular gradation corresponding with that of the classes and sub-divisions. This was accordingly the case, except in the instance of the 1st class of the 2nd sort of the nunjah land in which the average produce per cawnie was cullums 10-9-5, and the average rent per cawnie was Rupees 13-2-11, while in the 4th class of the 1st sort the average produce was cullum 10-6 and the average rent per cawnie was Rupees 12-5-9; we therefore resolved to call upon the Collector for an explanation of this apparent irregularity in the classification of this Division.

1736. The classification and the assessment of the lands were so intimately connected with each other, that the same circumstances which regulated the former applied generally to the latter.

1737. We observed above that the principle upon which the assessment had been formed was the average of the actual produce of each field for the last seven years, commuted into money at the average of the selling price of grain in the village for the same period.

1738. The Collector having thus reduced the produce of each sort of land into money considered it requisite to make a reduction of 20 per cent. from the amount of the *gross* produce thus shewn, in order to cover the expense of agricultural implements, cattle, &c.

1739. As no comparison of the proposed settlement with the actual collections of former years had been submitted by the Collector, we could not form a decision whether the former bore a due proportion to the resource of the village upon this point, therefore we desired the Collector to afford further information.

1740. The produce of the punjah lands having been chiefly regulated by the rains, which in this district were very precarious, the Collector did not deem it advisable to fix an unalterable sum on each field but submitted an assessment on each *kind* of Punjah cultivation.

1741. The Collector adopted this plan of assessment from the survey of the district of Satwaid which had been made by Mr. Hepburn, in the year 1805. Under that system the *teerwas* varied, as under the Native Governments, with the description of dry grain that were grown upon the land; and the assessment was one upon the crop, rather than upon the land. This we observed was quite contrary to the principle of the Ceded District Ryotwar, which went to establish a *fixed* assessment in money upon the land whatever might be cultivated on it. Under the Collector's system it would, we remarked annually vary with the kind of produce grown. It would therefore we observed be necessary that the Collector should revise the assessment of the punjah lands, and fix a moderate *teerwa* upon them, which should not vary with the nature of the crop sown.

1742. The Collector had adopted a similar arrangement with regard to the assessment on the Totacal lands, the tax on which, on account of the variety in their produce, he had assessed on the species of cultivation under which they might be placed as shewn in Statement No. 8.

1743. Instead however of any reduction having been made in the general amount payable by land of this kind, we observed that it had with reference to the tax paid by produce of the same kind in the adjacent villages been much increased. This was in consequence of nearly the whole of the land to the extent of 27½ cawnies having been planted with Lime trees, which species of culture was so valuable, that in some parts of the Districts it was assessed as high as ½ Pagoda per tree while the total sum paid for this extent of land was only Rupees 20-4. The land cultivated with plantations which in other parts of the District was assessed at Rupees 43-12 per cawnie, in this village paid only Rupees 10-0-2.

1744. The Collector had not however, we remarked increased the assessment on the Lime Topes to the extent abovementioned but had assessed the land under these two kinds of cultivation at the rate paid by the Plantain Topes, viz., Pagodas 12½ or Rupees 43½ per cawnie.

1745. We informed the Collector that we did not consider the reasons advanced by him sufficient to justify any deviation from the principle laid down of assessing the lands, not according to the produce, but with reference to the quality of the soil.

1746. We therefore directed him to revise the assessment on the Bagayet as well as on the Punjah lands, and to fix it according to the productive quality of the soil, and we further stated our opinion that the assessment on the Lime Topes should not be raised above what it was at present; since it was evident that were this species of cultivation so lucrative as had been stated, the quantity of it would have increased in the village which did not appear to have been the case.

1747. We recorded our satisfaction at the care and attention which had been bestowed by the Collector on the conduct of the survey of this village.

1748. On the review of the result of the experimental surveys of the foregoing 7 villages we have not yet been favoured with the orders of Government.

PROPOSED NEW SETTLEMENT IN THE WET LANDS OF TANJORE, TRICHINOPOLY AND TINNEVELLY.

Proceedings of the Board, in
Cons., 15th Nov. 1819.
From Mr. Hepburn 12th, in
Cons., 23rd August 1819.
From Mr. Lushington 20th
Augt, in Cons., 2nd Sep. 1819.

1749. At our Meeting of the 15th November last, we took into consideration two letters from the Collectors in Tanjore and Trichinopoly as noted in the margin.

1750. The first of these letters contained the sentiments of the Collector in Tanjore, respecting the settlement to be introduced into that district, upon the expiration of the present village lease; the other was a similar communication from Mr. Lushington respecting the future settlement of the *wet* lands of Trichinopoly.

1751. We stated that the whole of the province of Tanjore, with the exception of a small tract on its southern border, forming the district of Puttacottah, as well as all the *wet* districts of Trichinopoly and Tinnevelly, consisted of what is termed *nunjah* lands; or lands cultivated with paddy only, requiring copious irrigation.

1752. These lands, we observed, in common with those in the Carnatic, and other countries east of the ghauts, partook of the benefit of the rains which accompany the north-east monsoon; but, independently of this common advantage, they possessed others peculiarly their own, which rendered them particularly fertile. The Cauvery, Coleroon, Tambrapoorney and other considerable rivers, which have their sources of supply in the western Ghauts, watered by the rains of the south-west monsoon, intersected these provinces severally in various directions, and their waters, being diverted by extensive artificial works for irrigation, were diffused generally over the face of the country.

1753. We remarked that we had frequently had occasion to explain to Government that in all *nunjah*, *wet* or *paddy* lands, of the description above mentioned, the revenue payable to the sovereign authority appeared immemorially to have been a certain portion, generally one-half of the produce, whatever that might chance to be. This we stated was paid to the Government *in kind*, the quantity of course varying annually with the extent of the produce, and its value in money with the price of grain.

1754. Although it might not be easy to trace back this system of revenue to its origin, there could we observed be little doubt that its mutual convenience to the Government and its subjects must have suggested its adoption, and induced its continuance. Where, as in India, the quantity

of the produce, and its value in money, were liable to such great variations; where the Government demand was equivalent to nearly one-half of the produce of the soil; and where the stock of the several classes engaged in agriculture was so exceedingly limited; it was obviously more the interest of the Ryot to pay a revenue in kind, ever varying with, yet bearing the same proportion to his means; than to incur the responsibility necessarily attendant on the payment of any fixed rent, but especially of one in money, unless it was reduced so materially as completely to cover this additional risk.

1755. It was not we remarked disputed that, on general principles, it was highly desirable that a variable rent in kind should gradually be commuted into a fixed rent in money; and it was admitted that a fixed money rent, if moderate, was highly beneficial to the ryot; but however clear the policy of reducing the rent might be the immediate wants of the State had operated against its adoption; and until, by favorable rents, the condition of the farmer was sufficiently improved to enable him, without loss, to take upon himself exclusively the responsibility attendant on the fluctuations in produce, price, and the value of the precious metals, it was not we thought surprising that he should continue desirous to divide it with the landlord. It was this poverty of the farmer which formerly rendered so prevalent on the continent of Europe the *Metayar* system of cultivation under which half of the farming stock was supplied by the landlord, who divided the produce with the farmer. It was this same poverty of the ryot that gave rise to advances of Tuccary, and to a similar *Aumanie* system in India; and it was this which in every Nunjah district, rendered the ryots clamorous for its renewal. "Having had the task of abolishing this

Para. 12.
12th, in Cons. 23th June 1810.

"system," said Mr. Wallace in Tanjore, "I can fully testify to the extreme reluctance with which it was relinquished; and although I have not importuned the Board with the statement of difficulties which had been overcome, I certainly could, on the renewal of each year's lease, have filled their records with statements of objection on objection, to all plans of money rent, and with clamorous for the restoration of the favorite system."

1756. It was not to be denied that this same feeling was still prevalent in most of the Nunjah districts. Mr. Cotton in Tinnevely, expressly stated that the Ryots would object to the renewal of any engagements, except such as were founded on the basis of an *Aumanie* division of the produce; Mr. Cooke stated that in many instances this was the case in Chingleput; and a struggle for the restoration of this system similar to that which took place in 1810, was we stated to be apprehended in Tanjore, on the expiration of the present lease.

1757. If the poverty of the ryots, under the heavy demand of Government, and the great fluctuation in the quantity and the price of produce, rendered this system acceptable to the people, it was remarked no less so to the former Government, who derived from it an additional tax. Being in possession of nearly one-half of the whole produce of the country, they were enabled, in some degree, to monopolize the wholesale grain trade, and by hoarding their grain, and prohibiting (as was formerly the case in Trichinopoly) the importation of other supplies, they raised its price artificially, and added to their landlord's rent, the profit of an extensive wholesale grain dealer.

1758. The very great details, the numerous and repeated checks, and the constant and minute scrutiny requisite under such a system, though perhaps practicable whilst the people and the Government were one, were soon we observed, found incompatible with a foreign Government, whose agency was extremely limited, whose intimate association with the people was impossible, whose knowledge of their habits, customs and manners was confined, and whose control was necessarily of a general nature. The propriety of opening a free market for one of the chief necessities of life also rendered a change desirable; and it was resolved to commute for a fixed demand in money, the variable demand of Government in kind.

1759. This last principle, indeed, had we stated been common to each of the different systems of revenue administration introduced into these territories by the British Government; whether Zemindary, Ryotwary or Village lease. In each, it had been a principle object to commute all payments in kind from the nunjah lands, into money payments. The Zemindar for his Zemindary, the ryot for his fields and the collective body of the Meerasidars or head ryots for their village, were in each, as regarded these lands, contractors, who relieved the Government from the abuses of the *Amanie*, and take upon themselves exclusively the risk arising from fluctuations in the extent and price of produce, or in the value of the precious metals, which risk had hitherto been divided between Government and the ryots; and the revenue payable by each of these different persons, whether assessed in perpetuity on a large extent of country; limited in perpetuity on each field, yet liable to annual remission; or fixed for a term of years only upon each village, was for the period of the settlement a certain defined sum in money.

1760. In Tanjore and in the wet lands of Trichinopoly and Tinnevely before mentioned this change was only gradually effected. Upon our acquisition of these countries, the *Aumanie* division of the produce was either found, established, or reverted to. At a subsequent period, the Government share of the produce, instead of being received in kind, was made over to the ryots, at the current price of the day; but it was not until the introduction of the Village lease settlement that the variable payment in kind, from the nunjah lands of these countries was systematically converted into a fixed payment in money.

1761. It was true we observed that, under the Village lease the assessment was not ostensibly fixed with immediate reference either to produce or to price. These had been found inexhaustible themes of misrepresentation by the Ryots; and the intention was to sink all further discussion respecting them. The average collections of former years were therefore assumed, as the basis of the village money settlement; but these collections were founded upon previous settlements, formed by converting the Government share of the produce into money, at the variable prices of the day; they were therefore in fact the amalgamated result of former average price and average produce; and, as such, were deemed a fair and just standard of assessment, because no unusual variation was contemplated, either in produce or price.

1762. Experience of the Village Settlement had we remarked confirmed our belief, that at the time when it was formed, it was in general a moderate assessment; and had not circumstances changed, it would have continued to be so. There was reason however to believe that circumstances had occurred, especially in the three districts before mentioned, which were not, and could not be foreseen when the settlement was framed; and that the average result of produce and price was not what it was in those years, which gave the actual collections that formed the basis of the Village Settlement.

1763. In the course of the lease, the extraordinary reduction which had taken place in the price of grain had we stated been the subject of repeated representation to us particularly by the Collectors of Tanjore, Trichinopoly and Tinnevely. These representations however had until of late been met by the argument that the produce must have increased in the same ratio that the price had fallen; and as the average of both was included in the actual collections of former years upon which the Village Settlement was founded, the circumstance of one only being reduced was not deemed sufficient to invalidate the correctness of the settlement, so long as it was believed that the other had risen in proportion.

1764. Notwithstanding this argument, the influence of the reduced price of grain upon the resources of the ryots had we remarked gradually forced itself into notice, and had in fact been admitted both by us and Government, in the shape of reduced settlements in the *Aumanie* villages, and of remissions to the renters; for, though the remissions which had been granted to the renters, especially in the last year, had been chiefly on account of extraordinary inundations and other unusual accidents, they were in part, to be ascribed to the reduced price of grain.

1765. This admission that the increase in produce had not kept pace with the decrease in price, was strongly confirmed by the two letters from the Collectors in Tanjore and Trichinopoly, then before us; the object of which was to urge the fact, that price did not now bear the same proportion to produce, that it did during those years of which the actual collections formed the basis of the village settlement; and that, therefore these collections were no longer a fair standard, by which to regulate the Government demand upon the country.

1766. There seemed to be no doubt that the quantity of produce had increased of late years in the Southern districts, particularly in Tanjore; and that the demand had also increased. It was we observed true that a large portion of our troops were now withdrawn from the Southern districts to a far distant frontier; but the loss of their consumption must we remarked have been more than compensated by the increase of population which had taken place during many years of plenty and peace in a country, the usages of which were proverbially favorable to a progressive increase of the species. This increase in the population had been estimated by one who possessed good opportunities for statistical observation; (the able Dubois) in a memoir on the condition of the Hindoos, lately addressed to us, at one-fourth, in the Barahmahl and Coimbatore districts, within the last 25 years; and it might we thought be calculated as high in the very abundant fertile and populous provinces of the South. Independently, however, of the increased demand arising from that source, the decrease which had taken place in the price of grain had of itself opened new sources of demand; and Tanjore, which formerly produced merely sufficient for its own consumption, now exported grain to the value of 14 lacs of Rupees per annum; and by under-selling the Bengal Merchants, had nearly been able to transfer the supply of the Madras, *market from Bengal to itself.

* NOTE.—Independently of the Bengal supply a large quantity of grain was imported from the Northern Circars into Madras. We were not aware that the importations from the northward had been greatly affected by the importations from Tanjore, but those from Bengal had most materially decreased of late years.

1767. If it were universally true, as had been maintained by some, that the price of commodities depended solely on the proportion of supply to demand; or demand to supply it would we observed follow that as the demand for grain in the three Districts in question, within the last few years had not decreased, its price could not have fallen to a greater extent than that in which the produce had increased; and, in this case the increase of produce would have compensated the Ryots for the decrease in price, and the fact now urged by the Collectors would be unaccountable.

1768. We however were inclined to believe, that the circumstances which had deranged the proportion which price and produce formerly bore to each other, might be traced to causes independent entirely of temporary variations either in demand or supply. 1st, To the former price of grain having been artificially raised, by a system of monopoly and restraint, above its natural level; to which by the gradual abandonment of this system, it was now returning. 2ndly, To a reduction having actually taken place in the cost of the production of grain.

1769. The circumstances which directly contributed to raise artificially the former price of grain above its natural level in the three Southern Districts before mentioned were; 1st, the absolute prohibition of importation, as formerly established in Trichinopoly; 2ndly, the Monopoly throughout the three districts of one-half of the produce by the Government.

1770. The effect of the former measure, which was confined chiefly to Trichinopoly, was to raise the price of grain in that province higher than in the surrounding districts, where free importation was allowed. We believed that this restriction was not entirely removed until the period of the Village lease settlement, and, that then it was only gradually discontinued. The consequence of a free importation had naturally been to reduce the prices in Trichinopoly nearly to those in the surrounding districts. But this operated in Trichinopoly only, while the other cause beforementioned affected that province, in common with Tinnevely and Tanjore.

1771. By monopolizing one-half of the produce in all of these districts, an artificial price was given to grain by Government, which entered into all the current prices of former years;

as did the profit of this monopoly received by the Government, enter into the accounts of former year's collections. Therefore as a free market for grain had been gradually opened, it was to be expected that Government would gradually lose the profits of this monopoly, in other words that money value of their share of the produce, or what was the same thing, their collections, would be reduced; while it was equally to be expected that price would fall,* beyond the increase in produce, to the extent of the difference between the former artificial price of, Government Monopoly, and the fair wholesale price, arising from free competition among the grain merchants.

* The free transit of grain must also have operated in general to produce a reduction of price.

1772. Independently however of these causes, which operated directly in the three districts in question to raise artificially the market price of grain, there was we observed another which operated immediately upon the neighbouring districts, to produce the same effect; and which indirectly must have also affected them. This, it was we stated of the more importance to notice, as it still in some degree continued, and was connected with the reduction in the price of grain which had been generally experienced throughout the country.

1773. It was we believed a received principle that as "land of an inferior quality is taken into cultivation, the exchangeable value of raw produce will rise because more labour is required to produce it." If it be thus true that the price of grain would rise, as the inferior and less productive soils requiring more labour to produce a given quantity came under cultivation; it would we remarked be obvious that any measures of the Government which had a tendency unnaturally to induce the cultivation of inferior land (say No. 3 producing only 60 garces) before superior land (say No. 1 producing 100 garces) had been fully occupied must cause an artificial rise in the price of grain; and that so soon as by relinquishing this system, things were left to return to their natural state, the inferior soils would be abandoned for the cultivation of superior and the price of grain would fall as the cost of its production was reduced.

1774. We stated that this was what we believed had occurred in the greater number of the districts under this Government, where field assessment had been introduced. The general tendency of these field assessments had been to tax the superior soils so highly in comparison with those of an inferior quality, that the Ryots in many cases had abandoned the former for the latter; and though at variance perhaps with the theoretical principles of Ryotwar which contemplated the free occupation of land, it soon we observed became in several districts one of its principal practical rules to check this by "lacking" the over-assessed, which were generally the best soils, to the lower assessed or inferior soils. This system however, where it was introduced, was only partially carried into effect and in many cases even there, as well as in other districts, such as Madura, where the occupation of land was left free, the excessive *teerwas* imposed upon the superior descriptions of soils, tended unnaturally to induce the occupation of land of an inferior and we stated in our Minute of the 5th January 1818 that from this cause, in Madura alone 49,000 goontahs of the finest land, or about one-eighth of the whole under cultivation, had been abandoned, and a proportion of the less productive waste brought under the plough. By these means, the Ryots were we remarked driven to cultivate the inferior descriptions of soils, and the price of grain rose, as they came under cultivation. But the Renter, under the village leases having either reduced the *teerwas* upon the over-assessed, which were generally the best soils, or resorted to a division of the produce, a reaction had we observed taken place; the inferior and less productive soils had been relinquished; stock and labour had been concentrated upon the superior and more fertile lands; the same quantity of grain had been produced by less labour; its price had consequently fallen, and it might be expected still further to fall, as the *teerwas* on the finer soils became more moderate, and the occupation of land was left free.

1775. The abandonment of all restrictions upon the importation or transit of grain the abolition of the Government Monopoly of one-half of the produce, and the gradual relaxation in the neighbouring districts, of the impolitic restrictions imposed on the occupation of land, and of

the over-assessments fixed upon the superior soils, by thus releasing labour from the shackles imposed on it, and allowing the grain market to return to a free and natural state, would alone we observed derange the artificial proportion which price formerly bore to produce; and by causing the former to fall, while both supply and demand might have continued stationary, would produce the result which the two Collectors had stated to have actually occurred. But we stated that while it was to this cause principally, that we were inclined to attribute the decrease which had taken place in the price of grain, beyond the increase in its produce, it might also be attributed, partially, to the improved irrigation of the country and to a more

See Mr. Hepburn's letter 12th, in Cons., 23rd August 1819.

careful system of agriculture under the village settlement, which by increasing the natural fertility of the soil, and concentrating the stock and labour of the ryot upon the most productive fields, might have enabled him to produce the same quantity of grain at less cost and labour, and thereby lowered its price.

1776. If this view of the causes which had produced the fall in the price of grain was correct, it would we remarked follow that it was no occasional or temporary reduction, arising from a deficiency of demand, or excess of supply, but one originating in permanent causes, and likely to be of considerable duration. A very favourable or unfavourable season must always produce some fluctuation; but the ultimate average price, on either side of which these fluctuations might take place, was not, for the reasons we had stated, likely to be equal, for a considerable period, to the average price of former years, upon which the present village settlements had been founded.

1777. These settlements being in fact the result of average produce applied to average price, and it being admitted that the latter had fallen in greater proportion than the former had increased, it was obvious that the demand in money upon the people was higher than it was intended to be; and that for fixed demand in money was to be continued, its amount required to be reduced. "From all that has gone before," said Mr. Hepburn, the Collector in Tanjore, "the Board will I think concur with me in the conviction that a reduction of the commutation price, or, what is the same thing, in the present rent is absolutely requisite. In fact, it is positively necessary, as the people neither would, nor could, continue longer to pay the same revenue as they do at present."

1778. Notwithstanding the very considerable increase of produce which was admitted to have taken place in the province of Tanjore, Mr. Hepburn did not think that the difference between that increase, and the great reduction in price, could be taken at less than 10 per cent. on the decennial settlement or Rupees 2,73,036. He accordingly proposed that the village leases should be renewed, by granting this remission upon the present rents generally, and a further remission of one per cent. or Rupees 27,303, to be divided upon the poorest villages in different proportions. But if instead of the body of the Meerassidars taking upon themselves collectively the responsibility arising from variation in the extent and price of produce, each ryot was to take it upon himself individually, he estimated that a further reduction of 5 per cent. or Rupees 1,36,518 would be required in the *Pasungcarei* villages.

1779. Mr. Lushington, the Collector in Trichinopoly, strongly pointed out the over-assessment in that district, which was the more severely felt there, as, from the limitation formerly imposed on importation, the artificial price of grain had been raised higher in that district than elsewhere, while the quantity of produce had not increased to any such extent as in Tanjore, nor did it enjoy the same facilities for its exportation. Mr. Lushington justly observed that it was not of so much importance to determine the system to be pursued, as to make the demand of Government moderate; and under the great fluctuation in the price of grain, he recommended that Government should "enter into new engagements with the Meerassidars to receive 50 per cent. of the gross produce, commuted at the actual price procurable at the time the kists become due."

1780. We stated that the existing settlement in Tanjore expired with the current year, and the Collector in Trichinopoly had been authorized by Government to accept the surrender of

the leases in the wet Talooks of that district; specific orders were therefore we observed now required, as to the settlement to be introduced into both of these districts, on the commencement of the next Fusly; and whatever decision might be passed on this point would we remarked be equally applicable to the wet lands in Tinnevely; we accordingly proceeded to lay before the Government our sentiments respecting the proposals of the Collectors in the two former districts, as above stated, and our opinion as to the settlement which ought to be introduced into the wet lands of these three provinces.

1781. With regard to the extension to Tanjore, or to the wet lands in Trichinopoly or Tinnevely of a field assessment, similar to that established by Colonel Munro in the Ceded Districts, we observed that the Government could not have overlooked the virtual abandonment of the field assessments which had taken place in nearly all of the old Ryotwar districts. In Bellary, part of the Ceded Districts, the over-assessment of the survey in the black lands was stated by the present Collector to have rendered some Talooks "bankrupt," and a reduction of 25 per cent. had been proposed by Colonel Munro himself. In Coimbatore and the Northern Division of Arcot, it was proposed to relinquish them for a putcut or assessment on the entire farm of each ryot. In Cuddapah and Barramah, as in Madura and Dindigul, they were undergoing modification. In the Southern Division of Arcot they had only been partially introduced, and in Nellore their existence was nominal. If, even where they had been the most ably conducted, it had thus been found impossible to continue them, it seemed we remarked, to be inadvisable to incur a heavy additional expense, in order further to extend them particularly if it should be found practicable to make, in most districts a putcut rent, which would in fact be a Ryotwar settlement, without the detail of a rent upon each field.

1782. We further observed that a field assessment which taxed the soil itself and varied the amount of assessment with each different description of soil, had a tendency to tax the best soils highly; to drive the ryots to the occupation of inferior land; to raise artificially the price of grain, and to check the natural increase of capital, food and population. That this was its practical result in Madura had we remarked been shewn; and there was no doubt that in every other district similar over-assessment had, more or less taken place, in the nice operation of "appraising" the soil. In every district, also the inequality of the field assessment had been the theme of representation by the Collectors, but such over-assessment of the superior soils, and such inequalities could not we observed exist, where the tax was a single sum upon a village or farm including every variety and description of soil.

1783. A reference also to the reports lately submitted by us respecting the experimental Ryotwar survey of a village in several of the districts would, we observed, shew how very differently it had been conducted in each; how exceedingly difficult it would be to establish it on a uniform plan and on correct principles; and how inapplicable it was to *nunjah wet* or *paddy* villages, where *teerwas* had never existed, but particularly to those held in *Pasungcarei* tenure. This last point was, we remarked, further illustrated in Mr. Hepburn's present letter.

1784. We observed there could be no doubt that in *nunjah* lands the produce depended as much upon abundant and certain irrigation, as upon the nature of the soil. To make the latter therefore as in the Ryotwar survey, the principal standard of assessment in such lands would we remarked seem to be highly inexpedient, though in *punjah* or dry lands, such as in the Ceded Districts, this might not have been the case.

1785. In the *Pasungcarei* villages likewise, it had been shewn that every thing was variable, except the number of *shares* into which the village was divided on its first establishment, and the *kutlais* or large sub-divisions containing many fields, into which it was apportioned. The number of fields in a village varied to the extent of a hundred in each year, as suited the convenience of the ryots. The ryot who occupied last year fields Nos. 1, 2 and 3, might this year have half of No. 6 and half of No. 7 thrown into one field to cultivate; or his property in the village, from one of sixty shares, might have been reduced, by sale, to one-half, one-third, or one-

sixteenth of a share; and instead of fields Nos. 1, 2 and 3, he might be the occupant of only a sixteenth part of No. 56, and thirty-second part of Nos. 80 and 90. Under such a system it was, we observed, obviously impossible to establish any assessment upon each *field* or upon each *ryot*, without dissolving the unity of interest which pervaded the whole, and formed the basis of the tenure.

1786. We observed that in these corporate villages a community of stock existed and in managing their concerns a division of labour amongst the community took place, in consequence of the unity of interests which prevailed through all the members of it. "One part of the proprietors" said Mr. Hepburn "attend the Tahsildar or Collector, and conduct the business of the village there; another portion of them are agents with the grain merchants, and disposing of the produce, and for that purpose resorting to the seaports and large towns; another number is gone to the neighbouring districts to supply the wear and tear of cultivating cattle; and the remainder stay at home to manage the cultivation and other interior concerns of the village." To dissolve this unity of interest and common stock of labour, by requiring each to take instead of the *share* which he possessed, a defined *part* of the whole lands of the village, in order that Government instead of its present assessment upon the body collectively, might assess each *ryot* according to the soil of the fields composing his portion, would we remarked not be very different from dissolving any joint stock company in England, and requiring each proprietor to trade upon his own portion of it, in order that it might be separately taxed.

1787. The additional labour that would be thrown upon the *ryot*, by having to perform himself the various duties in which he was now assisted by his brethren; the additional responsibility which he would incur by undertaking alone that risk which he now divided with them; and the increased difficulty he would experience in carrying on cultivation upon his own individual stock, instead of upon the joint stock of the village, would we observed require that the Government should reduce their demand upon him; and the reduction necessary for this purpose alone was estimated by the Collector in Tanjore at 5 per cent. upon the land revenue. We stated that to lay out annually so large a sum of money in the purchase of what was at best of dubious advantage would in our opinion be extremely unwise.

1788. Under these considerations, we were of opinion that the extension of field assessments to Tanjore, or to the *wet* lands of Tinnevely and Trichinopoly was no less impracticable than inexpedient; and we thought that the parties with whom the new settlement ought to be made were the collective body of the Meerasidars in each village. The proportion of the total assessment to be paid by each of them, where there was more than one, might we remarked be clearly defined by assessing it upon the lands held by each or upon each *ryot*; and in the Pasungcarei villages where both were liable to variation by apportioning it upon the *shares* held by each. If there was only one Meerasidar, he would we remarked pay the whole; if more than one, each would pay in proportion to his share; supposing a Pasungcarei village, at the period of its first establishment to have been divided into 60 shares, of which 10 were held by A, 20 by B, 5 by C, 2 by D, half a share by E, 5 and a half by F, 7 by G, and 10 by H, and the collective assessment on it to be 600 Pagodas; this would give 10 Pagodas to each share; the sum payable by A, who held 10 shares, would be 100 Pagodas; by B, who held 20, 200; by C 50, by D 20, by E 5, by F 55, by G 70, and by H 100. Again if H were to sell 4 of his shares to a new *Ryot* K, he would transfer with it a proportion of the assessment; H in this case would pay 60 Pagodas only, and K the remaining 40. These would be the portions of the collective assessment payable by each individual; but the whole would be responsible for any deficiency. The Collector, in the first instance, would proceed against the individual, who might fail and would assess each *ryot* in these Pasungcarei villages for the eventual balance irrecoverable from the defaulter, in proportion to his shares in the village.

1789. In illustration of this branch of the subject, we begged leave to refer to the copy of a Cowle which had been recently issued by the Collector in the Zillah of Chingleput, as practically exemplifying this proposed sub-division of the collective assessment; and we mentioned that we

had also understood that Colonel Munro admitted a settlement of this kind to be sufficiently *Ryotwar*, to meet what he understood to be the intention of the authorities in England.

1790. Having thus submitted our sentiments as to the parties with whom the settlement should be formed, we proceeded to discuss its nature and amount; respecting which three distinct plans had been suggested.

1st. That the assessment on each village should continue as at present, to be a fixed sum of money; but that its amount should be lowered to the extent in which the decrease in the average price of grain was calculated to exceed the increase in its average produce. This plan was we observed proposed by Mr. Hepburn, the present Collector in Tanjore.

2ndly. That the assessment on each village should be a sum of money varying annually with the price of grain. An assessment of this kind, termed "a grain Mooree" was we remarked proposed by the late Mr. Wallace in 1810, while Collector in Tanjore, under which it was intended to assess each village with a defined quantity of grain, calculated on the average produce of past years and convertible into money at the current market price in each year. This mode of settlement did not seem to have been objected to by the authorities at home, as noticed in the general letters in the Revenue Department of the 6th June 1814 and 22nd May 1818, and as the present village settlement was in fact, the average produce of past years, converted into money at an average price, this would we observed be * much the same as allowing the present settlement to increase or decrease in proportion as the current price of grain was above or below the commutation price.

3rdly. That the assessment in each village should be a sum of money varying annually both with the price and the quantity of produce. This we stated was the plan proposed by Mr. Lushington, the Collector in Trichinopoly, who recommended that one-half of the actual annual produce should be converted into money at the current prices of the day, and the result be assumed as the assessment.

1791. We concluded that it was the intention of Government to oppose any return to the Aumanie division of the produce so much desired by the people, on the ground of its incompatibility with the system of revenue administration which it was the wish of Government to establish its excessive frauds and abuses, its great and impolitic interference with the grain market, and its being less beneficial to the people than a moderate fixed money rent; unless however the Government consented to revert to it, we remarked that they must offer a money assessment to the *ryots*, sufficiently moderate to induce them voluntarily to abandon the Aumanie system, which their present poverty induced them to prefer.

1792. The last of the plans before noticed as suggested by Mr. Lushington, which contemplated the money assessment as varying annually both with produce and price, was we observed the first remove from an Aumanie division of the produce. But we thought it was open to many of the objections to which that system itself was liable. It was true we remarked that under it the Government would not monopolize one-half of the produce; nor would they be exposed to the losses of a great dealer in grain, unable to control his inferior servants. But it would involve an annual estimation both of the crop and of the price of grain, and we stated that the annoyance to the people and frauds upon the Government, to which such detailed and annual inquiries would give rise, rendered it in our opinion little less objectionable than an actual division of the produce itself.

1793. The second proposal which contemplated the money assessment as varying with price only, was we remarked a further remove from Aumanie; but it was not by any means free from material objection. Under the assumption of an average produce for each village, the detailed inquiries respecting the extent of produce, would be annually necessary under the last mentioned plan, would we stated be avoided, and much annoyance to the people and fraud on the

Government would be prevented. But there would still remain the very difficult and nice operation of fixing the price of grain, and the assessment would be much more variable than under Mr. Lushington's plan or than would be desirable.

1794. In explanation of this last point, we observed that price in the countries under consideration fluctuated to a much greater extent than produce. Mr. Lushington, in his present letter, stated that in Trichinopoly, the memory of man could scarcely supply more than "one instance" of a variation of 16 per cent. either above or below 23,15,000 Cullums of produce; whilst he shewed that fluctuations in price had taken place to a much greater extent; and he instanced the extreme case of Fusly 1217, a year immediately following one of

great scarcity when price rose upwards of 300 per cent. Mr. Wallace, the former Collector of Tanjore, in his letter of the 25th June 1810, also shewed that (excluding the years of Hyder's war, when great fluctuations took place) during the long period of 23 years, from 1776 to 1799, the quantity of produce varied only 30 per cent. above and 33 per cent. below that of 1776, while the price varied 40 per cent. above, and 51 per cent. below that of the same year. It was obvious therefore, that if an average produce was taken, and turned into a money assessment at prices liable to such great fluctuation, the demand upon the people would be much more variable than under Mr. Lushington's plan of settlement, under which an increase of assessment from high price would, in some degree, be counterbalanced by a decrease from reduced produce and *vice versa*. Thus, supposing the average produce to be 100 lacs of cullums, and the variation to be 25 per cent. on either side of it, and the average price to be 10 fanams per Cullum and the variation 50 per cent. on either side of it, the following we observed would be the result of the two variable settlements before described for 11 years.

	Produce.	Price.	Actual produce at actual price.	Average produce at actual price.
	Lacs of Cullums.	Fanams per Cullum.	Lacs of fanams.	Lacs of fanams.
Decrease.	75	15	1,125	1,500
	80	14	1,120	1,400
	85	13	1,105	1,300
	90	12	1,080	1,200
	95	11	1,045	1,100
Average ...	100	10	1,000	1,000
Increase.	105	9	945	900
	110	8	880	800
	115	7	805	700
	120	6	720	600
	125	5	625	500
Total...	1,100	110	10,450	11,000
Average ...	100	10	950	1,000

1795. We observed that although this statement was suppositions, it would sufficiently illustrate the much greater variation which would take place under the 2nd than under the last plan of assessment. In total amount they would be nearly the same, but under the second plan the assessment would vary to the full extent of the variation in price, or 50 per cent. on either side of the average revenue; while under the last plan the variation of price would be counterbalanced by a contrary variation in produce, and the assessment would not vary more than 37 per cent. below, and 12 per cent. above the average revenue. This however we remarked was not all; the last plan of settlement would in fact take from the ryot precisely what

he got for the Government grain, and would therefore be comparatively proportioned to his means; but the other mode of settlement would raise the demand upon him with the price, without reference to the decrease in produce, and when the former was at its highest and the latter at its lowest extreme, it would assess him with 1,500 lacs of fanams, when for the Sircar grain he had been able to obtain only 1,125 lacs. His means would be unequal to this payment and the Government would lose the difference while they would also relinquish to him unnecessary advantages when the price of grain fell 50 per cent. by reducing their demand to 500 lacs, at the time that he would receive 625 for the Government grain.

1796. This we observed had in some degree been foreseen by Mr. Wallace, who propose this plan of assessment, and who therefore suggested in the 11th para. of his letter of the 25th June 1810 that when the price of grain rose to certain specified rates, the Government demand should be reduced from 10 to 20 per cent. This however would, we remarked be a very arbitrary estimate of the reduction which ought to be made; a similar increase ought to take place when price fell greatly, and without a detailed enquiry as to the extent of the produce; it would, we observed be extremely difficult to adjust this proposed reduction or increase of the assessment on any grounds at all satisfactory.

1797. We further remarked respecting both of these variable settlements that, under either it would be requisite annually to ascertain the actual price of grain. An error of half a fanam per cullum on either side of the correct price might, we observed affect the settlement to the extent of from 10 to 20 per cent., and it was doubtful whether with every care the fair price of grain could annually be correctly ascertained.

1798. Independently however of the objections above stated against each of these plans of variable assessment, it appeared to us that to adopt either would be a retrograde instead of a progressive step in the revenue administration of the country. It had before been shown that, under every different system which had been hitherto introduced under the British rule, the object had been to convert a grain into a money assessment, and to substitute a fixed for a variable demand. To revert to a variable demand, therefore would, we remarked be partially to abandon the policy hitherto universally observed and could be justified only by the clearest proof of its expediency.

1799. To enter into any argument in order to prove the great superiority of a fixed over a variable demand would, we observed be to repeat the most trite maxims of established authorities in political economy and to demonstrate what was already sufficiently obvious. The tax which a demand varying with produce, or price, or with either, must ever impose upon improvement was so generally admitted, as to require no elucidation from us and by the universal conversion under every system of a variable into a fixed demand, each successive British Government in India had best evinced its sense of the great advantage and importance of the latter.

1800. The foregoing statement, though supposititious would sufficiently show that a fixed demand, founded upon average produce converted into money at average price, would in total amount be very nearly the same as a variable demand, founded upon either actual or average produce, converted into money at actual price; while it would not be so unequal, so variable, nor so insecure, as the 2nd of the two plans before discussed; and though sometimes above and sometimes below what the Ryot might receive for the Sirkar produce, the excess on either side would not be great, besides this it would not tax improvement, and would obviate all invidious and annual enquiries whatever into either produce or price attendant on the other two systems.

1801. Under any of the three plans of assessment, a reduction in the revenue must we observed take place. Under the two variable plans the amount of the settlement would rise or fall precisely to the extent to which the price of grain might rise or fall in the market.

Under the fixed plan an estimated reduction must, we remarked be made to the extent of the permanent depression which was understood to have taken place in the price of grain.

1802. If the Government should doubt the correctness of our reasoning respecting the fall in the price of grain being likely to continue for a period of some duration, or if they thought that the Collectors would be apt to over-estimate the reduction which should be made on this account, rather than incur the positive prospective reduction which would become requisite under the plan of a fixed assessment, they might prefer the eventual retrospective reduction of the variable plans of assessment and adopt them, notwithstanding the objections to which they were radically obnoxious. But we expressed our belief that our reasoning respecting the fall in the price of grain was founded upon solid grounds; not upon theory but on facts; and we apprehended that the Collectors would be apt rather to under-rate than over-rate the reduction to be made on this account.

1803. It was we remarked for these reasons that we saw no sufficient grounds for departing from the established revenue policy of the Government, and that they preferred the first of three plans before detailed under which the demand should be fixed not variable. In short we were of opinion that the principle of the decennial lease should be continued, and that average produce should be converted into money at average price instead of either actual or average produce at actual price.

1804. For this purpose it would not, we observed be requisite to involve the Collectors in any intricate discussion respecting price or produce; it would be sufficient as Mr. Hepburn proposed to reduce the existing settlement so much per cent. to the extent considered requisite to ensure to the people in ordinary seasons a *profitable* rent.

1805. If the East India Company were to be considered as holding a mere lease of India for the remaining term of their Charter, and as limiting their views to the period when it would expire, some excuse might be offered for departing from that line of policy which, in permanency would prove indisputably the best, both for the Government and the people; and for resorting to temporary expedients in order to draw as much as possible from the country before their lease expired; but if they were to be viewed as the organ through which the British Government administered the affairs of a great dependent state, in which it had a permanent and lasting interest; it was surely the duty of their servants in this country earnestly to exhort them steadfastly to maintain that line of policy which in permanency was the best.

1806. In the districts under consideration the variable demand in grain had been converted into a fixed demand in money; but it had not been lowered sufficiently to make the change acceptable to the people whose burden had been doubled by throwing upon them the whole of that weight which under the Aumane system was divided between the Government and them as landlords of a vast estate, whose tenants were possessed of little more stock than their own labour it was incumbent on the Government if they introduced money rents to make such a sacrifice as would induce their tenants voluntarily to accept their terms. This had not yet been done; nay, it had been attempted to secure advantages without paying their price, and to transfer risk and responsibility without compensation.

1807. In renewing engagements with the people, we might we observed be justly accused of narrow and illiberal views, if we recommended retrograde approximation towards the defective and impolitic systems which had been deliberately abandoned on actual experience of the evils attending them; merely because that compensation was demanded under the existing approved system which ought to have been granted at first. Landlords on the continent of Europe were formerly reproached with adopting a narrow and contracted policy in not relinquishing a portion of their high rents, to improve the situation of their *Malayers* and thus lead to the abolition of that objectionable system of agriculture, no less injurious to the people than themselves. How much more forcibly would this apply to a landlord possessing India, who admitted the defects of

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the corresponding Aumane system, yet hesitated to make that sacrifice which was requisite to induce its voluntary abandonment by the people.

1808. The extent of this sacrifice had been estimated by Mr. Hepburn at 11 per cent. of the existing settlement in Tanjore; in Tinnevely a reduction to this amount might be sufficient, but in Trichinopoly which had the most suffered from over-assessment more might be required. As the reduction however was proposed to be limited to the *wet* lands only of the two last mentioned districts, the total reduction would not amount to ten per cent. of the aggregate land revenue from the whole.

1809. Should the Government feel inclined to approve of the general principles upon which we proposed to renew the existing settlement in these districts, we stated that we would further consult each of the Collectors on this important point. To enter further into detail until the Government had decided on the plan of settlement to be adopted would, we observed be premature.

1810. We immediately transmitted a copy of these proceedings to the Government for their orders and solicited to be favored with early instructions on the subject; as the existing settlement in Tanjore expires with the current Fusly year, and unless a new settlement is concluded before the existing one expires much difficulty, confusion, and loss of revenue may be expected.

1811. We also forwarded a copy of these proceedings for the information of the Collectors in Tanjore, Trichinopoly and Tinnevely.

1812. This subject is under the consideration of the Government.

1813. With reference to the foregoing proceedings we submitted also on the 8th December last the following Minute recorded by our President, Mr. Hodgson, on the proposed new settlement of the high Districts of Tanjore, Tinnevely and Trichinopoly.

MINUTE OF THE PRESIDENT.

1. The following observations have been hastily thrown together in the few moments of leisure which could be spared from the discharge of official duties, and I am conscious that their defects both in arrangement and connection will be found to be numerous; but on retiring from the service of the Honorable East India Company in which I have been actively engaged for a quarter of a century, I feel that I should leave a duty undischarged, if I omitted to place on record the observations which have occurred to me on the change contemplated in the mode of administering the revenues of the Provinces under the Government of Fort St. George.

2. I understand those changes to be deemed indispensable to the introduction of an individual assessment, technically termed Ryotwar, by the author of it, but which term has been too variously interpreted to convey any definite and precise idea, and which necessarily therefore calls for some discussion in order to ascertain the sense in which the Honorable Court intend that it should be received, when they direct the general introduction of the plan of revenue administration so designated into all the British Provinces of Peninsular India.

3. It is not my intention in the following pages to stand forward as the advocate of any of the plans which have been successively tried and abandoned, nor to assail the Ryotwary of Colonels Read and Munro with idle declamation; but concluding that by all parties the most desirable object of attainment will be allowed to be the union of the interests Governors and the governed by such a system of administration, as while it secures a fair and regular revenue to the State will defend the resources of the people from violent impairment; this will be the object of my enquiry.

4. Retiring as I am from the service, I can have no party purpose to serve by upholding any particular opinions, and my hope in recording the following observations is that whatever

they may contain of error and in whatever degree they may be tinged with the prejudices of early education of which it is found difficult for the human mind to divest itself, yet, if they should tend to illustrate the important subject of which they treat, and to dispel illusions opposite in their nature, but not less wide of the just medium than those into which I may have fallen, I shall have rendered a service to my country, to my Honorable employers, and to the population of this part of India in whose welfare I shall ever continue to feel warmly interested.

5. These observations although general in most parts apply in a particular manner to the Proceedings of the Board of Revenue, dated 15th November last, recently laid before the Governor in Council.

OF RYOTWAR.

6. A Ryotwar settlement may be said to be a general term. It means a settlement made with ryots without the intervention of Renters, Mutahdars or Zemindars. It may be made permanent or annual. It may be a part of the plan that the tax on each plot of land should be permanent leaving the amount of the total tax to depend on the total number of fields cultivated. Its great outline no doubt is individuality of contribution and responsibility and a fixed rate of demand or a fixed amount in money on each portion of land occupied for cultivation by an individual. The beneficial or pernicious operation of this system will be found like those of Zemindary, Mutahdary and Village assessment to depend on the amount of the public demand or the proposition it may bear to the value of the product on which it may be levied. The mode of collection is a distinct question which, however, would appear to have been confounded with the principle of the assessment.

1. NOTE.—The Talooks of Salem and the Baramahl Provinces.

2. Note.—The Honorable Court on one occasion observed "that Colonel Munro when in charge of a part of the Baramahl, and successively of Canara and Cuddapah and Bellary, which together comprehended a large portion of the territory under your Government did not find his administration impeded by the detail of this system."

3. NOTE.—Provinces south of the river Toombabudra; viz., Bellary, Cuddapah, Adoni, &c., &c., valued in the treaty of cession with the Nizam of 1800, at 18 lacs of Pagodas.

7. Colonel (then Captain) Read, the Superintendent of the Provinces ceded by Tippu Sultan in 1792, first established the detailed plan of collecting the public revenue now called "Ryotwar." Colonel (then, Lieutenant) Munro² was an Assistant under Colonel Read. It may, therefore, be safely asserted that what Colonel Munro first practised in 1792 was brought to as great perfection as circumstances would admit by the year 1807, when Colonel Munro resigned charge of the Ceded Districts³ of 1800, particularly as during the intervening period Colonel Munro had been in charge of Canara, where Ryotwar was found established on a plan very superior to that introduced into the Baramahl, or as yet, into any other province under this Government. The leading feature of this superiority exclusive of that derived from local advantages was the comparatively low assessment while the assessment was not fixed on each field and collected from each cultivator, but on each estate composed of many fields; viz., of garden, ground, pepper, plantations, rice fields and dry grain fields, and was collected from the owner, or tenant of the entire estate. The Ryotwar established by Colonel Munro in the Ceded Districts of 1800 must then be the Ryotwar plan intended by the Honorable Court when they ordered the Ryotwar plan of assessment to be generally introduced. Indeed, they state in para. 166 of the General letter of the 17th December 1813, that the Ryotwar plan of assessment and collection introduced in the Ceded Districts afforded abundant evidence of the highly beneficial effects which have marked the progress of civil administration in that large portion of their territories during the few years it remained under the operation of individual rents.

8. The Revenue of the Ceded Districts of 1792 and of the Ceded Districts of 1800, before our acquisition of these provinces was derived chiefly from a tax paid in money by the cultivators of dry grain lands, that is from lands not artificially irrigated; but a small portion only of the public revenue was collected from irrigated lands. Under the Native Governments the culti-

vators most certainly paid the revenue from irrigated land in kind and from unirrigated land in money, in both these Ceded Territories. Colonels

Note 4.—It was not perhaps more variable than the present Ryotwar collected according to the means of the people, although the rates varied in each Talook, or even in each village, they were well known.

Note 5.—The settlement of the Ceded Districts in the first year of the cession, viz., Fasly 1210 or A. D. 1800-01, was in general a village settlement in Fasly 1211 or A. D. 1801-02, it was a detailed individual settlement.

Note 6.—Colonel McLeod, also an Assistant under Colonel Read, observes in a report dated 19th February 1800, "all rents are paid in money (in Salem) because the assessments are fixed on the lands not on the produce. There were several tracts of rice land which previous to the Company's Government being established, had for time immemorial paid a proportion of the produce in lieu of rent in money, but the rents of kind have been commuted for a money rent. The execution of the measure required some degree of perseverance to overcome the prejudices of ancient customs." See also Colonel Wilk's Report on Mysore, in which he describes the revenue from rice land in that kingdom to be annually payable in kind.

Extract from Colonel Munro's Diary for December 1802.

31. "Examine the accounts of villages in Mud-dugserah, which for the last thirty years have been accustomed to pay the Potails in kind who pay the Sirkar in money, being convinced that this practice is injurious both to the cultivator and to the Sirkar. Order the Amildar to give all warum lands next year for money rents, and in no other terms. Informed by Mr. Cochrane that the head Binjary had failed in his engagements for storing grain at Bellary."

Note 7.—Colonel Munro means not on the whole land of a village in one sum but on sub-divisions or parts called by him "fields," in his instructions to the measurers assessors and classers of land. See page 78. Appendix to 5th Report, so that the assessment on the land is "permanent"; but not the amount to be paid by the cultivators unless he always cultivates the same land, neither more nor less.

Note 8.—How this is to be accomplished is to me incomprehensible. The public revenue even now is not collected in full. The balances on the triennial and decennial leases are very heavy, and would be very heavy under the existing rates of Ryotwar assessment in all cases where remissions did not precede the adjustment of the demand. Twenty or thirty per cent. deducted from the present rates would not, I am of opinion, admit of a war-tax of one per cent. being levied.

9. Colonel Munro in his examination before the House of Commons, defines a Ryotwar settlement to be a permanent field assessment. The principle of the Ryotwar settlement he observed was to fix an assessment on the whole land of the country, this assessment is permanent; every ryot who is likewise the cultivating proprietor of the land which he holds, is permitted to hold that land at a fixed assessment so long as he pleases, he holds it for ever without any additional assessment; if he occupies any waste or additional land, he pays the assessment which is fixed on that land and no more, his rent undergoes no alteration. And in a further explanation the Colonel adds "with respect to permanency there is no difference between the Ryotwar system and Bengal permanent assessment; but the Ryotwar system leaves to Government an increasing revenue, arising from the waste in proportion to its cultivation; my idea to the Ryotwar settlement," he further observes "is this, that the assessment should be so moderate in peace, as by enabling the ryot to become to so substantial that a war-tax in times of necessity of ten, fifteen or twenty per cent. may be imposed by Government to be struck off when the necessity ceases to exist. I have no doubt that such a war-tax could be easily levied, and that it would in a great measure preclude the necessity of borrowing money at such periods at a high interest."

10. So far it is clear that Colonel Munro's Ryotwar means a fixed field assessment, and that the collection of such assessment is to be made by Native officers of Government immediately from each cultivator. But in the communications which the Members of the Board of Revenue have more recently had with Colonel Munro preparatory to the framing of a Regulation for the general establishment of the Ryotwar plan of settlement, Colonel Munro has explained that in (Vissabuddy) or villages held in shares and in Meerassy villages held by Meerassidars in joint shares, a rent by all the inhabitants is a Ryotwar rent, because every man knows his own share and rights. But in a village not meerassy and where the ryots have not been accustomed to pay the revenue jointly, a rent by all the inhabitants is not a Ryotwar rent; because as the share of each ryot is not separately defined, the leading men, he adds, will in the latter case share the whole profit among themselves and throw a full share of the loss upon the rest of the inhabi-

tants. "But a village settlement is declared not to be a Ryotwar settlement, unless the amount to be paid by each Meerassidar be specified," or in villages not Meerassy, "if the land of any independent ryot who is willing to pay separately be included in the rent of any Meerassidar."

Note 9.—The detail of the assessment is frequently conducted by native officers, and the assessment is regulated both by the quality of the land and the condition of the cultivator.

Colonel Munro, 3rd November 1802.

Note 10.—In six districts the amount of the settlement of each village was I learn settled on the accounts of the Curnums and the Koolwar (or individual rents) of one village in each district settled, besides by the Huzoor Cutchery. The Amildars have distributed the sub-assessment, &c., &c., &c. In the other districts the whole process has been managed by the Amildars, who have forwarded a statement of the amount of the settlement of each village, and from some districts have sent Koolwar accounts. The Huzoor Cutchery could not go into further detail for want of time and hands.

Mr. Thackeray, 12th July 1819.

12. Colonel Munro

Note 11.—In nunjah villages there is certainly an account of the gross produce of each man's cultivation, perhaps for each field or division, but there is no account that I know of, of the value of the parts of this produce and certainly not of the money value of each man's field or of all his fields. The Melwarum is clubbed for rent and the deficiency is paid out of the Cade-warum. The leading Meerassidars or a committee of them sell the Melwarum and settle the accounts. Each individual is not compelled to seek a merchant or market for the produce for which money is required to meet the public demand. The greater proportion of the annual produce of a province thrown at once into the market, the greater depreciation the whole will suffer; many Collectors have reported that no accounts of the produce of fields exist.

Note 12.—The Agent by whom the revenue was thus collected, might be a Zemindar, a Mutadar or a village renter, or the head of the village (Potail) or an officer of Government as is usual when the produce is divided, but the payment was strictly Ryotwar.

demand, either on the land itself or fixed according to the nature of the article cultivated. The revenue thus defined was always paid 12 "Ryotwar" by each individual ryot either in money or in kind.

11. Here then it is explained that a settlement may be Ryotwar without a fixed permanent assessment in money on each field. This Ryotwar requires the performance of only two conditions. The 1st, that each cultivator desirous of paying the revenue due from him to a Potail, made a stipendiary revenue officer, should have his wish gratified. The 2nd, that the amount of public revenue to be paid by each cultivator should be "specified" in a puttah by the Collector or some native officer, and not as in village¹⁰ rents be a portion of the whole to be paid by all the villagers according to rules framed among themselves.

was of opinion that although the cultivators of wet land "now share the produce" they were formerly assessed in money and at so many fanams for a field, but has more recently explained that "although there is no field assessment on the wet lands of Tanjore and Tinnevely, &c., the Curnums and Meerassidars must certainly have accounts of the whole produce of those lands and of the proportion each field contributes to the whole, 11 and added, if the average money price of the produce for a term of years be ascertained, there will be no difficulty in determining the rate of assessment for each field." This appears a clear admission that a field assessment is to be made by a calculation founded on an average of produce and an average of price. An admission that true Ryotwar is a permanent field assessment in money, established after due consideration of produce and price; Colonel Munro in his notes referred to above also stated "that a Ryotwar settlement may be made either for a rent in money or in kind, and if in kind either for a proportion or a certain quantity of the produce." Under this other definition of Ryotwar, the innovation introduced by Colonel Read in the customary mode of making the settlements and collecting the revenue of the Baramahl from irrigated lands and by Colonel Munro in the settlements of the Ceded Districts and by all other Collectors who were taught to consider a permanent field assessment in money as a *sine qua non* of Ryotwar was quite unnecessary. The payments in kind in every province had been from time immemorial a fixed proportion of the produce of irrigated land demandable in kind and the revenue demandable in money from unirrigated land was a known and defined

13. It is well expressed in the Preamble to Regulation XIX. A. D. 1793 of the Bengal Code

Note 13.—45,000
139½ bushels
1 Garce.
4,05,000
1,35,000
45,000
62,55,000

Note 14.—The number of registered native public servants employed in the land revenue department that year in Tanjore was as follows:—

Huzoor... 238
District... 5,230

A further number was probably employed at the time of the great harvest to estimate the crops, superintend the reaping and stacking. In the same year the number employed in the Ceded Districts under Colonel Munro was

Huzoor... 311
District... 2,296

In the Ceded Districts the revenue being receivable in money, was collected by the Potails and Curnums of the villages. The collection of a revenue receivable in kind could not be intrusted to these persons, this accounts for the difference in number between Tanjore and the Ceded Districts.

Note 15.—

Tanjore.	Fuslies.	A. D.
Nominal Ryotwar, but annual ...	1214	1804.05
Village Settlements... ..	1215	1805.06
	1216	1806.07
	1217	1807.03
Triennial lease	1218	1808.09
	1219	1809.10
1st Quinquennial lease		
1st year Fusly	1220	1810.11
2nd	1221	1811.12
3rd	1222	1812.13
4th	1223	1813.14
5th	1224	1814.15
2nd Quinquennial.		
1st	1225	1815.16
2nd	1226	1816.17
3rd	1227	1817.18
4th	1228	1818.19
5th	1229	1819.20

ment, this contract rent, although paid in kind in the first instance by contributions in fixed proportions from the whole body of Meerassidars is not a Ryotwar settlement according to one definition of this settlement, because the amount to be paid by each cultivator is not separately defined "either in money or in kind," and because the portion of the produce demandable in kind from each cultivator according to ancient custom is not received in money direct from each individual. Between Government and the Meerassidars collectively, this is a village rent, between Meerassidars relatively with each other the settlement is a Ryotwar grain rent.

14. No Native Government so far as my information extends ever collected its revenue by means of Native Officers¹⁶ direct from each cultivating ryot or

Note 16.—In Canara and Malabar it was perhaps paid by the owner or occupier of each estate to a revenue officer, but both in Canara and Malabar there were numerous Rajahs and Poligars before we acquired these provinces who collected the revenue of the estates within their regions and pollams.

Note 17.—Villages where (warum) a share of the produce payable in kind is the ancient rule of assessment.

ever (one or two instances excepted) in money from each field of irrigated land. There is no doubt that whether the settlements were annual or on lease, that the villagers collectively; intermediate renters, or one individual out of the whole body of cultivators, entered into contracts with the officers of the Native Government for the payment of a fixed sum. I am aware of exceptions; they are so few however that they prove the correctness of this opinion. Ryotwar is defined by a permanent field assessment in money and the collection of this assessment by the immediate officers of Government is a great innovation on "ancient usages" in almost all cases, but most decidedly so in Warapet villages¹⁷.

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"that by the ancient law of the country, the ruling power is entitled to a certain portion of the produce of every begah of land (demandable in money or kind according to local custom) unless it transfers its right thereto for a term or in perpetuity or limits the public demand upon the whole lands belonging to an individual, leaving him to appropriate to his own use a certain portion of the produce;" now by the ancient law of the country the certain amount of the produce demandable in kind in Tanjore according to fixed proportions amounted in Fusly 1213, A. D. 1803.4, when according to the ancient law the revenue was actually collected in kind to about 45,000 Madras garces of rice in the husk or about 62,55,000¹³ English bushels; (6¼ millions of bushels.) The revenue was then most decidedly paid direct by each cultivating ryot in kind at a fixed proportion to a Government Revenue Officer¹⁴ established in each village or for every two villages. It would not be possible to carry the Ryotwar plan of collection to greater detail. The portion of the produce from every begah of land cultivated in Tanjore to which the ruling power is entitled, has of late years¹⁵ been made over for a fixed sum in money on lease to all the Meerassidars of each village on a joint contract. But although almost all land is Meerassy property in Tanjore and all the Meerassidars of each village have always been parties to such contracts, yet this lease settle-

15. Colonel Munro also states that a previous survey is not absolutely necessary to form a Ryotwar settlement, and the Governor in Council in recent orders to the Board of Revenue has also given the opinion that "there is nothing to hinder the Meerassidars from doing it among themselves, giving copy of the assessment to the Collector, who would adopt it if no objection were made to it by any of the Meerassidars." In another place he observes one great "use of a survey assessment is that it fixes a maximum and shews the ryot at once the utmost amount to which he is liable."

16. The quinquennial contract entered into by all the Meerassidars of Tanjore for the payment of a maximum revenue on each year will expire in Fusly 1229, or on the 12th of July A. D. 1829. Let us inquire what is necessary to be done in order to carry into effect the wishes and orders of the Honorable the Court of Directors for the establishment in that province of the Ryotwar plan of a permanent field assessment in money. The reasoning that will apply to a village of Tanjore will apply to a village in any other province in which any part of the revenue has hitherto been customarily payable in kind, and equally as much to a field as to a village, and to a province as to a village.

17. A letter received from the Secretary to Government in the Revenue Department, informs the Board of Revenue "that for the purpose of forming a Ryotwar settlement it does not seem necessary, though it would be preferable that a survey and field assessment should previously have been exceeded. These measures form part of the theory of the Ryotwar system, but practically they have not had any general influence on the system, or at least are not essential to its operation; a settlement concluded annually with the ryots of each village is the Ryotwar settlement which has hitherto prevailed, and it is conceived that such settlement must be practicable with the aid of the Curmum's accounts, even though there never had been any survey or Teerwa. In fact every other settlement is founded on the presumption that the grounds for this settlement exist, for the rights of the ryots are reserved to them in every other settlement and those rights constitute the grounds of this settlement."

18. Under this interpretation of Ryotwar, what is to be the Ryotwar in villages having much rice land (commonly called nunjah villages) and in which the cultivators are generally Meerassidars?

1st. Shall the revenue of Tanjore in Fusly 1230, A. D. 1820, (when the present lease will expire) be demanded in kind according to local custom and the ancient law through native servants under the Collector? Shall 50,000 ¹³garces of grain be annually received, stored and sold, retail and wholesale by these officers?

2nd. Or shall the Ryotwar settlement be formed on an annual estimate or measurement of the share of the produce due from each cultivator, and a price be fixed thereon by mutual consent; as was done on a large scale with the Puttuckdars?

3rd. Or shall the annual produce of each village be ascertained and valued annually in the manner explained in the 2nd question, and a settlement be made with all the Meerassidars of each village collectively and the amount to be paid by each Meerassidar and each "independent" ryot be subsequently specified by the Collectors or by the Meerassidars themselves? That is, shall the total revenue be first fixed by agreement, and be afterwards sub-divided on each contributor also by agreement?

4th. Or shall all the lands of Tanjore be measured, classed and assessed with a fixed field assessment in money.

5th. Or shall the Meerassidars of Tanjore be allowed to assess their fields themselves?

6. Or, if a permanent field assessment in money is ultimately to be introduced as being the genuine Ryotwar, which plan of settlement of the number above described shall intermediately be adopted in Tanjore?

19. The rules¹⁹ framed by the Board of Revenue under the impression that the theory and practice of a Ryotwar settlement was a permanent field assessment in money have provided for the survey as it has been termed of each village. A survey²⁰ means that all land is to be measured and classed and each field assessed with a tax in money, that is, that all payments in kind are to be changed for a payment in money, and all fields to be assessed with a fixed and permanent money tax. If this is not the intention of the Honorable Court, the Board of Revenue have entirely mistaken the orders of the Governor in Council and the wishes of the Honorable the Court of Directors.

Note 19.—They are rules; but they were intended to have been framed into a Regulation, had not Colonel Munro objected.

Note 20.—See Colonel Munro's instructions to his Surveyors, page 786. Appendix to the 5th Report.

20. The rules point out further what kind of annual settlements shall be made during the progress of the surveys, but these provisions are at variance with the orders of the Governor in Council quoted above, for they allow in certain cases both of Aumanie management and of the renting of an entire village to one person where the individuals (the Meerassidars or cultivators collectively entitled to rent) may decline to the parties to the rent contract.

Note 21.—Meerassy property consists among other things in a surplus produce remaining to the Meerassidar after paying the expenses of cultivation and the public revenue; when the public revenue is demandable in kind only it is a defined portion of the produce which remains surplus; under all variations of season, then a portion of the produce under this customary mode of levying the public revenue must come to the Meerassidars but a permanent assessment on his field in money may from a variety of causes, necessary to explain here, frequently absorb from time to time the entire surplus and even more. It is a permanent contract in money which Colonel Wilks objects to so pointedly when speaking of large permanent contracts. Mr. Davis laments that the permanent settlement in Bengal has deprived the ancient Zemindars of their hereditary property. The Board of Revenue have to lament that under annual, triennial, quinquennial, and decennial village leases, under Ryotwar fixed field assessment and under Zemindary, Mootah permanent settlements, these temporary and these permanent contracts have all in a greater or less degree affected the value of property, and in numerous instances have deprived both Zemindars and Meerassidars of their lands or as Colonel Wilks would say Zemindars of their contract and Meerassidars of their proprietary right. This will continue to be the effects of all improvident contracts. The improvidence has hitherto been on the side of Government in exacting such high terms or in not foreseeing the effect that the changes they introduce will have on the value of the produce or the means of realizing that value. See para. 59, Court's letter, 12th April 1815.

Note 22.—The opposite consequences of thoughtless extravagance, and prudent industry under a system of judicature intended to enforce the observance of obligations between individuals, need not be insisted on. They will be felt even under the lowest assessment.

22. The Ryotwar plan of assessment has certainly been introduced into many provinces of which the revenue was in many villages payable in kind from wet lands, but then the cultivators were not free Agents, and their consent to the change was not asked. There is certainly nothing impracticable in the plan that requires each field to be rated to a land tax in money and such

21. The rules²¹ further admit of no refusal (as a Ryotwar survey hitherto never has) on the part of the inhabitants to accept the terms of commutation offered, but endeavour to enforce this assent in as just a manner as a compulsory law will permit. It is Colonel Munro's opinion "that Government in all countries exercise the right of raising its revenue in the way that appears most convenient. Though the consent of the cultivators is not, therefore, in his opinion necessary as a matter of right, it ought to be obtained because without it the measure of a money rent would hardly be successful." This compulsion the Board have provided for without permitting themselves to consider whether so great an innovation in the mode and manner of collecting the revenue, and the change a money assessment may make in the value of private property in land is a measure advisable or not. It is to be inferred from the reasoning contained in the Honorable Court's letter of the 12th August 1815, paras. 146 and 147 that a contract voluntarily entered into for the mutual benefit of both parties must be enforced as readily when the Government is one of the parties as when it may be entered into by individuals. The Ryotwar contract, if a contract, ought then to be for the mutual benefit of both the contracting parties. So Colonel Munro implies it should be, for he states, that although Government have a right to use compulsion in changing a customary payment in kind for a payment in money, the Teerwa or money rent ought to be such as to render the situation of the contribution better than it was before, and if the ryots can be convinced of this, it is his opinion they will be brought by degrees to assent to it. In a contract, the parties must be free agents, or it is not a contract; a compulsory change of a payment in kind to a payment in money cannot, therefore, be a contract. If the Legislature of Great Britain should deem it advisable to commute the tithes now demandable in kind for a payment in money we may form an opinion in what manner they would proceed from the measures adopted for the redemption of the land tax and in the Acts of Parliament existing for the collection of the present land tax. The ruling power of India might levy an additional tax, a War-tax for instance, as quoted from Colonel Munro's evidence in addition to the revenue demandable in kind, as additions are made to the assessed taxes, but a change which alters the mode of contribution if not made with strict justice, and on the most correct principles, may change unequally the amount and occasion grievous oppression, and even entirely destroy the existing individual proprietary rights and with them annihilate the spirit of productive industry.

land tax to be collected direct from the contributors by Native officers of Government. The plan may even produce, if well executed, great benefit to all cultivators, but the well execution means distinctly a reduction in the present standard rate of tax; so as to leave a reasonable profit on the contract, and if this main point, on which every thing depends, be not established through a mistaken zeal or neglect, great and serious evils, as great as have already taken place, will be the result.

23. It was the opinion of the Governor in Council that the (Ryotwar) plan "existed more in theory than in practice," and it remains to be ascertained, whether, after all the endeavours and exertions of many able Collectors, the public revenue as supposed by Government is not now paid very generally collectively by all the cultivators in the first instance (in wet villages in particular) instead as it has been supposed of being collected from each individual on a fixed field assessment in money. It is known to the Board of Revenue that this practice was persevered in by the ryots in some districts during many years of

Note 23.—It is now quite notorious that these pottahs were in most cases issued after the revenue had been paid in full or nearly so, they amounted therefore to an acknowledgment of the receipt of the revenue that they could not be regarded as forming a record which the cultivator might consult as a security against future demands.

Note 24.—I must not be here supposed to recommend this mode of settlement. The Board of Revenue have shown its evil tendency. By throwing the grain into the hands of merchants at once it increased the depreciations of the natural value of the produce.

25. Nothing however can be clearer, as often stated by the Board of Revenue, than that every settlement of the land revenue which has ever been made under the British Government or under any Native Government has been Ryotwar so far as concerns the ryots. They have *individually* paid the revenue due by them either in kind or in money according to local usage, either to Rajahs, Zemindars, Jaghiredars, Poligars, Shotriumdars, Enamdars, Mootah Renters, village Renters, Potails or to native revenue officers. But the questions now raised are 1st by whom shall this revenue be hereafter collected on the part of Government, 2ndly, if by the agency of a Collector shall it be received in kind where it has hitherto been paid in kind? If the first question is answered by stating that in all cases the revenue is hereafter to be received by the native revenue officers

Note 25.—I know of no argument by which so violent a measure could be recommended. It is at once wresting from each community the benefits for which it had associated.

of Government direct from each cultivator, and that all community of interest in the villages are to cease,²⁵ and the second question is answered by directing the revenue due in kind to be received in kind, then a "survey and field assessment will not be previously necessary." But unless an annual estimate be made of each cultivator's produce, an annual price be fixed on that produce, and a separate contract be annually made with each individual for the money revenue thus estimated to be due, no "settlement can be concluded with the ryots of each village" so as to be Ryotwar. But if the Governor in Council in their orders to the Board of Revenue mean to state that "practically" no field assessment exists in districts which had before the decennial lease been settled on the Ryotwar plan, it must be concluded either that the information on the records of the Board of Revenue is incorrect or that it has been indistinctly reported and consequently misunderstood. In those districts where the errors of the Ryotwar plan of settlement were great and the interests of the village com-

supposed Ryotwar, and a local scrutiny might shew that the exceptions to this immemorial practice were few, notwithstanding the recorded statements of so many individual pottahs²³ having been issued annually in districts of which the settlements were made or declared to be made on the Ryotwar plan.

24. I venture again to hazard the assertion that no Native Government ever collected its revenue in money by its own officers direct from each contributor. Their system from time immemorial has been either to assign the public revenue over to Rajahs, Zemindars, Poligars, Jaghiredars, or to let the collection of the public revenue out in rent to one person either for many villages or for one village, where the revenue was demandable in kind it was in general valued each year and rented out as payable in kind on this valuation. This was the plan²⁴ pursued there is every reason to believe both by Colonel Read and Colonel Munro the 1st and 2nd years of the acquisition of the ceded districts of 1792 and 1800 they then followed the "ancient usages"

Note 26.—I use this term because the Ryotwar engagements with the cultivators had each the sanction of authority, but their mutual endeavours to assist each other in remedying the evils to which all the individuals of the community were liable from the operation of an arbitrary assessment deserves an acknowledgment of their consideration for each other, and proves their respect for "ancient usages".

settlements, as they were called, of Nellore, of the wet lands of Tanjore and of Trichinopoly. Dry lands of Palnau although "theoretically" Ryotwar settlements were "practically" annual village collections that is, the revenue was paid collectively not individually by the cultivators of each village.

26. In order to ascertain whether the Ryotwar plan of settlement in the districts above described has been as annually reported by Collectors, a fixed field assessment in money and an individual settlement and collection. Further to ascertain distinctly whether each Ryot has received his annual puttah *before* or *after* the public revenue had been collected, and to learn from the Ryots themselves their estimation²⁷ of the benefits of this plan of assessment and collection, a local investigation of each province would be necessary. All that has been said in favor of Ryotwar and against other plans such as Zemindary and Mootahdarry permanent settlements has been very much matter of opinion, and these opinions may correct as applied to particular provinces, but cannot be considered applicable to all provinces or to either system when established on²⁸ correct principles.

Note 28.—Correct principles? Where has Ryotwar been introduced on correct principles? Where has a permanent settlement been introduced on correct principles? What has been the result in both cases where correct principles have been followed.

Note 29.—From Mr. Chaplin dated 15th, in Cons., 22nd June 1818.

From Mr. Hanbury dated 8th, in Cons., 15th June 1818.

Note 30.—The ryots here are so that in any of the wells are cultivated by the joint stock of several who club together for that purpose. There are some time 50 shares in the cultivation of one well. These well lands Mr. Thackeray in a recent report states are in many cases under a joint stock cultivation. One club a bullock, another 5 Rupees, another a buffalo and 8 or 10 or sometimes more cultivate together and pay through one, in whose name the puttah is issued; para. 14, Report 21st October 1819.

Note 31.—The settlement we have made of 51 Aumanie villages of this Talook has taken the whole Cutcherry more than a month. There are 18 other Talooks, para. 16, Report 21st October 1819.

of cultivators claiming an exemption from the rigid collection of what is called the *permanent money field assessment*.

community had been united for a long period, an under hand²⁶ village rent superseded; the Ryotwar assessment, that is the rent was paid by the inhabitants *collectively* and not by each *individually*, but in all dry grain districts, viz., Bellary, Cuddapah, Coimbatore, Salem, Baramahl and Balaghaut, Satwaid, Dindigul, the Chittoor pollam, dry villages of Tinnevely, Trichinopoly and of Ongole, wet and dry villages of Madura and of North and South Arcot, the jaghire and in the villages within the limits of the Supreme Court, Ryotwar existed *practically* and the revenue had been collected previously to the triennial and decennial village leases on a *fixed permanent field assessment* in money. There is reason however to believe that the Ryotwar

received his annual puttah *before* or *after* the public revenue had been collected, and to learn from the Ryots themselves their estimation²⁷ of the benefits of this plan of assessment and collection, a local investigation of each province would be necessary. All that has been said in favor of Ryotwar and against other plans such as Zemindary and Mootahdarry permanent settlements has been very much matter of opinion, and these opinions may correct as applied to particular provinces, but cannot be considered applicable to all provinces or to either system when established on²⁸ correct principles.

27. The distinctions made in the reports of Collectors in Districts where the revenue was collected Ryotwar between head inhabitant, and other cultivators, and the accusations so frequently brought forward against the head inhabitants (Potails) of oppressing the inferior cultivators, lead me to inquire more particularly into the subject, and I have now reason to believe, from information obtained from the Collectors²⁹ of Bellary and Cuddapah and from my own observations in Coimbatore and in Salem that, in provinces containing extensive tracts of dry grain land, much of which is unoccupied, there is a number of cultivators who are in a situation little better than those of labourers; they possess one plough with two oxen one year, one ox only the next and perhaps none at all the third year, so that a revenue of one lac of Rupees is paid in the Ceded Districts and other dry grain provinces by twice or three times as many contributors³⁰ as the same amount of revenue would be paid by the Meerassidars of the Tamil provinces or Cadeems, ryots of the Telinga provinces east of the ghauts. It is easy to understand that cultivators so miserably poor can scarcely subsist much less pay any revenue, if owing to any unforeseen calamity the land they have cultivated should prove unproductive either wholly or partially; and this miserable state of agriculture may render necessary the practice of collecting according to the *condition* of the cultivators, a practice involving the delegation of most extraordinary powers to native officers, it being quite impossible that a Collector³¹ can personally investigate the pecuniary affairs of thousands

of cultivators claiming an exemption from the rigid collection of what is called the *permanent money field assessment*.

Note 32.—“In my progress through the districts since the beginning of December last, I have been concerned to observe that the conduct of the renters has generally been extremely rapacious and that the greater part of their villages have reverted to the Ryotwar mode of administration with their resources most lamentably delapidated, and this effect is very far from being confined to those villages where rents may be considered to have been too high, but extends in an equal degree to others which had the advantage of a very moderate assessment.”

28. The oppression of the Potails may then consist of not remitting³² in all cases what the cultivators may claim, and in selling or seizing the only bullock the cultivator may possess under the native Government, we may be assured the collection was not made direct from such cultivators by the officers of Government. The Potal being under Ryotwar paid by an assignment of land revenue and not having any contract beyond the assessment on his own fields has no interest whatever under the Ryotwar plan of collection in the well being of these poor cultivators.

OF PRICES AND PRODUCE.

From Mr. Chaplin, Gth, in Cons., 20th April 1813.

29. I now proceed to record a few observations on these two points so materially connected with Ryotwar money assessment.

30. Having stated that I have not been able to discover that Colonel Munro is correct in supposing that the public revenue had been customarily demandable

Note 33.—Examination of Mr. Francis Webb, page 42, Report of the Committee of the House of Commons on the Corn Laws.

Q. In valuing estates during the last four years, at what rate have you calculated the bushel.

A. At the respective prices above stated the average of which will be nearly 11 shillings.

Q. You have fixed the rents then upon an assumption of 11 shillings the bushel being the price?

A.—Yes, I supposed that to be a fair price to look to for the term I was letting, and in very few instances in letting have I varied from these prices.

the produce of the land leaving a surplus as meerassy income. Lands were thus readily purchased when offered for sale. Towards the end of the first lease and in the beginning of the 2nd lease, the price fell considerably and fluctuated from 40 to 70 per cent. below the average on which the contract was founded. The revenue could not be paid from the equivalent in kind, that is, from the Government share taken in rent. The payment thus necessarily absorbed part or the whole of the Meerassidar's income. From this time the value of land fell in Tanjore. It became in fact unsaleable because it yielded no income, and for the last two years land has been in no demand whatever in Tanjore.

32. In Tanjore and in Trichinopoly sales of land in satisfaction of public demands have of late years been frequent; this was the natural consequence of the Meerassidars failing to perform the contracts they had entered into. The sole prices of the land shew at once to what a depreciated state the landed property of these provinces has been reduced by over assessment, that is, by the contract being so ruinous as to absorb the share of the cultivator and to deprive him of his income.

31. The result of the expired quinquennial lease in Tanjore and of the existing one will exemplify the importance of these questions. These quinquennial settlements of a revenue demandable in kind for a revenue to be paid in money were grounded on the actual average produce to which was applied the actual average price, and the whole was compared with the past gross collections in money. The rate per cullum of the commutation price was thus nominally obtained. During three years of the first quinquennial lease the price did not fall below this commutation price and the revenue was paid from

33. So long as the revenue demandable in kind is paid in kind no loss of the property of land can be sustained by cultivators, the dues of Government being by custom a certain portion of the gross produce, no difficulty in paying that portion and no default involving the loss of land, can possibly occur. The cultivators are becoming sensible of this, and protected by the Courts and the humane principles of the Government lately promulgated begin to refuse to sign any contracts for a money payment. Under a contract payable in money, the contract must be fulfilled whether there is produce or not and the landed³⁴ and other property becomes security for the due performance of the contract. If a Meerassidar is not then permitted to accept or reject the terms of contract offered under Ryotwar is not the possession of his property rendered insecure by a grievous act of oppression? Does not the commutation of a share of the produce in kind for a fixed payment in money entail on the cultivator an undefined risk?

Note 34.—The sale of the landed property of Meerassidars has recently been discouraged.

34. The price, the money value of the produce of land is affected by the scarcity or abundance of the precious metals. By the scarcity or abundance of the produce. By the scarcity or abundance of local consumers or of purchasers for a foreign consumption. By the wealth or poverty of consumers and by many other causes.

35. Instances of an abundant produce and low price have been frequent all over India and must be expected frequently to occur again. The season appears to regulate the extent of the crop in India and the expected demand for consumption to be as yet taken very little into the account by the cultivator; a cultivator in India under his present circumstances and the existing modes of levying the public revenue will cultivate as much after an abundant year, if the succeeding year be favourable, as he did the preceding year and precisely the same species of grain. There

Note 35.—Plantations of Mulberry for the Silk Worm, of Bourbon Cotton, of Indigo, of Wheat of Opuntia for the Cochineal, of Sugar for Rum have all been tried. Indigo alone continues to be cultivated by the cultivators for the manufactories of Europeans.

is at present no change from grain cultivation to pasture; neither can any material change be made in the species of the grain to be sown. Rice must continue to be cultivated on rice land. Dry grains and pulse on unirrigated land. The cultivation of Cotton, Indigo, Sugar-cane, Tobacco, plantains, &c., may at times be partially increased, but the extent in the provinces under this Government must still be limited by climate as well as by soil, and more by climate than by soil, and by the proximity of Towns or the means of exporting the surplus produce. It is well known how difficult it has been found to increase the extent of the cotton crop of the province of Tinnevely. This may serve as an illustration of the immutability³⁵ in a great degree of the produce of land in this part of India particularly east of the ghats.

36. Further it has already been shewn that the state of the provinces³⁶ named by the Honorable Court as having been under the Ryotwar plan of assessment

Note 36.—Canara, Coimbatore, Salem, Ceded Districts of 1792 & 1800.

Note 37.—Qualification say 9th.

are all provinces in which the public revenue³⁷ had been customarily demandable in money antecedent to their cession to the Company. It is true that in the Ceded Districts of 1792 and Ceded Districts of 1800 in which Ryotwar has been stated to have thrived so well, that the revenue from rice land was payable in kind in these provinces; but the revenue from rice land formed a very small part of the total land revenue small as this portion was there is evidence on record, that it was not easily commuted for a money revenue and it is quite certain that a degree of compulsion was used to carry the measure into effect which would not now be avowed or be considered justifiable. If compulsion was not found necessary, a remission on the average revenue may have been given, which, although amounting to a high percentage on the total revenue from wet land was not of itself a sum so large as to attract attention or to affect the aggregate revenue of the province. The small district of Satwaid illustrates this latter point, the revenue was say 12,000 Pagodas, the remission or reduction about 2,000, now Pagodas 2,000, is about 17 per

cent. of the public revenue, but it is still 2,000 Pagodas only in account. The rate of assessment in money of this small district fixed on the Ryotwar principles is computed by Mr. Græme to be 25 per cent. less than the rate of other districts.

Note 38.—It has been estimated to amount at a great deal more 60,000 or 70,000 Garces including all alienated Sirkar share.

37. The following table will show the probable fluctuation of the revenue in a province where a revenue heretofore demandable in kind, is commuted for a money revenue. In one year in Tanjore the grain revenue of rice land only, amounted to about 44,000 Madras Garces. It has been taken at 40,000 ³⁸ Garces in the following table.

38. The price of grain fluctuates greatly in India even to the extent of 100 per cent. 39. The quantity of produce from irrigated lands depends in a great degree on the quantity of water to be obtained, so that it may in one village be one year a full produce and in the next by a failure in the supply of water or the bursting of a tank the same land may be wholly unproductive. It is not meant to contend that the seasons above the ghats are not sometimes good and sometimes bad or that the produce both of irrigated and unirrigated land does not fluctuate considerably. The question is this the Honorable Court of Directors have ordered the Ryotwar mode of settlement to be extended to all districts below the ghats, and they stated their adoption of this plan to arise from and their orders to be founded on the success which has resulted from this plan of settlement in districts above the ghats.

39. If it be shown that a money assessment actually existed over all Canara and Malabar and a great part of the provinces named by the Honorable Court at the time they were ceded to the Company, it will be admitted that the orders issued for the general introduction of the Ryotwar plan of a permanent field assessment in money in those provinces where the revenue is derived from a share of the gross produce payable in kind, involve considerations which the Honorable Court cannot have anticipated and may if done well, produce in the result, in the first instance, at least, a defalcation of land revenue for which they are not prepared. It must however be admitted that if the Honorable Court are prepared for a general deduction of the present standard of land revenue to the extent of five and twenty or thirty per cent. that the same result may be expected as has taken place in Satwaid, and after this deduction in the first instance but certainly not before the Honorable the Court may calculate on "an annually ⁴⁰ increasing augmentation of revenue."

40. If the benefits of the Ryotwar assessment in money in Canara ⁴¹ are referred to, the small portion of the gross produce taken as public revenue must also be referred to. If the Ryotwar of the Ceded Districts be referred to, it cannot escape observation that $\frac{1}{8}$ th of the revenue was payable in money when we acquired the province, and that we have no accounts to refer to in order to judge how much was relinquished to fix Ryotwar on what was supposed to be correct principles on the wet lands; that we have abundant evidence that it is now too high in the dry grain lands and that a remission of 25 per cent. has been sanctioned and is now making.

41. But to return to Tanjore, the following table has been prepared to show the result of fluctuation in price and produce of a Zemindary, Mootah, Village, or field.

Table to exhibit the fluctuations in produce and price in a (Zemindary, Mootah, Village, field) permanent assessment.

Price per Garco.	Increase.	Decreasing produce.					Increasing produce.				
		M. Garco 40,000.	M. Garco 35,000 de-crease per cent 12½ on 40,000	M. Garco 30,000 de-crease per cent 25 on 40,000	M. Garco 20,000 de-crease per cent 50 on 40,000	M. Garco 15,000 de-crease per cent 62½ on 40,000	M. Garco 50,000 in-crease per cent 25.	M. Garco 55,000 in-crease per cent 37½.	M. Garco 60,000 in-crease per cent 50 on 40,000.		
1	2	3	4	5	6	7	8	9	10		
15	Pagodas per garco.	S. Pagodas. 6,00,000	S. Pagodas. 5,25,000	S. Pagodas. 4,50,000	S. Pagodas. 3,00,000	S. Pagodas. 2,25,000	S. Pagodas. 7,50,000	S. Pagodas. 8,25,000	S. Pagodas. 9,00,000		
16	do.	6,40,000	5,60,000	4,80,000	3,20,000	2,40,000	8,00,000	8,80,000	9,60,000		
17	do.	6,80,000	5,95,000	5,10,000	3,40,000	2,65,000	8,50,000	9,35,000	10,20,000		
18	do.	7,20,000	6,30,000	5,40,000	3,60,000	2,80,000	9,00,000	9,90,000	10,80,000		
19	do.	7,60,000	6,65,000	5,70,000	3,80,000	3,00,000	9,50,000	10,45,000	11,40,000		
20	do.	8,00,000	7,00,000	6,00,000	4,00,000	3,20,000	10,00,000	11,00,000	12,00,000		
21	do.	8,40,000	7,35,000	6,30,000	4,20,000	3,40,000	10,50,000	11,55,000	12,60,000		
22	do.	8,80,000	7,70,000	6,60,000	4,40,000	3,60,000	11,00,000	12,10,000	13,20,000		
23	do.	9,20,000	8,05,000	6,90,000	4,60,000	3,80,000	11,50,000	12,65,000	13,80,000		
24	do.	9,60,000	8,40,000	7,20,000	4,80,000	4,00,000	12,00,000	13,20,000	14,40,000		
25	do.	10,00,000	8,75,000	7,50,000	5,00,000	4,20,000	12,50,000	13,75,000	15,00,000		
30	do.	12,00,000	10,50,000	9,00,000	6,00,000	5,00,000	15,00,000	16,50,000	18,00,000		

To make the table apply to a field permanent assessment take off all figures from the right hand except those representing lacs.
 Do. to a Village permanent assessment take off 4 figures from the right hand of each sum.
 Do. to a Mootah do. 3 do.
 Do. to a Zemindary do. 1 do.

Note 42.—From 6½ to 7 millions of Bushells.

Note 43.—Extract of a letter from the Collector of Guntoor dated 7th November 1817, para 37. "As the hereditary ryot had so readily entered into agreements for their dry grain lands, it might have been supposed that they would have consented to have rented the wet land cultivation in their respective villages, unhappily however the expired year was a warning to them to avoid entering into engagements, the fulfilment of which did not depend on personal exertion, in fact a failure of the periodical rains for several years past, might have been urged as a reason for their being unwilling to take the wet lands. It should be remembered that the wet lands in this district depend entirely on the rain and in no instance is the irrigation carried on by supplies from rivers. It has long been my opinion that all wet land should be kept under Aumanie when the supply of water necessary to ensure a plentiful harvest depends on fortuitous resources, for in the event of a total failure of rain, such as was the case in last year, the ryots must be inevitably ruined, or Government bear the entire loss. In this case it appears to me but just that in a favourable season the Sirkar should alone derive the advantage. It should be taken into consideration that all wet land bears a very high value; and that, in a country where the tanks depend on rain for a supply of water, the failure in an adverse season must be very considerable and the bursting of a bank will be followed by a defalcation during the last year the wet lands produced only Pagodas 74, but from the present appearance of the season the estimated produce from the same land is 2,500 Star Pagodas, this will alone establish the impossibility of any persons not possessed of large resources taking upon themselves the rent of lands the produce of which is so fluctuating."

43. What applies to a province in calculations of this nature will apply equally to all its parts, viz. to a Zemindary sub-division, a Mootah sub-division, a village or to a part of a village that is to a field permanent assessment in money, the field permanent assessment in money being the Ryotwar plan of assessment and collection.

44. Where the public revenue has heretofore been paid in kind as it has been for centuries from irrigated land in most of the provinces under this Government

Note 44.—The result of the leases alluded to in a former part of this paper in Tanjore, has been noticed. The commutation was not permanent but for 5 and 5 years.

their being used in fixing the commutation? Has the state of produce generally from the Kistn

42. The total land revenue of the province of Tanjore payable in kind and actually received in kind in 1800, through the agency of a Collector, his Huzzoor district Magan and village servants amounted as before stated to 40,000 42 M. Garces of paddy or rice in the husk. The table entered above exhibits this total produce and assumes an increase or decrease to the extent of 50 per cent. It states the price at various rates from 12 @ 30 the difference between the two extremes being 150 per cent. on the lowest price; although the variations of decrease in produce are often greater 43 than exhibited in the table, viz. from a full crop to an entire loss of crop it has not been deemed necessary to carry on the calculation further than 50 per cent. of decrease and 50 per cent. of increase in the produce.

to Cape Comorin above the ghats or from Ganjam to Cape Comorin below the ghats been materially affected by the great political changes which have taken place since the year 1799, or is it probable that the gross produce of such extensive provinces will be much affected by the change in their political situation since that eventful period.

Note 45.—Acquisition of Canara of the Ceded Districts, of the Balaghat, Acquisition of an Ally in the Rajah of Mysore. Re-establishment of order in Malabar. Acquisition of the Carnatic of Tanjore. Acquisition of the British Government of the Candian kingdom. Establishment of a free and secure intercourse with all these provinces under the production of British law and British justice. Restoration and repairs of extensive works of irrigation. Establishment of Courts of Justice for the protection of commercial property by land and by sea. Late events north of the Kistnah.

45. Has the security afforded to all traders in grain, the transit of that commodity from one province to another under the British rule, free of duty and of molestation tended to reduce prices? Has it already had that effect? Will a considerable increase of cultivation and produce in these provinces tend to lower prices generally or will the demand for exportation and for internal consumption continue to increase under the increased produce? If the Company's Government should ever be extended to the river Nerbuddah and the territory between that river and the Kistnah become highly cultivated under

the security afforded to persons and property by the British Government, will the grain market of the Ceded Districts lately under Colonel Munro be affected by such a result. Will the permanency of Colonel Munro's fixed field assessment be shaken by any considerable and continued fall in prices; will the 25 per cent. reduction now making prove sufficient to ensure permanency to the modified assessment? Has the public and private demand for coarse clothes increased or diminished? Will that part of the population consisting of weavers be affected by a considerable diminution of the demand for cloth for exportation to Europe 46 and America?

Note 46.—I understand that the export by private persons has greatly diminished of late, may have almost ceased.

Will population in India increase as rapidly as produce will increase under a material change in the local Governments and the extension of British security and protection beyond their present boundaries?

46. A great change has taken place of late years in the extent of the imports of grain from Bengal which I have watched with particular interest. The Honorable Court will be gratified to learn that the quantity of grain imported from Bengal has been annually diminishing and that it now forms but a small portion of the general import of grain at the port of Madras. The Tanjore province on the other hand has greatly extended its exports of grain and has recently exported a considerable quantity of rice, that is, of paddy cleared of the husk. The import into Madras by land of all kinds of grain has also increased so that the grain trade with Bengal may be said to be expiring; at present it is entirely confined to the native shipping.

47. The unsettled state of most of the provinces under the Presidency of Fort St. George for a long period of years antecedent to their acquisitions by the British Government; the local re-

Note 47.—See Colonel Munro's letter to Government, 22nd August 1817.

Do. Mr. Chaplin's letter, 6th April 1818.

To Mr. Thackeray's letter, 12th July 1819.

A revision of the Ryotwar survey rates of assessment in Salem, Canara, Dindigul and Ceded Districts and partially in Coimbatore has been ordered.

A revision will certainly be required of the Ryotwar survey rates of assessment in Madras, South Arcot and partially in North Arcot, where they have already been once revised by Mr. Greeme.

straints imposed on the sale and transit of grain by heavy and frequently repeated duties; the local monopolies, of this article the impaired state of the reservoirs, river channels and other works constructed for the irrigation of the country during the best period of Native rule; are all circumstances which now force themselves on public attention, and prove, I think, that neither the amount of the produce nor the average selling price but particularly the latter was at that period sufficiently steady to furnish data on which to form a "permanent" field assessment and that in addition even if the average price and average produce had been correct a standard assessment of one-half the produce was too high a standard to take in commuting a grain for a money payment where so much responsibility and risk were involved. The prices assumed for the permanent field assessment of the Ceded Districts a most unsettled province for years before it came into our possession and bordering on a still more unsettled Government have rendered a revision of the "permanent" field assessment necessary and a reduction of one-quarter or of 25 per cent. on the rates established by a survey, formed at an expense of 32,000 £. is now making 47 even with the sanction of the original superintendent of the survey.

48. In Canara where it was supposed that the public assessment was more moderate than in any other province, the consequences of a fall in the value of the produce as predicted by me in 1806 begin to be felt. The demand it is true continues nearly the same, but the value of the commodity is greatly diminished, that is, the price of rice for exportation has greatly fallen and continues to fall.

49. Other provinces which formerly imported grain, Malabar for instance now export it, in fact without going into a detail which the annual reports of the Board of Revenue for the last 5 years will furnish, it will be sufficient to state that a great change has taken place in the value of that produce of the earth from which so large a portion of the revenue of this Government is derived. The result of this great change must be a change in the

Note 48.—N. B.—Village rents cannot be renewed in most provinces without a considerable remission from the present standard of assessment neither will it be possible to revert to the Ryotwar rates of assessment in money in those provinces where the price assumed for the money assessment is so much higher than the present selling prices and the standard of assessment amounts nearly to half the gross produce.

Note 49.—The revenue of Bengal proper if paid in grain would be great indeed from the great fertility of those provinces, but collected in money. The money value is probably much less per acre on any given extent of land in Bengal than it is at Madras.

permanently money field assessments in most of the provinces where they had been fixed many years ago on the prices assumed under the circumstances described, further, the change must be followed by a very considerable reduction in the first instance of the amount of the public revenue as rated in money. This must be the inevitable result, if the revenue is made payable in money, but on the other hand it will be gratifying to the Honorable Court to be informed that if the land revenue of this Government payable by ancient custom in kind in almost all the provinces east of the ghats was actually collected in kind a very general and very considerable increase of grain revenue would be the result, but as the increase in the quantity of produce does not bear and seldom will bear an equal proportion to the decrease of price, the table in para. demonstrates that a great grain revenue from an Empire, a province, a village, or a field may not produce either to the State or to the cultivator a money value proportionate to the demands or expectations of the State or to the assessment in money usually demandable from the cultivator.

50. The Honorable Court after noticing in their General letter of the 16th December 1813 para. 166, the advantages derived from individual rents in the Ceded Districts proceeded to observe that instead of trying to fashion security to our institutions our aim must be to adopt our institutions to the state of society. In countries where on the first introduction of our authority, we found Zemindars, already in existence, we had in many cases the duty imposed upon by the circumstances in which we were called upon to act of assigning to them a place in the community and a support adequate to their rank; but in the Ceded Districts and in other parts of our Peninsula territory where there are no Zemindars or at least, but a few partially scattered through the country, an attempt to create them would be equally unjust, ineffectual and unwise.

Note 50.—I know an instance of a Shotrium village where the revenue has been paid and collected in kind without interruption for more than half a century. This is a Mootah of a single village where no compulsory money payments have been introduced and no meersassy property has been sold for arrears. There are near 300 such villages in the jaghire alone, and the Meersassidars seldom object to being placed under such a Mootadar although always asked before the grant of the Shotrium is made.

Note 51.—Mr. Thackeray has already succeeded in establishing such farms of land in a few instances in the Ceded Districts and hopes to make this mode of settlement general.

51. It will occur at once to the Honorable Court that this course of reasoning will apply in a particular manner to the forced introduction of individual money rents, that is, if permanent field assessments in money in all these provinces where individual Ryotwar rents are unknown, where the village community has from ancient times paid individually a grain rent either among themselves as collective renters of the village, or to a renter of many villages and that this forced change in the mode and nature of the payment may if ill done prove much more "unjust, ineffectual and unwise" than leaving the cultivators as heretofore to pay the revenue due by them in kind without the risk of a money contract and altering only the mode of collection to a collective village rent on lease; or as in Canara to individual leases of land wherever individuals may be willing to take a farm of land on the condition of paying a fixed sum in money for a fixed extent of land.

Note 52.—On the whole the Collector (Mr. Thackeray) distinctly declares the Panchapolam Talook and many villages in other Talooks to be absolutely bankrupt. He describes the ryots generally as poor and dispirited and the black land villages ruined by over-assessment. Proceedings of the Board of Revenue, 30th September 1819, para. 12.

Note 53.—It is true as stated by the Honorable Court in the 64th para. of their General letter of the 12th April 1815, that it is the duty of the Board of Revenue to make over-assessment the subject of a formal separate representation. But the wants of the Treasury and the frequent orders of the Honorable Court for retrenching charges incline the Board of Revenue, the Governor in Council, and even the Court of Directors to consider much merit to exist in an increase exhibited in the nominal demand from a Collectorship and none of these authorities scrutinize in all cases with sufficient caution the means of which this increase has been obtained; so that the error is at last discovered by the exhibition of a heavy balance imputed frequently to bad seasons as if all contracts for rent should not include such ordinary occurrences in revenue and agricultural affairs as too much or too little rain.

Note 54.—The facts are: 1. Zemindary over-assessment in Ganjam and Tinnevely and Rajamundry. 2. Mootah over-assessment in Ganjam, Rajamundry jaghire, Salem and Dindigul. Triennial village lease over-assessment everywhere. 3. Decennial village lease over-assessment very generally. 4. Ryotwar field over-assessment very generally. Mr. Ravenshaw, writing in July 1811, on the subject of the Triennial lease observes "never in my time has the revenue been collected with so great difficulty, never have there been such great balances, never has there been near so great a distrait and sale of plough and other cattle, seed grain, houses, and personal property; never have so many inhabitants absconded and others been ruined, never have so many been reduced from improving to declining circumstances and never have the great majority been so harassed and so discontented as they have been during the lease."

55. Under the Ryotwar plan of assessment, balances are first deducted before the revenue settlement is entered in the accounts, but the large balances outstanding in 1801-02 when the permanent settlement was first introduced; due from ancient Zemindars, Mootadars and Village renters. The

Note 55.—This is indeed vesting a large discretion in a Collector and his Native Officers.

52. The Board of Revenue under the evidence on their records of the compulsion used to establish the existing Ryotwar field assessment wished to enact a Regulation for the introduction of this plan of assessment on true principle and they thought no principle could be true that permitted a Collector and his numerous native surveyors, assessors, &c., to fix without an appeal an entire new mode of assessment on entire provinces. If the ryots have not the power of rejecting the terms offered, if they are not allowed to appeal from the Collector to the Courts or some authority when over-assessed, that is, when the commutation proposed to them of a payment in money for a payment in kind is considered by them excessive, the Honorable Court may be assured that the land will as heretofore be over-assessed in the proposed general establishment of the permanent field assessments. The belief of the natives that all merits consist in making high assessments and great collections, the fear of being accused of fraud and corruption if they regulate the assessment on a reduced scale so as to produce what ought to be understood by the word "moderate" and the insecurity of their situations and the impressions which induce the Collectors, Board of Revenue and Governor in Council to compare the amount of a new assessment with past collections, and tend to keep the assessment at a high and injurious maximum. If this statement should be deemed overcharged I refer to the records of the Board of Revenue for evidence of the facts. The evidence will be found in the reports of the several Collectors in the Ryotwar assessments established by them and in their reports on the triennial and on the decennial leases and in the statements of outstanding balances.

Note 56.—The Board of Revenue have been called upon to report on the balances outstanding in the Decennial Village lease.

large balances now outstanding of the triennial and decennial⁵⁶ leases and also due from Zemindaries and Mootahs permanently settled since 1801-02, all show the tendency to over-assessment which has so long prevailed under this Government to the serious injury of the people and of the resources of the State.

54. When the draft of a Regulation for introducing generally the plan of a permanent field assessment was sent to Colonel Munro for his observations, he stated that though he believed the rules framed by him for the Ceded Districts were applicable to the same purposes in all the other districts, he was persuaded that they might gradually derive from future experience many improvements equally suited to all districts, and it would therefore he thought, be better to circulate them in the shape of instructions than in that of a Regulation, and I think it was stated in addition that it would be impolitic to fetter the Collector with a Regulation while performing this important duty of changing the assessment of an entire Province.

55. A doubt however may reasonably arise of the policy of excluding the cultivators from all legal defence of their interests when it is recollected that the survey and assessment can only be superintended by one European Collector while the details must be performed by a delegated native agency notoriously so difficult to check and control, for as Mr. Thackeray in a recent report from the Ceded Districts dated 12th July 1819 observes "in all the districts part of the "decrease of cultivation is owing to substantial ryots having managed either to throw up highly "assessed and get lowly assessed land instead, which would make the cultivation when entered as "it is in these accounts in Pagodas appear less, or to their having got rid of part of the land "dled on them, or which they had agreed to take in consideration of other advantages conceded to "them. I have no doubt that many Potails and rich ryots have in this way got lowly assessed lands "to which they had no right, to the injury of the Sirkar or of the ryots. In the reports I had the "honor to make on Coimbatore, I explained how the revenue officers there corrected the inequa- "lities of the survey by the distribution of fields they have recourse to the same managements here, "and in making the proposed reduction of 25 per cent. from the survey rent, it must be considered "whether it will be better to lower every field 25 per cent. at once and continue this management "or to attempt to equalize the rent of each field lowering the whole survey rent of the Talook or "division 25 per cent., but more or less on each village and field as the survey rent may be more "or less too heavy." This is sufficient to show what large powers are delegated under Ryotwar to native revenue officers.

Note 57.—Ryotwar has hitherto succeeded in only one small district of about 10,000 Pagodas; value has been partially beneficial on two provinces, viz. North Arcot and Coimbatore extensively injurious in most of the other provinces where it was introduced of triennial and decennial village leases, the records will furnish nearly the same result. This result is not to be attributed to the Ryotwar plan or system, but to the manner in which it has been introduced to the high standard of public assessment and to the application of too high a price in valuing that standard in money.

57. Notwithstanding the measurement and assessment of the land of the Ceded Districts seems to have been conducted in the opinion of the Honorable Court (para. 205 General letter 24th April 1811) with a just and equal attention to the interests of Government, and the ryot indeed

56. I concur fully in opinion with Colonel Munro that if the ryots can be convinced that a payment of the revenue in money where it has heretofore been paid in kind is calculated to better the situation of cultivators that they will be brought by degrees to assent to it. This conviction must proceed however from the actual ascertained fact that the cultivator would actually have more left to him of the gross produce on an average of years and under fluctuations in price were he to become a contractor for a money payment than he enjoyed before he assented to the commutation; no argument, no persuasion of a Collector or of his native servants can convince him by anticipation that this will be the result; sad experience⁵⁷ under previous Ryotwar in his own or in the neighbouring province under the triennial and under the decennial leases has convinced him that estimates of produce and price formed by Collectors and their native servants have hitherto very rarely tended to better the situation of the cultivators.

nothing could be a stronger testimony, they add, in its favour than the concurring facts of the large amount of the fixed assessment and the universal satisfaction of the people who are to pay it. Mr. Chaplin reports that the survey rates of assessment have been everywhere abandoned. The same thing I reported had occurred in Salem.

Note 58.—The Collectors of the several Zillahs shall hold the office of Magistrates of their respective Zillahs, Section 3, Regulation IX. 1816.

1. Heads of Villages aided by Curmums, Talliars and other village watchers.

2. Tahsildars or Native Collectors of districts by whatever name designated with the assistance of Peshcarrs, gomastahs and establishment of peons.

3. Zemindars.

4. Aumeens of Police.

5. Cutwals and their Peons.

6. Magistrates of Zillahs and their Assistants are by Regulation XI of 1816 charged with the duties of Police.

58. It does not follow that the granting of uncontrolled power to introduce Ryotwar will facilitate its being well introduced. On the contrary as it furnishes the means of summarily and speedily overcoming all difficulties, it is more than probable that the absence of legal control will defeat the very object intended and produce in many cases a defective Ryotwar assessment highly injurious to the interests of the people and of the State. It must not be overlooked that the commutators of the revenue in kind for a revenue in money and the collectors of it, afterwards are Magistrates⁵⁸ and Superintendents of Police, and that all the Native revenue servants are all servants of the Magistrate and employed by him as officers of Police.

59. The Honorable Court declared in the 67th para. of their General letter of the 29th April 1814 that they did not propose by their instructions of that date to give civil jurisdiction to the Collectors, and that they were for the same reasons unwilling to give it to any of the constituted revenue servants, and again on the 20th December 1815, para. 19, they stated that it was not their intention to give Collectors a power of deciding upon complaints which may be preferred against themselves or the native officers subject to them respectively. If the rules for introducing the Ryotwar mode of assessment and collection be not therefore made law, the Collectors and their native servants will be judges in their own cause unless the cultivators discover that they can under the present unrepealed Regulation XXX of 1802 successfully resist all innovations in the mode of assessment and claim to pay revenue according to the rules laid down in that Regulation. In this case the objection to making a Regulation for the establishment of Ryotwar field assessments will prove fatal to the introduction of that plan of assessment wherever the cultivators are not sensible that it is intended to better their situation and the compulsion contended for by Colonel Munro as justifiable will not have been provided for by law.

60. The orders of the Honorable Court for the general introduction of the Ryotwar plan of field assessment in money as established in the provinces above the ghats, but more particularly in the Ceded Districts under Colonel Munro are peremptory, and might be regarded as assuming to themselves and relieving the local Government from all responsibility with regard to the consequences liable to result from an unqualified obedience to their orders, but as those orders were issued under a belief that the Ryotwar plan of assessment had been every where attended with complete and invariable success and it has on the contrary appeared that this plan of assessment has been followed from various causes and the altered circumstances of the Ryotwar provinces, by disappointment⁵⁹ and results highly injurious to the resources of the Government and industry of the people even in those districts in which its introduction had been extolled as peculiarly fortunate, it becomes a duty to pause and consider whether it be consistent with the obligations we owe to the Honorable Company to extend the plan to provinces so dissimilar in their landed tenures and ancient mode of paying the revenue where its consequences if ill done may be still more ruinous; and thus commit the Honorable Court as parties to the desolations of their finest provinces without waiting to receive their orders on the results now before them, derived from a more matured experience of the operation of the Ryotwar plan of permanent field assessment.

Note 59.—For details see Board of Revenue's Minute of the 5th January 1818 and the experimental surveys and Ryotwar assessment of one village in 14 or 15 Collectorships.

61. Whether the plan of Ryotwar permanent field assessment in money, Village leases with all the cultivators or individual farmers of land as in Canara be adopted, the great and leading principle of moderation must never be lost sight of; moderation must be distinctly understood to mean that the public assessment payable in money shall not one year with another absorb more than one-third of the gross produce in kind, leaving

Note 60.—It must be with all, otherwise as justly observed by the Honorable Court, it would in cases where villages are rented to a Pottail or head inhabitant, be a village Mottah rent.

two-thirds to the cultivators to meet the contingencies of bad seasons, the expenses of cultivation to raise landed property to its former value and to create it where it does not now exist.

62. It may be true that one-third of the produce in kind payable in money may in some cases be still too high a rate, in others somewhat too low. It is however a moderate average standard. It is moderation we want to repair the mischief already done by over-assessment and if we wish to restore to the people the blessings of a moderate assessment and to realize the Honorable Court's expectations "of an annually augmenting increase of revenue" from Ryotwar; we must not be too anxious to prevent what is called under-assessment. Private wealth will ultimately produce public riches.

Note 61.—Extract from Notes taken during a tour of 17 days in 1817.

Pondavaukum, 24th August 1817.
Rode to this village this morning; it is situated in the Satwaidoo Talook under the Collector of the Northern Division of Arcot. Received information from the Taliair of Mahavellore who accompanied me that the inhabitants of Pondavaukum were much at their ease under the Ryotwar system, or as it is here called Rockaputta and when I told him to try him, that I had heard yesterday that the inhabitants of Pondavaukum had been much oppressed and borne down by the high rents under the putta system, he told me emphatically that my informants had told me a falsehood. He shewed ground which the inhabitants of Mahavellore cultivate in the village of Pondavaukum under the putta assessment. The land of this village appears to be highly cultivated, and is sown with the drill plough, manure is much used, and I saw large quantities in the fields of Pondavaukum; all this case and high cultivation appears to result from the moderation of the Ryotwar assessment in Satwaid which adequately repays the ryot for his extra labour.

The Tahsildar on representing to us the great benefit the cultivators of Satwaid derive from the moderations of the Teerwa and of the ten years Cowlo stated that the increase of cultivation had been so great and the clearing of jungle carried on to such an extent that there would be not soon be a Tent pin to be procured. To judge from our own observations I should think that a supply of Tent Pins will be easily procured 100 years hence; of the great increase of cultivation there is not however any doubt, nor of the moderation of the assessment.

64. If the records of the Honorable Court or the experience of the last half century (a sufficiently extended period) furnish evidence in favour of vesting discretionary authority in Collectors; if all Collectors are considered competent to change with justice to the cultivators the nature and rates of assessment in entire provinces of such an extent and such a variety of soil, to administer at the same time criminal justice and to superintend the Police. If the Honorable Court are prepared to relinquish from 25 to 30 per cent. of the present land revenue with the prospect of an annually augmenting increase of revenue hereafter, then indeed all arguments in favor of any other mode of settlement than a Ryotwar field assessment in money may be undeserving of notice. Collectors may be entrusted with uncontrolled powers both in their revenue and Magisterial capacities, the wholesome restraints of law may be removed, compulsion be used to force the cultivators to so desirable a change, and discretion be exercised at the will of each individual in authority in the full confidence that it will never be abused, but the Committee of the House of Commons although they do not consider under the information before them a survey rent of an entire province difficult to be accomplished, admitted (page 123 of the 5th Report) that the success of it wholly depends on an active uniform and unrelaxed exercise of superintendence and

personal control and inspection on the part of the Collectors over the different gradations of public servants employed under their authority in seeing that those

Note 62.—The number of servants employed in the Ceded Districts in collecting the revenue and keeping accounts of it and of the survey must have been between three and four thousand.

servants do their duty, not in attempting to do it for them. They add that a practical knowledge of languages, pure intentions, clear understandings, and active habits of body and mind were all indispensable to make the ryots feel the pervading care and vigilance of the Collectors under such a system. The Honorable Court seem also sensible of the truth of these observations frequent changes in the management of a province (they stated in December 1811) particularly "pending a survey cannot be considered as eligible," they have recently (12th May 1819) directed the Governor in Council to be most cautious in his selection of persons to fill the office of Collector, observing that "upon the zeal and intelligence of those officers much of the efficacy of the new Regulations is stated to depend."

65. The Honorable Court have before them information to what extent the qualifications deemed indispensable are in existence and to what extent changes of the Collectors during the Ryotwar survey appear to be unavoidable.

66. Should the Honorable Court of Directors continue of opinion under all the information now before them that the Ryotwar plan of a permanent field assessment in money ought to be established in all the provinces under this Government, I strongly recommend that the duty of superintending these Ryotwar surveys be especially delegated either to a committee of two servants most experienced in such surveys or to a Commissioner. It appears to me that the Board of Revenue have such various and heavy duties to perform that it will not be in their power to devote the time and attention required to the examination and correction of the new assessment going on at the same time in many provinces. No examination was made by the Board of Revenue of the Ryotwar assessment formerly made. If unceasing attention be not paid to the work during its progress, it will in many cases be years before it will be brought to a conclusion. The extra expense of this measure would be amply repaid by the early completion of the surveys and by the more accurate performance of the work. I am indebted for the suggestion to one of our ablest Ryotwar Collectors now a circuit Judge.

67. It must also soon come under consideration, pressed by the necessity of leaving the Collector's attention undivided while conducting the surveys, whether it would not be expedient and ultimately prove an economical arrangement to appoint a separate Magistrate in each Collectorship where Ryotwar surveys are going on. When the Honorable Court in the Judicial Department ordered Collectors to be made Magistrates, they could not have been aware how much their orders in the Revenue Department would tend to increase the labours of Collectors or how necessary it would be to leave Collectors unembarrassed with the extra and harassing duties of Magistrates and of Superintendents of Police while engaged in changing the assessment of their entire Collectorships from kind to money, in measuring classing, and assessing each field of each village.

EXTRA BRANCHES OF REVENUE FOR FUSLY 1227.

To the Chief Secretary, in Cons., 15th February 1819.
From Mr. Cazalet, 12th October, in Cons., 5th November 1818.
From Mr. Smith, 30th November, in Cons., 10th December.
From Mr. Robertson, 19th, in Cons., 28th January 1819.
From Mr. Russell, 31st October, in Cons., 12th November 1818.
From Mr. P. A. Oakes, 25th December, in Cons., 7th January 1819.
From Do. Do., 20th January, in Cons., 4th February 1819.
From Mr. Fraser, 9th in Cons., 16th November 1818.
From Mr. Nisbet, 21st January, Cons., 1st February 1819.
From Mr. Hanbury 22nd, in Cons., 28th December 1818.
From Mr. Cooke, 16th, in Cons., 18th January 1819.
From Mr. S. Smith, 20th, in Cons., 28th January 1819.
From Mr. Sherson, 20th, in Cons., 24th September 1818.
From Mr. C. Hyde, 28th October, in Cons., 2d November 1818.
From Mr. Hepburn, 15th, in Cons., 22d October 1818.
From Mr. Lushington, 27th October, in Cons., 5th November 1818.
From Mr. Cotton, 23d September, in Cons., 5th October 1818.
From Mr. Peter, 20th August, in Cons., 3d September 1818.
From Mr. Sullivan, 23d January, in Cons., 1st February 1819.
From the Honorable T. Haric, 22d January, in Cons., 1st do.
From Mr. Vaughan, 7th in Cons., 18th January 1819.
From Mr. Gardener, 26th November, in Cons., 3d December 1818.
From Mr. Ellis, 1st in Cons., 21st, December 1818.

1814. On the 15th February 1819 we submitted for the information of Government the letters noted in the margin from the respective Collectors, reporting on the extra branches of revenue for the late Fusly year 1227.

1815. We also enclosed a General statement, compiled from the returns made by Collectors, of which the following was an abstract.

[illegible]

SALT.

1819. We accordingly on the 7th June last laid before the Government an extract from our proceedings of the 31st of the preceding month with reference to the correspondence hereunder noted.

Do.	do.	17th, in Cons., 23rd February 1818.
To Messrs Vaughan and Ansty, 23rd, in Cons., 23rd February 1818.		
To Mr. Vaughan, 23rd, in Cons., 23rd February 1818.		
From Messrs Vaughan and Ansty, 14th, in Cons., 29th October 1818.		
To Mr. Vaughan, 2nd, in Cons., 2nd November 1818.		
From Mr. Fraser, 18th, in Cons., 25th January 1819.		
From Mr. Russel, 14th, in Cons., 23rd April 1818.		
To	do.	23rd, in Cons., 23rd April 1818.
From	do.	11th, in Cons., 18th May 1818.

These letters were submitted under date 24th May 1819.	{	From	Mr. Harris, 31st January, in Cons., 12th February 1818.
		To	do. 23rd, in Cons., 23rd February 1818.
		From	do. 28th November, in Cons., 7th December 1818.
		3rd.	

Circular to the Salt Districts, 28th, in Cons., 28th September 1818.
 From Mr. Cazalet, 29th November, in Cons., 10th December 1818.
 Do. Mr. Smith, 1st, in Cons., 17th December 1818.
 Do. Mr. Smalley, 30th November, in Cons., 28th December 1818.
 Do. Mr. Cooke, 10th, in Cons., 17th December 1818.
 Do. Mr. Peter, 30th November, in Cons., 10th December 1818.
 Do. Mr. Hepburn, 25th November, in Cons., 7th December 1818.
 Do. Mr. Cotton, 10th, in Cons., 23rd November 1818.
 Do. Mr. Ellis, 15th, in Cons., 18th January 1819.
 Do. Mr. Harris, 17th, in Cons., 30th November 1818.
 Do. Mr. Vaughan, 4th, in Cons., 30th November 1818.
 To Mr. Ellis, 14th, in Cons., 14th May 1818.
 From do. - 21st, in Cons., 24th August 1820.

1820. The foregoing we observed was the chief correspondence connected with the Salt Department, that had taken place during the years 1818 and 1819.

1821. We remarked that the letters noted under the 1st head referred to the objections urged by the Board of Trade against the orders of the Honorable the Court of Directors, for the transfer to the Revenue Department of the Sea Customs; and also to the proposal made by that Board to have the management and superintendence of the Salt Revenue transferred to the Commercial Department, in addition to that of the Sea Customs which they wished to retain.

1822. The correspondence under the second head contained the result of the inquiries instituted into the abuses in the Salt Department, in the Districts of Gunttoor and Nellore; and also in Masulipatam and Canara.

1823. The correspondence under the third head referred to the system of managing the Salt Revenue as it then existed in the several districts; and to the improvements therein suggested by the different Collectors.

1824. And the papers referred to under the fourth head, contained observations regarding the measurement of Salt.

1825. As all these papers were more or less connected with the general subject of the Salt Monopoly, we explained that the whole of them would be referred to in the course of the remarks which we proceeded to record on the subject of that branch of the public revenue.

1826. We stated that previously to the enactment of Regulation I. 1805 on the 13th September of that year, which established the Salt Monopoly throughout the territories under this Government (with the exception of Malabar and Canara) the revenue derived by Government from Salt did not exceed 80,000 Pagodas per annum exclusive of certain duties on transit, the amount of which was not ascertained, and we shewed in the following statement the revenue derived from that source since the period abovementioned.

Fuslies.				Gross Revenue.			Charges.			Net Revenue.		
				S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1806-7	...	...	1216	5,42,824	1	78	2,13,019	34	39	3,29,804	9	1
7-8	...	...	1217	6,92,278	8	18	2,35,423	6	47	4,56,855	1	51
8-9	...	...	1218	6,76, 71	25	25	1,39,153	33	77	5,37,717	36	23
9-10	...	...	1219	7,19,564	21	046	1,42,182	32	11	5,77,381	34	25
10-11	...	...	1220	8,58,357	42	69	1,59,399	14	54	6,98,958	28	15
11-12	...	...	1221	8,64,242	3	50	1,87,945	7	50	6,76,296	41	0
12-13	...	...	1222	9,11,513	16	45	1,98,673	22	26	7,12,839	39	19
13-14	...	...	1223	8,95,260	3	77	1,92,135	12	62	7,03,124	36	15
14-15	...	...	1224	8,04,936	17	23	1,53,870	3	16	6,51,066	14	7
15-16	...	...	1225	7,73,188	25	69	1,46,804	31	49	6,26,383	39	20
16-17	...	...	1226	7,31,679	19	36	1,33,447	14	38	5,98,288	4	78
17-18	...	...	1227	8,14,416	6	34	1,40,808	36	49	6,73,607	14	65

1827. The Regulation which established the Salt Monopoly having been enacted towards the close of 1805, the foregoing statement we observed commenced with Fusly 1210 or the 11th of July of the subsequent year (1806) about which period it began to take effect.

1828. The system established by this Regulation was that Salt should be purchased from the manufacturers by Government and sold again on their behalf at a monopoly price, which was fixed in the first instance at 20 Pagodas, or 70 Rupees per garce. The administration of this system was, we remarked vested in the Collectors under the orders of a general agent, who was placed under the controul of the Board of Revenue.

1829. On the 10th of July 1807 or about the commencement of the second Fusly 1217, the monopoly was, by a further Regulation extended to the provinces of Malabar and Canara, to which it did not previously apply.

1830. On the 12th May 1808 or towards the close of the same Fusly (1217) we were informed that the office of General Salt Agent had been abolished; and that a Commission of 1½ per cent. on the Salt Revenue had been granted to the Collectors and their Head Assistants in the proportion of ¾rds to the former and ¼rd to the latter from Fusly 1218. These officers we stated had since continued to manage the monopoly under our immediate orders.

1831. About the 9th of November 1809 or towards the middle of Fusly 1219 the fourth year of the monopoly, the wholesale price of Salt was generally raised from 20 to 30 Pagodas or Rupees 105 per garce, and at this price it has since continued to be sold.

1832. From the commencement of Fusly 1224, the Commission granted to Collectors and their Head Assistants on the Salt Revenue was abolished by orders from the Honorable Court of Directors; it was however, we remarked retained in deposit, and has since been paid to them, and its continuance has again been authorised from the beginning of Fusly 1228.

1833. In thus enumerating each of the principal events that had occurred in the progress of the Salt Monopoly on the Coast, we observed that it might be useful to trace their effects, as marked in the foregoing statement.

1834. It would thence be perceived that, by the extension of the monopoly to the provinces of Malabar and Canara the gross revenue from Salt in the second year, (Fusly 1217) rose upwards of a lac and a half of Pagodas, and the net receipts nearly to the same extent.

1835. In the third year (Fusly 1218) although the gross revenue fell off, about eighteen thousand Pagodas, yet by the abolition of the general agency, and other economical reforms, the charges were greatly reduced, and an addition of about 80,000 Pagodas was made to the net receipts.

1836. In the course of the fourth year (Fusly 1219) the monopoly price was raised fifty per cent., the revenue of that year however, as well as of the three following Fuslies continued uniformly and considerably on the increase; the gross revenue for these years respectively was in round number, Pagodas 7,19,000; 8,58,000; 8,64,000; and 9,11,000 the charges also increased from Pagodas 1,42,000 to 1,59,000; 1,87,000 and 1,98,000, so that the net receipts in these years were Pagodas 5,77,000; 6,98,000; 6,76,000 and 7,12,000.

1837. We observed that the last of these four years, (Fusly 1222) being the seventh of the monopoly exhibited the highest revenue hitherto obtained from Salt. But Fusly 1223, the following year was little inferior to it, as the gross revenue and net receipts in that Fusly did not fall below those of the preceding one more than 10,000 Pagodas.

1838. During the eight first years of the monopoly, therefore, the revenue from Salt might we remarked, be considered in a flourishing condition.

it would be observed that the interest of the manufacturers or rather of the Meerassidars in the Salt, ceased not, until it was sold; it was the Meerassy manufacturer in general who covered and secured the heaps of Salt, and it was he who jointly with the Government officers, attended its sale; but it was he also we remarked who combined with the native servants to commit frauds at the pans; and it is he chiefly who either aided or himself committed theft upon the store. In short, the present system (excepting in districts where Salt was actually manufactured by hired labourers) was not we observed to pay to the manufacturer his full price for the Salt until it was sold. The article until that period was considered a joint property between the Meerassy manufacturer, and the Government, who might be said rather to levy a high excise duty at the period of its sale, than to look upon the Salt, from the time of its manufacture, as their own exclusive property. The ryot, it was true, had thus an interest in the Salt until it was sold, and the Government did not pay for any wastage. But the interest of the ryot in securing the Salt was only from 5 to 12 Rupees; while his interest in conniving at the frauds of the servants, or in committing depredations on the heaps, was 105 Rupees the garce; and the Government lost much more by the false wastage covering illicit sales, than if they were to pay for the Salt really wasted at the rate of its prime cost only.

1851. We further observed that a monopoly price of 105 Rupees having been placed upon what was intrinsically worth only from 5 to 12 Rupees the incitement to fraud had been increased in proportion to the tax; it was therefore we observed imperative upon the Government to increase in the same proportion, their vigilance over the custody of this article; for otherwise the increased tax must operate as a premium to fraud. Yet had the Salt continued very generally to be stored, as formerly, open to much depredation, it having been considered impossible without an enormous establishment, to protect what extended along some miles of the coast, while the frequent practice of separately storing the Salt of each manufacturer, in consequence of the present system of payment, had rendered it difficult to compress the store within a moderate extent.

1852. There could not, we observed, be a doubt that, from the defective system of purchase, custody and sale, large quantities of Salt had been consumed which never had paid the Government tax. From the Salt having been generally received from the manufacturers by estimate, from its being sold, even in wholesale; by detailed measurement; and from the heaps being of variable sizes and shapes; the European officers had never possessed any effectual check over the native servants. The quantity received had been under-estimated by the native servants, and the surplus privately sold; they had consequently given over-measurement to the purchasers in Nellore and Guntoor in some cases to the extent of 50 or 60 per cent.; and it was evident that, in the detailed measurement of a vast quantity of Salt, the mere adroitness of the person employed in that duty might produce very different results; while the various sizes of the heaps and the impossibility of frequently re-measuring all the Salt at the pans, rendered it impracticable for the Collectors, under the present system, efficiently to check these frauds.

1853. It was to remedy these, and other defects in the existing system of managing the Salt monopoly, that we had prepared the following rules, which it was resolved to circulate, without delay, for the information and guidance of the several Collectors.

RULES FOR THE SALT DEPARTMENT.

1st.—Advances for the manufacture of Salt shall continue to be made to the manufacturers, according to custom, at the discretion of the respective Collectors.

2nd.—During the period of manufacture, Tom Toms shall be beaten at half an hour before sun-set, to warn the manufacturers to depart; they shall again be beaten at sun-set, and all the manufacturers shall then be required to leave the pans, by a prescribed route, so as to pass by the watching peons, whose duty it shall be to ascertain that they do not carry away any Salt.

3rd.—So soon as the Salt prepared by any manufacturer may be ready for delivery into store, it shall be received into store by measurement only, and not by estimate; the measurement shall be conducted in the presence of the manufacturer, the accountant, and the local superintendent at the pans; and a receipt, written by the accountant, and signed by the local superintendent, shall be given to the manufacturer, specifying the quantity of Salt delivered by him into store.

4th.—All Salt thus delivered, shall without any distinction as to the particular manufacturer from whom it may have been received, be secured in one common store, to be formed of heaps, in the usual shape, on a raised platform.

5th.—Each Collector will immediately cause, at all the pans in his district, square platforms of raised earth to be formed, four feet above the level to which water usually rises in the monsoon, and sufficiently extensive to contain the whole quantity of Salt at the pans. These platforms shall be as large and as few in number as practicable; it being an object to secure as many heaps as possible upon the same platform. The earth to be dug for raising these platforms shall also be taken up in such a manner, as to form a deep ditch round each of them, leaving only one broad entrance; and on the centre of each, there shall be raised mound of earth for the hut of the watching peons.

6th.—Where it may not be attended with considerable expense or difficulty, these platforms may be surrounded by palisades, or hedges of prickly pear, aloes, &c. as well as by a ditch; at all events they should be enclosed in some manner, and the entrance into each platform, should be palisaded and guarded by a broad gate.

7th.—Within the enclosure surrounding each platform there shall be a separate space set aside for the express purpose of measuring and lading Salt.

8th. All Salt received into store shall be measured, as before directed, into heaps, upon these platforms, and the dimensions of every heap of Salt throughout each Collector's district shall be uniform.

9th.—Each Collector shall fix the quantity of Salt to be contained in one heap; it shall not be less than 10 or more than 20 garces, but, whatever quantity may be fixed upon by the Collector shall be universally adopted throughout his district.

10th.—For this purpose, each Collector immediately after fixing the quantity to be contained in a heap, shall cause one heap of measured Salt to be raised by way of standard on each of the platforms, none of the other heaps to be raised upon the same platform need be measured, except when the Salt may be newly received from the manufacturer; for if the Salt be heaped up according to the dimensions of the measured heap, each heap will of course contain exactly the same quantity.

11th.—The Salt heaps shall be stored, in straight lines upon the square platforms as near as possible to each other, space being left for only one person to pass between each heap.

12th. These rules shall be considered applicable as well as to Salt intended for exportation by sea, as to Salt for Home consumption or inland sale; unless Collectors can establish pans for exportation, separate and distinct from those for Home or inland sale.

* Note.—If not attended by inconvenience to the people, it might be a further check upon the servants at the pans to pay the manufacturers the balance due at the Huzzoor their accounts being adjusted there.

13th. The accounts of the manufacturers shall be adjusted immediately on the Salt being heaped, and secured in store, and after deducting any advances made, the balance due to them shall be paid without delay.*

14th. The Superintendent at the pans shall be held responsible for any deficiency between the quantity specified as received by him in the separate receipts granted to the manufacturers and the quantity stored in the heaps.

1839. But about this time, orders were received from England to withdraw from the Collectors and their Head Assistants the small remuneration granted on account of European superintendence in this Department, and from that date, as was apprehended by us, the revenue from Salt rapidly declined.

See letter dated 12th April 1815.

1840. In Fusly 1224 the gross receipts fell 90,000 Pagodas below those of the previous year; in Fusly 1225 there was a further decrease of 30,000, and in Fusly 1226 of 40,000 Pagodas. From the diminished amount of the charges, however, the net receipts did not we observed so greatly decline, but even under that head, there was a defalcation in 1224 of Pagodas 50,000, in 1225 a further decrease of 24,000, and in 1226 a still further reduction of 28,000 Pagodas the net receipts having fallen in three years, upwards of a lac of Pagodas, below what they were in Fusly 1223.

1841. We observed that it would be unjust and illiberal to suppose that, because remuneration was withheld from the European Officers in the Salt Department, they either purposely neglected, or connived at the abuses, which there could be little doubt were the principal causes of this reduction in the Salt revenue. That the system of management was in itself defective there could also, we remarked be little doubt; yet it was under a zealous and efficient administration of this defective system, that the net revenue from Salt produced in Fusly 1222 upwards of seven lacs of Pagodas. That the increase in the monopoly price could have caused this reduction could not be argued, for during five successive years after its augmentation, the revenue had uniformly increased; and although during the latter Fuslies alluded to, the alarm of the country from the predatory incursions of the Pindaries, and the employment of the cattle of the inland Salt dealers in attendance on the armies in the field might, in some degree, have affected the Salt trade, and consequently the Salt revenue; yet we could not divest ourselves of the belief, that the decrease in the revenue was to be attributed chiefly to the abuses exposed in the report of Messrs. Vaughan and Anstey, which we were satisfied, more or less, extended to every district; and that it was in some degree owing to the want of motive to exertion that these abuses had not been sooner detected and checked by the zeal of the local officers; for no sooner we observed was the commission restored than the Salt Revenue (of the late Fusly 1227) rose above that of the previous year about Pagodas 80,000 both in the gross and in the net receipts; while that of Fusly 1228 exhibited a still further augmentation.

1842. Under whatever system, therefore, the Salt Monopoly might be hereafter conducted, we strongly adhered to the sentiments expressed in our address to Government of the 29th April 1816, that as regarded the public interests, it was of essential importance that the European officers entrusted with its detailed administration should be personally interested in its success and liberally remunerated for this duty.

1843. It had we stated been brought to our notice by some Collectors, that unless the price of Salt in the Concan was as high as that on this coast, the Salt dealers would resort to the pans there, to the detriment of our revenue; on this subject we beg leave to submit to Government the propriety of addressing the Government of Bombay, and the Commissioner at Poonah, with a view to some equalization of the price at the two Presidencies.

1844. With regard to the system hereafter to be pursued in the management of the Salt Monopoly, we proposed to offer a few observations distinct altogether from the question of the particular department of the Government to which the administration of that system should hereafter be entrusted, our remarks on which latter point would, we stated be reserved for a subsequent part of these proceedings.

1845. We remarked that Salt in almost every country, had been among the articles selected as objects of taxation. In England, the tax was levied in the form of a high Excise duty, and in some other of the European States by a monopoly of the article itself.

1846. The latter we observed was the system that had been adopted both here and in Bengal, for raising a revenue from Salt; and we were inclined to think that, considering the local peculiarities attending the manufacture of this article on the coast, the monopoly of it was on the whole, the best and most convenient mode of realizing a revenue from it.

1847. There were however we observed many very material points of difference between the monopoly system as established here, and that which prevailed in Bengal. On the coast, Salt was *cultivated*, being produced by Solar evaporation not of pure sea water, but of water drawn from inlets communicating with the sea and introduced by the ryots into fields, called pans, of a particular soil, prepared in a peculiar manner for its reception. In Bengal it was manufactured solely by artificial * evaporation. On the coast it was prepared by the common ryots, who also cultivated other fields attached to the village. In Bengal it was manufactured by a caste of people called *Molungees*, who had no other occupation. Here, it was generally stored in heaps of various sizes, scattered over tracts, often of some miles in extent. There, it was carefully stored in magazines, secured under lock and key. On the coast, it was sold in any quantity and to any person on the spot where it was secured.

* Cuttaek, it is understood is an exception.

Note.—We have understood that the great wholesale merchants here referred to, were in the habit of regulating among themselves the quantity to be put up to sale; in other words they refused to bid if the quantity proposed to be put up exceeded the quantity which they chose to think sufficient to meet the demands of the ensuing quarter. Hence an artificial dearth or what was the same thing an inadequate supply giving rise to exorbitant prices, adulteration and other abuses.

In Bengal there were four great quarterly sales at the Presidency alone, at which the purchases were exclusively made by great wholesale merchants. Here, the monopoly price was only 105 Rupees per garce. There the price paid by the wholesale merchants was usually not less than 350 Sicca Rupees the hundred Bengal maunds, which was equal to 420 Sicca Rupees the garce. On the coast, the inland Salt trade was conducted by Brinjarries, Lumbadies, &c., who carried the article on bullocks into the interior. In Bengal the various navigable rivers afforded a more easy and much less expensive means of inland communication. But this last mentioned advantage, as far as the consumers were concerned, was we observed far more than counterbalanced by the originally high price at which the Salt was sold to the wholesale purchasers, and in a still greater degree by the unrestrained power which these merchants possessed of influencing, if not regulating the retail prices of the commodity.

1848. Although the system which had been established in Bengal seemed unquestionably to be the best calculated for securing a large revenue, there could not we remarked be any doubt that the system which prevailed on the coast was greatly more liberal and less oppressive. That the coast system could never be rendered even proportionally so productive as the Bengal system was obvious, but we were of opinion that it was susceptible of very considerable improvement especially in regard to the mode of receiving the Salt from the manufacturers, as well as in the mode of securing it and of regulating its sale.

1849. On the first establishment of the monopoly much had been done particularly by the first general agent, in the diminishing of the number of the places of manufacture, and the restricting the quantity of Salt to be made, as nearly as possible to the quantity required to meet the demand. These we observed were still points of primary importance, and in some districts had not perhaps been so much attended to by the Collectors as was desirable, but in addition to these objects, experience had brought to view other objects for which the system did not sufficiently provide, and which could scarcely have been anticipated at the outset of the monopoly.

1850. It would be perceived from the papers referred to at the commencement of these proceedings that although the monopoly of Salt was declared to be vested in the Government exclusively; and although this article was professedly purchased by Government at the manufacturing season from the ryots; yet that this had not been the system strictly pursued in every district. In those districts where what was understood by the term of *Merassy* existed

it would be observed that the interest of the manufacturers or rather of the Meerassidars in the Salt, ceased not, until it was sold; it was the Meerassy manufacturer in general who covered and secured the heaps of Salt, and it was he who jointly with the Government officers, attended its sale; but it was he also we remarked who combined with the native servants to commit frauds at the pans; and it is he chiefly who either aided or himself committed theft upon the store. In short, the present system (excepting in districts where Salt was actually manufactured by hired labourers) was not we observed to pay to the manufacturer his full price for the Salt until it was sold. The article until that period was considered a joint property between the Meerassy manufacturer, and the Government, who might be said rather to levy a high excise duty at the period of its sale, than to look upon the Salt, from the time of its manufacture, as their own exclusive property. The ryot, it was true, had thus an interest in the Salt until it was sold, and the Government did not pay for any wastage. But the interest of the ryot in securing the Salt was only from 5 to 12 Rupees; while his interest in conniving at the frauds of the servants, or in committing depredations on the heaps, was 105 Rupees the garce; and the Government lost much more by the false wastage covering illicit sales, than if they were to pay for the Salt really wasted at the rate of its prime cost only.

1851. We further observed that a monopoly price of 105 Rupees having been placed upon what was intrinsically worth only from 5 to 12 Rupees the incitement to fraud had been increased in proportion to the tax; it was therefore we observed imperative upon the Government to increase in the same proportion, their vigilance over the custody of this article; for otherwise the increased tax must operate as a premium to fraud. Yet had the Salt continued very generally to be stored, as formerly, open to much depredation, it having been considered impossible without an enormous establishment, to protect what extended along some miles of the coast, while the frequent practice of separately storing the Salt of each manufacturer, in consequence of the present system of payment, had rendered it difficult to compress the store within a moderate extent.

1852. There could not, we observed, be a doubt that, from the defective system of purchase, custody and sale, large quantities of Salt had been consumed which never had paid the Government tax. From the Salt having been generally received from the manufacturers by *estimate*, from its being sold, even in wholesale; by detailed measurement; and from the heaps being of variable sizes and shapes; the European officers had never possessed any effectual check over the native servants. The quantity received had been under-estimated by the native servants, and the surplus privately sold; they had consequently given over-measurement to the purchasers in Nellore and Guntoor in some cases to the extent of 50 or 60 per cent.; and it was evident that, in the detailed measurement of a vast quantity of Salt, the mere adroitness of the person employed in that duty might produce very different results; while the various sizes of the heaps and the impossibility of frequently re-measuring all the Salt at the pans, rendered it impracticable for the Collectors, under the present system, efficiently to check these frauds.

1853. It was to remedy these, and other defects in the existing system of managing the Salt monopoly, that we had prepared the following rules, which it was resolved to circulate, without delay, for the information and guidance of the several Collectors.

RULES FOR THE SALT DEPARTMENT.

1st.—Advances for the manufacture of Salt shall continue to be made to the manufacturers, according to custom, at the discretion of the respective Collectors.

2nd.—During the period of manufacture, Tom Toms shall be beaten at half an hour before sun-set, to warn the manufacturers to depart; they shall again be beaten at sun-set, and all the manufacturers shall then be required to leave the pans, by a prescribed route, so as to pass by the watching peons, whose duty it shall be to ascertain that they do not carry away any Salt.

3rd.—So soon as the Salt prepared by any manufacturer may be ready for delivery into store, it shall be received into store by measurement only, and not by estimate; the measurement shall be conducted in the presence of the manufacturer, the accountant, and the local superintendent at the pans; and a receipt, written by the accountant, and signed by the local superintendent, shall be given to the manufacturer, specifying the quantity of Salt delivered by him into store.

4th.—All Salt thus delivered, shall without any distinction as to the particular manufacturer from whom it may have been received, be secured in one common store, to be formed of heaps, in the usual shape, on a raised platform.

5th.—Each Collector will immediately cause, at all the pans in his district, square platforms of raised earth to be formed, four feet above the level to which water usually rises in the monsoon, and sufficiently extensive to contain the whole quantity of Salt at the pans. These platforms shall be as large and as few in number as practicable; it being an object to secure as many heaps as possible upon the same platform. The earth to be dug for raising these platforms shall also be taken up in such a manner, as to form a deep ditch around each of them, leaving only one broad entrance; and on the centre of each, there shall be raised mound of earth for the hut of the watching peons.

6th.—Where it may not be attended with considerable expense or difficulty, these platforms may be surrounded by palisades, or hedges of prickly pear, aloes, &c. as well as by a ditch; at all events they should be enclosed in some manner, and the entrance into each platform, should be palisaded and guarded by a broad gate.

7th.—Within the enclosure surrounding each platform there shall be a separate space set aside for the express purpose of measuring and lading Salt.

8th. All Salt received into store shall be measured, as before directed, into heaps, upon these platforms, and the dimensions of every heap of Salt throughout each Collector's district shall be uniform.

9th.—Each Collector shall fix the quantity of Salt to be contained in one heap; it shall not be less than 10 or more than 20 garces, but, whatever quantity may be fixed upon by the Collector shall be universally adopted throughout his district.

10th.—For this purpose, each Collector immediately after fixing the quantity to be contained in a heap, shall cause *one heap of measured Salt* to be raised by way of standard on each of the platforms, none of the other heaps to be raised upon the same platform need be measured, except when the Salt may be newly received from the manufacturer; for if the Salt be heaped up according to the dimensions of the measured heap, each heap will of course contain exactly the same quantity.

11th.—The Salt heaps shall be stored, in straight lines upon the square platforms as near as possible to each other, space being left for only one person to pass between each heap.

12th. These rules shall be considered applicable as well as to Salt intended for exportation by sea, as to Salt for Home consumption or inland sale; unless Collectors can establish pans, for exportation, separate and distinct from those for Home or inland sale.

* Note.—If not attended by inconvenience to the people, it might be a further check upon the servants at the pans to pay the manufacturers the balance due at the Huzzoor their accounts being adjusted there.

13th. The accounts of the manufacturers shall be adjusted immediately on the Salt being heaped, and secured in store, and after deducting any advances made, the balance due to them shall be paid without delay.*

14th. The Superintendent at the pans shall be held responsible for any deficiency between the quantity specified as received by him in the separate receipts granted to the manufacturers, and the quantity stored in the heaps.

15th. Each heap shall be numbered and marked with the quantity it contains; and the sale of the heaps shall take place in the order of the number attached to them, so that no new heap shall be opened until the one previously opened has been sold off.

16th. In disposing of Salt to wholesale inland dealers, it shall be sold by *the heap* in all possible cases, at the reduced rate of only 100 Rupees per garce for the quantity which according to the accounts may be stored therein. If sold to them, or others, by measurement, Salt shall be disposed of at the established rate of 105 Rupees per garce, for the quantity measured to the purchaser.

17th. Under whatever superintendent and accountant a heap of Salt is opened, the whole of that heap shall, if possible, be sold off under the same servants.

18th. On each heap being sold off, a special account of its produce, written by the accountant, and signed by the superintendent shall be furnished to the Collector, and if there is a deficiency exceeding the percentage to be fixed for each heap by the Collector, these two servants shall be discharged; unless they can satisfactorily prove that the deficiency was caused by unavoidable circumstances.

19th. In receiving and disposing of Salt by measurement, the universal measure throughout the territories under this Presidency shall be the mercial of 8 puddies or 12 seers to be struck, and not heaped on any account whatever.

20th. It being a material object to limit the retail sale of Salt at the pans, it is determined that not less than 40 mercals of Salt shall be sold to any one person, and where Collectors may be of opinion that they can without inconvenience, fix the *minimum* quantity to be sold at 80 mercals, it is desired that the latter standard be established.

21st. No Salt shall be sold before sun-rise nor after 5 o'clock in the evening, and it shall be the duty of the watching peons on each platform to exclude every other person, even although servants at the pans, from these enclosures, from sun-set until sun-rise.

22nd. No Lumbadies, or other inland whole sale merchants shall be allowed to encamp within 100 yards of any Salt platform heap or pan; and during their continuance in the vicinity of any pan, the watching peons shall be specially attentive to the preceding rule.

23rd. The watching peons shall not allow any quantity of Salt whatever to be either measured or removed from a platform, until the rowannah for it is previously produced to them.

24th. No peons or other persons shall be deputed to meet Lumbadies, or other inland whole-sale dealers; nor shall any inducement whatever be held out to them to resort to one pan in preference to another.

25th. For every extensive range of heaps a head Gullah peon shall be appointed. He shall be especially selected by the Collector and shall be independent of the orders of any of the native servants. He shall hold an express sunnud of appointment from the Collector and shall not be removable excepting upon the most sufficient grounds, which grounds shall be recorded at the time of removal and a copy of the record given to the party concerned, his pay with the view to secure his integrity shall not be less than 15 Rupees per month.

1854. The Rules Nos. 1, 2, 3 and 13 provided we observed for all interference of the manufacturer ceasing on the delivery of his Salt into store; the Government must therefore we remarked exclusively bear the future expense of covering the heaps; and where Collectors thought that, on account of these new arrangements, any deduction could justly be made from the manufacturing price, it should be modified accordingly. Mr. Peter had already been authorized to raise it in his district, where it appeared not to be sufficient. If the new system of concentrating the scattered heaps upon platforms should cause any great additional labour to the ryot in removing his Salt thither, we stated that we should not object to a moderate allowance on this account.

1855. The Collectors were enjoined strictly to adhere to the Rules from No. 4 to No. 15 inclusive, respecting the storing and custody of Salt, and by occasional personal inspection of themselves or their Assistants, to ensure a constant uniformity in the heaps throughout their respective districts, and to ascertain that the quantity actually on hand correspond with the accounts.

1856. The Board stated that they were particularly desirous that the Rule No. 16 should be enforced, and that so soon as the heaps were prepared, no sales should take place to the whole-sale dealers except *by the heap*. If, from exposure to the weather or other causes, the heaps of any particular year should be thought to have suffered wastage, the Collector, after the actual measurement of one or more heaps on each platform in the presence either of himself or his Assistant, might fix a percentage to be deducted in the accounts as wastage from the other heaps of the same platform and year. In addition to this, 5 Rupees per garce was to be remitted to those merchants who purchased by the heap; so that no sale by measurement to wholesale dealers should be allowed without special reference to the Collector, who ought not to sanction it without full and satisfactory explanation.

1857. With reference to Rule 18, we observed that Collectors ought after each monsoon to cause one or two heaps to be measured, and should sanction such deduction for wastage as they might find to have actually occurred.

1858. By placing the manufacturers during the season of cultivation under due check and control, by preventing all interference on their part after the Salt was delivered into store, by receiving Salt by measurement instead of by estimate, by concentrating the heaps upon raised enclosures under the constant eye of watching peons so as further to guard them from depredations, by reducing all the heaps to one uniform size so as to enable any one by mere inspection only to verify the accounts of the Native servants; by selling to wholesale merchants not by detailed measurement, but by the heap, by limiting the present retail sale at the pans to a proper standard, and by rendering the measure for Salt uniform throughout the country, so as to prevent competition between neighbouring districts, we were satisfied that the chief defects in the present system would be remedied and the Salt revenue materially increased. But as all these measures could be only gradually introduced, the result of them might not perhaps be immediately evident.

1859. It would be perceived that so far as regarded the exclusion of the manufacturer from any interference with the Salt after it was delivered into store and the increased care in the custody of that article, the Board had endeavoured to assimilate the system on the coast still further to that in Bengal; and if, after a final decision was passed respecting the future supply of Salt to Bengal, it should be found practicable to separate the pans for inland and home sale, from those to be allotted for exportation, it would perhaps be expedient still further to assimilate to the Bengal system by erecting magazines to secure the Salt for inland and home consumption under lock and key; meantime we observed that the arrangement proposed by the Board would be less expensive and an approximation at least to the system proposed.

1860. The further measure suggested of selling to the wholesale dealers by the heap and of reducing all the heaps in each district to one uniform size, were considered by us as great checks against the abuses hitherto practised, and although they might be opposed by the Native servants from interested motives, it would be the duty of the local officers to carry them fully into effect.

1861. Although we were averse from adopting a strict system of wholesale exclusively, still it was evident that the minute retail sale permitted at most of the pans must be liable to great abuse; some limitation we remarked ought to be imposed upon it, but it had been thought advisable to restrict it gradually rather than to abolish it altogether; for this purpose the Collectors were forbidden to sell less than 40 mercals, the value of which was Rs. 10½ and were desirous to endeavour to fix the *minimum* quantity to be sold at 80 mercals, the price of which was Rupees 21.

1862. Where, as in Malabar and Canara, and even in some of the districts on the Coromandel Coast, there existed godowns or magazines for storing Salt, that part of the rules which referred to its being stored on raised platforms would not be observed; but the principles laid down would enable the Collectors to modify the system to the local peculiarities of their respective districts, it being understood that without express orders from us to be obtained on a special reference, no deviation from the principles which had been explained could be permitted.

1863. As regarded the monopoly price, the Board thought that the fact before stated of the very considerable increase which had taken place in the Salt revenue for 5 years successively after it was raised to its present standard would justify its being continued at its present rate. At Calcutta the price at which Salt was sold by wholesale was more than four times higher than our monopoly price, and if the price to the consumer in the Provinces under the respective Presidencies were ascertained, we had no doubt that the difference would be found to be much greater; we were satisfied therefore that the present price was extremely reasonable as far as concerned the consumption within our own provinces though it might perhaps be expedient to reduce the price somewhat on Salt intended for transportation beyond the frontier, if it were possible to do so without giving rise to abuse.

1864. It remained for us to offer some remarks in reply to the references made to us under date the 2nd February and 28th April last, respecting the particular department of the Government to which the administration of this branch of the revenue should for the future be intrusted.

In Cons., 15th Feby. 1819.
In Cons., 10th May.

1865. The Honorable Court of Directors in 130th para. of their letter under date the 3rd September 1817, with the view to the complete distinction between the political and commercial concerns of the Company, which they considered essential to the Act of Parliament of 1813, directed the superintendence of the Sea Customs to be transferred to the Board of Revenue, "leaving the Board of Trade to discharge its unmixed mercantile duties."

1866. The orders from England here referred to were, we observed avowedly founded not upon the letter but upon the principles of the Act of 1813. These went entirely to separate the commercial from the territorial concerns of the Company, and the Court of Directors stated that they were not only desirous to separate these distinct branches of their concerns in account, as directed by the letter of the Act; but that they were further anxious according to the spirit of those principles which dictated it that such of their servants as were employed in the commercial department should have no concern with the territorial revenue, "the functions appertaining to the two branches respectively should be separately performed, and we trust" say they "that you will find no insuperable difficulty in accomplishing this purpose."

1867. It appeared that on these orders being referred to the Board of Trade for their report, they addressed two letters to Government, under date the 26th October and 12th February last, in which they not only opposed the execution of these orders, but further request that their interference, as well as that of the whole of the commercial department with the territorial revenue instead of being relinquished as directed by the Court of Directors, should be extended to the Salt Monopoly in addition to the Sea Customs, they founded this request upon various grounds; and amongst others they urged that it would reduce "the amount of the commercial charges general on the Company's investment" by giving allowances to the commercial servants from the Revenue Department on the Customs and Salt. Indeed they avowed their wish to make their acquisition of these branches of the territorial revenue "an inducement for respectable talents to employ themselves in 'the commercial service,' which they allowed on its present reduced allowances did not of itself afford this encouragement; and while they showed that the commerce of the Company could scarcely afford proper salaries to the officers employed in it, they recommended that their number should be increased to enable them to administer those branches of the territo-

The Excise duty in England is 20 shillings per bushel of 66 lbs. or about lbs. 165 per garce of 9,256 lbs.

rial resources which they had selected as the most convenient for their management, and the best adopted to raise to a proper standard the allowances of the Commercial servants already employed, nay, they even averred that, if the commercial officers were confined to their proper functions exclusively, as directed by the Court of Directors, it would be "impossible under such a restriction for the Company upon an equal footing to contend in a branch of trade with a private firm."

26th October, para. 2.

1868. Before entering into the merits of the question thus brought forward by the Board of Trade, we respectfully submitted to Government that it was expressly to prevent arrangements similar to those recommended by them that the orders from England were issued. It was, we observed in order that the commerce of the Company should stand upon its own basis, that the Act of Parliament had separated it entirely from the territorial revenue; the jealousy of the legislature dictated this measure, in order that the true state of that commerce might be ascertained; and it was more effectually to ensure the same end, and to prevent any undue advantage being exercised in favour of the Company's commercial interests at the expense of the interests of another department that the Court of Directors had especially desired the functions appertaining to the two branches of the service to be separated. We remarked that if Civil servants were required in the Commercial Department they ought to be adequately paid by it; if the Company's trade could contend with that of a private firm, the fact should be candidly admitted; but to raise the inadequate pay of the commercial servants by revenue allowances, or to prop up the Company's commerce against private firms by making their commercial servants Collectors of Sea Customs and Salt Agents also, would in our opinion be to contravene the spirit of the Act of 1813 as well as the express orders of the Honorable the Court of Directors.

1869. Setting aside these particular considerations, the expediency of the proposed transfer might, we observed be examined on more general grounds.

1870. As regarded the general expediency of the Sea Customs in common with all other branches of the territorial resources being placed under charge of the Revenue Department, the Board begged leave to refer to the detailed arguments adduced in their letters of the 30th April 1808 and 24th September 1818. It would thence be observed that, among other considerations, we without any imputation against so respectable a body of men as the subordinate commercial officers had occasion to point out to Government that they were the only persons in the Civil service permitted to trade, and that on this account it was highly objectionable that they should be the Collectors of Sea Customs. We again begged leave to submit that, so long as others could be found competent to this duty, it ought not to be imposed upon the only persons in the service with whose private interests it was at variance.

In Dy. Cons., 2nd May 1803.

In Cons., 24th Sept. 1818.

The Board have since understood that the privilege of trade has in some cases been lately suspended.

1871. The Master Attendants, Beach Masters, and principal Native Officers under the Commercial Residents, were also, we observed more or less, all engaged in private trade; and although the head of the department might not allow his private interests to interfere with the impartial execution of his public duties, there were not the same grounds for believing that these persons who possessed neither the education, the principles, nor the independence of their superiors would always be found capable of withstanding those temptations which we submitted it was most unwise, if not improper to put within their reach.

1872. We further noticed that the Board of Trade did not by means of their own proper officers collect even the Sea Customs. In Nellore the Collector of the Land Revenue, and in Malabar, Canara, and Madras officers, properly and exclusively revenue servants were employed by them for this purpose.

1873. To this we remarked must be added the intimate connexion between the Land and Sea duties, the knowledge which the collection of the one afforded would operate as a powerful check

against abuses in the other; and the various servants of the Collector, whose establishments now pervaded every part of the country, would enable him not only to detect, but what was of more importance to prevent smuggling by information derived through the Revenue or Police Officers which the Commercial Resident did not possess the means to acquire. The Master Attendants, the Beach Masters, &c., under the orders of the Commercial Residents in the Marine Department instead of Officers of the Customs, might notwithstanding continue to be a still more impartial check against the abuses which would ever be practised in this department.

1874. As regarded the necessity of a constant personal attendance at the subordinate ports in consequence of the new laws regarding the free trade we observed, that at Ganjam, Vizagapatam, Coringa, Masulipatam, Cuddalore and Negapatam the Collector was generally resident, as well as the commercial officer and that most of the Collectors also had now two Assistants one of whom was generally the Magistrate resident at the principal town, which, in the Maritime Districts was usually on the Coast. But unless the late Acts vested the special duties therein specified in the Collector of Sea Customs by name, which we apprehended was not the case, the duties assigned by them to the public officer at the subordinate ports might, we apprehended notwithstanding the transfer of the Sea Customs, continue to be performed by the officers in the Marine Department to which they appeared more properly to belong.

1875. At the Presidency the local situation of the Board of Trade office might perhaps facilitate decisions on questions of doubt or on appeals against seizures at the Sea Custom House; but this alone (and it was the only point of consequence to be urged against the transfer) did not in our opinion afford sufficient cause for relinquishing a measure expedient upon general grounds directed by positive orders from England and carried into effect in Bengal.

1876. As regarded the proposition of the Board of Trade for the transfer of the Salt Department, which, from the commencement of the monopoly until the present time (a period of 13 years) had continued under the revenue administration, we remarked that the objections against this measure (which, as soon as they were stated, induced the Government to relinquish it) would be found in their address under date the 13th November 1806 against which the Board of Trade did not urge anything at the time; and although after a lapse of 12 years they had now called in question the grounds upon which the orders of Government were founded, we stated that we had not discovered any new information brought forward nor any arguments or reasoning which afforded the sentiments at that time recorded, and which were still entertained by us. Indeed the introduction of the Ryotwar system and the further detailed interference of the Collector added, we observed to the force of the arguments which we formerly adduced.

1877. In addition to the objections stated in our address in question to which we solicited a special reference, experience had since shewn that the chief checks upon fraud in the Salt Department were the inland Sayer or Custom Chokies; and if even with an extensive range of posts throughout a district, it was sufficiently difficult for a Collector with two Assistants to prevent the abuses practised by the inland Salt dealers, a Commercial Resident with his limited establishment would, we remarked prove entirely unequal to the task.

1878. The Board of Trade had stated that they and their subordinate officers possessed more leisure than us and the Collectors. This might be perfectly true. But because the duties of the Revenue Department gave ample employment to the Civil servants employed in it, was it we observed to be implied that they were not efficiently performed? whatever might be the object or intention of this statement, it did not bear upon the true merits of the question. It might be and was, we thought a strong argument for reducing the commercial body to such a number as might barely suffice with increased exertion to perform the duties attached to that branch of the service, and for transferring a part of them to other departments where abundant employment might be found; but it was no argument for confounding distinct departments or for mixing the commercial and territorial concerns of the Company.

1379. Independently however of other subordinate considerations, we submitted to Government that the Sea Customs should be transferred to the charge of the Revenue Department, and the Salt Monopoly should remain under it on the broad ground that it was the most efficient as well as the most economical administration for these branches of the territorial resources.

1880. The following was we observed the present establishment and that proposed by the Board of Trade for the management of these revenues:—

<i>Present Establishment.</i>			<i>New Establishment.</i>		
1. Collector of Ganjam.	} Ganjam.	...	1. Commercial Resident.	{	
2. Head Assistant.			2. Deputy.		
3. Collector of Vizagapatam.	} Vizagapatam.	{	3. An Assistant to be appointed.		
4. Head Assistant.					
5. 2nd do.	} Ingeram.	...	4. Commercial Resident.	{	
6. Collector of Rajahmundry.					
7. Head Assistant.	} Muglalore.	...	5. do.	{	
8. 2nd do.					
9. Collector of Masulipatam.	} Masulipatam.	{	6. Deputy do.		
10. Assistant.					
11. Collector of Guntoor.	} Nizampatam.	{		{	
12. Assistant.			7. Commercial Resident.		
13. Collector of Nellore.	} Nellore.	{	8. A Deputy to be appointed.		
14. Head Assistant.					
15. 2nd do.	} Chingleput.	{	9. Deputy Collector.	{	
16. Collector of Chingleput.			10. Assistant do. of Sea Customs.		
17. Head Assistant.	} S. D. Arcot.	{		{	
18. 2nd do.			11. Resident of Nagore.		
19. Collector of S. D. Arcot.	} Tanjore.	{	12. A Deputy to be appointed.		
20. Head Assistant.					
21. 2nd do.	} Ramnad.	...	13. Commercial Resident.	{	
22. Collector of Tanjore.					
23. Head Assistant.	} Tinnevelly.	...	14. Deputy.	{	
24. 2nd do.					
25. Collector of Madura.	} Malabar.	{	15. Collector of Sea Customs.	{	
26. Head Assistant.			16. Deputy.		
27. 2nd do.	} Canara.	{	17. Assistant.		
28. Collector of Tinnevelly.					
29. Head Assistant.	} Malabar.	{		{	
30. 2nd do.					
31. Collector of Malabar.	} Canara.	{		{	
32. Head Assistant.					
33. 2nd do.	} Canara.	{		{	
34. 3rd do.					
35. Collector of Canara.	} Canara.	{		{	
36. Head Assistant.					
37. 2nd do.	} Canara.	{		{	

1881. From the foregoing statement, it would be observed that if the Sea Customs were transferred to the Collectors except at Madras, Malabar and Canara, where they were already superintended by distinct officers what had now the benefit of superintendence by only 14 Civil servants, would have the extended superintendence of 30 or more than double the present number. We further remarked that the Salt Department at present enjoyed the benefit of superintendence from no less than 37 Civil servants of the Government, while it was proposed by the Board of Trade to transfer it to the management of only 14 Commercial servants, and to employ 3 others newly in order to manage it, making in the whole 17 or about half the present number.

1882. The 37 revenue servants before mentioned had like the 14 Commercial servants, other duties to perform; but these were all, more or less intimately connected with the two branches of revenue in question, while those of the Commercial officers were totally distinct from any branch of revenue whatever, so that the superintendence of the former would not only be numerically

double that of the latter, but would be exercised with less labour to themselves, and with more advantage to the public, because without any invidious comparison between the two branches of the service, it must be thought be admitted that the talent and efficiency would on the whole be likely to bear a proportion to the number employed.

1883. The revenue administration however was not only the most efficient but the most economical also; for, considering the large establishments entertained by the Collectors of the Land revenue at every port on the Coast, the Board had no doubt that in Ganjam, Vizagapatam, Rajahmundry, Masulipatam, Chingleput, the Southern Division of Arcot, Tanjore and Tinnevely a material reduction might be made in the Sea Custom establishments on their transfer to the Revenue Departments, and as regarded the Salt Department, the Government were aware that the chief source of the extra commission enjoyed by Collectors and their Assistants was the revenue derived from Salt. To the Head Assistants this was given expressly in lieu of an allowance of 50 Pagodas per mensem in the Judicial Department, which must be restored if the commission was withdrawn; and considering the additional duties imposed on the Collectors since the commission was restored, and the further services which the Ryotwar system would call for, it would be we thought impossible to withdraw any part of the allowances now enjoyed by them; under special sanction from the authorities at home without granting them an equivalent; so that the whole of the allowances to be granted to the 14 Commercial servants as well as those attending the employment of the three others to be newly entertained would in fact constitute an additional charge on the territorial revenue.

1884. In addition to this we stated that we had incidentally learned from the papers before us that a portion of the charges of the Board of Trade, though small, was debited against the Sea Customs; this also would cease and the territorial revenue would further be saved from the additional assessment of a further portion of the Commercial charges, which on the same principle would no doubt be transferred to the Salt revenue if made over to the Commercial Department.

1885. We begged leave to submit the propriety of each separate Department bearing its own separate charges, a measure which, as regarded the Commercial Department in particular, was we observed especially enjoined by Act of Parliament. We remarked that it would seem to be with the view to reduce the charges on the Company's investment by assessing the territorial revenue with a part of the commercial charges and to procure "respectable talents" for the commerce of the Company free from any charge thereon, that the transfer of part of the territorial revenue was desired by the Board of Trade. But it was to avoid such things (the Board apprehended) as the assessment of the territorial revenue with commercial charges, and this payment by the revenue of talents to be employed in the commerce of the Company, that the provisions contained in the Act of 1813 were framed and the orders from England of the 3rd September 1817 were issued.

1886. On the whole we submitted to Government that to place the Sea Customs and to continue the Salt under the Revenue Department was not only required by the spirit of the Act of 1813, and the express orders from home, but on general grounds was the most economical and most efficient course that could be pursued.

1887. On the subjects discussed in these Proceedings we have not yet been favored with the orders of Government. That part of them which contained the new rules for the management of the Salt Department was duly communicated by us to the several Collectors, and we shall hereafter have the honor of reporting the result of these arrangements to the Government.

1888. On the 25th January 1819 we submitted to Government for transmission to the Supreme Government the copy of an advertisement which had been published by us respecting the exportation of Salt to Bengal in the current year 1819.

1889. The supply fixed for the year 1818 was 8 lacs of maunds and the quantity reported in our Secretary's letter of the 3rd December 1818 to have been exported was 5,39,620 from which deducting 13,920, the quantity exported

To the Chief Secy., in Cons.,
25th January 1819.

In Cons., 3rd Dec. 1818.

in the *Success*, a vessel that was lost, the total export was only 5,25,700, leaving a deficiency of about B. Maunds 2,75,000.

1890. To this quantity we observed we had added 8 lacs of Maunds, the supply for the current year making the total supply 10,75,008.

1891. We stated that the inferior quality of the Salt at the Northern Ports and the small supply on hand in Rajahmundry had induced us to make Nellore and Chingleput the chief districts of supply; and we hoped that the orders issued would ensure the shipment of Salt of good quality; the certificates to be granted by the Officers on the Coast would it was expected prevent the necessity for any references from Bengal as to the quality of the Salt.

1892. No reply having been received from Bengal respecting our letter of the 5th November last, we proposed that the supply should be furnished on the usual terms.

1893. We observed that it had been deemed expedient to keep open the Ports of Eskapilly, Covelong and all those in Tanjore to vessels commanded by Europeans, because the supply required was greater than usual.

1894. On the 11th June last the Government transmitted to us copies of two letters from the Secretary to the Government at Fort William, respecting the exportation of Coast Salt to Bengal.

1895. In the former of those letters we would observe it was desired that the advertisement published under our authority might be modified so as to provide for the price to be paid for particular cargoes of Salt being fixed by the authorities in Bengal, and we were therefore directed to cause the advertisement to be modified accordingly.

1896. We were informed that it was of importance that we should from time to time report whether there was any reason to apprehend that the full quantity of Coast Salt required this year in Bengal would not be supplied.

1897. We were further desired to take into consideration the proper measures to be adopted relative to the points left to be settled at this Presidency, viz., the keeping a permanent stock of 5 lacs of Maunds of Salt on the Coast for the supply of occasional deficiencies in Bengal, the provision of the requisite tonnage for conveying the supply of Salt, and the reduction of the permit price, and we were directed to report our opinion for the consideration of the Governor in Council.

1898. On the 1st July we acknowledged the receipt of the foregoing letter together with its enclosures.

1899. With reference to the instructions conveyed in the 2nd para. of that letter to provide for the price to be paid for the cargoes of Salt being fixed in Bengal, we stated our opinion that the adoption of that measure would by rendering Salt an article of precarious instead of certain profit tend in a considerable degree to the discouragement of exportation.

1900. We therefore stated that we had adopted the other plan suggested by the Bengal Government in the 7th para. of their letter to the Board of Trade, dated 26th March, and had issued orders to all Collectors from whose districts the export was to take place to forward sealed musters together with their certificates by the Commander of the vessel to Bengal.

1901. On the subject of the provision of the supply Salt to Calcutta in the current year, we regretted to state that in consequence of the heavy rains experienced on the Coast in the month of April, a great quantity of Salt had been destroyed, which had seriously impeded the Collectors in their endeavours to provide the total allotment of the several districts in addition to which some difficulties were expected to arise in procuring tonnage, but on this subject we informed.

Vide Circular letter, 1st, in
Cons., 1st July 1819.

To the Chief Secy., in Cons.,
1st July 1819.

the Government that we had again addressed the several Collectors and were in hopes that the deficiency in the supply would not be considerable.

1902. To the above letter the Government replied on the 24th July and informed us that under the opinion we had expressed, the Governor in Council pending a reference on the subject to the Supreme Government, sanctioned the continuance of the present system, according to which the rate at which Salt exported from the Coast to Bengal was to be paid for was determined by the certificate of the officer shipping the Salt, who forwarded a sealed sample by the vessel on which the cargo was laden.

1903. The Governor in Council expressed his regret that obstacles had this year also arisen to the full supply of the quantity of Coast Salt required by the Supreme Government, but trusted the deficiency would prove inconsiderable, and informed us that he would expect from time to time to receive from us progressive information on that point.

1904. With reference to our letter to Government under date the 1st of July, we on the 23rd August submitted for the information of the Right Honorable the Governor in Council a letter from the Collector in Nellore, by which it appeared that one of the Commanders of the vessels exporting Salt to Bengal had objected to receive the sealed musters of that article furnished to him by the Collector in compliance with the instructions issued by us to that effect at the desire of the Bengal Government.

1905. We also forwarded to Government a further letter from Mr. Fraser under date the 31st July on the same subject.

1906. On the 30th August the Government acknowledged the receipt of our Secretary's letter of the 23rd August and transmitted for our information the copy of a letter which had in consequence been addressed to the Secretary to Government at Fort William. We were informed that as it appeared the Commanders of ships carrying Coast Salt to Bengal declined to receive sealed musters of their cargoes that it was impracticable to land a cargo of Salt in Bengal of the same quality as the muster taken from it when laden on the Coast, and that the country craft by not proceeding direct to Bengal had the opportunity of changing their cargo or at least exposed it to be greatly deteriorated, the Governor in Council apprehended that it would be necessary to resort to the plan of leaving it to the authorities in Bengal to determine on the quality of the cargoes of Coast Salt imported there. We were therefore desired to submit our sentiments on this point for the consideration of Government.

1907. On the 23rd September we acknowledged the receipt of Mr. Secretary Hill's letter of the 30th August calling for our sentiments on the measure proposed to be resorted to, of leaving the quality of Salt exported from the Coast to be determined by the authorities in Bengal; and in answer thereto we referred the Government to our letter of the 1st July last in which we gave it as our opinion that this plan would "tend in a considerable degree to the discouragement of exportation."

1908. As however it appeared from the letters which we submitted to Government on the 23rd August, that it had become absolutely requisite to resort to this expedient, we trusted that in adopting the measure the authorities in Bengal would make such allowance for the quality of the Salt when compared with the musters transmitted to them, as the deterioration caused by removal, transshipment and undergoing a second measurement would demand. On the liberality observed towards the merchants in this respect, we thought the quantity exported would in a great measure depend.

1909. To shew that this deterioration in the quality of the Salt must be always expected, we begged to submit an extract of a letter from the Collector in Chingleput under date 20th instant which was as follows:—"Nos. 1 and 2 are qualities denominated white Salt and transmitted as such per certificate to Bengal. No. 3 is a mixture of these two descriptions and which I have transmitted with a view of being forwarded to the Collector of Malabar as forming the best criterion of the quality of which a whole cargo would be composed, which is for the most part a mixture of the two descriptions; it being rarely found that a cargo can be certified as all of the first quality, as the Salt by removal and undergoing a second measurement becomes somewhat mixed with the soil notwithstanding every precaution, I have therefore adopted this mode of selecting the muster in order to prevent any disappointment in the Salt not being found equal to the sample."

1910. We begged also to suggest that it should still remain optional with the merchants on the coast to receive musters, as heretofore, and that it should only be in cases of refusal to adopt this plan, that the measure we proposed should be observed towards them.

1911. On the 25th September we submitted for the information of the Right Honorable the Governor in Council, an extract from our Proceedings under date the 23rd September relative to the supply of Coast Salt in Bengal.

1912. In these Proceedings we took into consideration the points noticed in Mr. Secretary Hill's letter of the 11th June last, viz., the provision of a permanent stock of 5 lacs of Bengal maunds of Salt on the coast and the reduction of the export price of Salt; with respect to the provision of tonnage, we stated that we were fully satisfied that any direct interference on the part of Government would be equally inexpedient and unnecessary.

1913. Instructions had we stated been already issued to the several Collectors with regard to the supply required for Bengal in the present year 1819, and the Board of Trade at Fort William, in their letter to that Government of the 30th March last, stated it to be their expectation that the supply to be provided on the coast for the succeeding year 1820, must be to an equal extent with that of the present year, although the exact quantity could not be ascertained till the manufacture of the season had been completed in Bengal; we observed that special directions would be issued to the Collectors on this subject at as early a period as the receipt of the instructions from Bengal might render practicable.

1914. We observed that the permanent supply was calculated at only three lacs of Bengal maunds, and we proposed that this quantity should be furnished in the following proportions from the undermentioned districts, viz:—

	B. Maunds.
From Nellore	1,50,000
„ Rajahmundry	50,000
„ Tanjore... ..	25,000
„ Covelong	75,000
	3,00,000

1915. We stated that it had been our wish to allot a larger proportion of this permanent supply to the Zillah of Rajahmundry, for the purpose of giving encouragement to the Native shipping at Coringa, but from the inferiority of the specimens of Salt transmitted to us from this district, and the special desire expressed by the Bengal Government that the export should consist only of the best white Salt, we were compelled to give the preference to the Nellore and Covelong Districts, the Salt of which was far superior to the best sort manufactured at Rajahmundry; a small portion of the supply was also proposed to be granted to Tanjore for the benefit of

the Lubby merchants, who maintained a steady annual commercial intercourse with Calcutta, the Tanjore Salt was also of a very good quality.

1916. The Coringa shipping would still we remarked be enabled to freight Salt from the Nellore District, at a very trifling increase of expense, incurred by being obliged to re-land the cargo for the repair of their vessels, as Mr. Smalley had stated to be the custom in his letter of the 19th October last.

From Mr. Smalley, 19th October, in Cons., 2nd November 1818, para. 7.

1917. To answer extra demands, beyond this quantity of 3 lacs of B. Maunds, the Supreme Government had in accordance to the suggestion contained in the 20th para. of our letter to Government of the 5th November last, resolved that a store of 5 lacs of Bengal maunds should be permanently kept up in the Nellore District. It was accordingly resolved that instructions should be furnished to the Collector to this effect. He would immediately report the station and pans at which it was proposed to prepare this store, which should be distinct from the pans where retail sale was carried on, and we would take measures to commence the manufacture immediately after monsoon then approaching; a separate account must be kept of all expenses consequent on the manufacture, storing, and watching of this Salt, the amount of which must be debited to the Bengal Government.

1918. With reference to the desire expressed by the Supreme Government that the Coast Salt should be furnished to Bengal at prime cost, we submitted a scale of the total charges of the manufacture and shipment of one Madras garce in the several districts transcribed from their letter abovementioned, viz :—

					A. Rupees.		
Vizagapatam	...	...	...	...	16	5	5
Rajahmundry	...	...	...	...	11	15	0
Nellore	...	...	...	...	12	15	7
Covelong	...	...	...	...	17	14	5
Ganjam	...	...	...	...	12	8	11½
					571	11	4½
Average...					14	5	5½

1919. The Government would observe from this statement that the sum estimated to cover the total charges of manufacture and shipping varied so much in each district, that should the export price fluctuate in the same proportion, it would evidently tend to promote an unequal export from the several ports, as no vessel would resort for a cargo of Salt to a district, where the export price was high, until the total annual supply had been exported from all those districts, where it might be procurable at a cheaper rate.

1920. In order to obviate this variation in the export price, and at the same time to meet the wishes of the Government at Fort William, we proposed that the Collectors in the several districts should continue as at present to disburse from their Treasuries the total charges incurred in the manufacture and embarkation of the Salt, and should debit this sum to the Bengal Government; at the same time delivering the Salt itself to the exporters free of all demand.

1921. The price to be paid for Salt on its delivery in Bengal might, we observed by this arrangement be reduced from Sicca Rupees 72 to Sicca Rupees 50 for white and from Sicca Rupees 66 to Sicca Rupees 44 for brown Salt. To this would be added the actual charges of manufacture, and shipping on the coast would on the average amount to about A. Rupees 14 or S. Rupees 13-7 per Madras garce, so that the total actual reduction on the present cost in Bengal might be estimated at Arcot Rupees 10 or S. Rupees 9-4-11 per Madras garce.

1922. The Board proposed on receiving the sanction of the Bengal Government, that the foregoing arrangement should take effect from the commencement of the year 1820.

1923. We recorded the great necessity which existed for early information being afforded to us of any supply that might be required beyond the permanent demand for three lacs of Bengal maunds of Salt; in order that prompt measures might be adopted to supply the surplus required.

1924. An extract from these Proceedings together with copy of our letter to Government of the 5th November last, were furnished to the several Collectors who were engaged in the supply of the Coast Salt to Bengal, for their information and guidance.

1925. On the 8th of November the Government acknowledged the receipt of our Secretary's letters of the 23rd and 25th of September, which related to certain points of reference regarding the supply of Coast Salt to Bengal.

1926. We were informed that a suggestion would be made to the Supreme Government for the future to let the description of the Coast Salt exported to Bengal be determined by the certificate of the local officer under whose orders it was shipped, with the proviso, that the cargo was not more inferior to the sealed specimen accompanying the certificate than it must necessarily be in consequence of the deterioration which Salt suffered from the process of being shipped. The commanders of vessels refusing to receive certificates and specimens would we were informed be liable to have their Salt rated at the discretion of the public officers in Bengal, and it would be particularly explained to the Supreme Government that the supply of Coast Salt must greatly depend on the fairness and liberality with which this discretion was exercised.

1927. With reference to the extract from our Proceedings which accompanied our Secretary's letter of the 25th of September, it was observed that the arrangement therein proposed would need to be altered so as to meet the wishes of the Supreme Government intimated in the letter which was communicated to us under date the 27th of September. It was stated that the Government did not apprehend that there would be difficulty in furnishing the whole amount of the permanent annual supply of Salt from the district of Nellore, in which case the price to be charged to the Supreme Government for it might be fixed at thirteen Rupees per Madras garce. We were however directed to furnish correct information on that head; and also to state whether the extra supply proposed to be kept in store for the Supreme Government could not also be provided at Nellore.

1928. While the supply continued on the scale likely to be required in the ensuing year, the price to be charged to the Supreme Government might be fixed at fourteen Rupees per Madras garce.

1929. The Supreme Government would be requested to state whether they entertained any objection to the proposed plan of shipping the Salt free of all charges, and making a proportional reduction of the price to be paid for it in Bengal to the importers.

1930. On the 25th November we submitted for transmission to Bengal copies of Registers of Permits for the exportation of Salt to Calcutta, from the districts of Vizagapatam, Nellore and Chingleput issued in the months of September and October, by which it would be perceived that the quantity exported to Calcutta from Vizagapatam in the month of September and from Nellore and Chingleput in the month of October amounted to Bengal maunds 70,600, making in addition to Bengal maunds 7,30,076½ before exported, a total of 8,00,676½ Bengal maunds of Salt exported at the close of October at which period it appeared from the reports of the several Collectors, that a further quantity of 1,79,026½ Bengal maunds of Salt remained on hand ready for exportation, but from the advanced

To the Chief Secy., 25th November 1819.

A.—In Mr. Smith's letter, 1st, in Cons., 18th Nov. 1819.
1st, in Mr. Fraser's letter, 6th, in Cons., 15th November.
1st, in Mr. Cooke's letter, 4th, in Cons., 11th November.

period of the season we observed that it could not be expected that any further quantity would be exported during the year 1819. There would probably therefore be a deficiency in the quantity required to be furnished to Bengal from the coast in the year 1819 to the extent of 2,71,323½ Bengal maunds.

1931. We stated that it appeared by the correspondence noted in the margin, that the chief cause which had operated in causing this deficiency was the unseasonable and heavy rains which fell in the month of April, which entirely put a stop to the manufacture in the district of Vizagapatam and greatly impeded it in those of Rajahmundry, Nellore and Chingleput. In the latter district also, heavy rains had fallen in the commencement of the month of June which destroyed a good deal of Salt then in the pans, and inundated them to such a degree as to preclude any further quantity being manufactured during the season.

From Mr. Smith, 15th, in Cons., 27th May 1819.
From Mr. Cooke, 15th, in Cons., 14th June.
From Mr. Robertson, 2nd, in Cons., 12th July.
From Mr. Fraser, 15th, in Cons., 19th July.
From Mr. Cooke, 15th, in Cons., 22nd July.

1932. In consequence of a deficiency in other districts, we informed the Government that we had directed the Collector of Nellore to prepare within the season a further supply of one lac of Bengal maunds in addition to the 4,00,000 of Bengal maunds originally allotted to him. The Collector we stated had in reply informed us that he could not furnish this quantity within the season, but that it would be ready by the month of March or April next.

From Mr. Fraser, in Cons., 28th June.
From Mr. Fraser, 15th, in Cons., 19th July.

1933. The Collector of Rajahmundry had also we stated, given us to expect that he would be able to export to the full extent of 3,00,000 of Bengal maunds, and it was only from a communication received on the 14th of September, that we were apprized that in consequence of "the actual measurement of the Salt being considerably less than the estimate," the exportation from that district would not exceed Bengal maunds 2,38,615; but the Collector it appeared had been enabled to extend his exportation to 2,68,071½ Bengal maunds, leaving a deficiency of only 30,000 Bengal maunds in the quantity which he had estimated that he should be able to export.

From Mr. Robertson, 2nd, in Cons., 12th July.
From do. 4th, in Cons., 16th September 1819.

1934. We informed the Government that we had reason to hope that a small quantity of Salt might have been exported from the Guntoor District, but that in this we had been disappointed.

1935. We observed that we considered the particular attention shewn by the Collectors of Rajahmundry, Nellore and Chingleput, to this extra branch of their duty to be deserving of the notice of Government.

1936. We expressed our regret that there should have been any deficiency in the supply required for the year 1819, but the restrictions imposed by the Bengal Government, as to the quality of the Salt to be imported there, rendered it impracticable for us to supply from other districts the unexpected deficiency which had arisen from the circumstances above detailed.

1937. We in conclusion informed the Government that we anxiously waited their further orders respecting the supply of Salt required from the coast in the Calendar year 1820.

1938. In reply we were informed that a copy of our letter, explaining the causes of deficiency that had occurred, had been transmitted to the Supreme Government, with an intimation of the importance of their giving early notice of the quantity of Coast Salt that would be required in Bengal in the ensuing season.

From Mr. Secy. Hill, 13th, in Cons., 16th Dec. 1819.

1939. The Governor in Council observed with much satisfaction the praise we had bestowed on the Collectors of Rajahmundry, Nellore and Chingleput, for their attention to this branch of their duty.

Proceedings of the Board,
11th November 1819.
In Cons., 25th Oct. 1818.

1940. At our Meeting on the 11th November last, we took into consideration the report from Messrs. Vaughan and Anstey, under date the 14th October 1818.

1941. In our Proceedings of the 31st May last we laid down rules for the improved management of the Salt Department, with the view of preventing those frauds which the report abovementioned shewed to have been practised to a great extent in the districts of Nellore and Guntoor, and which there was reason to believe extended to other districts; it remained for us to pass final orders upon such part of the report as regarded the cases of the different Native servants implicated in these abuses.

1942. The charge against this man and indeed against most of the other Native servants hereafter noticed was that he allowed an excess in the measurement of Salt above the regular number of seers to the parah. His defence rested on there being no order from the Collector for correct measurement of earlier date than the 6th January 1818, and he affirmed that since the receipt of the order under that date, the practice had been discontinued. The fact however was that there was a previous order of the 3rd January 1815, which order was amongst the records and must have been seen by him, if his own assertion was true, viz., that he had searched the records and read all orders from the Collector. It further appeared that even after the order of the 6th January the practice existed and was in two cases detected by Mr. Vaughan. He endeavoured to throw the responsibility of this on the Nevesindahs, but there was every reason to believe that he connived at the excess, or was, to say the least, very negligent in not keeping a proper eye on their conduct. On the whole we were of opinion that the charge against this man was proved and that he should be dismissed from his situation.

1943. This man endeavoured to exonerate himself of all culpability by declaring that he acted under the orders of the Tannahdar, any opposition to which he feared might cause complaints to be brought against him. The following facts however were decidedly against him:—

Dhomaslow Kistnah, Peshcar at Chinna Ganjam.

1st. He knew of the Collector's orders of the 3rd January 1815 for correct measurement, and never paid any attention to it.

2ndly. He was himself acting for the Tannahdar for sometime, and still persevered in the excessive measurement without notice.

3rdly. On two several occasions when the Collector came to the Cotaur he kept these abuses secret.

4thly. During the time he was acting as Tannahdar, on receipt of an order from the Collector, to enquire into a case of over-measurement, stated to have occurred at Chinna Ganjam Cotaur, he so far from taking advantage of this opportunity to give any information he might possess, stated, apparently, with a view to deceive the Collector, that he had never given more than the usual measurement, and that the person who had reported the case must have measured with a small measure; we thought that this man should not be retained in his situation.

1944. There seemed no doubt of this man having been privy to the abuses carrying on, but that he was much under the influence of the Tannahdar, appeared from his having (being himself a manufacturer) submitted two estimates whereby he was a considerable loser purely from the fear of being exposed to trouble by making any complaints, added to this he was not in a situation so responsible as that of the Peshcar, nor had the same opportunities of making known the abuses existing, a severe reproof and warning might we thought in this case suffice, without dismissal.

Cadavacoodooroo Venkam-
ranze, Muddutghaur at Chinna
Ganjam.

1945. This man stated that he did report to the Collector that the practice of over-measurement existed, and that he supposed the Collector to approve of it, as on a representation from the then Tannahdar of Chinna Ganjam, C. Vencatanursoo, that all the Tandahs were going to Canooparty in consequence of a very favourable measurement being there allowed, he desired that the Salt might be measured as at Canooparty. The assertion that he thought the Collector approved the practice, very ill accorded with what he stated in another part of his declaration, viz., that when informed of it he was *angry*, and sent for the Tannahdar; as regarded the order stated by him to have been given for the Salt to be measured as at Canooparty, the facts were these; the Collector, on the 11th February 1816 issued an order, (in consequence of a representation that favourable measurement was allowed at Canooparty and the merchants were thereby induced to proceed thither) in which he desired that the Lumbadies might be encouraged to resort to the Guntoor Cotaurs, and that *manmool measurement* might be allowed them. It was difficult to suppose that the Collector by this order meant to direct that over measurement should be given, when it was notorious that on a representation made to him by E. Narsiah, late Tannahdar of Chinna Ganjam Cotaurs that the servants in the Nellore District were over-measuring the Salt, and thereby taking away the Tandahs coming to his Cotaurs, he was desired to make strict enquiry, and if the report of over-measurement was found to be true, orders should be issued to stop the Tandahs. This was sufficient to shew that the Collector never meant to encourage the practice. This man's defence then thus far would not very clearly we thought bear him out, and when it was further considered that large excess was allowed even after the order for correct measurement had been received, and that Tandahs were found at great distance from the Cotaurs without Rowanahs, a circumstance, his explanation of which was very inconsistent, and which afforded just ground for believing that much Salt had been clandestinely sold and carried off without Rowanahs, we were of opinion that he should be dismissed.

1946. Messrs. Vaughan and Anstey in their report, appeared very decided in their opinion of this man's culpability. That he had been guilty of giving over-measurement there could be no doubt, but the circumstances attending his conduct were in our opinion such as to admit of palliation. It was evident that he acted *entirely* under the influence of the Salt Superintendent and his son, the Tannahdar, since there appeared to have been an unwillingness on his part to join in the abuses going forward, and as he did not yield to the full extent desired by them even when they ordered him to exceed the correct measurement. Under these circumstances we left the Collector at liberty to employ him should he deem it proper.

1947. This man appeared to have acted in the most determinedly culpable manner. He acknowledged having as Tannahdar of Chinna Ganjam seen the order of the 3rd January 1815 and purposely disregarded it, and to have seen in the records of the Nizampatam Cotaurs, orders for correct measurement one of the 24th May 1803 and one of the 31st March 1809, neither of which had been rescinded, and yet he acted directly contrary to them; such conduct in our opinion could admit of no palliation and we desired that he should be discharged.

1948. This man held a very subordinate situation, and appeared to have considered himself entirely under the orders of the Tannahdar, which he had implicitly obeyed, though without apparently any intentional fraud being imputable to him; we thought he might be retained in his situation.

1949. There appeared to have been much remissness in this man's conduct. Though appointed Superintendent, a situation which certainly called for much personal inspection, he trusted almost entirely to the reports of the inferior servants, and were it only for this reason, he was unfit to remain in that situation. He acknowledged also that on receipt of an order from the Collector to

measure the Salt, the same as at Chinna Ganjam, he concealed that order, and he stated as a cause for this concealment that the Sircar would suffer loss if it was obeyed, yet knowing that such a system must be productive of loss, he did not represent to the Collector that it was going on at Chinna Ganjam, but on the contrary falsely stated that *correct* measurement was there allowed; such a departure from truth could not proceed but from a bad motive. Further he knew that there was an order for striking the Salt close to the rim, when Mr. Travers first introduced the parah; yet being aware of this order, he drew the board at two fingers above the rim, solely on the information of two servants that it was customary, and instead of making a point of communicating to the Collector any abuses he was acquainted with, he, on being called upon to account for an extraordinary number of bullocks being employed in conveying a given quantity of Salt from the Cotaurs, attributed the circumstance to their being more weak than ordinary, when in fact the true cause for it was the excess allowed in the measurement; when to all this was added his connivance at the false estimates of the remaining Salt of Fusly 1226, or to say the least his gross negligence in not checking them by personal examination we were of opinion that he should be dismissed.

1950. This man appeared from his declaration to have acted, without being aware of any particular order from the Collector on the subject, entirely according to the directions of the Superintendent, who told him that they were founded on orders from the Collector, and also according to information obtained from the Nevesindahs and others, who were employed before his appointment (in the month of June Fusly 1219) and who told him that it was customary to measure the heavy Salt at 2 and the light at 3 fingers above the parah. If the charges against him closed here, much culpability would not attach to him, but when it was proved that in making his estimates of Salt in heaps, he was so exceedingly incorrect as to estimate in some cases only $\frac{1}{3}$ rd of the actual quantity, and in others not more than half, and when called upon to explain this so far from giving any satisfactory account he had recourse to the most ridiculous excuses, it appeared to us that there could be no doubt of the propriety of his dismissal.

1951. The declaration of this man would bear him out were he able to get over the circumstance mentioned above, as condemning the Gomastah of Panderty Cotaurs. His defence rested on his having always looked to the Superintendent for directions and he explained his having never reported to the Collector on the excess allowed, by adducing an instance of the Collector having on a former occasion desired that all arzees should be addressed to the Superintendent; so far then he appeared justifiable; but in his false estimates he had been guilty in fully the same degree as the person whose case was last noticed and his excuses abounded in prevarication and inconsistency. With such ground for believing him to have aided in the abuses going on, we could not consider him a fit person to be retained in his situation and desired that he might be discharged accordingly.

1952. This man did not appear to have had any fraudulent intention in the share he took in the over-measurement, as he seemed to have been led, from the assertions of the Superintendent, to believe that the practice was carried on by authority from the Collector, as an expedient to induce the merchants to resort to his Cotaurs. It however was evident that there had been a great degree of carelessness on his part in making his estimates, though not to a degree to render his dismissal requisite.

1953. This man would appear to have been under the same impression as many others of the inferior servants, that the Superintendent and other servants holding high situations were the fit persons to make representations to the Collector. To these therefore he confined his observations on the existing abuses; and the frequency of them to the Superintendent proved that there was no inten-

tion on his part to defraud. But however innocent, he could not be considered fit for his situation as a Gomastah, when he acknowledged himself to be ignorant of accounts, and to have signed various papers, purely on the good faith of the Nevesindahs and Curnums.

1954. This man had acted the same as the above, in regard to making applications to the Superintendent, and grounded his not having complained directly to the Collector on the little success the repeated applications to the Superintendent met with, and the fear of giving offence by being troublesome. There did not, in his declaration, appear anything to which to attach a charge of intentional fraud, and we thought he might be continued in his situation.

1955. This man while in an inferior situation in the Cotaar of Pencala, acted according to the directions of the Superintendent under whom this Cotaar was. These directions, it was true, were only verbal communications and the usual mode of issuing orders was in writing. Still however there might be an idea on his part that being immediately under his direction he ought not to dispute his orders; when he was himself appointed Superintendent of a Cotaar the case became different, and it was then his duty to report to the Collector. That he ever did so did not appear; on the contrary, it would seem that all the alteration he made was that of taking off one finger from the excess, and this from an idea of his own that the over-measurement allowed was too great and not from any order on the subject. This feeling should surely we thought have rather led to an application to the Collector than to a partial reduction, at his own discretion and his silence on the subject argued intentional fraud; added to this, the allowances made by him in his estimates for wastage and over-measurement were excessive. On the whole there appeared to have been a degree of carelessness, combined with fraud, which rendered him unfit for his situation, and we desired that he might be dismissed accordingly.

1956. This man from his declaration did not appear to have had any fraudulent intent in over-measuring the Salt. He got no instructions himself direct from the Collector, but was told by the former Superintendent to measure at 4 fingers height above the parah, consequent on an order he had received in answer to a representation made by him, to measure the same as at Panderty, the question was whether as Assistant Superintendent, he was excusable or not, in taking the Superintendent's orders, as his guide; we were of opinion that he was, and that in this case dismissal was not requisite.

1957. This man was not well borne out in his declaration, in which there was great inconsistency and prevarication; he with the others, grounded his defence on implicit attention to the orders of the Superintendent, and declared that he considered a Hookum which was issued to the Superintendent as sufficient authority for the over-measurement. He perhaps was as much entitled to the advantages of this plea as the rest, and it was not shewn that he had any very good opportunity of making representations to the Collector. It appeared too that he had been suspended from his situation for some time and was very young when first appointed; so that on the whole, we were disposed to agree with Messrs. Vaughan and Anstey that he might be retained, and that the suspension he had already undergone would be a sufficient warning to ensure correct conduct in future.

1958. This man said that he received orders on his appointment to his situation to obey the instructions of the Superintendent, which he did. But it appeared that for the space of 3 months he measured the Salt at 4 fingers height above the parah, and that he then on his own responsibility decreased it two, for fear of detection. This proved that he must have been aware that the over-measurement was not sanctioned, and he should therefore have endeavoured to bring it to the notice of the Collector; but he did not even make the attempt, and we thought that he was un-

worthy to be continued in his situation from which we accordingly desired that he should be discharged.

1959. This man was certainly guilty of over-measurement, but stated in his defence that he was misled by orders from the Superintendent. To judge whether he has acted with a fraudulent intent, it was necessary to observe closely the correctness or otherwise of his estimates. That fraud was intended appeared from his having without authority made an excessive allowance for wastage and over-measurement, to the extent of 50 per cent. and from a difference between his first accounts of the balance of Salt on the 15th March 1818, and his corrected anchanah amounting to 170 garce and odd. This was plausibly accounted for, but not satisfactorily; and he was in our opinion unfit for his situation, from which we therefore desired that he should be discharged.

1960. This servant appeared to have been guilty both as regarded the very incorrect estimate made, and the over-measurement; acknowledging as he did that he was in the habit of receiving written orders from the Superintendent, he acted upon directions which he was told by the Nevesindah and Curnum had been verbally given to them, and this without any reference to the Superintendent; again there appeared to have been a Circular order issued by the Collector to report if any thing was going on detrimental to the interests of the Sircar, but this was totally over-looked and neglected; we desired that he should be discharged.

1961. This servant could not be considered as fit to be retained in his situation. He certainly had to say the least, been very remiss in his duties, and like the person whose case was last under consideration, had been extremely incorrect in his estimates, allowing a very large excess for wastage and over-measurement. The orders to him on this subject were verbal, and acted upon by him, though it was customary to receive them in writing; we thought under all circumstances that it would be safer to discharge than to continue him in his situation.

1962. It would seem that this man was informed in a Hookum received from Mr. Fraser that he was to act according to the orders of the Superintendent, and that if he would not do so he might resign the service. This order he improperly construed as sanctioning the Superintendent's instructions, to allow over-measurement.

1963. There was nothing in this man's declaration to which to attach a suspicion of fraud. The deficiency moreover found at this Cotaar was but trifling, and we saw no reason why he should not be continued in employ.

1964. If the declaration of this servant was to be relied on, he never allowed more than one finger's height above the parah, and this on the express declaration of the Amildar that Mr. Fraser stood by and desired that this excess and more might be granted to Lumbadies; his attending to any such assertion and not communicating direct with Mr. Fraser was highly blameable; there was reason also to believe, from the increased number of Bullock loads allowed to the garce, on a comparative view between Fuslies 1221 and 1226, that the over-measurement allowed was larger considerably than he stated, and further it was proved that he was concerned in making very false estimates, notwithstanding the instructions given to the Salt servants to re-estimate, without making any allowance for wastage and over-measurement; we therefore thought that he should be dismissed.

1965. There was an inconsistency in this man's declaration which was very unfavourable to his case. He pleaded, that he was inimical to the practice of over-measurement, that though told on his appointment that it was customary, he opposed it, till ordered by the Amildar with whom at that time it was usual to communicate. Had he however been really desirous of opposing the practice, he would, we thought, surely, when it became customary to communicate with the Collector (which it did in February 1811) have reported on the excess allowed, and taken steps to have rectified the existing abuses. This he did not appear to have done, and when this appearance of guilt was corroborated by the circumstance abovementioned of the increased number of Bullock loads to the garce between Fuslies 1221 and 1226 we thought that, however strong his asseverations of innocence, there were sufficient grounds to warrant his dismissal.

1966. There was nothing in this man's declaration to authorize an accusation of intentional fraud. He appeared to have been in the habit of communicating with, and receiving orders from the Superintendent, having no direct instructions given him as to his duties.

1967. This man appeared to have depended entirely on the Superintendent for instructions being at a distance from his Cutcherry, and not having therefore an opportunity of perusing the orders which came from the Sircar. There was no reason to believe him guilty of intentional fraud, and we were of opinion that he might be retained.

1968. That this man did over-measure the Salt there was no doubt, but there were no grounds for believing him to have had any intention of fraud in so doing. He was led to believe that he was to obey the orders of Yembariah, the Salt Sheristadar, and by him he was directed to measure as he did.

1969. There could have been no fraudulent intent on this man's part, he having withstood the solicitations of the ryots to allow over-measurement, because he had no orders from the Sircar. He communicated to Yembariah the circumstance of the merchants staying away from the Cotaure and by his orders gave the over-measurement. There appeared to have been an order to attend to the directions of Yembariah, when the Collector was absent from his station, and this justified his having taken them for his guide in giving the excessive measurement.

1970. It seemed that this man made a personal communication to the Collector regarding the abuses going on in the neighbouring Cotaurs, by which the merchants were deterred from coming to Eskapilly, and that he obtained a Dustuck dated 13th April 1815, empowering him to examine Tandahs to prove the existence of the abuse of which he had complained. The vigilance of the emissaries of the servants at those Cotaurs defeated his purpose, and on the 26th September 1815 he wrote an arzee to the Collector stating his want of success, and requesting that some orders might be issued to put a stop to the prevalent irregularities. To this arzee he received no reply, and finding the merchants absent themselves from his Cotaure, in consequence of more favourable measurement being allowed elsewhere, he was induced to over-measure the Salt at 1½ fingers' height above the rim of the parah. The Huzzoor servants denied the receipt of the abovementioned arzee, but it was fair to believe that he dispatched it, the fact being sworn to by one of the Curnums, and his prior conduct having evinced a disposition to discover and correct the abuses going on. His not having a second time addressed the Collector was sufficiently accounted for by the apparent neglect his first arzee met with. On the whole we thought there was nothing in this man's case that would justify his removal; on the contrary we desired that Mr. Fraser would submit his opinion whether he ought not to be promoted.

1971. There was nothing in the case of this man to condemn him. He appeared to have acted in consort with Stephen Affonco regarding the allowing an over-measurement to the height of 1½ finger above the parah, and for the same reason as given above, viz., that the merchants did not frequent their Cotaure. The representation of Stephen Affonco having passed unnoticed by the Collector, was an excuse sufficient for this man not having addressed him on the subject.

1972. This man on his appointment was directed to report if any irregularities prevailed, but did not think fit to do so; on the contrary he, on his own responsibility, allowed an excess above the correct measurement, in order as he asserted, to induce the merchants to come to his Cotaure. That he should have acted in this way when in possession of the order above-mentioned was unpardonable, and when it was further seen that his accounts were in the highest degree incorrect, and his excuses for this incorrectness the most frivolous, there appeared to us no doubt as to the propriety of his being dismissed from his situation.

1973. There appeared to have been a deficiency of above 190 garce, which according to this man's accounts ought to have remained to the 15th March 1818, and he by no means accounted well for this circumstance. He stated that on charge of the Cotaure being delivered over to him, he, with the manufacturers and others, estimated the quantity on hand, and found there was a deficiency of above 90 garce. He did not however report this to the Collector, and his reasons for not doing so were frivolous and unsatisfactory. The remaining deficiency of 100 garce, the responsibility of which clearly rested with him, he gave no explanation of, and on the whole we thought there were sufficient grounds for his being discharged.

1974. This servant appeared to have given over-measurement without authority; because, as he stated, the Tandahs would not come to his Cotaure, there being more favorable measurement allowed elsewhere. It was however certain that he was in the habit of direct communication with the Collector, yet never mentioned what steps he was taking, nor reported on the Tandahs deserting his Cotaure; and this he accounted for by saying he was afraid to do it. He was the predecessor of the man whose case was last considered, and who stated there was a deficiency of above 90 garce, when he took charge of the Cotaure. This Mullavarapoo Ackanah denied, but his declaration was equivocal, and there was altogether in our opinion quite sufficient grounds for removing him from office.

1975. The declaration of this man was not by any means such as to clear him of guilt. He confessed that he over-measured the Salt though he knew the Sircar's order for allowing 60 seers only to the parah, and this he said he did because the Gumastahs had been in the habit of so doing, and because he thought that if he did not do so, his Cotaure would not be frequented, as in other Cotaurs favourable measurement was allowed. There could be no doubt that his duty was to have reported the excess allowed at the other Cotaurs, and not to have followed their example, possessed as he was of the Collector's positive orders for his guidance. We thought he should be discharged from his situation.

1976. The excuse this man gave for allowing over-measurement was the same with that given by C. Narrain Row, the same observation as regarded the obligation to have reported any abuses to the Collector equally applied to him. He did not make any such report and when to this was added the circumstance of his having allowed over-measurement, subsequent to an order of the 20th May 1816, not to use the new parahs which had been made, until compared with a standard measure sent from the Huzzoor, to ascertain that they held only 60 seers, it left no doubt in our minds of his guilt and of the consequent propriety of his dismissal.

Vunnelacanty Vencanah,
Nevesindah of the Kistnapa-
tam Cotaaur.

1977. The whole of the above observations concerning the Gomastah, applied equally to this man we accordingly desired that he might also be discharged.

1978. The declaration given by this servant was most inconsistent. He allowed over-measurement for the reason so often given, viz., that the merchants would otherwise not frequent his Cotaaur. It did not appear that he ever communicated the existing abuses to the Collector, though as a Superintendent it surely was his duty to have done so; the

assertions of other servants on his coming to this Cotaaur, that such and such was customary, seemed to have been his rule of conduct, whereas his duty called for his taking steps towards rectifying all abuses on his joining his station. On an estimate and re-estimate made by him of a quantity of Salt, there appeared a very large difference, scarcely more than $\frac{1}{3}$ rd having in his first Auchana been brought to account, and from an estimate made by a person deputed for that purpose of Salt formerly estimated by him a still larger excess was found. For this incorrectness in his Auchana his excuses were frivolous, and when it was further seen that in two months and 18 days from the appointment of new servants, the collections had exceeded what they were in the two Fuslies preceding, we were of opinion that he should be dismissed from his employment.

1979. This man had been very remiss in the performance of his duties. He confessed that he ought to have gone to estimate the Salt; but instead of doing so, he put his signature to Auchana lists made out by the Superintendent and Curnums, without knowing whether they were or were not correct, and laid all blame attaching to the difference shown by the corrected Auchana on the Superintendent. It was difficult to attach any positive guilt to this man, but it was evident that by his incorrectness he rendered it easy for others to defraud, when by a proper discharge of his duty he might have afforded a check to the malpractice prevailing, and that if not for fraud, at all events for a most culpable neglect, he was deserving of dismissal.

1980. This man did not appear to have been very culpable, as he reported cases of over-measurement, with a view to their being rectified, to the Suprintendent of the Cotaaur, whom he considered his immediate superior, and would have reported to the Collector, but had no authority to do so.

1981. There was nothing in this man's case to convict him of having been a party to the abuses prevailing. It appeared that he did notice the over-measurement to the Gomastah, and urged its discontinuance, but was silenced by the remark that if the practice were done away with, the merchants would not come to the Cotaaur; as from a person in so inferior a situation as that of a peon, no notice direct to the Collector could be expected from him, it was natural to suppose that he would communicate with those immediately above him.

1982. The same observations would apply to this man as to the former. He made his observations on the existing abuses to his immediate superior, the Superintendent, and was told that he had nothing to do with the over-measurement, the responsibility resting on those by whose orders he acted. His age and length of service, he having been employed for 35 years entitled him to some consideration, and we were of opinion he might be retained in the service.

1983. There appeared to have been a desire on the part of this man to avoid all responsibility, it having been customary with him on any merchants coming to the Cotaaur, to send for the Superintendent to be present at the measurement. The allowance made for wastage and over-measurement at this Cotaaur was 10 per cent., while in others, it has been stated at 50, so that the excess cannot have been very great. There was nothing in this servant's case tending to convict him of intentional fraud, and he was considered by us fit to be retained in his employ.

1984. This man was convicted of fraud to the fullest extent, as he not only over-measured the Salt, but did it after the Collector's orders directing a correct measurement had been issued, and this on instructions from the Superintendent, though he knew that the orders of the Collector were contrary to them, we accordingly directed that he should be dismissed.

1985. If this man's declaration were to be credited, there would not be sufficient proof of fraud on his part to warrant his dismissal from his situation. He confessed that he did allow over-measurement, but declared it was only to the extent of two or three seers to the purrah, before the order for correct measurement, and when he found a disposition among the other servants to allow an excess of about 1 seer, he was very angry and prohibited it; against all this however there were the depositions of two peons to the fact of an excess of above 4 fingers above the parah having been allowed previous to the order, and 1 finger after, one of these peons too was the person actually employed to draw the cutting-board and could not well be mistaken. Added to this a great inaccuracy in forming his estimates, detected by a person deputed to re-estimate Salt formerly estimated by him, whereby a difference of 60 per cent. was discovered, and there appeared too strong ground for believing him guilty, to render it safe to retain him in his situation.

Velljapoody Vencatarow and
Ramchapoody Ramahbrum-
mum, Nevesindah of Tudda
Cotaaur.

1986. The observations made regarding the Superintendent applied equally to these two servants, who, we thought should be dismissed.

Shaik Muctoom Naik, at-
tached to the cash-chest of the
Tudda Cotaurs.

1937. This man was one of the two who spoke to the fact of the over-measurement being to the height of 4 fingers above the parah; as regarded himself individually there was nothing which could attach to him any suspicion of fraud.

1988. It was this man who measured the Salt and supported the above in the assertion of the higher degree of over-measurement having been allowed. Nothing further could be brought against him than that he was the tool of the Superintendent, no fraudulent intent can be imputed into him.

1989. This man was very inconsistent in his declaration, and should not we thought be retained in the service. His equivocation regarding the Superintendent who, he first said knew that he allowed over-measurement, and afterwards that he never spoke to him nor was the over-measurement ever witnessed by him, but he thought he knew it was particularly obvious. Added to this, the circumstance of over-measurement being allowed even after the order for correct management, was received, was sufficient to condemn.

1990. This servant was on several occasions forwarding in noticing to the Superintendent cases of abuse, which fell under his observation, and exerted himself to acquaint the Collector of the irregularities which prevailed in the Cotaurs. He was desirous of writing arzees on the subject, but they could not be sent without the Superintendent's signature, and he would not sign them. The fear of losing his situation restrained him from a personal report to the Collector, after this refusal on the part of the Superintendent, no charge of wilful fraud was made good against this servant.

1991. There was nothing against this man to convict him of intentional fraud. It was true that he was aware of the over-measurement existing, but was under the Superintendent whom he considered it was his duty to obey, while there was no positive order from the Collector contrary to those issued by him. The custom continued after the order for discontinuing the excess, but in a very limited degree, and he then interfered and asked the Superintendent for what reason he allowed it, who replied that he was answerable for the excess, if there was any, but at the same time asserted that there were only 60 seers to the parah allowed.

Dendo Mahomed Pygasty of
Meejore Cotaurs.

1992. The same observations applied to this man. He it appeared often spoke to the Superintendent, and was silenced by the same reply.

1993. Had this man's declaration been the sole ground on which a judgment were to be formed of his conduct, it was so specious and plausible that it might have been difficult to condemn him upon it, though in some parts there were improbabilities which without being able to follow them up to his entire conviction must render the truth of his declaration very doubtful; there was not however any occasion to judge him by his own declaration, there having been a claim of evidence against him which shewed him to have encouraged, if not instigated most actively the abuses going forward. In November 1816, when at Panderty he took no pains to ascertain the rate of measurement during the space of upwards of a week that he remained there, though the Superintendent and others of the servants affirmed, and the subsequent arzees addressed to the Collector gave an appearance of truth to the assertion, that they repeatedly informed him of the great excess that was given, and stated the necessity for equalizing the rate of measurement at the Cotaurs both of Nellore and Guntoor.

1994. In September 1814, when with Canoopurty Ramasawmy, he visited the southern Cotaurs from Tudda to Kistnapatam inclusive, he reported the measurement correct; though from every information obtained, and from the confessions of the Cotaurs servants, it was evident that excess was then allowed, and the increased number of bullocks per garce also tended to prove that it was given.

1995. It was also clearly proved that he was in the habit of levying a contribution of 2 Rupees per garce on Salt shipped from the district. This he effected by giving Salt to those only from whom he could procure this premium, which mode of supplying Salt was in direct disobedience to the orders of the Collector, which were that the ships which first applied, should be first supplied. This fact was proved by several witnesses, and we had no hesitation in stating our opinion that Yembariah should be dismissed.

Canoopurty Ramasawmy,
head Javabnaviss in the Salt
Department.

1996. This servant appeared to have gone hand in hand with the Sheristadar in the whole of the abuses, and should certainly we thought be discharged from his employment.

1997. This person was certainly privy to, and took a part in that portion of the fraudulent transactions carried on which related to the disobedience to the Collector's order regarding the shipment of Salt regularly to those ships which first arrived. There was no doubt that this man in all he had done had been playing into the hands of Yembariah, though aware of the incorrectness of his proceedings, and nothing, we were of opinion could be said in palliation of his fault.

1998. Such was the result of the enquiries made into the abuses in the Salt Department in Guntoor and Nellore; on a view of the whole it would appear, we thought that the servants filling the higher stations were the most culpable, while the inferior servants had generally acted under an idea that it was their duty to look up to their immediate superior for orders.

1999. In passing our decision on the several cases, we observed lenity as far as was consistent with the interests of Government, and where there had appeared any disposition on the part of the inferior servants to object to, and check the prevailing malpractices, had allowed the plea of their subjection to their native superiors to have its due weight. In some instances, however, they had, so far from manifesting any desire to check, aided in forwarding the frauds carrying on, and of course, could not, under such circumstances, be deserving of any consideration.

2000. When abuses had prevailed to so great extent as in these districts, a disposition to lenity should be in our opinion very cautiously indulged, and under this view of the subject, we, in some cases where perhaps the proofs were not so strong as in others, gave it as our opinion

that the future regularity in the Salt Department called for a dismissal of those servants against whom the grounds of suspicion were strong it being safer to remove, than to retain any doubtful character, where such extensive interest; were at stake.

2001. The Collectors we remarked in Guntoor and Nellore could not fail to observe the vast importance of facilitating by every means in their power, a direct communication between themselves and all their Native servants. The obstacles opposed to this appeared to have prevented the abuses in question from being discovered at an earlier period.

To Mr. Fraser, 15th, in Dy.
Cons., 18th November 1819.
To Mr. T. Oakes, 15th, in Dy.
Cons., 18th November 1819.

2002. A copy of these proceedings was sent to the Collectors in Guntoor and Nellore, with orders to carry them into effect.

CUSTOMS.

2003. On the 30th December last we acknowledged the receipt of the letter from the Secretary to Government in the Revenue Department, under date the 23rd June 1818, transmitting for our consideration and report, a letter addressed to Government by the Committee for revising the Custom Regulations.

2004. In this report the Committee first took a general review of the several system which had prevailed on the coast, with regard to the collection of a revenue from Custom duties, they then adverted to our opinion that the Bengal system of levying these duties was not applicable to this Presidency and went on to argue that it was founded "upon a view of the subject" not sufficiently comprehensive." They pointed out the heavy charges attending the collections of the general inland duty, the great abuses of the servants, the vexatious interruption which it occasioned to trade, its consequent detrimental effects as regards agriculture, and, after discussing our proposal for renting out the Customs, they concluded by recommending the abolition of the general inland duty.

2005. As regards the statement of the Committee that we did not in our letter of the 31st March 1817, take a "sufficiently comprehensive" view of the reference made to us by Government under date the 23rd April 1816, we begged leave to remark that the reference in question was as to the applicability or otherwise of the Bengal system to the Coast, not as to the expediency or otherwise of raising a revenue from Customs, we had replied to the specific reference made to us and to that only, and we saw nothing in the present report from the Custom Committee which tended to invalidate the opinion given by us that if a revenue from Customs was to be raised on the Coast, the Bengal system was inapplicable here.

2006. As regards the export and import duties by sea, or the frontier duties, there could be no difficulty in assimilating the customs of the several Presidencies. But further than this, to attempt the introduction of one uniform system of Custom duties throughout the British dominions in India, would in our opinion be impracticable.

2007. There had nothing perhaps been more productive of mischievous consequences than the general introduction of some system well fitted perhaps to the localities of the place where it prevailed into every other part of our territories, without regard to the local peculiarities of each. Experience of this evil had made us desirous in all branches of the revenue to fit the system of administration to the country and to the people, instead of attempting what would be difficult everywhere, but especially in India, to bend the people to the system.

2008. As regards the duties on the general external trade by sea or the frontier, we certainly thought that an assimilation ought to take place; for throughout the British territories in India, the general trade with foreign nations ought to be on an equality; our subjects ought to be placed everywhere, in this respect on the same footing, and the foreign trade should not be more heavily taxed in one part of our dominions than in another.

2009. But as regards the internal trade within our own territories, our Custom duties, if levied at all, ought to be levied with reference to the state of the trade, the means of internal communication and the situation of the people. These, we observed, in such an extensive dominion as British India, widely vary, and for the reasons already given in our letter of the 31st March 1817, we considered the system in existence in Bengal as inapplicable here, as that of the Coast was inapplicable to the provinces under the Supreme Government.

2010. The Custom Committee, we remarked, had entered very fully and ably into the consideration of the defects in the present system of levying the inland customs. It was true they had not discovered any evils that were not before known to exist, but they had illustrated such as did exist clearly and brought them forcibly to the notice of the Government.

2011. Having done this, three modes of proceeding remained to be adopted; viz., either to suggest amendments in the existing plan; to propose a new system, or to abolish that at present in force, without substituting any other in its stead. The latter mode of proceeding had been adopted by the Committee, who having pointed out the defects in the existing Regulations, recommended at once the abolition of the inland customs.

2012. We were of opinion that previously to submitting to the Government a recommendation to this effect, it would have been desirable that the Committee should have taken into consideration whether some other means might not be adopted to remedy the defects complained of; none certainly could be more efficacious than that recommended by them; but in our opinion it ought to be adopted only in the last resort, after all other means had been tried and failed.

2013. The proposition made by us for farming out the Customs had certainly been discussed and rejected by the Committee; but no suggestions had been offered by them for the improvement of the enactments contained in Regulation I. 1812, which, however defective they might be, appeared to us not so radically bad as to leave no other alternative than their total abolition. We would proceed, we observed to offer a few remarks in explanation of our proposal for renting out the Customs; and would conclude with such observations as we had to offer on the measure finally recommended by the Committee.

2014. We had in the first place to explain that our proposal for renting out the Customs originated in the suggestions of several of the ablest Collectors, Mr. Chaplin, Mr. Hopburn, Mr. Sullivan and others; and that it was proposed more with the view of trying the experiment than as a permanent measure of the expediency of which we were satisfied. It was thought by many of the Collectors that it would operate as a very strong check against the abuses of the native custom servants; so far as it had been adopted in regard to the town consumption duty, it had been successful; and although objections might be urged against it, we thought, and still were of opinion that the arguments for it over-weighed these objections, so far at least as to justify the trial of it as an experiment.

2015. The renting out of the Custom duties was opposed by the Committee on precisely the same grounds on which Dr. Adam Smith condemned it. But the arguments of that able author applied to a system very different to that proposed by us, and to circumstances very opposite to those in existence here; and, therefore, as used by the Committee, they were hardly supported by the authority of his work. It was not however the source whence the reasoning sprung so much as the correctness of the arguments used, that demanded consideration.

2016. Against renting the Customs it had been urged, that the farmer's profit was so much money out of the public Treasury; that the farmer required capital or credit, and knowledge or experience; that few possessed the former, still fewer the latter; that from the small number of farmers, combinations must arise to give in reduced offers; that farmers had not that compassion for the people, that might be expected from even the worst of Governments; that in times of difficulty, farmers always complained of the inefficiency of the laws, and that as their demands could then be disputed, the revenue enactments became more and more severe.

2017. The principal reasoning of Dr. Adam Smith on this subject had evidently reference to the system which obtained under the old Government in France, of farming out some of the chief branches of the revenue of that country. The *Fermiers Generaux* in ancient France rented out the *Gabelle*, the *abides*, the *traites*, and other highly productive branches of the revenue of extensive provinces; they made large advances to the Government, and were in fact the bankers of the State; they consequently required great capital or credit; and, without much knowledge or experience, they could not conduct the intricate details of these complicated taxes. Hence, they were few, they combined to obtain their farms on favorable terms; their profits were enormous, and gradually becoming more and more necessary to the Government, their demands, rising with their importance, were seldom refused; and their oppressions rarely noticed; such a system Dr. Smith justly condemned and stated that the Government might save the enormous profits of these farmers by employing its own agents to collect the taxes in question.

2018. But in the present case, the Customs proposed by us to be farmed were a very inferior branch of the revenue; it was not proposed to rent them out to the few capitalists at Madras; but in small and numerous farms to respectable natives in the interior; no advances were required; little capital was necessary and the nature of the tax being most simple, the most ignorant might farm it; the farmers could never become persons of importance to the financial arrangements of the Government; and above all, the Government were unable to employ agents whom it could effectually control in the collection of this duty. The Government and its subjects were not one, they were a distinct people. It was from amongst this foreign people that the Government were constrained to select agents; whom, from the paucity of its own officers it had been found impossible effectually to control. The frauds of these agents constituted the great evil to be remedied, and by placing them under private individuals, interested in their good conduct, the Government might expect to secure the greater part of their enormous illicit gains by allowing these controllers or farmers, a moderate lawful profit.

2019. While it was thus proposed to bring individual interest into operation, as the most effectual means of realizing all the revenue collected from the people, it was not proposed to deprive the Collectors of the power of checking frauds vested in them by the existing Regulations; on the contrary, it was thought that they would have many more opportunities of discovering them. At present, a Collector must depend for information entirely on his Custom servants; but in lieu of their master or chief, he would become the head of a Police upon their conduct, consisting of all his other servants; and the persons who collect the Customs, no longer being public officers, would be narrowly watched, not connived at, by the Collector's establishment.

2020. The Custom Committee in the 47th para. of their report stated "that it is not only unnecessary but extremely improper to give to the servants employed in any branch of the revenue, more authority than is requisite for collecting the public dues; and that what is requisite for that purpose must be given to them, whether they are the servants of the Government or of a farmer." This certainly could not admit of dispute, but it was not of the authority given, but of what was improperly assumed and taken by the inferior Government officers, of which we complained. It was notorious that the difference which was everywhere paid in this country to the authority of Government, enabled the persons employed in the Custom Department to extort money from merchants without complaint, which the trader would at once refuse to pay to the servant of a private individual; and it was upon this well-known fact that we had grounded our opinion that the farmer's servants would not, like the inferior Custom officers of the Government "be able to overawe and oppress the people."

2021. The Custom Committee argued that the general inland duty was liable to objections as regards its realization by farm, which did not apply to the consumption duty; they observed that it was "levied by a legion of tax-gatherers spread over the whole face of the country;" that the articles subject to it as well as the valuations put on them, "if defined at all, are defined only by tariffs, different in every different district, and each containing many hundred items." These might be justly urged as arguments for a strict revision of the Custom establishment; and a modi-

fication of the tariffs, with the view of adopting one simple uniform valuation for the chief articles of trade only, rejecting thence all articles of inferior importance. But the persons employed in collecting the general inland duty did not much exceed in number those employed in the levy of the consumption duty, and the rate of tax was uniform, while the rate of the consumption tax varied not only in every district, but often in every village; the articles in the tariff were not so very numerous, except in consequence of the great details of many which specified separately every species of cloth, and to the merchants and traders who had to pay the tax, and on whom alone oppressions could be practised; the rates of duty, the articles in the tariffs and their valuation, were all perfectly known.

2022. In short, we were fully satisfied that although oppression might be, and no doubt was occasionally practised by the inferior Custom servants upon the traders and merchants of the country, this was not the chief evil to be remedied. The grand and enormous abuse was that a large portion of the duties actually levied never reached the treasury of the State, and that the trader and the public officers mutually combined to defraud the Government.

2023. It was to check this, the principal evil, that farming the Customs was proposed and we thought that there were sufficient grounds for trying at least the result of this measure as an experiment.

2024. It was true that some of our arguments in regard to this measure might be applied to farming in general. But we had stated that there were peculiarities in the Government of this country that fully justified that particular kind of farming system which we had supported, and to which the arguments of the great English Economist did not apply. For instance, the Aumanic system under the native Government was universally prevalent, as regards the land revenue; and it might be greatly doubted whether according to actual results, as well as to theory, it was not the most expedient as regards a country like India. But it was expedient only under a native Government, and as such it was established for ages. Under our Government, who were unable so effectually to check and control the native officers, it was universally condemned as the worst system of administration that could be adopted.

2025. Supposing however the farming system to fail, in correcting the evil which it was conceived it would greatly remedy, it did not follow that this and the other evils of the existing system were so radical as to be irremediable, and to render it expedient to abolish the whole, and with them, a considerable branch of the public resources.

2026. The placing the Customs under separate European officers might be tried, if the remedy suggested by us should fail, and other checks might be established.

2027. The defect to which we had referred, though the principal was not the only one of the existing system. There was certainly great room for a revision of the tariffs, and the establishment of a fixed uniform tariff for all the districts. We from the voluminous discussions in which we had been engaged, respecting the land revenue, had not yet had leisure to effect this, which was a great desideratum, and we were of opinion that the Custom Committee, in communication with the Collectors might strike out many articles from all the tariffs, restricting the duty to cloth and a few other principal commodities; establishing a fixed valuation for these articles to be prevalent, with a few exceptions, universally throughout these territories and exempting other articles from duty altogether. The number of chokies might also we believed be with advantage partially reduced.

2028. We had deemed it proper to offer to the Government these remarks upon the report of the Committee which had been transmitted to us. At the same time, we begged leave to observe that when the Committee shall have forwarded their final report, we would be prepared to address Government further upon this subject. We were convinced that the present system for administering the Customs was open to much improvement; but we were not prepared to admit that the revenue from this source should be abolished, or that such beneficial effects would

result from that measure, as from a gradual but considerable direct reduction of the tax upon the land, which the Committee remarked would by the abolition of the Customs, be rendered unnecessary.

2029. In conclusion, we had to observe that in our letter of the 7th June 1819, we had stated that no objection existed to carrying into effect the orders of the Honorable Court of Directors for the re-transfer to them of the Sea Customs, a measure which we perceived that the Committee also strongly recommended.

2030. The foregoing letter is now under the consideration of the Government.

ABKARY REVENUE.

2031. On the 16th March last the Governor in Council referred for our consideration copy of a letter from the Sudr Adawlut, with the revised draft of a Regulation containing rules for the manufacture and sale of spirituous liquors.

2032. In this letter it was stated that under date the 2nd July last, the draft of a Regulation entitled "a Regulation for extending and modifying Regulation I of 1808 for more effectually preventing the immediate use of intoxicating liquor, and for the better security of the revenue derived therefrom, in the provinces subordinate to the Presidency of Fort Saint George, excepting the town of Madras and the limits of His Majesty's Supreme Court of Judicature," was submitted by us to the Sudr Adawlut, which draft provided for the extension of the provisions of Regulation I of 1808 to the sale of toddy of every description, empowered us to authorize Collectors either to rent out the exclusive sale of spirituous liquors or to retain the same under their own hands on account of Government, and prescribed rules for the transit and storing of spirituous liquors.

2033. It was further observed by the Sudr Adawlut that Regulation I of 1808, the provisions of which it was proposed to extend was defective in some very important respects, particularly in not providing for the levy of the fines and forfeitures declared in the forms of licenses, which forms were inserted in the body of the Regulation, and to which the public officers had been in the habit of referring for their authority to fine, although no such authority could be conferred by what was in fact, nothing more than the form of a contract. The Regulation was also considered deficient in other respects, and the Judges had in consequence thought it better to prepare a new draft, which should contain all the necessary and important provisions of Regulation I of 1808, together with such new rules as it was thought expedient to enact.

2034. They remarked that it was greatly conducive to the right understanding and due observance of the law, that all the rules relating to one subject should be found together in one enactment, and that this was particularly desirable with regard to all laws, commanding or forbidding particular things, to be done or abstained from by the native subjects of the Government under the sanction of pains and penalties for the breach of those laws that in preparing the draft submitted, the Judges had referred to the rules enacted by the Supreme Government on the same subject, some of which they had adopted, in addition to, or in modification of, the rules which formerly obtained or which had been proposed by us.

2035. It was not considered necessary that every alteration made by the Judges in the framing of that part of the new draft, which they proposed to substitute for the Regulation in force, or for our less important modifications should be specifically noticed, as it would be found on a comparison of the new with the rescinded provisions and with our draft, that they had proceeded on the principle of admitting into the Regulation only such rules as regarded essentials, defining what was commanded or forbidden under penal sanctions, but leaving it to the Revenue authorities to settle forms of licenses, to determine the periods for which they should be granted, and generally to prescribe all such rules as did not "affect the rights, persons or property" of the subject, and might be advantageously left open to revision and alteration as circumstance

might require. In directing that spirits should be manufactured and sold only under licenses, it was accordingly provided that the licenses to be granted for those several purposes, of which counterparts were to be executed by the distiller or seller, should contain stipulations on the part of the licensed persons that they would not do those things which would incur the penalties of the Regulation. This the Judges had deemed necessary as well to secure to the parties the knowledge of what acts were transgressions of the law, as to prevent its transgressors from urging a plea of ignorance, when charged with the commission of such offences, and other stipulations according with the relative interests of the contracting parties might they observed be introduced; the non-observance of which would be a breach of contract only, which though a fit subject of investigation before a Civil tribunal, would not be an offence against the public peace, and could not incur the penalties of the Criminal law.

2036. It was finally suggested by the Sudr Adawlut that as the draft submitted by them involved questions of fiscal administration, and modified and altered considerably, the rules drawn out and referred by us, it should be submitted for our consideration before it passed into a law.

2037. In reply we remarked that in the proposed Regulation, the Sudr Adawlut had embodied the substance of all the provisions contained in the draft submitted by us, and had amended some of the judicial defects in Regulation I. 1808, and that the principle that the whole of the Abkary enactments should be contained in one Regulation as proposed by the Sudr Adawlut was entirely in concurrence with our sentiments.

2038. Some new provisions however had, we observed, been proposed by the Court of Sudr Adawlut which appeared to us of an objectionable tendency, and material alterations had been made in the existing law, without any notice thereof either in the letter of their Deputy Register or in the preamble to the Regulation, that we had therefore prepared a re-draft of the proposed Regulation for the Abkary revenue, which we submitted in order that the Right Honorable the Governor in Council might readily perceive in what respects this draft differed from the revised draft of the Sudr Adawlut, we further submitted a copy of the latter, in which our modifications were noted opposite to the respective sections or clauses, and for which alterations reasons were given.

2039. With reference to Clause fourth, Section 6 of the Sudr Adawlut's revised draft, we remarked that the sale of liquor to "European soldiers and sailors" was very properly forbidden, because the Government supplied the former, and either the Government or the ship-owners the latter with a sufficient quantity, and any further supply that they might otherwise procure would be injurious to their health, and productive of intoxication amongst them; but that no reason why the "Native sepoys" who were not at all supplied with liquor by Government, and who yet indulged with moderation in the use both of spirituous and fermented liquors should be altogether forbidden the use of them, or the Government deprived of the considerable revenue derived from this source, had been given by the Sudr Adawlut. Although the measure had been proposed by them at the close of Clause fourth, Section 6, this, as well as some other new arrangements proposed in their draft, had not we observed, been explained, but might perhaps be justified by circumstances of which we were not aware, but that so far as we could judge from the information before us, the proposed provision, if adopted, appeared likely to excite discontent, to lead to illicit traffic, and to affect the Abkary revenue to a considerable extent.

2040. The transfer by the Sudr Adawlut in Section 17 to the Magistrates, of powers proposed by us to be vested in the Collectors was, we observed totally unaccounted for, and the Magistrates and Collectors being the same persons, the alteration was in fact, under existing circumstances a distinction without a difference; but as it was desirable that Revenue and Magisterial powers should be kept distinct, as the Excise and not the Police Officers would always have the first and best information respecting unlicensed stills or liquor illicitly sold, manufactured or deposited, and as search warrants for the discovery of them in order to be efficient, should be issued immediately on distinct information being acquired, before there was time for

the parties to evade them, we submitted that as in Bengal and in England the duty and power in question should be vested in the Collector of Excise and not in the Police.

2041. In conclusion we remarked that by Section 9, Regulation IX. 1802, the Court of Sudr Adawlut were required to detail "their reasons for the alterations" made by them in any draft of a Regulation submitted to them, that both in that and in former instances, we had had occasion to specify some material alterations made by that Court in the drafts forwarded to them by us without any reasons being assigned; a proceeding which in this had repeatedly imposed upon the Board the difficult task of justifying that against which no objections had been urged; we therefore expressed a hope that we should stand excused in submitting that the Court of Sudr Adawlut be reminded of the propriety of conforming to the Regulations enacted by the Government for their guidance in this respect.

2042. The following is a copy of the Regulation proposed by the Sudr Adawlut with our remarks annexed:—

A Regulation for rescinding Regulation I of 1803, and for prescribing the rules under which Arrack, Toddy and other spirituous and fermented liquors shall be manufactured and sold within the territories subject to the Presidency of Fort St. George, without the limits of the jurisdiction of the Supreme Court of Judicature at Madras.

Whereas the provisions of Regulation I of 1808, have been found insufficient to restrain the immoderate use of intoxicating liquors, and are otherwise defective, and it is expedient that the same be revised and amended, and that

Preamble.
No. 1.—The word "additional" is omitted in the Board's re-draft, because Regulation I. 1808, does not impose any restrictions on the sale of Toddy and on the transit and custody of foreign or country spirits.

No. 1 additional restrictions be imposed on the sale of Toddy and on the transit and custody of foreign or country spirits. And whereas, it is necessary for the due security of the revenue derived from these sources, that discretionary authority be vested in Collectors either to retain the sale of spirituous liquors under their own management on

account of the Government, or to rent the same to farmers, and likewise to authorize renters to sub-rent their farms, and to enable them to recover by summary process any arrears that may be due by their under-renters. The Right Honorable the Governor in Council has resolved to rescind Regulation I of 1808, and to enact the following rules to be in force from the date of their promulgation in the territories subject to the Presidency of Fort St. George, excepting the Town of Madras, and the limits of His Majesty's Supreme Court of Judicature.

II. Regulation I of 1808 and such parts of Sections 44 and 45, Regulation IX of 1816 and of Section 38, Regulation X of 1816 as relate to certain clauses of Regulation I of 1808, are hereby rescinded.

Spirituous liquors may be manufactured only in conformity with this Regulation.

III. All persons are forbidden to manufacture or sell Rum, Arrack or other spirits, or Toddy or other fermented liquors, except in conformity with the provisions of this Regulation.

Licenses to Europeans for the establishment of distilleries will be granted by the Collectors under the orders of the Board of Revenue.

No. 2.—The word "may" is substituted in the Board's re-draft for shall, because the power to be vested in the Board of Revenue should be discretionary and not imperative.

No. 3.—The words "to be constructed and worked according to the European manner" are omitted in the Board's re-draft, because other modes might be preferred as cheaper and more efficient, and because Section 2, Regulation I of 1808 does not impose any such restriction.

IV. First.—The Board of Revenue shall² authorize Collectors to grant licenses to Europeans and descendants of Europeans, to establish in such places as may appear to the Board to be proper, distilleries of Rum, Arrack or other spirits, to³ be constructed and worked according to the European manner, and such licenses shall accordingly be issued by the Collectors under their official signature, on the parties to whom they may be granted, executing counterparts of such licenses, to be lodged with the said Collector respectively.

Second.—The license for the establishment of every such distillery shall be prepared according to a form to be approved by the Board of Revenue, and shall contain a stipulation that the whole of the spirituous liquor manufactured at such distillery shall be exported by sea.

Stipulation for the export of all the produce of such distilleries.

Which shall be exempt from duty.

No. 4.—The words "subject to the established export duty" are introduced in the Board's re-draft, instead of the words "exempt from the payment of duty," because the Board of Revenue are of opinion that there are not sufficient grounds for continuing this exemption.

Penalty for the breach of the foregoing provisions.

No. 5.—The words "one thousand Rupees" are substituted in the Board's re-draft for "five hundred Rupees," because the Judge at present possesses the power to impose a fine to the former amount. See Section 2, Regulation I. 1808, and the Board are aware of no good reason for altering the law in this respect.

* Note.—The Board of Revenue have great doubts whether it is competent to the Government to confine a European British-born subject for a breach of the Revenue laws. The Magistrates in certain cases of assault, debt, &c., specified in the Act of the 53rd of the King possess this power. How far the Government can extend it is a question for their consideration.

Fifth.—It is hereby declared that no license for the establishment of a distillery shall be granted to any European, until he shall have complied with the provisions of the Act of the 53rd George III, Cap. 155, Clause 108 and shall produce to the Collector the copy duly attested by the Civil Judge of the Zillah of the license granted to him by the Government, permitting him to reside at the place in which such distillery is intended to be established.

Penalty for working distillery without license.

Note 6.—The forfeit of all the spirits "manufactured" at each distillery may not be possible as part may have been disposed of. The word "found" has therefore been substituted for "manufactured" in the Board's re-draft.

Note.—No provision is here made to commute the fine for imprisonment in default of payment.

V. First.—The Board of Revenue are hereby authorized to empower Collectors either to retain the exclusive privilege of manufacturing country Arrack, Toddy and other fermented liquor, as well as the retail sale of foreign or country manufactured spirit, Toddy and other fermented liquors in their respective districts, under their own immediate management on account of Government, or to rent out the same for such periods as may be deemed eligible.

Third.—All spirituous liquors manufactured at the distilleries specified in this section, shall on exportation by sea be exempt⁴ from the payment of duty.

Fourth.—Any European or a descendant of a European, who in breach of the stipulation in his distillery license shall directly or indirectly sell or permit to be sold, any such spirituous liquors to any European sailor or soldier or to any native of India or other person, shall, on conviction before the Criminal Judge of the Zillah be subject to a fine not exceeding five⁵ hundred Rupees, or in failure of the payment of such fine, to imprisonment* for a period not exceeding two months, and his license or licenses if he have more than one shall, on requisition to that effect by the Collector, be declared forfeited.

Sixth.—Any person who shall be found working a distillery without obtaining a license, as prescribed in this section, or after the period for which his former license was granted and before obtaining a renewal of his license, shall, on proof of the fact before the Criminal Judge of the Zillah, forfeit all the spirits manufactured at such distillery, together with all the stills, vessels and other movables appertaining thereto, and also the sum of two Rupees for every gallon which each still in such distillery is calculated to contain, for each day in which he shall appear to have worked such still in the said distillery without a license.

Second.—The Board of Revenue are also authorized and directed to frame rules, and from time to time, as occasion may require to alter, amend and enlarge such rules for regulating the exclusive manufacture and sale of country Arrack, Toddy and other fermented liquors, and the exclusive sale of foreign spirits and for determining the places, at which stills and shops shall be erected, and the number of such in each Zemindary or other division of territory, the rates to be established and measures to be used in the sale of such spirits and liquors, the due publication of such rates and measures and generally all matters relating to the detailed management and control of such distilleries and shops.

Licensed persons only may manufacture Country Arrack and retail spirits.

7.—The words "under the seal and signature of the Collector wherein shall be specified the number of stills and shops and the places at which they are to be established" are substituted by the Board in the re-draft instead of those underlined because one license to each renter specifying the situation of each authorized still or shop will answer every purpose of check and control, and the issue of a license for each would be inconvenient and expensive to the parties as they are issued upon stamped paper.

Separate licenses for distilling and selling.

8.—This clause is omitted in the Board's re-draft because the first clause contains all the provisions that they deem requisite on this point. The persons who distil and retail spirits or who draw and sell Toddy are the same in many districts.

Stipulations of the license to distil Country Arrack.

9.—The alteration of the previous section rendered it necessary to substitute for these words underlined the following "shall also contain a specification of the minimum rates at which the liquor shall be sold and" for the rates cannot easily be fixed, it is sufficient to prevent the liquor being sold below a specified price.

Stipulations of the license to sell spirituous liquors.

10.—The words are omitted as unnecessary.

11.—The Board have inserted here the words "moreover."

12.—The words "or Native Sepoys" are omitted in the Board's re-draft because they are not contained in Regulation I. 1808, and because the Native Troops are not supplied with liquor by the Government, also because it is not explained why they are to be wholly debarred the use of liquor which may drive them to illicit traffic or excite discontent.

VI. First.—No person shall be allowed to manufacture or sell Country Arrack, Toddy or other fermented liquor, nor to retail spirituous liquors of any kind without having first taken out a license *for each manufactory or shop, which license shall be under the seal and signature of the Collector of the district in which the same may, be situated* nor until he shall have executed a counterpart of such license to be lodged with the said Collector.

Second.—⁸ Separate and distinct licenses shall be granted for the distillery of spirits, and for the retail sale of spirituous and fermented liquor and counterparts of each shall be executed by the persons to whom they are granted.

Third.—⁹ The licenses for the establishment of a still or stills for the manufacture of Country Arrack, Toddy or other spirituous liquors, shall specify the places at which such still or stills are to be established, and the rates at which the liquors shall be sold, and shall contain a stipulation that no noxious ingredient shall be used or permitted to be used in the distillation or preparation of such liquor.

Fourth.—Licenses to persons ¹⁰ for the retail sale of foreign spirituous liquors or Country Arrack, Toddy and other fermented liquors shall ¹¹ moreover contain such stipulations, provisions and rules as are necessary to prevent the shops from becoming places of drunkenness or the haunts of thieves, or persons of notoriously bad character, and shall forbid the receiving of grain, goods, wearing apparel or other effects in barter for liquor and likewise the selling of liquor to European soldiers and sailors ¹² or Native Sepoys.

Penalty for mixing noxious ingredients in the distillation of Arrack.

13.—As to commit all persons only "charged" with an offence for trial before the Court of Circuit might lead to much unjust accusation with a view to the commitment of the accused. The words "on oath before a Magistrate" and "if the Criminal Judge is satisfied of the justness of the charge" are inserted in the Board's re-draft as being more consonant to justice and to Clause third, Section 13, Regulation I. 1808.

Penalty for harbouring thieves, &c.

14.—The words "before the Criminal Judge" are omitted in the Board's re-draft because all minor offences against the provisions of Regulation I. 1808 are at present cognizable by the Magistrates of Zillahs. See Section 5, Section 7, Section 9, Section 13, Regulation I. 1808 and Section 46, Regulation IX. 1816, but these minor offences the Sudr Adawlut have in this draft made cognizable by the criminal Judge giving him original jurisdiction in these cases without assigning any reason for this change either in the preamble to this draft as required by Clause second, Section 5, Regulation I. 1802 or in their letter to Government an additional Clause is therefore added to this section in the Board's re-draft reserving to Magistrates of Zillahs the power vested in them by the existing laws, see next side (* clause seventh).

15.—The words "to the Criminal Judge" are omitted for the reasons given above.

Penalty for distilling or selling without a license.

16.—The words "before the Criminal Judge" are omitted for the reasons given above.

* Clause seventh, Section 6.

The offences specified in Clause sixth and seventh of this section shall be cognizable by the Magistrates of Zillahs under the limitations with regard to the extent of punishment prescribed by Sections 32 and 33, Regulation IX. 1816, but in all cases where the Magistrate may deem the punishment which he is authorized to inflict inadequate to the offence, he shall send the witnesses and the offender with the proceedings on the case to the Criminal Judge of the Zillah.

* The offences referred to cognizable by the Magistrates of Zillahs under the limitations of punishment they are empowered to inflict.

Collectors to furnish Criminal Judges with lists of licensed persons.

Fifth.—Persons charged¹³ with having mixed or permitted to be mixed noxious ingredients with the liquor prepared or distilled by them, or under their directions shall be committed for trial before the Court of Circuit, and on conviction of such offence shall be subject to imprisonment and hard labour on the public roads for a period not exceeding 3 years.

Sixth.—Persons convicted¹⁴ before the Criminal Judge of permitting drunkenness and riot in their shops, or of harbouring thieves or persons of notoriously bad character, or of bartering liquor for grain, wearing apparel or other effects shall be sentenced to pay such fine not exceeding two hundred Rupees as may appear¹⁵ to the Criminal Judge an adequate punishment to their offence, the amount of such fine to be levied by sale of the property of the offender, or if no property of such offender be found or not sufficient to pay the amount of such fine, or otherwise in default of the payment of such fine, such offender shall be sentenced to imprisonment for such time as may appear to be a fair commutation for such fine or portion of the fine as may be due provided that such imprisonment shall in no case exceed six months.

Seventh.—Any person who shall erect a still or establish a shop or sell liquor without a license or at any other place or places than the place or places mentioned in his license and caboolat, or after the expiration of his license and before having obtained a renewed license, shall on conviction¹⁶ before the Criminal Judge be sentenced to pay such fine not exceeding four hundred Rupees as may appear adequate to his offence, the amount of such fine to be levied by sale of the property of the offender, or if no property of such offender be found, or not sufficient to pay the amount of such fine or otherwise in default of the payment of such fine, the offender shall be sentenced to imprisonment and hard labour for such time as may appear to be a fair commutation for such fine or portion of the fine as may be due provided that for such fine such imprisonment shall in no case exceed twelve months.

17.—The lists here specified were required under Section 12, Regulation I. 1808 to be furnished by the Collectors to the Magistrates "for the better regulation of the Police." See the section. But as the Criminal Judges have no Police jurisdiction under the existing laws this Section is omitted in the Board's re-draft.

VII.—Collectors¹⁷ shall furnish the Criminal Judges of their respective Zillahs with lists of the names and residence of all persons, to whom license may be granted by them under any of the provisions of this Regulation, specifying the places at which such persons are permitted to establish stills or shops and the time for which such licenses have been granted.

VIII. First.—Magistrates are declared competent to withdraw any licenses granted for the establishment of stills or shops on its appearing by sufficient evidence before them, either that the still or shop was a nuisance to the neighbouring inhabitants, or that the renter who had established such shop was not only careful to prevent riot and disorder or the harbouring of persons of suspicious character,

Criminal Judges may likewise withdraw licenses.

18.—This clause is omitted in the Board's re-draft because Criminal Judges have no Police jurisdiction, and because they cannot under Section 8, Regulation X. 1816 receive or take cognizance of any criminal charge or information except such as may be brought before them by a Magistrate or Police officer.

Renters of Abkary may sub-rent.

19.—After the word "licenses" the Board have introduced in their re-draft, the words "from the renters" and after the word "caboolat."

(20.) The words "to them" because the same purpose will be answered as if the licenses were issued by the Collectors and the Caboolats presented to them.

20.—"Except that they need not be written on stamped paper" the addition of these words is necessary. The stamp duty being paid by the renter,

Arrears of Abkary rent how recoverable by Collectors.

Third.—Renters under this Regulation are likewise authorized to proceed against sub-renters for the recovery of arrears in the same manner, as it is prescribed that recovery of arrears of the land revenue shall be recovered by land-holders from their tenants.

X. First.—Whenever it may appear to a Collector that, it would tend to prevent the illicit traffic in spirituous and fermented liquors, or be otherwise of public advantage, that licenses should be granted for the manufacture or sale of spirituous or other fermented liquors within the limits of any Military Cantonment, application shall be made to the Commanding Officer of such Cantonment to ascertain whether the issue of the licenses would be objectionable on public Military ground, and no such licenses shall be granted for the manufactory or sale of²¹ spirituous liquors in a Military Cantonment, but with the consent and approbation in writing of the commanding Officer at such Cantonment.

Second.—Whenever a Commanding Officer shall state in writing to a Collector that any

Collectors on the application of Commanding Officers are to remove stills or shops from Cantonments.

for the establishment of such still or shop.

Third.—Whenever a Commanding Officer shall state in writing to a Collector that any shops

Collectors to receive and consider applications from Commanding Officers of Cantonments for the removal of stills and shops in the vicinity.

Revenue who will pass such order thereon as to them may seem most proper.

XI.—1st. The transit of any quantity of spirituous liquor without a permit is hereby

No spirits to pass without a permit, and no one to have any spirits in custody without a permit.

2nd. Permits for the transit of spirituous liquors, shall be issued only by the Collectors or

Permits by whom to be issued and what to specify.

is granted, the place from which the liquor is to be removed and the place to which it is to be carried.

3rd. The permit of a Collector or his Assistant shall pass any quantity of spirituous liquor,

Permits how far valid.

and shall be held valid throughout the territories subject to the Government of Fort St. George, the permit of an Abkary renter or of his sub-renter shall not pass more than 150 gallons of spirituous liquor or one leaguer and shall not be held valid beyond the boundaries of his own farm. To protect the transit of spirituous liquor exceeding 150 gallons or one leaguer not produced within the boundaries of his farm, a renter like other individuals must apply for a permit to the Collector or his Assistant.

XII. In order to confine the retail sale of spirituous liquors exclusively to the officers of Government or to renters or sub-renters authorized to sell the same, the

Limitation as to the issue of permits.

Collectors and their Assistants are hereby prohibited from granting permits for any quantity of spirituous liquors less than two leaguers except to Abkary renters or sub-renters or to their own agents for the sale of liquor on account of Government or to European gentlemen, on account of liquor for their private use, but Collectors or their Assistants may issue permits for the custody or transit of any quantity of liquor exceeding that abovementioned to wholesale dealers or others possessed of or desirous of purchasing the same.

Collectors may demand security from persons possessed of more than two leaguers of spirit.

XIII. Collectors shall be at liberty to demand from those who may have in custody more than two leaguers of spirituous liquor full and ample security that the same shall not be disposed of in any quantity less than two leaguers except to the renters, sub-renters or officers of Government.

XIV. In the event of the persons in whose custody such liquor may be placed not producing security which the Collector may deem satisfactory, the Collector

And in default there of may secure the liquor by seal and lock and key.

shall be at liberty to place his seal upon the doors of the premises, where the same may be deposited and to secure them further by a lock and key. The owner however with the privity of the Collector shall

continue to have access to his property at all reasonable times, it being understood that the charge and custody of the liquor shall remain with him, and that the seal and lock of the Collector are merely intended to prevent the illicit removal or sale thereof.

XV. All spirituous liquor passing through the territories under this Government without

Spirituous liquor on transit without a valid permit or in the possession of any one unaccompanied by a permit liable to confiscation.

the limits of the Supreme Court of Judicature at Madras, unaccompanied by a valid permit, or materially differing from the quantity specified in the permit, and all spirituous liquors found in the possession of wholesale dealers or others, not being renters or officers of Government, authorized to dispose thereof without the party possessing a valid permit, shall be liable to be confiscated by the Collectors, subject to the orders of the Board of Revenue, one-third of the proceeds when confiscated shall be carried to the account of the Government, and the remainder shall be divided between the informer and the person making the seizure, in such proportion as the Collector, under the orders of the Board of Revenue may deem just and proper.

XVI. All persons passing spirituous liquor unaccompanied by a valid permit or materially

And the parties liable to punishment.

22. After the word "thereof" the words "before the Criminal Judge" are introduced in the Board's re-draft.

exceeding the quantity specified in the permit, all persons attempting the same, all persons having in their possession spirituous liquors without a valid permit, and all persons who without the privity of the Collector, shall remove the seal or lock which he is authorized by Section 14 of this Regulation to place on the doors of certain premises shall on proof thereof²² be liable to the payment of a fine in no case exceeding five hundred Rupees (500) and in default of payment to imprisonment for a period not exceeding 12 months.

23.—The word "Collectors" is substituted for "Magistrates" in the Board's re-draft because no reason is given for the alteration made by the Sudr Adawlut and the Board for the reasons stated in their letter prefer the original. Magistrates may issue search warrants to discover illicit distilleries, shops, &c.

Search warrant how to be executed in houses.

24.—"Collector" see above.

And in Military Cantonments.

25.—"Collectors" see above. 26.—After the word "assistance" the words "when Military aid may be required" are introduced in the Board's re-draft or the object of the warrant might be defeated by the delay attending every reference.

27.—"Collectors" see above.

XVII. First.—Magistrates²³ are hereby authorized to issue search warrants for the discovery of unlicensed stills or of spirituous liquors illicitly sold, manufactured or deposited in any place, whenever information may be given to them on oath, or obtained by them from proceedings holden in any investigation before them, or from any credible source that such illicit manufacture, sale, or transport has taken place.

Second.—Provided always that no such search warrant shall be executed, but between sun-rise and sun-set, nor in the apartments of women of respectability and credit, who do not ordinarily appear in public, except by women who shall be specially deputed by the Magistrate²⁴ to execute such warrant.

Third.—Whenever it may be necessary to execute within the limits of a Military Cantonment a search warrant authorized by this section, the²⁵ Magistrates shall apply to the Commanding Officer of such Cantonment for assistance²⁶ and it shall be the duty of the Commanding Officers of Cantonments to be careful that no obstruction be given by the people subject to their command, to the officers of the Magistrate²⁷ in the discharge of the said duties.

XVIII. First.—Nothing in this Regulation shall be construed to authorize any public officer conducting the sale of spirituous and fermented liquors on account of the Government, or any renter to compel or require the owner or occupier of any private garden or ground to draw Toddy from Coco, date, or other palm trees, nor shall any such officer or renter have any right of control or interference therewith other than to prevent the sale by unlicensed persons of Toddy drawn therefrom.

Second.—No renter of the exclusive privilege of selling Arrack or Toddy shall be entitled to levy any personal tax, ground-rent, quit-rent, tope-rent, nor any tax payable by Toddy-drawers unconnected with the exclusive privilege of vending Toddy; all such lawful taxes shall be collected by the officers of Government or by persons appointed by Government to collect them.

2043. Subsequent to our submitting the above Regulation it became necessary in consequence of information obtained from several of the Collectors to address Government, explaining that unless that part of it which authorized the renters to sub-rent their farms was promulgated before the commencement of the next Fusly 1229, a very heavy defalcation might be expected in the Abkary revenue to the extent in some districts of from 20,000 to 70,000 Rupees.

2044. In reply to which notification we were informed that, as the Regulation to which we alluded could not be passed within the time specified by us, it would remain for us and for the Collectors under our instructions to take such measures for the protection of the Abkary revenue as might be practicable without a legislative provision to the effect stated by us to be desirable.

2045. In consequence of the above communication a Circular letter was addressed by the Board to all the Collectors, explaining the impracticability of immediately passing the Regulation in question, and calling upon them to adopt in the meantime such measures as might be best calculated to prevent as far as possible a defalcation in this branch of the revenue.

STAMPS.

2046. On the 1st April last we submitted for the orders of Government a letter from the Superintendent of Stamps reporting on that branch of the public revenues for the late Fusly 1227, and observed thereon that the gross revenue during this period amounted to Rupees 4,73,946-1-6, the charges to Rupees 82,537-5-10, leaving a net revenue of Rupees 3,91,408-11-10, being an increase above the revenue of the former years of Rupees 83,080-7-5.

2047. We solicited the sanction of Government for writing off the value of the damaged and deficient papers and cadjans particularized in the enclosures Nos. 8, 9, 11 and 12 in Mr. Moore's letter and for destroying those mentioned in Nos. 9 and 12 which give an account of the damaged papers.

2048. It would be said we observed that 785 rolls valued at Rupees 264-11 had by our order been written off in consequence of their having been consumed by fire, and the confirmation of Government was solicited for the same.

2049. The Statements Nos. 15 and 16 were referred to us specifying the quantity and value of the old double and single stamp papers and cadjans remaining in the possession of Mr. Moore, the papers and cadjans returned by some Collectors in consequence of their being rendered useless by the new Regulations, in all valued at Pagodas 631-27-40 or Rupees 2,210-10-24, as all which papers had not only become useless, but created inconvenience in Mr. Moore's office and we therefore requested that sanction might be granted for their destruction.

2050. In reply to the above we were on the 19th June following informed that the Right Honorable the Governor in Council authorized the Superintendent to write off the value of the deficient and damaged stamp papers and cadjans specified in the enclosures Nos. 8, 9, 11 and 12 in our letter, amounting to the several sums of Rupees 685-2-0, Rupees 200-10-0, Rupees 607-9-0 and Rupees 1,168-2-0; that the Governor in Council also confirmed the orders given by us for writing off 785

rolls valued at Rupees 264-11-0 which had been consumed by fire; and authorized the destruction of the old stamp papers and cadjans become useless in consequence of the new Regulations which were specified in the statements submitted by us Nos. 15 and 16 and were valued at Rupees 2,210-10-24.

2051. Our letter it was remarked afforded no information concerning the operation of the enactments with regard to the use of stamp cadjans; but on examination of the papers with which it was accompanied, it appeared from the Statement No. 14 that the produce of the sale of stamp cadjans during the preceding Fusly amounted to no more than Rupees 6,835-10-0 although it amounted in the Fusly preceding that to Pagodas 5,331-12-0, and we had intimated our intention of taking measures for extending the use of these cadjans, and thereby held out an expectation of an increase instead of a diminution in the revenue derived from this source. We were therefore directed to explain the cause of the decrease which had taken place.

2052. This explanation was declared the more in dispensable, because the Honorable the Court of Directors had desired, as we were aware in the 8th para. of their letter of the 3rd September 1817, that they should be informed whether the result of the introduction of the use of stamp cadjans justified the expectations which we had entertained of the advantages with which it would be attended.

2053. In explanation of the above point we on the 9th September following submitted to Government a letter from the Superintendent of Stamps by which it appeared that in the statements furnished by that officer for Fusly 1226 the amount sales of stamp cadjans was stated to be Rupees 5,381 as. 12 and not Pagodas as mentioned in Mr. Secretary Hill's letter; with regard to which error we expressed our regret that on reference to our letter to the Chief Secretary, under date 4th May 1818, it appeared to have arisen in our office.

2054. The Superintendent we remarked in conclusion had further observed that Regulation II of 1813 was not on various accounts, acted upon until the month of May 1816; which precluded the possibility of the effect of that Regulation from being ascertained at an earlier period. The demand for cadjans was stated not to be great, except in a few districts, but there was a gradual increase in the revenue arising from that source.

2055. No reply to this last communication has yet been received from Government.

MOHTURFA OR TAXES ON PROFESSIONS.

2056. With reference to Mr. Secretary Hill's letter of the 24th November 1818, we submitted on the 20th May last for the information of Government, a copy of a letter addressed to the Register to the Sudr Adawlut with copy of the proposed Regulation therein referred to.

2057. In our letter to the Sudr Adawlut we forwarded a draft of a Regulation entitled "A Regulation respecting the Taxes called Mohturfa, Swarnadayum and Pullaputtada or personal and professional Taxes of whatever local denomination providing for the eventual resumption of the said Taxes, where they have been included in the permanent assessment of the land revenue and for gradually extending the operation of Regulation IV. 1818 to the Provinces (generally) subordinate to this Presidency."

2058. With reference to the proceedings of the Sudr Adawlut laid by them before the Government on the 15th May 1817, a few remarks might we observed be considered requisite respecting this proposed law.

2059. We desired to impress upon the attention of the Court that Taxes under the denomination of Mohturfa, Swarnadayum and Pullaputtada had existed from time immemorial, and had hitherto been incorporated and consolidated with the land rent; and that their separation from it had alone rendered it advisable to remove any doubts that might exist as to the legality of continuing the collection of them. The right of Government to do so had been expressly reserved by Section 4, Regulation XXV. 1802.

2060. These Taxes, like the land revenue in the districts not settled in perpetuity, had continued to be collected without any specific law according to immemorial usage, the separation of them from the land rent however had rendered it in our opinion requisite that a special enactment should be made respecting them.

2061. But as the rates of these Taxes, the persons who were the objects of them and the mode of levying them though well known, differed in each province and even in each village, it was impracticable in the first instance to do more than frame an enactment for legalizing the existing system, without which a very considerable revenue might be endangered.

2062. We however proposed to improve this system, by extending to the several items of Mohturfa, Swarnadayum, &c., the rules enacted respecting the Veesabuddy in the Ceded Districts. The immediate object in short was to secure the existing revenue; the next gradually to substitute an improved system of taxation for one obviously, defective but which it was impossible at once to correct.

2063. It was not expedient that these rules should at once be indiscriminately established in all the districts, but it was very desirable that the Governor in Council should be vested with discretionary authority to extend them from time to time according as the different districts might become fitted to receive them. We believed that there was no objection in principle to this course of proceeding. It was analogous to that which was followed in frequent instances in the mother country.

2064. With reference to the other provisions in the proposed Regulation, we deemed it proper to explain that, previously to the promulgation of Regulation XXV. 1802 and in some cases perhaps subsequent to that period, the Mohturpha, &c., taxes were included in the assets of some Zemindaries settled in perpetuity, while the Courts now opposed the Zemindars in the collection thereof; the object therefore of the other provisions referred to was to resume the branches of revenue thus irregularly included, and to grant a proportionate remission to the Zemindar, which being like the original settlement itself a question purely of revenue, had been reserved exclusively to the Government through that department.

2065. This subject has not yet been finally disposed of by Government.

SEASON OF THE YEAR 1819.

To the Chief Secretary, in Cons., 8th February.
From Mr. Cotton, 24th and 26th December 1818, in Cons., 4th January 1819.
From do. do. 6th and 18th, in Cons., 14th and 28th January 1819.

2066. On the 23th January 1819 we transmitted for the information of the Right Honorable the Governor in Council, two letters from the Collector of Tinnevely, whence we observed with regret that the epidemic cholera morbus had extended to his district, and many of the inhabitants had fallen a sacrifice to that disease.

To the Chief Secretary, in Cons., 8th February 1819.
From Mr. Cotton, 1st, in Cons., 8th February 1819.

2067. With reference to the foregoing letter we on the 8th February submitted a further letter from the Collector in Tinnevely, reporting that to the 31st of January nearly 3,500 persons had fallen victims to the epidemic cholera which still continued its ravages in his district.

2068. Mr. Cotton also stated that a very distressing want of rain was experienced, and that if the drought continued, a large portion of the Peshanum crop would perish.

To the Chief Secretary, in Cons., 19th April 1819.
From Mr. Hargrave, 10th, in Cons., 15th April 1819.
From Mr. Sullivan, 10th, in Cons., 19th do. do.

2069. On the 19th April we submitted for the orders of the Right Honorable the Governor in Council two letters from the Collectors of Salem and Coimbatore.

2070. We observed that the Government would perceive with regret that in each of these districts the endemic fever had again made its appearance, and that in Salem in particular it had been very fatal.

2071. Among others who had suffered from this disease, many of the native servants of each Collector had been incapacitated for duty for the present; we were of opinion that they ought not on this account to suffer in their allowances, and proposed to authorize these Collectors to employ such additional temporary servants as might be necessary, and would submit for sanction the disbursements on this account, so soon as the necessity of employing them should have ceased.

2072. On the 17th July last the Government acknowledged the receipt of our letter of the 19th of April (152) and stated that the Governor in Council approved of our having instructed the Collectors of Salem and Coimbatore to entertain temporary servants in lieu, but without prejudice to the allowances of those whom the epidemic fever might disable from discharging their duty, we were directed to report hereafter the expense incurred in consequence for sanction.

To the Chief, Secretary in Dy. Cons., 3rd May 1819.
From the Honble T. Harris 14th, in Cons., 26th April 1819.
From Mr. Cotton, 19th, in Cons., 29th do. do.

2073. On the 29th April last we submitted for the information of the Right Honorable the Governor in Council two letters from the Collectors in Canara and Tinnevely reporting the return of the cholera morbus in their districts.

2074. On the 3rd June last we laid before the Right Honorable the Governor in Council a letter from the Collector in the Zillah of Salem, soliciting permission to call upon the Zillah Surgeon to employ 5 or 6 native practitioners in the different talooks of his district for the purpose of affording medical aid to the people who might be attacked with the fever then prevalent in that Collectorate.

2075. We stated that the services of people of this description had been found extremely useful in the Madura District, and we trusted that the same beneficial effects would result from the employment of them in Salem, and begged leave to recommend that authority might be granted to entertain six native practitioners on such allowances as their services might hereafter be found to entitle them to.

2076. We observed that the return of the epidemic cholera and its progress towards the south seemed to render the above measure particularly advisable to the present time.

2077. On the 11th June we were informed in reply to our letter of the 3rd of that month that the Governor in Council authorized the Collector of Salem to entertain six native doctors for the purpose of affording relief to the inhabitants suffering from fever and cholera spasmodica; we were desired to report hereafter the expense incurred on this account for sanction.

To the Chief Secy, in Dy. Cons., 10th June 1819.
From Mr. Russell, 31st May, in Cons., 7th June 1819.
From Mr. T. A. Oakes, 31st May, in Cons., 7th June 1819.
From Mr. Cotton, 20th, in Cons., 29th March 1819.

2078. On the 7th June we submitted for the information of the Right Honorable the Governor in Council the letters noted in the margin from the Collectors in the Zillah of Masulipatam, Gunttoor and Tinnevely, reporting the re-appearance of the epidemic cholera in their districts, and stated that in the district of Palnand the ravages of this disease appeared to have been very destructive.

To the Chief Secretary, in
Dy. Cons., 24th June 1819.
From Mr. Peter, 13th, in
Cons., 21st June 1819.

2079. On the 21st June we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector in Madura, reporting the re-appearance of the spasmodic cholera in his district.

To the Chief Secretary, in
Dy. Cons., 12th July 1819.
From Mr. Harris, 30th June,
in Cons., 8th July 1819.

2080. On the 8th July we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector in Canara, reporting on the state of the season and the prevalence of a fever in one of the Talooks of his district.

To the Chief Secretary, in
Cons., 13th September 1819.
From Mr. Fraser, 28th Aug,
in Cons., 2nd Sept. 1819.
From Mr. Cotton, 23rd Aug.,
in Cons., 2nd Sept. 1819.

2081. On the 13th September we transmitted to Government two letters received from the Collectors in Nellore and Tinnevely.

2082. We observed that it was with much regret that we had still to forward to Government accounts of the prevalence of the epidemic. In Tinnevely the number of deaths was decreasing and the symptoms becoming more mild, but it seemed to have re-appeared with considerable violence in Nellore where it had previously ceased.

2083. The measures adopted by the Collector in Nellore appeared to be the most likely to afford relief, and he would be called upon when the services of the native practitioners should cease to be required, to state the sum actually expended on this account which would be separately submitted for sanction.

2084. On the 20th September we were informed that the Governor in Council approved of the conduct of the Collector of Nellore in employing native practitioners whenever necessary, for the relief of the inhabitants of his district suffering from spasmodic cholera.

To the Chief Secretary, in
Cons., 30th September 1819.
From Mr. Hargrave, 8th, in
Cons., 16th September 1819.

2085. On the 30th September we forwarded to be laid before the Right Honorable the Governor in Council a letter and statements received from the Collector in Salem.

2086. The statement No. 1 exhibited a list of all charges incurred during Fusly 1228 in affording medical aid to the natives during the prevalence of the cholera morbus to the amount of Rupees 952-15-4. The remaining statements A and B were account particulars of two items entered in the above list, the one amounting, to Rupees 239-8 the other to Rupees 232-0-3.

2087. The account given by the Collector of the ravages of this disorder was we observed melancholy, and there could be little doubt that its effects would have been more fatal but for the exertions made by him to afford relief.

2088. With reference to the letter from Government of the 11th June 1819, authorizing the Collector to employ six native doctors to afford relief during the prevalence of the malady, we recommended that the whole of these charges to the amount of Rupees 952-15-4 be sanctioned.

2089. In reply to the above letter we on the 30th October were informed that the Governor in Council sanctioned the charges amounting to Rupees 952-15-4 incurred by the Collector of Salem in affording relief to the inhabitants of his district during the unfortunate prevalence of cholera.

To the Chief Secretary, in
Cons., 25th March 1819.
From Mr. Smalley 30th Nov.
1819, in Cons., 11th January
1819.
To Mr. Robertson, in Cons.,
25th January,
From do. 10th June, in
Cons., 22nd March.

2090. On the 25th March last we submitted for the information of Government, the correspondence noted in the margin with the Acting Collector in Rajahmundry respecting the damage occasioned by the inundation in that district.

2091. We stated that the Government would observe that 2,016 M. Garces, 235 M. of Salt had been washed away, the value of which taking what would have been exported to Bengal at the export price and the remainder at the manufacturing price, was stated by the Acting Collector at Rupees 35,412-8-0, but the true loss, taking the whole at the manufacturing price of about Rupees 8-8-0 per garce, was only about Rupees 17,141-0-2½.

2092. We observed that the loss sustained in the land revenue was Rupees 1,66,421-13-6, but of this sum, the loss which fell on Government was only Rupees 83,802-6-6, being the damage in the Aumanie estates and in the Zemindaries of Woondy, Yalamunchely and Paroor brought in by Government at the sale for arrears; the remainder Rupees 82,619-7-0 would be borne by those Zemindars whose lands were only temporarily under the management of the Collector.

To the Chief Secretary, in
Cons., 6th December 1819.
From Mr. Robertson, 23th
November, in Cons., 6th De-
cember 1819.

2093. On the 6th December last we submitted for the information of Government, a letter and enclosure from the Collector in the Zillah of Rajahmundry reporting on the damage occasioned in his district by the late heavy rains.

2094. The rains of the late monsoon seemed from Mr. Robertson's account to have been unusually severe in Rajahmundry, and the damage occasioned appeared to have been considerable, we regretted to observe that several lives were stated to have been lost, a number of cattle to have been destroyed, and the district to have been completely inundated.

2095. Mr. Robertson in para. 4 stated that the whole quantity of Salt remaining in the Coconada Salt pans being garces 113-290-6½ had been destroyed, notwithstanding his utmost exertions to save it.

2096. With reference to our letter of the 14th September 1818, we submitted for the information of the Right Honorable the Governor in Council a letter with its enclosures from the Collector in Trichinopoly, giving a detailed report of the damage and consequent disbursement for repairs caused by the inundation of the rivers Cauvery and Coleroon.

2097. The Collector we observed detailed the damage done in each Talook, and specified the sums expended for repairs. The following we remarked was a summary of the information he had afforded:—

Talooks.	Number of Breaches.	Expenditure for repairs.
Lalgoody...	... 314	M. Rupees 15,136-10-2
Vittentty	... 273	" 10,476-9-3
Iyalore and	... 41	" 5,122-2-2
Conaud	... 167	" 3,756-2-10
Further estimate for Lalgoody	...	" 4,000-0-0
Expenditure in the dry talooks	...	" 143-9-0
Hungamah establishment	...	" 535-12-4
		M. Rupees 39,170-13-9

2098. It would, we stated be observed that from the nature of the repairs to be made in consequence of so sudden an inundation, no time had been afforded for the preparation of regular

estimates; we accordingly solicited sanction for the disbursement of Rupees 39,170-13-9 as before specified. Mr. Lushington having obviously taken every means in his power to prevent fraud, to make the charges moderate and to ensure a due appropriation of the money.

2099. In consequence of the entire destruction of some villages, together with the implements of husbandry, seed, grain, &c., we stated that the Collector had found it absolutely necessary to make a further advance of Tuccavy, beyond the amount sanctioned by the Government, under date the 2nd June last, (namely Rupees 90,000) to the extent of Rupees 537-12-0, for which sum, as well as for a further advance of Tuccavy to the amount of Rupees 1,000, we solicited the sanction of Government.

2100. In consideration of the extensive damage and heavy disbursement occasioned by the late inundation, Mr. Lushington had been induced to propose the appointment of the following establishment for the purpose of more effectually controlling the disbursements made on this account, as well as for the timely execution of repairs; viz., one head Superintendent on the pay of Rupees 52-8-0 per mensem, 2 under Superintendents at 21 Rupees each per mensem, 1 Curmum at 7 Rupees per mensem, and 4 peons at 3½ each per mensem, making a total per mensem of Rupees 115-8-0. We stated that we entirely concurred in the expediency of entertaining this establishment in a district where the works for irrigation were so numerous and important.

2101. Mr. Lushington spoke in high terms of the active exertions of his two Assistants Mr. Phillips and Mr. Horne, who were entrusted on this occasion with the immediate superintendence of repairs to a very considerable extent, and through whose diligence these works were stated to have been speedily completed in an efficient manner.

2102. The zeal and activity of Collector himself on this occasion was also very satisfactory.

2103. Under date the 8th November last we submitted for the information of the Right Honorable the Governor in Council, a letter from the Head Assistant Collector in charge of Tanjore, reporting that the banks of the rivers Cauvery and Vennar in the neighbourhood of the annicut had given way in four places, and that considerable damage had been sustained from the inundation though its amount had not yet been ascertained.

2104. We also forwarded copies of the letters which we had in consequence addressed on this subject to Captain Cleghorn, the Superintendent of Tank repairs, and to the Head Assistant Collector in charge.

2105. We stated that we also desired the Acting Collector to join his station as early as possible; a copy of the letter addressed to him was forwarded for the information of Government, from which it would be observed that his presence there was required no less on account of the accident which had thus occurred than for the purpose of introducing a new settlement in the course of the current year, respecting which we stated, we should address the Government separately in a few days.

2106. On the 4th December last we submitted for the information of the Right Honorable the Governor in Council, a letter from the Collector in Trichinopoly, reporting that the inundation which lately occurred in Tanjore had also extended to the district under his charge. We stated that the damage done by this inundation in Trichinopoly had not been ascertained, but the Collector estimated the repairs at 70,000 Rupees.

2107. The Superintendent of Tank repairs would be instructed to extend his enquireis to Trichinopoly.

SALE OF ZEMINDARY LANDS.

In Cons., 29th April.
Gangam.
Vizagapatam.
Masulipatani.
Guntur.
Salem.
Chingleput.
S. D. Arcot.
Tinnevely and.
Rajahmundry.
In Cons., 15th December 1817.

2108. On the 29th April last we addressed a Circular letter to the Collectors in the districts noted in the margin, in which we stated that the Circular orders addressed to the Collectors in the permanently settled districts, under date the 15th December 1817, authorized the estates of defaulting proprietors to be advertised for sale immediately on an arrear becoming due thereon. This was not however to be done, except where the Collectors deemed it expedient, and the lands were not to be sold before the expiration of the Fusly year, *except where no proceeds or revenue due for the ryots remained on the estates attached.*

2109. From want of attention to these points, and particularly to the latter, inconvenience had in some cases been experienced at the time of placing the purchasers in possession of their newly acquired property, for in consequence of the claims of the defaulting proprietors on the ryots for balances being unadjusted, and the heaps of grain of the current Fusly being in some instances undisposed of, the propriety of holding purchasers responsible for the kists falling due immediately after the sale and their right to the Sircar share of the crops on the ground, raised at the expense of the defaulters, had been deemed doubtful. We had accordingly resolved as originally intended and directed, that except in particular cases, to be reported by the Collector, the sale of lands for arrears of revenue should not take place until towards the close of the Fusly on account of which such arrears might be due.

2110. For the sake of regularity and for this purpose of enabling purchasers to make timely arrangements for ensuring the cultivation of the lands for the ensuing Fusly, we desired that in general estates which it might be deemed necessary to sell for arrears of revenue might be advertised for sale on the 15th June in each year, or on such other day after that fixed for the payment of the last kist in the Fusly, as might under existing circumstances be deemed by the Collector most convenient to allow of the purchaser taking possession before the commencement of a new year.

2111. Our authority for the final transfer of estates must, we observed, as usual be first obtained, and the advertisement in the prescribed form forwarded for our approbation in the manner directed in the concluding part of the first para. of the Circular instructions, under date the 15th December 1817.

2112. With the view of explaining to Collectors the particular cases in which we considered it desirable to proceed to the sale of an estate previously to the close of the Fusly year, we transmitted to them a copy of our letter to the Chief Secretary of the 29th May 1817, recited in our General report of the 5th January 1818, para. 218.

COTTON.

2113. On the 9th March last the Secretary to Government in the Revenue Department transmitted to us copy of a letter from the Secretary to the Board of Trade with copies of its enclosures, and desired that the questions therein proposed with respect to the Cotton cultivation and trade, and to the inland trade in Salt might engage our early attention and be fully reported upon.

From Mr. Secretary Hill, in
Cons., 15th March 1819.

To the Chief Secretary, 22nd, in Cons., 22nd November 1819.
 From Mr. Cazalet, 10th, in Cons., 27th September 1819.
 From Mr. Smith, 15th, in Cons., 27th May 1819.
 From Mr. Robertson, 13th, in Cons., 27th September 1819.
 From Mr. Russell, 23rd June, in Cons., 1st July 1819.
 From Mr. Oakes, 21st, in Cons., 23rd June 1819.
 From Mr. Fraser, 2nd, in Cons., 17th June 1819.
 From Mr. W. Thackeray 26th, June, in Cons., 7th July 1819.
 From Mr. Hargrave, 29th May, in Cons., 7th June 1819.
 From Mr. Lushington, 3rd, in Cons., 13th May 1819.
 From Mr. Cotton, 19th, in Cons., 27th May 1819.
 From Mr. Peter, in Cons., 13th September 1819.
 From Mr. Sullivan, 4th, in Cons., 13th May 1819.
 From Mr. Hanbury, 9th, in Cons., 18th November 1819.

2114. In reply we submitted for the information of the Board of Trade, the replies of the several Collectors to the questions submitted with their letter to Government under date the 1st February 1819.

2115. These questions with their replies thereto were as follows :—

1st. Is it cultivated very generally in your District; can the cultivation be extended, or is it limited by soil or climate, or by the tax on the land producing it?

REPLIES.

GANJAM.—“Cotton is not cultivated generally in this Zillah, but only in some few waste lands, and upon the waste lands which have been freed from jungle in the Hills, the same ground which produces Cotton in one year will not answer for Cotton next year. The season for beginning the cultivation of Cotton is in November, viz., the ground is ploughed then, in December the seed is sown, if it should happen to rain much after the seed is sown, the produce of the Cotton of that season would be deficient, but if it should rain about a month after the seed is sown, and after showers in May following, there will be an abundant crop of Cotton in that season; many accidents intervene during the cultivation of Cotton, viz., unseasonable rains by which the seed rots, if not, the plant is killed, and destruction of the plant by insects, most of the dry lands would answer for the cultivation of Cotton, in this district, and the climate is not unfavourable, and the cultivation might be extended if it was made more profitable.”

VIZAGAPATAM.—“The cultivation of Cotton in this district is never attempted on a large scale, the plant requires great care, and a well manured soil, and is liable to much injury by a want or superabundance of rain. The season in Fuslies 1226 and 1227 were so unfavourable to its growth that very little was produced, the tax on land has no influence in occasioning a limited or extended cultivation. The ryot generally sows a small patch of ground with Cotton seed, and the crop is superintended by his family.”

RAJAHMUNDY.—“Cotton is cultivated pretty generally in this district. The cultivation of it cannot be extended, being limited in some places by soil, and in other places where the soil is suitable by the frequent inundations of the river Godavery.”

MASULIPATAM.—“The Cotton produced in this district is considered to be of a good quality, but it is not grown to any great extent, because its culture is less profitable than that of grain and the demand has not heretofore been such as to hold out any particular inducement to cultivate it. It might however be reared in very considerable quantities if the Government would engage to take the whole produce at a certain rate, for there is abundance of soil in some parts of my Aumanic lands which is well calculated for this description of plant.”

“Its average price in this district is about five Madras Pagodas per pooty. A considerable quantity is annually imported from the Nizam's territories; and if the demand were to increase, there can be little doubt but the imports as well as the Home produce would soon become greater also.”

GUNTOOR.—“It is generally cultivated in the Palnand and Guntoor Circars; the cultivation may be extended by augmenting the price of Cotton.”

NELLORE.—“It is not generally cultivated in this district, but only very partially in the Mootahs of Dootaloor, Buddapoody and Ongole, being mixed with certain other grain and sowed along with it and neither the soil nor climate are favorable for the production of Cotton.”

CUDDAPAH.—“Cotton is cultivated more or less in every Talook of this district, the accompanying statement *shows (Col. 4) the total land under cultivation, *of that (Col. 13) the land cultivated with Cotton in Fusly 1228 (Col. 19) that which has usually been cultivated with Cotton, and (Cols. 22 and 32) that which it is supposed may be brought under cultivation with Cotton.”

“These statements have been prepared first from documents drawn out in 1806 founded upon information of some curnums and cultivators in 1801, stating the different kinds of grains and other products from which the land revenue was paid, and the relative proportions to each other, to which was added the estimated increase of cultivation which had taken place up to 1806 when the survey was in progress; next, from an estimate taken in Fusly 1223, and lastly upon the information which I have received.”

“These statements however must be considered rather as estimates, than as correct documents. The land-tax being fixed, and the rent paid entirely in money, the curnums do not keep any accounts of the produce in kind, they however know pretty well the cultivation within their respective ranges, and it is upon this knowledge which they have communicated, that the produce of Fusly 1223 has been entered.”

“It appears that the whole cultivated dry grain land in this district amounts to about 16 lacs of acres; $\frac{1}{3}$ th is assumed as likely under great inducements to be sown with cotton, considerably more than $\frac{1}{3}$ th of the land however is adapted for Cotton, but in the first place this crop must be followed by two or three of grain, in the next place it is chiefly the wealthier classes of cultivators who cultivate it; Cotton is a very precarious crop, the plant is subject to several diseases, and it is by much more than almost any other crop dependent upon a regular season for its productiveness. A farmer seldom lays down more than $\frac{1}{3}$ rd or $\frac{1}{4}$ th of his land with Cotton; all his best lands are kept for grain, partly because Cotton would grow too luxuriantly upon it, and yield little or nothing, partly because he wants a great deal of straw for his cattle, all the manure which he can collect he puts upon his grain fields, and this gives him if not a better at least he considers it a more certain return; every merchant will buy his corn, but only a few will take his cotton, and their demand is limited by the state of the markets; all these circumstances considered, and that very few of the poorer ryots sow cotton, perhaps not above $\frac{1}{5}$ th or certainly not more than one-fourth of the land adapted to the growth of Cotton will ever be cultivated with it. These circumstances rather than soil or climate limit its culture. It has no difficulties to contend with in respect to the tax on the land, that tax remains the same, whether Cotton or grain is grown.”

BELLARY.—“In reply to the first question, it appears from the statements which accompanied Mr. Chaplin's letter of the 24th May 1812, that there are 14,60,699 acres of land including waste and Enam set for the cultivation of Cotton; that of these 9,11,803 acres were actually cultivated in Fusly 1215 with Cotton and other productions, that in Fusly 1221 the cultivation in these lands was reduced to 8,03,822 acres; of this land only 1,70,958 acres were supposed under Cotton, and of this only 57,900 under Cotton exclusively. Cotton and other productions are cultivated together. If there was stock and population in the country to cultivate the whole 14,60,699 acres, not above one-third of it perhaps could be cultivated with Cotton, because other produce must be raised also for subsistence; if the price of Cotton indeed continued very high, it might be worth the while of the cultivators of the black land to give up the whole to Cotton, and import their grain.”

“In the present state of the country the produce might possibly be raised by the encouragement of a high price to three lacs of maunds of Cotton in good seasons; it was reckoned above

"two lacs by Mr. Chaplin in Fusly 1221; the produce for the two last years has been much less I imagine than two lacs of maunds a year, owing to the wet seasons, and it even seems justly apprehended that a good deal less black land is cultivate now than in Fusly 1221; the poverty of the people, the want of stock and population, and perhaps the high rent are the obstruction to the cultivation of the black land; this land requires a thorough turning with the plough and pick-axe, to the depth of some feet periodically perhaps every thirty years; it would appear that the roots of the nuth or long grass are never eradicated, but that at a certain period after the ground has been cleared, they make their appearance above ground and soon choak it up, unless the expensive operation of a thorough cleaning is performed; the poor ryots are then obliged to throw it up, and it remains waste till some rich ryot undertakes to clean it on a cowle lease for five or seven years, during which he pays only a nominal rent; he derives sufficient, and in good seasons a great profit during this cowle lease, to compensate for his labour and expense and then makes over the land clean to the Sirkar, who give it at the full rent to another poorer ryot who then can afford to cultivate it; the rich ryot frequently prefers employing his stock on fresh cowle land to continuing to hold the land he has cleared, at the full rent, after the cowle lease is expired; it would seem that rich farmers are now scarce and therefore the waste is not likely to be soon cleared; the survey rent is not perhaps too high on clean land in good years, but the poor ryots cannot pay it when the crop fails; when there is a good crop and tolerable price, I imagine, the survey rent is not too high; rich farmers if they continued in occupation of the clean land might continue to pay it even in bad seasons from the profit of the good, but there are few rich ryots, and they seem to prefer cowle leases of waste; all the revenue authorities seem to think a reduction of the survey rent necessary, but from the nature of the cultivation the proposed reduction of 25 per cent. alone, would not at present, at least in many cases, be sufficient encouragement."

SALEM.—"There is a very limited cultivation of Cotton in this Collectorate, and in some parts it is not all cultivated in general; where it is cultivated it is mixed with other grains; my predecessor tried to extend it in Balaghaut by means of advances of money and seed, but failed. From the accounts I have received from the Talooks, I imagine, there will be much difficulty in extending the cultivation partly from soil, and in part from dislike of the ryots; there is no particular tax on land producing Cotton."

TRICHINOPOLY.—"It is; on an average of years there have been 9,620 cawnies of ground cultivated with Cotton. It may be estimated that each cawny produced 155 lbs. of uncleaned Cotton, consequently the gross produce of Cotton in Trichinopoly may be stated at 15,00,000 lbs. The cultivation of Cotton might certainly be extended. It is neither limited by soil nor by climate, but the expense attending cotton cultivation, joined to the trouble of cleaning it, prevents an extended cultivation of Cotton."

TINNEVELLY.—"Cotton is cultivated generally and to a great extent in this district, particularly in the Talooks of Streevellepootoor, Shenkerninarcovil and Streeveygoontum, amounting annually to about 34,000 cawnies, and in many of the Zemindaries particularly Etiaipoor, but the exact extent of it there is not known, it is not capable of being greatly extended, as the same ground cannot be cultivated in two successive years with Cotton, the soil and climate are both favorable for it, and the tax on the land in the same, as if cultivated with any other species of produce."

MADURA AND DINDIGUL.—"The cultivation of Cotton is carried on throughout these districts and more particularly in such parts, as from the nature of the soil, the inhabitants can promise to themselves more advantage in the culture of this article, than of any dry grain. In the Zemindary of Ramnad, and in the Southern Division of the Madura Province, bordering in the district of Tinnevely and in the Dindigul country adjoining the Coimbatore District the soil holds forth great prospect of success in the culture of Cotton, than in other parts of the district; and its extent might be considerably increased, as most of the lands adapted to its purpose are at the present period in an uncultivated but improvable state."

"The cultivation of Cotton is limited rather by the nature of the soil than by climate, although without a favorable operation of the latter, the maturity of the crop cannot be perfect. It does not appear that the Cotton farmers are deterred from bestowing their labours on this branch of agriculture by the tax on the land appropriable to it. Cotton can only be cultivated in Carisal (black clay) Sencarisal (red clay) and Culeputtoo or soils mixed with black clay, and on each of these soils a tax is fixed, without consideration of the description of culture, for which it may be used whether of Cotton or grain."

COIMBATORE.—"Cotton is cultivated in all parts of Coimbatore both above and below the Ghauts, and almost in every kind of soil. The *Oopum* and the *Nadum* are the two sorts which are most generally cultivated, the former is an annual plant and is cultivated principally upon black soil. It grows however upon others, but the crops are much heavier upon the black. The *Nadum* is a triennial plant and grows either on red clay or sandy soils, and often in the black earth mixed with sand. The quality of this Cotton is much superior to that of the *Oopum*."

"It does not however yield such heavy crops, as the *Oopum*, and is therefore not cultivated in such large quantities, as the ryots look more here to the quantity than the quality of their Cottons. There is another sort called the *Shempurthee*, it appears to be the same as the Brazil Cotton, and is cultivated more for ornament than for use, the threads of the Bramins are often made with it. The cultivation of *Oopum* Cotton may be extended but not perhaps to any very large extent, as it only grows well upon the black soil, but the cultivation of all the better and finer sorts of cotton, such as the *Nadum*, *Shempurthee*, *Bourbon* and *brown or Nankin Cottons*, may be increased almost indefinitely, as the whole surface of the soil in Coimbatore is adapted for the growth of them. The general opinion is (particularly of the Brazil) that these Cottons do not yield so largely as the *Oopum*. The ryots would however readily undertake the cultivation of them if assured of a good market for the produce."

QUESTION.

2nd. Is the cultivation of cotton now as profitable to the cultivator as any other species of culture? What means would you suggest to make it more profitable so as to induce an extension of the cultivation?

REPLIES.

GANJAM.—"At present the cultivation of Cotton is not so profitable as the cultivation of other dry crops. The best mode of extending the cultivation would be to give *Tuccavy* to the ryots, and to make agreements with them to cultivate Cotton. The *Tuccavy* to each ryot to be in proportion to the quantity of land cultivated, and the Government to receive the produce at a certain fixed rate, that will give the ryot something more than he would get by the cultivation of other dry crops."

VIZAGAPATAM.—"The price of Cotton but barely pays the ryot the land tax and a moderate coolie hire, and the frequent failure of the Cotton crop in this Zillah will render the ryot unwilling to undertake an extension of the cultivation even at a great increase of price."

RAJAHMUNDY.—"The cultivation of Cotton is perhaps more profitable to the cultivator than any other species of culture; but as the growth of that plant is exceedingly precarious, besides being attended with much trouble and labour before it becomes a merchantable article, it would be very difficult, if at all practicable, to induce the cultivator to extend the cultivation."

MASULIPATAM.—"Vide reply to the 1st question."

GUNTOOR.—"The cultivation of Cotton is not profitable, but the ground recovers its strength from being planted with Cotton for a year and yields a good harvest of any other crop in the succeeding year. An extension of the cultivation might take place by increasing the price of Cotton and giving a certain market to the ryots, and by making advances to the ryots early in the season."

NELLORE.—“ From what appears in the above* reply, it is obvious that the cultivation of

*The reply to the first question.

“ Cotton cannot be so profitable to the cultivator as any other usual species of culture, and being sown along with other grain, of course the land pays the same tax whether the Cotton is mixed with the grain or not.”

CUDDAPAH.—“ Cotton, in a good season may be considered as profitable to the cultivator, if not more so than any other species of culture, the chances of season and disease of the crop must of course be taken into consideration when it is sown, but one year with another it yields about the same profit as grain, and the ground upon which it is grown requires the following year much less tillage than if grain had been cultivated upon it, and yields a more abundant return, and the consequent profits accruing the second year are always reckoned upon when a Cotton crop is laid down; a loss from Cotton may therefore be borne by the rich cultivator, as it is made up in the grain of the next year; it is otherwise with the poor.”

“ With respect to making it more profitable than grain and thereby inducing an extension of its cultivation, two things are to be considered. In the rented villages I am only aware that it can be done by the offer of an extra price, which I should think it objectionable to do directly; but advances of money at the season of cultivation, and a steady and regular demand for the produce at the current market price which any extensive demand, would probably increase, would I think be sufficient inducement, a deduction might be made from that price of the legal interest on the advances. These advances would assist in the payment of the revenues and prevent the ryots from borrowing, as they frequently do at present, from merchants at an usurious rate, besides being left at the mercy of the merchants, to whom their produce is commonly mortgaged at a decreased price. To the cultivators in the Aumanie villages, besides the advances, a deduction of $\frac{1}{4}$ th of the fixed rent might be made.”

BELLARY.—“ The cultivation of Cotton to the extent to which it is carried must be as profitable as any other species of culture, or it would be relinquished; a good price is the only general encouragement which can be depended on.”

SALEM.—“ Certainly the cultivation of Cotton is not now so profitable to the cultivator as any other species of culture. I have already said there will be great obstacles to extending the cultivation of it, but in the first instance I should suppose there must be a certainty of the ryots disposing of the produce at a certain price, and if the crops failed they would certainly expect remission.”

TRICHINOPOLY.—“ The cultivation of Cotton now is not as profitable as any other species of culture, and the cultivators are averse from cultivating it; because, there is a chance of the whole crop being destroyed; an unseasonable rain for instance entirely destroys a cotton crop, while it would only partially affect a crop of grain. The means to increase the cultivation of cotton are obvious, namely a reduction in the Teerwah.”

TINNEVELLY.—“ The cultivation of Cotton, if the season is good, is more profitable to the cultivator than most other species of culture, but so much depends on the season, and so much labour is necessary before it comes to maturity, that it is considered rather a precarious and uncertain produce. I have made inquiries whether a reduction in the teerwas or an advance of Tuccavy is required, but I cannot learn anything to be wanting to promote an increase in the cultivation, but an increase of cultivators.”

MADURA AND DINDIGUL.—“ The cultivation of Cotton has of late been more profitable than any other species of culture to such as have employed themselves in it; at present, it does not appear that the profits are great, indeed from the sale in the market and from the decreased price of the article, I am led to believe that Cotton culture scarcely equals the advantage derived from the cultivation of grains. The labour is considerably greater; land is prepared to a greater extent and it is necessary that it should be ploughed 5 or 6 times and in the period of 8 months from November to June; the strictest regard should be paid to cleaning the soil and to the

“ preservation of the plant; and as this attention demands more labour than is necessary, in other species of culture, the nature of the profit, is at all times, more precarious. The best means I would suggest for an inducement to extend the cultivation, is a distribution of a fair advance to the cultivator; and a promise to take his crop at the market price; the certainty of sale to Government and the aid offered to them upon reasonable terms could not fail to produce an immediate effect upon labour in Cotton cultivation. I would not recommend a general extension of the cultivation through these means, throughout the district, but in such parts only, as from the quality of Cotton, the prospect of advantage to the Sirkar, may be most apparent; and perhaps in confining the distribution of advances upon the cultivation in the first instance, a stimulus will be promoted throughout the country, to improve the growth of Cotton in the hope of obtaining the aid of Tuccavy.”

“ I would propose an advance at a small rate when the seed is sown, perhaps in the proportion of $\frac{1}{3}$ rd and on the probability of a successful crop $\frac{2}{3}$ rd more. This arrangement may prevent the effect of one bad season, being a drawback to the cultivators in the next.”

COIMBATORE.—“ Vide reply to the 1st question.”

QUESTION.

3rd.—Does land cultivated with Cotton pay a different tax, if cultivated with grain, that is, if the same land is cultivated one year with Cotton and another year with grain is the land tax the same in each year?

REPLIES.

GANJAM.—“ The land cultivated with Cotton bears the same proportion of assessment as when cultivated with other dry grains, but the ryot who cultivates Cotton will have but one crop within the year, and the profits are not so great upon that one crop, as they are upon the two crops he can procure in a year of other dry grain.”

VIZAGAPATAM.—“ The land tax is the same whether the cultivation is grain or Cotton.”

RAJAHMUNDRY.—“ The land tax is the same whether the fields are cultivated with Cotton or grain; it is entirely optional with the cultivator to sow what grain or seeds he pleases.”

MASULIPATAM.—“ Vide reply to the 1st question.”

GUNTOOR.—No.

NELLORE.—“ Vide reply to the 2nd question.”

CUDDAPAH.—“ The land tax was fixed by the survey, and has now no reference to the grain with which the ground is cultivated.”

BELLARY.—“ Land whether cultivated with Cotton or other productions pays the same rent.”

SALEM.—“ There is no distinction whatever and except a little in the Namul Talook of an inferior kind, there are no fields solely cultivated with Cotton in this Collectorate.”

TRICHINOPOLY.—“ It does, the land being assessed with reference to the crop. In Arrialore and Woodiarpollam a cawny of Karasul cultivated with Cotton pay 2 Pagodas 2 annas, and a cawny of Munnul Pagoda 1 and annas 9 $\frac{1}{2}$. In Torriore on an average a cawny of Cotton is charged with a rent of 1 Pagoda.—Vide my letter of the rates of assessments under date the 30th December 1815.”

TINNEVELLY.—“ It pays the same tax, there is no difference, whether it is cultivated with Cotton or grain.”

MADURA AND DINDIGUL.—“ Land is not variously taxed according to the culture for which it is employed in this district. The tax paid on the soils adapted for Cotton undergoes no

"change from their produce and according to this classification the tax on each is imposed, "whether employed in producing Cotton or in any other species of agriculture."

COIMBATORE.—"The cultivation of Cotton is in no way limited by the land tax, it is the "most profitable produce that the ryots can grow; he pays the same rent for his ground whether "he grows Cotton or horse gram, the rent is always the same, it does not vary with the produce. "There is one exception however to this. Cotton is sometimes grown in what are here called "gardens; that is, fields artificially irrigated from wells. The rent of these lands is quadruple "that of the *Poonjee* or common dry fields. Here however the land is taxed, not the produce; a "steady demand is the only encouragement wanting to induce an extension of the cultivation "in Coimbatore. Government may be supplied with as much Cotton as they require; but to be "of service to the country it is necessary that their demand should be in some measure perma- "nent. It would be attended with mischievous consequences if Government were merely to "plunge into the market with a heavy demand for a year or two and then withdraw from it "altogether."

QUESTION.

4th.—Is the quality of the Cotton produced in your district good? To what markets is it carried for sale for home consumption, and to what for export? Could the quality be improved by attention in the cultivation, picking and cleaning the articles without greatly increasing the price?

REPLIES.

GANJAM.—"Most of the Cotton produced in this district is considered of a good quality, no "export takes place, and what is produced is not sufficient for Home consumption; the ryots never "pick and clean it, they sell it with the seed in a dirty state. Their other occupations and habits "seem to render them averse to undertaking this trouble, particularly the *Vodiahs* who never will "undertake any thing their fathers never did before them."

VIZAGAPATAM.—"The quality of the Cotton produced in this district is of two kinds, the *Poonasa-* "putty పూసాపత్తి is sown in May and gathered in August and September, it is of a coarse staple "but durable, and is used in the manufacture of the coarse punjum and other cloths. The *Padda-* "putty పద్దాపత్తి is sown in August, and gathered in January and February, it is principally culti- "vated among the Hills, and resembles the Cotton imported from Berar, it is finer than the "*Poonasaputty పూసాపత్తి* and is manufactured into fine cloths, the whole of the Cotton raised in "this Zillah is expended on the spot. A greater attention to the cultivation and to picking and "cleaning the article would render the Cotton better, at least more merchantable but the price "would be greatly enhanced."

RAJAHMUNDY.—"The quality of the Cotton produced in this district is upon the whole good, "there are two sorts, the white Cotton and red Cotton (as it is termed) the white is the superior "sort, and is usually sown with black paddy and Cundooloo in the same field and at the same "time; this mixt cultivation is adopted with a view to secure a crop of some kind, and as it is al- "ready much attended to, it is perhaps carried to the extent the soil will admit. The red Cotton is "cultivated in fields by itself and not mixed with any grain, and is the most productive of the "two. The principal Cotton markets are Dwarapooty, Juggummapettah and Toonee, the produce "of the district being insufficient for the Home consumption, there is none for export by sea."

MASULIPATAM.—"Vide reply to the 1st question."

GUNTOOR.—"Not every good, it is of a brown colour, it is exported to Hyderabad and Rajah- "mundry and a considerable quantity is also expended in this district, I think the quality might be "improved."

NELLORE.—"The Cotton produced in this district is of a bad and brown quality. It is all "consumed in the places where it is produced, which not affording a sufficient quantity for the

"supply of the people, more Cotton is imported from the neighbouring districts such as Cuddapah "and Palnaud. It does not seem that the quality of the Cotton here can be improved."

CUDDAPAH.—"There are two kinds of Cotton in this district, the brown and white, the latter is "the best, and it is that which the Commercial Resident has always contracted for, it was I "believe some years ago considered inferior to the Tinnevely and Madura Cotton, but I think "that I have heard that it has latterly notwithstanding its impurities been preferred in the "China market, and has there borne a higher price, but those impurities from which I doubt "whether it will ever be free, would, I should imagine, render it objectionable for the London "market. I learn that the late Commercial Resident used every endeavour to obtain clean "Cotton, and found all his endeavours ineffectual; whatever enhanced price might be offered "I do not think that the object would be attained; the obstacles are, I conceive to be traced to the "diminished population of this district, which not furnishing sufficient hands for picking it all at "the proper time, the leaves which surround the Cotton become dry and mix with it, which no "operation as I have understood is ever capable of separating from it."

"By Home consumption and export, I understand the Board to mean, consumption "within the Company's territories, and not merely the district, and by export that which is "conveyed with the express intention of being carried beyond sea."

"The Statement No. 2 shows that of the whole produce of Fusly 1228 being candies 1,840, "candies 742-64-17½ were consumed in the manufactures of the dis- "trict, candies 295-237-20 taken by merchants upon previous contracts, "and candies 345-99-8½ purchased upon the spot under no contracts, "making the total taken by private merchants, candies 643-336-28½ valued at Rupees 46,111-0-5, "the whole of which was used for Home consumption as far as I am able to collect, but carried "out of the district to Wallajapet, Nellore, and some also to Madras. The export is only that "obtained upon contracts made with the Commercial Resident which was sent to Madras for "the China market. I believe candies 454-437-20."

BELLARY.—"I fancy the Ceded Districts' Cotton is not highly prized for the Europe market, "perhaps it is too dear; the Cotton of Adhoni is reckoned strong by the natives "that of Taurputre finer; of the strong kind we may reckon the produce at 15,122 "maunds from 1,48,714 acres which produce that kind of Cotton; the produce of the "finer kind, from two districts only, where it is grown, Taurputre and Yarkee, may be taken at "50,920 maunds from 22,214 acres; this is supposing the whole produce 2,03,134 maunds as Mr. "Chaplin calculated; it is consumed in the manufactures of the district, or good deal is usually "sent to Mysore, and this year some to the Nizam's country, but the greatest proportion "goes to the Carnatic for the manufactures there. I doubt whether it is exported from Madras. "WallaJanuggur is the great market. The produce may be increased by attention to the "cultivation, but not the quality improved; there are three pluckings, the quality of the first "plucking is better than that of the second, the second than the third, the ryot mix all three and "by a superior price might perhaps be induced, if it were thought worth while to keep the first "plucking separate."

SALEM.—"There is a little *Cooppumpurty* or good kind of Cotton in Woomaloor and the "Baramahl, but the greater part of the Cotton grown is of an inferior quality called *Landumputy*; "it is carried in small quantities to the nearest fairs and sold or bartered for other articles, but "there is no export from this district. The cultivation of Cotton is attended with more expense "than other kinds of dry culture; in this district it is seldom sold or even picked or cleaned, the "labour, &c., consequent on these processes will no doubt greatly increase the expense."

TRICHINOPOLY.—"I have no means of comparing it. I therefore send musters of the cotton "produced in the 3 dry Talooks. It is carried chiefly to the Fort of Trichinopoly and to the "Tanjore district for Home consumption. It is also exported to Chellumbrum. I should suppose "its quality might be improved by attention in the cultivation, picking and cleaning it, without

"greatly increasing the price, but it is a subject on which I have very little means of giving a correct opinion."

TINNEVELLY.—"The quality of the Cotton provided in this district is considered very good, and it cannot I understand be improved. It is carried to the Northern districts for Home consumption, and exported by land to Travancore, and in large quantities by sea to Madras for the Europe and China markets, by the Company's Commercial Resident, the Nautocotta Chetties, and the agents for the Houses of agency at the Presidency."

MADURA AND DINDIGUL.—"The quality of Cotton in this district varies, but is for particular purposes held in no small estimation; of late, large quantities of the Ramnad and Teroomungalum produce have been bought up by the Commercial factory of Tinnevely; and the agents of private houses have assisted in rendering the market favorable to the cultivators, who are in fact the retailers of the article to merchants who have capital sufficient to enable them to await the variation of the market, and from whom at present the large purchases by wholesale are made. The markets for the Home consumption are found in the towns and large weaving villages, adjacent to the seat of culture, and traders come from the Tanjore Province and much of the produce of the Ramnad Zemindary is conveyed by them for the supply of the Nagore market; some quantities are exported to Trichinopoly, and some merchants speculate in the exportation of the article to Travancore. There can be little doubt of improving the quality of Cotton by attention in picking and cleaning it; all the labour that can be employed in its cultivation without risk of immense loss in its expense is, I think, exerted. The price might at first be affected, but as in fact each sort of Cotton is now valued more according to the manner in which it is cleaned and picked, we may presume, that no very great difference in its price will eventually take place. The first is almost free from dirt, the second rather more impregnated, but the lower sorts are indeed so full of the husk, &c., &c., as not to be worth the notice of merchants, but are employed for the manufacture of the coarsest cloths for the poorer classes of people."

COIMBATORE.—"The quality of the Oopum or most common kind of Cotton is, I believe not held in so much esteem as the common cotton of Cuddapah. The Nadum however is remarkably fine, and Cotton of any quality may be grown. Brown Nankin and Brazil Cotton are both growing in the same field within a few yards of my house. If these kinds are in demand and seed be sent, they may be raised in any quantity. The soil is admirably adapted (if any information upon the subject is correct) both for the cultivation of the American Sea Island and Bourbon Cotton."

"A great deal of the Cotton grown in Coimbatore is made up into cloths within the province. It is exported for the same purpose in large quantities to Malabar and to Salem. It is sent directly for exportation to Nagore, Negapatam and Madras, indirectly to Madura and Tinnevely, where it is purchased and sent to the Coast principally to Madras."

"The quality of the Cotton might imagine be greatly improved by introducing fresh seed, particularly by substituting the Cuddapah for the common Oopum of the country. The seed here is frequently seen with a greenish sort of coat towards its upper end, which I am told is a sign either that the seed has degenerated, or that it grows in an ungenial soil, great improvements might be made in gathering the Cotton. It is the practice to suffer all the pods to burst before the harvest commences. The consequence is that the produce of the early plants is much injured by exposure to the weather. Labor, however, is saved by the process, and it is less expensive than that of gathering the produce as it becomes ready."

"The merchants here calculate that they would be able to clear the Cotton thoroughly for an advance of about 8 Rupees upon the average price of the candy of 500 lbs."

"As the whole process, however, must be done by the hand, there appears some reason to doubt whether a very large quantity could be cleaned in this way. The merchants however tell me that there would be no difficulty in doing it."

QUESTION.

N. B.—State the price by the local weights and coin, and add an explanation to shew the price per candy of 500 lbs.

5th. What is the usual wholesale selling price?

REPLIES.

GANJAM.—"The wholesale selling price in unclean seed Cotton in this Zillah according to the local weights per maund of 23lbs. is 1½ Rupee, and at Rupees 29-5-7 per candy of 450 lbs. which is per maund of 25lbs. Rupee 1-10-1, and for candy of 400lbs. is Rupees 32-9-3."

VIZAGAPATAM.—"The average price per country candy of 500 English pounds is

	Rs.	A.	P.
For the coarse Cotton cleared of the seed ...	90	0	0
For the fine Cotton cleared of the seed ...	135	0	0

RAJAHMUNDRY.—"The usual wholesale selling price was 80-0-0 Rupees per candy of 500 lbs., but the seasons for some years past having been very unfavourable for the cultivation of Cotton, the crops have failed, and the price is now as high as 160 Rupees per candy."

MASULIPATAM.—"Vide reply to the 1st question."

GUNTOOR.—"20 Pagodas per candy."

NELLORE.—"The wholesale price of the Cotton brought into the district is M. Rupees 107 per 500 English pounds, being equal to 1 candy weight of this district."

CUDDAPAH.—"The local weights are termed Pootty, rattles and Rupees. A Pootty is the same as the candy, a rattle is a pound, 500 rattles make 1 candy and 40 Rupees to a rattle; the average wholesale price in Fusly 1216 was taken at Rupees 65-9-0; Cotton was sent to Madras in Fusly 1219 at 52½ Rupees the candy; in Fusly 1220 at Rupees 46-9, in Fusly 1222 at Rupees 61-14-6, the cultivation of that article has subsequently increased owing to an increased demand chiefly by the Commercial Resident, and the price also has risen, the purchases were made by that Department at from 70 to 80 Rupees and upwards the candy, the diminished cultivation in Fuslies 1227 and 28, and continued demand raised the price, the average amount per candy which I have entered in the Statement No. 2 is Rupees 70-10-8, but purchases were made as high as Rupees 120."

"Previous to the Company's Government in this district, Cotton is stated to have been sold at Rupees 27-4-0 the candy, with the seed and cleaned or separated from the seed at Rupees 108-0-0, this high price perhaps may be accounted for by the large armies which were in the country, occasioning a considerable demand for cloths which consumed a large portion of the Cotton in the Home manufacturies, at the same time that a disturbed state of the county which always is felt most heavily in this country by the landed proprietor, caused a decrease of cultivation."

BELLARY.—"The average for 12 years is stated by Mr. Chaplin at 16-42-¼ or Rupees 59-4-3 per candy, and the price in Fusly 1221 at 14-12-57½ or Rupees 49-15-10. The average price at Adoni for the last seven years from Fusly 1222 has been Rupees 61-4-0. I have not got accounts from the other Talooks, but as in Mr. Chaplin's statement the Adoni price was near the average price of all the districts together, it may be considered likely to be so now; the price has risen the last four years from Rupees 2½ and 2¾ to Rupees 3, and this year to Rupees 4 per maund; it rose at first perhaps somewhat because the Company came into the market, and this year higher, because from the wet seasons in 1817 and 1818 the crops have failed. A merchant here says he has now Cotton at Wallajahnuggur, for which he has refused 5½ Rupees per maund there."

SALEM.—“There are no wholesale sales of the produce of this Collectorate, but calculating on the retail prices a candy of 500 lbs. will upon an average sell for 20 Rupees, a similar quantity of the Cotton imported from Coimbatore and Northern Division of Arcot without seed will sell from 90 to 100 Rupees.”

TRICHINOPOLY.—“This of course varies according to the demand, it has been so high as 40 Pagodas, and so low as 30 for 500lbs of cleaned Cotton.”

TINNEVELLY.—“The usual wholesale selling price of Cotton of the 1st sort is Star Pagodas 28-18-0 and of the last sort, Pagodas 21-4-40 per candy of 500lbs.”

MADURA AND DINDIGUL.—“The present selling price is with seeds of Cotton Rupees 26-10-8 at 26 Tolams and 80 Palams per candy of 500 lbs, and Cotton without seeds 3 Rupees per Tolam or 80 Rupees per candy.”

COIMBATORE.—“The average selling price may be quoted at from 75 to 85 Rupees the candy of Cotton cleared from the seed.”

QUESTION.

6th. Has the demand for Cotton increased of late years, and has the price risen in consequence?

REPLIES.

GANJAM.—“The demand for Cotton has increased since these last three years, and the price has also risen about one and three quarter Rupee per maund of 23lbs.”

VIZAGAPATAM.—“The failure of the Cotton crops for several years past and the deficiency of imports from Berar and other countries, since the appearance of the Pindaries in this quarter, have raised the value of Cotton about sixty per cent. above the prices specified in my fifth reply.”

RAJAHMUNDRY.—“The demand for Cotton has not increased of late years. The extraordinary rise in the price happens from the very general failure of the Cotton crops in this and the neighbouring districts.”

MASULIPATAM.—“Vide reply to the 1st question.”

GUNTOOR.—“The demand has increased, the produce has for the last two or three years been bad, and the price has consequently increased to the above sum.”*

NELLORE.—“The demand for Cotton in this part of the country has increased of late years, and the price has risen in consequence.”

CUDDAPAH.—“Vide reply to the 5th question.”

BELLARY.—“The price seems to have risen after the Company came into the market and has not fallen since, though they no longer buy it here, chiefly in consequence of the failure of the crops, and partly perhaps because the demand for the Europe market may influence the price here, however it is not thought that private trade in this article has increased.”

SALEM.—“The demand for Cotton has decreased of late years, and it is cheaper in consequence.”

TRICHINOPOLY.—“Neither the demand nor the price has increased considerably of late years.”

TINNEVELLY.—“The demand for Tinnevelly Cotton has greatly increased of late years, and the price has risen in consequence. Before the Company's investment was ordered in 1809, the usual price of Cotton was 17 Pagodas per candy, but that was of inferior quality to the 1st sort now provided.”

MADURA AND DINDIGUL.—“The demand, as has been stated, has from the purchases of private merchants and the Factory of Tinnevelly been greater of late years, and the price has risen to the sum of 11 and 12 Pagodas the *Pothee*, it has now fallen to below 10 and 9 Pagodas.”

COIMBATORE.—“The demand has increased very considerably within the last three years, but I don't believe that the price has risen in consequence; last year the price was higher though the demand was smaller than in the present year; the supplies will always be pretty nearly adjusted to the demand.”

QUESTION.

7th.—Would not a diminution of the land tax with an increased demand for exportation by sea, afford a premium for the cultivation of Cotton, and an inducement to traders to clean it on the spot, and would not the reduction of the rate of the land tax be compensated by an increase in the amount of the tax in consequence of an extension of cultivation?

REPLIES.

GANJAM.—“A diminution of the land tax and the ryot being encouraged by the aid of Tuccavy, and secure that Government will take his produce at a certain fixed rate, the cultivation of Cotton I conceive might be extended so as to meet the reduction of the land tax, but that the cultivating ryots, particularly the Vodiahs of this district, will ever pick or clean it from injuries made, appears very doubtful.”

VIZAGAPATAM.—“For the reasons already given, I do not think that diminution of the land tax with an increased demand for exportation by sea, would produce the results contemplated in this query.”

RAJAHMUNDRY.—“No exportation by sea of Cotton can be looked for from this district, as the whole quantity that may be produced is likely always to be required for Home consumption.”

MASULIPATAM.—“Vide reply to the 1st question.”

GUNTOOR.—“This might in a certain degree be the case in Palnaud where there is much waste land.”

NELLORE.—“No reply seems necessary to this question from this Collectorate, for reasons which will appear in the preceding part of this letter.”

CUDDAPAH.—“A diminution of the land tax with an increased demand for the produce of that land, to be brought to a market where free competition exists, seems at once to pronounce the offer of a premium, and is consequently calculated to excite a great inducement in the cultivator to rear that produce, particularly where it is admitted that no singularity of soil or situation oppose the undertaking, as in the present case, but there may be an equally countervailing obstacle in the poverty of the cultivator. The offer of a reduction of the tax upon land to be appropriated to a particular produce will excite a desire to commence the undertaking, but must stop at that point from the want of positive means to accomplish the end; these means, namely, money being furnished, I think that the inducements are already sufficient, particularly since the purpose which the Board contemplate will not be obtained. I mean, first, the increase in the amount of tax arising from an extension of cultivation, will not compensate the reduction of the rate of the land tax; and secondly, as I have already given my opinion, no inducement sufficiently strong can be offered to obtain clean Cotton, the grounds for my opinion in both these cases, are founded upon the smallness of the population.”

“By a late census of the population which I took in order to calculate the assessment of the Veasabuddy, I found there were about six lacs and thirty-eight thousand ryots; deduct about one lac for those who superintend rather than cultivate themselves, leaves 5 lacs and odd; the whole land now under cultivation is taken at about 19 lacs, which gives on an average to each individual about 3½ acres, an average when garden land and wet land are taken into the ac-

"count, a high estimate; it may therefore be said that the present cultivation is about equal to the population, and that the cultivation of waste land can only take place by the relinquishment of some of the land at present under the plough; if then the land tax be reduced, the deficit must be made good by advantages to result from the mercantile speculations of the Company; whether these are considered sufficient to counterbalance the actual remission of the amount of the land revenue, the Board with their more ample information and extended means and capabilities of judging, will readily determine."

"The actual importation of Cotton into this district is very considerable, but by far the largest part is imported merely in transit to other districts and is not opened here; account is only taken of such as enters from Kurnool, the Jaghire of Banganapully and from the Dooab, and that appears to be very trifling, the amount which I have given in the statement* is the actual purchases made by individuals in this district, and I do not find that any other, even for transit, has been entered. The Kurnool Cotton is said chiefly to be carried towards Hyderabad, but much of that might, by encouragement given to the traders be diverted to these districts; by the statement it is calculated that about 225 candies might be brought into Jummalmudgoo and Koilgoontah, by giving advances of money to the foreign merchants on security which they would give on merchants in this country, a plan which I am not disposed to recommend, because if any of these people fail in their engagements, which I think very probable to happen, I am obliged to come upon my own people for the money which has been carried to enrich a foreign country."

BELLARY.—"All the revenue authorities seem to think a reduction of the land tax necessary, whether such a reduction would increase the produce of Cotton is uncertain; because if more land were cultivated, it might be with other productions; a sure high price would of course encourage the cultivation of Cotton, the present produce may be taken at less than Mr. Chaplin stated in Fusly 1221, but as it is to be hoped some benefit will arise from the reduction of rent proposed, the probable produce may be taken at 2 lacs of maunds. In the statement which accompanied Mr. Chaplin's letter of the 24th May, the import is taken at above three lacs, altogether above five lacs of maunds, but the transport from one Talook to another is taken into that account, and the real import after deducting the Talook transport, would not amount to more than two lacs and a half, it is uncertain whether the conquest of the country across the river will make any alteration, it may be expected to increase the produce and export, because a better administration will be introduced, and the transport will be attended with fewer obstacles, it is possible however that the produce of these countries may find their way to the sea through the Concan, and so divert part of what is now brought to the Ceded Districts, supposing the import to remain as it was calculated in Fusly 1221, it may be taken at 2 lacs and a half of maunds, the produce at two lacs, the whole at four lacs and half of maunds; from this must be deducted the quantity required for the internal consumption of the Zillah calculated by Mr. Chaplin at one lac and fifteen thousand, and the probable export to Mysore, which cannot be taken under one lac, and there remains two lacs and thirty-five thousand, which may be considered the probable exportation in future. I have taken the export to Mysore much lower than Mr. Chaplin calculated in Fusly 1221; it would appear from the custom accounts that only 54,147 maunds were exported to Mysore in Fusly 1227; it appears from the same accounts there is this year an increased export to the Nizam's country beyond that of Fusly 1221, this decreased export to Mysore, is attributable to the frontier duty still levied on Cotton exported to Mysore, Cotton which was sent to the Carnatic through Mysore, is now sent by another route, the failure of the crops beyond the river to a greater extent than in Mysore may also in some measure account for the diminished export to Mysore and for the increased export this year to the Nizam's country in spite of the export duty. It does not appear the usual exports to the country beyond the Toongabudra are considerable enough to be taken into the account."

"I therefore think that if the seasons are tolerable, merchants might export two lacs and thirty-five thousand maunds, it is uncertain how much of this is consumed in Cuddapah and the

"Carnatic; they might deliver the remainder at Wallajahnuggur for less than 5½ Rupees the maund, at Madras perhaps for less than 6 Rupees; in bad seasons they could not export so much; in good seasons they could export more and cheaper; in Fusly 1222 when Cotton at Adhoni was down at 2½ Rupees per maund, it might have been delivered at Wallajahnuggur at less than 4 Rupees the maund, but this is perhaps too high for the Europe market, they are now accustomed to stop at Wallajahnuggur and they might for some time decline carrying it on to Madras, or ask a price higher than the further carriage would require; the fullest information about the Cotton exported from and through the Ceded Districts to the Carnatic is, I imagine to be procured at Wallajahnuggur, and if the Company continue to buy it up, I should think they might purchase to the greatest advantage there."

"Cotton is now carried on bullocks from this part of the Ceded Districts, but I understand the ryots in Cuddapah have got into the practice of carrying their produce, sometimes as far as Madras on their own bandies, and I hope that in time the people here will adopt the same practice also. The costly bullocks which are usually employed to carry Cotton are out of the reach of ryots in general; it is only great merchants who can afford, or find it worthwhile to buy, feed and keep them, perhaps two of these large bullocks carry nearly as much as a country cart, it is said 4 maunds less, but the country cart and bullocks are cheaper, and there are small bullocks every where which might be employed in carrying the produce of the country towards the Carnatic, at times when there is nothing else for them to do."

SALEM.—"The ryots have been consulted and in general seem averse to extend the cultivation even upon a reduced land tax and an increased demand, but in this respect they are much regulated by adherence to maumool and fear of the failure of the cultivation, but if it did succeed, I should imagine traders would have every inducement to clean it on the spot; the saving in carriage alone would be a great inducement. I very much fear the extension of the cultivation would not compensate for a reduction of the land tax."

TRICHINOPOLY.—"Nothing can be clearer than that a diminution of the land tax and an increased demand for exportation would afford a premium for the cultivation of Cotton, and I should suppose an inducement to traders to clean it on the spot, but I doubt very much whether the revenue (I speak of course of the revenue of this district) would not suffer considerably by an extension of the Cotton crop, I think so, for the following reasons. To induce a considerable extension of the Cotton cultivation it will become necessary to reduce the rate of assessment on land so cropped; now to compensate for this reduction, it is necessary not only that a greater quantity of land should be cultivated in Cotton, but also, that the land cultivated with other grain should not be diminished. But as there is a great quantity of waste land susceptible of cultivation, and which remains annually uncultivated, it affords I think, a strong presumption that the population is not equal to the full cultivation of the district. Hence, if the cultivation of Cotton was made an object of such importance as to induce a considerable extension of it, the land formerly cultivated with grain and bearing a higher rate of assessment must, of necessity, remain uncultivated or applied to the cultivation of Cotton at a reduced teerwah. These premises being admitted, it follows that an extension of Cotton cultivation would be attended by a diminution of revenue."

TINNEVELLY.—"It is the want of hands, not of any premium for the cultivation of Cotton, that prevents an extension of it where the soil is favorable. It is now usually supplied by brokers who purchase it from the inhabitants in its rough state and clean it, and it is not supposed that any better mode of obtaining a supply could be pursued."

MADURA AND DINDIGUL.—"The land tax being so moderate, there will be no necessity for reducing it. If the demand be increased, the premium to the cultivator will be more or less in proportion to the demand."

COIMBATORE.—"The land tax is already so moderate in this district that I should not think it would answer any good purpose to reduce it below its present standard. Unoccupied lands

"however might be let to ryots exclusively for the cultivation of Cotton at reduced rates of rent ;
 "a steady demand however and a liberal price are the best premiums that can be offered to the
 "ryots here for the cultivation of Cotton."

QUESTION.

To Coimbatore only.

N.B.—It is suggested that information should be sought for, both from the growers of Cotton and merchants who buy the article for exportation.

8th. Has Cotton ever been sent down the Cauvery in boats to Porto Novo, for exportation, or has any other articles of export trade been annually sent by that channel ?

REPLY.

COIMBATORE.—"Cotton, Cloths, Tobacco and almost every species of merchandize are annually sent down the Cauvery to Porto Novo for exportation. The navigation is generally open from July to the middle of December. The Bhovany river which takes its rise in the mountains adjoining Malabar, is navigable for basket boats, almost from its source to its junction with the Cauvery at Bhovany. The banks of this river are well calculated for the growth of the finer sorts of Cotton. Tobacco is now grown near and upon them ; produce of all kinds might be transported from the very heart of Coimbatore to the sea by this river at a very small expense."

QUESTIONS.

Applicable to all the Frontier Districts.

1. Is any Cotton imported ? 2. From whence ? 3. How much annually ? 4. The usual price ? 5. By whom imported ? 6. What is taken in return ? 7. By what means can the import be increased ?

REPLIES.

GANJAM.—"The cloths made in this district are manufactured partly from the Cotton grown in it, and partly from Cotton threads which is imported in considerable quantities from the Mahratta country and from Cuttack, Nowguddah, &c., some Cotton is however brought down by the Brinjaries, a little is imported by the merchants from the Cuttack province, and a little from Vizagapatam Zillah. As this article is duty free, the Sayer people do not keep the accounts of importations with any regularity, and they cannot be in the least relied on. From the best information I have been able to procure, I estimate that about 50 candies are imported by the northern and western frontier from Cuttack, Nowguddah, &c., about 100 candies from Vizagapatam, and about 200 candies by the Brinjaries who come for Salt to the pans at Nowpadah and Vomaravully. These last bring down Cotton, Cotton thread, wheat, iron, dammer, and some other articles. I do not think that so much as one-fourth of the amount which they pay for Salt is the produce of their Cotton ; the cause of their not bringing more is partly to be attributed to the want of a market, and of a price which would afford them profit, but principally to dread of the detention to which they would be subject in disposing of their goods if they were to bring large quantities, for as it is an object with them to return expeditiously so as to avoid the rains and to save the hire of the bullocks, they bring down nearly as much in money as in goods in order that they may not be detained in the Company's country ; upon the whole, I am of opinion, that upon an average not more than that 300 or 400 candies are annually imported into this district ; however I imagine this computation to be rather a high one."

"Cotton has been very dear for the last two or three years in consequence of a smaller importation than formerly ; this is supposed to arise from the unsettled state of the Mahratta country, from whence all the Cotton originally comes, by whatever frontier it may pass into the district. Four years ago it might be purchased at 70 and 80 Rupees, at present the price at Berhampore is from 130 to 143 Rupees the candy ; it is not much less in the southern

"part of the Zillah. but at Boogoodah and Aska it may be had at 100 and 110 Rupees. The price is always lower in the months of February, March, April and May, when the importations take place, and the Brinjaries generally sell at from 80 to 100 and 110 Rupees the candy."

"The most obvious mode of increasing the import is by giving such a price as shall secure a fair profit to the importers. It is to the Brinjaries that we must chiefly look for such increase, and it would therefore be indispensable to receive all they might bring at the pans for as their grand object is to procure a supply of Salt, and as they would rather give up the advantage than suffer detention in the district, they would not bring Cotton if they were obliged to deliver it at any distant place. No price which could be afforded would ever make it the principal object of their attention, and therefore the only mode of inducing them to bring it in any quantity would be by making the supply of Cotton facilitate their purchases of Salt."

"Considering the price which Cotton has brought of late years, not less than 120 Rupees the candy in Cotton without seed, and 24 Rupees per candy with seeds, should be offered the 1st year. If this price was given for Cotton delivered by the Brinjaries at the Salt pans, I think we might safely calculate upon 1,000 candies being brought by them from the Nagpore country, and 200 or 300 candies by the merchants from Cuttack, Nowguddah, &c., the latter calculation is founded upon inquiries I have made, the former is taken from the account of Salt sold for exportation to the Nagpore country which during the last four years amounted in round numbers at the highest to 1,40,000 Rupees, and at the lowest to 1,00,000 Rupees, taking therefore 1,20,000 as the average of money paid by the Brinjaries for Salt in one year, this sum at 120 Rupees will give 1,000 candies of Cotton ; and we may certainly reckon that if the price was so raised as to give them a tolerable profit, all their importations would consist of that article, and would equal the above quantity and probably much surpass it, for it is well known that their purchase of Salt would be more considerable if they had the funds, and that these are frequently circumscribed by the want of a ready market for the articles they bring down, I conceive therefore that the price abovementioned would cause an importation of 1,200 or 1,500 candies, and I should think that quantity might be doubled in two years if the Nagpore country remained in tranquillity."

VIZAGAPATAM.—"1. Cotton is imported. 2. From the Mahratta country. 3. The average annual value of Cotton imported is Rupees 1,35,000. 4. The average price when cleared of seed is Rupees 90 per candy of 500 lbs. English. 5. The Cotton is imported by Brinjaries, and by a particular caste of Telooogo Soodras known by the name of Doodee Baljeeloo."

"6. The Brinjaries return with Salt, and the Doodee Baljeeloo generally carry back money and a few coarse cloths. 7. When the countries lying west of this are restored to tranquillity, the traders in Cotton will resort as usual to the Company's provinces, and the reduction in the price of Salt, a small increase on that of Cotton and protection passports to the traders are the most likely means of increasing the imports."

RAJAHMUNDREY.—"The importation of foreign Cotton has ceased for many years ; the supplies of that article formerly imported into this district from the territories of native powers are now procured from the Guntoor Zillah."

MASULIPATAM.—"Vide reply to the 1st question."

BELLARY.—"With respect to the 7 additional questions addressed to the Collectors of frontier districts, I have no further information to state, except that merchants belonging to this Zillah, as well as the new conquered territory beyond the river, are engaged in the Cotton trade, and that they carry back in return for Cotton, Iron, Copper, Cloths, Spices, Silk, Grain, Indigo and Broad cloth ; and sometimes the bullocks are so jaded with the heavy load they bring down that they go back the whole, or at least part of the way unloaded."

SALEM.—1. Cotton used to be imported but not since 1812.

2. From Mysore, but the article was the produce of the Ceded Districts, and that route is now avoided on account of the duties in the Mysore Rajah's territories, and the import is now from the Northern Division of Arcot.

3. Vide, reply to query 1.

4. Do. do.

5. Do. do.

6. Do. do.

7. "There being no duty on the importation of Cotton from the frontier, I imagine the best additional inducement to increase the import will be a premium, or what is much the same, a steady demand at a certain price."

TINNEVELLY.—"There is no import of Cotton into the Tinnevely District, and none can be expected."

MADURA AND DINDIGUL.—"No imports take place in this district of Cotton. The only frontier station is on the Hills, dividing the Travancore country from the province of Dindigul, from whence nothing of the kind is supplied for these markets."

COIMBATORE.—"No Cotton is imported into Coimbatore from Mysore or Cochin; a large quantity is annually sent to the latter place and a small one to Mysore. N. B.—A small quantity is occasionally imported into Coligal, a large town belonging to Coimbatore, but situated within 30 miles of Seringapatam from the Mysore territories."

2116. Having given in detail the above questions and answers, we proceeded to submit such observations as occurred to us on them.

2117. With regard to the practicability of extending cultivation of Cotton or any other product of this climate in the districts subject to this Presidency, no doubt we observed could be entertained, but many considerations appeared to oppose the various measures suggested with a view to encourage the inhabitants to undertake the cultivation of Cotton or any other particular product in preference to other productions.

2118. One of the proposed methods of encouraging the cultivation of this article was, we noticed, by the reduction of the rent of the land, on condition of cultivating Cotton; that except in the Trichinopoly district, where the whole terwas in dry land existed, and where the assessment consequently varied with the crop grown; it would be observed that whether the produce was Cotton, horse gram or any other grain, the tax of Government was the same, that to reduce the tax in favor of any particular produce, appeared on general principles inexpedient, and in those districts where the Ryotwar field assessments existed, would be subversive of one of the first principles of the Ryotwar settlement, by which lands were classed according to the nature and quality of the soil, and assessed with a fixed sum without reference to the produce, which might according to the pleasure of the cultivator be grown thereon; that notwithstanding this reduction of the land tax (if the measure were adopted) it appeared that remissions, must be guaranteed to the cultivators in cases of unfavorable seasons; and it might be doubted whether, even under the circumstances of a reduction of the land rent, and the promise of a remission, if necessary, the ryots would undertake the exclusive cultivation of Cotton; a deficiency or superabundance of rain equally injuring the produce. That there was only one crop in the year, and if that failed the ryot was deprived of the profits of his labor and the means of subsistence, and it required a greater stock to carry on the successful cultivation of this crop than that of most other productions; that at present the ryots in general had the option of cultivating whatever species of produce they might think proper, without any addition to the rent of the lands occupied, and when under such liberty of choice, they were found to prefer the cultivation of grain and other produce to that of Cotton, the encouraging them by artificial expedients to cultivate this article

would appear to be liable to the objection of forcing some part of the industry of the country into a channel less advantageous than that in which it would run of its own accord, and not only less advantageous, but perhaps in particular seasons actually detrimental.

2119. There could not, we added, be any doubt that the land rent in general was still too high, and there could be as little doubt of the policy of reducing it. But this reduction would affect all productions generally, not Cotton or any other product in particular; and though by exemption from duties on exportation, the external trade in this article might be encouraged, the expediency of giving a bounty for its production by assessing it more favorably than other articles was by no means so obvious, that on the contrary, the principal source of the public funds of the State would be diminished for the probable chance of obtaining a good Cotton investment, and the advantage of increasing the commercial profits of the Company and other merchants, at the expense of their revenue was not apparent.

2120. Regarding another of the proposed expedients to encourage the production of Cotton, viz., by raising the price and guaranteeing a permanent demand, we remarked that the plan of encouraging the importation of Cotton from the Mahratta States or its production in these territories by offering a high price did not seem to be liable to any objection. But if this were coupled with the necessity of also securing to the importers or growers a permanent demand, it would be for the consideration of the Board of Trade whether if the Company engaged to purchase themselves or to find purchasers for all that was thus supplied, they might not eventually be exposed either to the necessity of receiving more than was necessary or of relinquishing it to private trades.

2121. We were not, we stated, aware of any objection to the proposed measure of paying in Salt for the Cotton imported by the Brinjaries in the Northern Circars, provided no reduction in the price of Salt took place, for it would be the same whether the Commercial Resident drew from the Collector's Treasury a certain sum of money or gave an order upon him for its equivalent in Salt. But that, if the price of Salt were to be reduced, it would be merely a transfer from the territorial to the Commercial Department of so much more money, and it would be the same to give the Commercial Resident a lac of Pagodas in gold and value them at 80,000 only, as to give him a lac of seers of Salt and value them at what 80,000 seers would fetch in this market. If the price of Salt, we continued, were so high that by lowering its price, the loss arising from such reduction would be made good by increased sales, there could be no doubt of the expediency of such a measure. But it had no necessary connexion with the Cotton trade. The Brinjaries would, we said, always carry back what was most profitable for them, if Salt, salt; if gold, gold; they would also import into our territories what was most profitable, if grain, grain; if Cotton, Cotton; but why the Government should artificially encourage this trade by purchasing their grain or Cotton with more gold or more Salt than it would exchange for on the spot, we declared ourselves ignorant, except that it would raise the profits in the Commercial Department at the expense of the territorial revenue.

2122. The principal inducement to the Brinjaries to import Cotton was said to be the opportunity which was thus afforded them of procuring Salt, which although sold to them at a high price, yielded a considerable profit in the interior of the country. The Commercial Department might purchase the Salt at the monopoly price, and exchange it for Cotton at any reduced rate they should find most expedient, which would be merely raising their purchase price, and we did not know of any other mode in which merchants could command a superior quality of goods or a greater quantity of them, than by raising the price, and if by raising the price to the extent necessary to effect this, their profit would be destroyed, the trade was not worth continuing.

2123. We were not, we stated, in conclusion, aware of any other means by which the trade of the Brinjaries might be facilitated, or the interference of the Sayer officers rendered less harassing than by an extension to them of the provisions of the Regulation respecting Muaffee rowan-

nahs, but it might be doubted how far the use of these rowannahs could be applied with safety to the trade of wandering and unsettled merchants.

2124. On the above subject we have not yet been favored with any reply from Government.

FOREIGN SETTLEMENTS.

2125. Having on the 12th October 1818 addressed Government on the subject of the interchange of territory in the vicinity of the French Settlement of Pondicherry mentioned in our last report, paras. 1280 and 1282 inclusive, the

To the Chief Secretary, in
Cons., 12th October 1818.
Enclosure in Mr. Secretary
Hill's letter, dated 17th, in
Cons., 25th February 1819.

matter was on the 10th November following referred to the Supreme Government, and the copy of the letter from the Secretary to Government at Fort William in reply transmitted to us, in which it was stated that as far as a judgment could at that distance be formed, the proposed arrangement appeared perfectly unobjectionable, and that His Excellency the Governor General in Council entirely concurred in the recommendation of the Madras Government that the interchange should take effect at the commencement of Fusly 1229.

2126. As connected with this subject, the Secretary to Government in the Revenue Department

Enclosure in Mr. Secretary
Hill's letter 10th, in Cons.,
16th July.
11th June 1819, with enclo-
sures.

ment on the 10th July last transmitted to us extract from the Proceedings of the Right Honorable the Governor in Council in the Foreign Department, under date the 26th of the preceding month, on a letter received from the British Commissioner at Pondicherry, in which he states that having requested Mr. Hyde to inform him when it would be convenient to him to come over to Pondicherry for the purpose of concerting measures with the French Government, for carrying into effect the proposed interchange of lands on the commencement of the ensuing Fusly year or 13th of July 1819, he had since in reply received from Mr. Hyde a correspondence showing it to be his opinion that the interchange should be postponed until the 15th of August.

2127. He then proceeds to observe that pending the whole of the negotiation which had taken place on this subject, he had been aware of certain doubts on the part of the French Government whether they had authority to carry the interchange into effect without orders from France, and that some of the Members of the Pondicherry administration had even asserted that no such authority existing, the measure was absolutely impracticable until sanctioned from home, and that he had reason to believe that the Count Du Puy himself was disposed to lean to this opinion; being however anxious to terminate this transaction he had, he stated, private communications respecting it with the Intendant General Mr. Dayot, the result of which was that as little or no doubt could exist of the interchange being ultimately confirmed in France, the local Government here might without impropriety or the risk of meeting with disavowal of its measures take upon itself to adopt the proposed arrangement provisionally, and it has been accordingly determined that the negotiation should proceed without his noticing the possible occurrence of any difficulties. Mr. Dayot engaging that when the arrangement should be fully prepared, the Pondicherry Government would accede to it without further question, subject only to ultimate confirmation from France. This he observes was sufficient for his purpose, and he accordingly deemed it unnecessary to enter into these details or to suggest difficulties that might not perhaps occur, and which at all events he was sure that the opinion and support of Mr. Dayot would enable him to set aside; but Mr. Dayot having left Pondicherry at the beginning of June last for the purpose of proceeding to Bengal as the head of the French establishments there, he apprehended that the difficulty formerly anticipated might again present itself, and that he might be under the disagreeable necessity of disappointing the British Government with objections at a time when it might reasonably be looking only for the final execution of its plans.

2128. He had accordingly on the receipt of Mr. Hyde's letter waited on the Count Du Puy and explained to him the nature of the orders he had received from Madras, the concurrence of the Supreme Government in the proposed interchange taking place on the 13th of July 1819

and Mr. Hyde's opinion that it would be desirable to postpone it until the 15th of August, and stated that he was about to forward Mr. Hyde's letter to the presidency, that he could not foresee whether or not Government would concur in his opinions, but at all events whether it should be ultimately judged expedient to carry into effect the interchange on the 13th of July or 15th of August, he had desired to know whether His Excellency was prepared to accede to it, and whether he might consider the period of its execution as dependent entirely upon the decision to be received from Madras.

2129. That to this the Count replied that Mr. Hyde's proposition for deferring the interchange was entirely suitable to the views of the French Government, and although he avoided stating that he had not authority to carry the measure into immediate execution, he observed that he thought it would be desirable to postpone it until an answer should be received from France, especially as the delay seemed now to accord with our own convenience, and that it might reasonably be calculated a final answer from Europe would arrive at the end of August or in the beginning of September.

2130. He further states that being unable in delicacy to press the Count further respecting the extent of his authority and nature of his instructions, or to solicit him to accept by anticipation of a period for carrying the proposed arrangements into effect, which period was evidently yet dependent on the determination and convenience of the British Government, he had only begged to know whether it was his desire that the delay suggested by Mr. Hyde should be mentioned in his official despatches to Madras as being also in conformity with the wish of the French Government. To which His Excellency had replied that he might state it as being "rather desirable in his opinion to await those orders from France, of which the arrival might so "shortly be expected."

2 31. In conclusion he submitted the whole case precisely as it stood for the decision and orders of the Right Honorable the Governor in Council; the result of which was a determination on the part of Government to await the orders expected from France previous to coming to any final resolution regarding the proposed interchange.

2132. On the 19th April last the Secretary to Government in the Revenue Department transmitted to us an extract from the Minutes of Consultation in the Foreign Department bearing date the 10th of the same month, ordering that the propositions of the Count Du Puy and Mr. Dayot respecting the levy of duties should be referred from the Revenue Department for our consideration, and that in the meantime we should desired to instruct the Collector of the Southern Division of Arcot in communication with the British Commissioner to take the necessary measures for preventing the embarrassments stated by the French Government to be unduly occasioned by the revenue servants on the frontier of the French Settlements.

2133. With reference to which we on the 26th July following forwarded for the information of the Right Honorable the Governor in Council a correspondence with the Collector in the Southern Division of Arcot, observing that it would be perceived from the Collector's letter that the 1st, 2nd and 3rd propositions of the French authorities were already in force.

2134. We then remarked that the Collector coincided in our opinion that the 4th and 5th propositions of the French Government for Tobacco to pass free of duty into their territories, and that the double duty on Merchandize exported on French vessels should be calculated according to the rate paid by English ships were both inadmissible, as being inconsistent with the policy prescribed by the Supreme Government and the authorities in England, that the 6th request that all duties on goods passing into the boundaries of the French Settlements might be levied according to the price of those articles

as specified in the Rowannah was stated to have been always observed, that the 7th proposition that the Custom House officers should give up the Rowannah to the merchants, taking their goods into the French Settlements with a receipt for the amount of duties endorsed on it, was considered by the Collector to be inconsistent with the security of the custom revenue, and that we concurred in the sentiments expressed by the Collector on this subject, as the proposed plan would give a great facility to smuggling, the chief existing check to which was the return of the Rowannahs to the Collectors who issued them, the end of which measure could be defeated, if the above request was granted. It would however we stated in conclusion be remarked that the Collector had issued orders to his servants to issue receipts for the customs levied in exchange for the Rowannahs, which it was hoped will meet the wishes of the French Government in this respect.

2135. In reply to the above letter, copy of one despatched in consequence from the Foreign

From Mr. Secretary Hill, 31st August, in Cons., 6th Sept. 1819.
 To Mr. Hyde, 9th, in Dy. Cons., 13th Sept. 1819.
 Department to the British Commissioner at Pondicherry, under date the 30th August last, was transmitted to us and forwarded by us on the 9th of the following month to the Collector in the Southern Division of Arcot for his information and guidance and to the Collectors in other French districts for their information.

2136. Extract from the Minutes of the Right Honorable the Governor in Council in the

From Mr. Secretary Hill, in Cons., 20th May 1819.
 From Mr. Russell, in Cons., 28th May 1817.
 To Mr. Russell, in Dy. Cons., 28th September 1818.
 Foreign Department under date the 8th May last, were transmitted to us on the 18th of the same month, wherein it was desired that as it had been ascertained by a search in the Record Office that the Government had not any plans or drawings of the former French possessions at Masulipatam which differed from those submitted by the Collector of that Zillah in his letter to us, dated the 16th of May 1817, we should return those plans to the Collector of Masulipatam, and direct him to carry into effect in the best possible manner the instructions which we conveyed to him on the 24th of September 1818 relative to the restoration of certain possessions in the district of Masulipatam to the French authorities.

2137. On the 20th of the same month copy of the above extract was forwarded to the Col-

To the Chief Secretary, in Cons., 23th October 1819.
 From Mr. Russell, 17th, in Cons., 23th October 1819.
 lector of Masulipatam, and on the 28th October we submitted his reply, and observed that the subject of this reference being entirely of a political nature, it would be for the Government to determine the principle on which the proposed exchange should be made; but we at the same

time stated that we concurred in the opinion expressed by the Collector in the 3rd para. of his letter, namely, that the French can only expect "to recover by the peace what they lost by the war" and

Vide letter from Mr. Sadlier dated 19th March 1785, copy of which was endorsed in the Collector's letter, dated 16th May 1817, and submitted to Government on the 26th May 1817. In Cons., 26th. do.
 that this principle seemed to have regulated the exchange on a former occasion, viz., in the year 1785 when the Chief in Council at Masulipatam reported to the Government that he had delivered up the "possessions" which belonged to the French nation in this Fort (Masulipatam) and "in the neighbourhood of it, at the breaking out of the late war."

2138. No reply to the above letter has yet been received.

From Mr. Secretary Hill, dated 4th, in Cons., 9th August 1819.
 2139. A letter having been addressed by the British Commissioner at Pondicherry under date the 17th July last to Government, copy thereof and of the reply from the Foreign Department were transmitted to us.

2140. In the answer sent by the Government, it was stated that as the Commissioner had reason to expect that a difficulty would arise in adjusting the demand of the Honorable Company against the French Government on account of arrears of revenue and of advances for cultivation due from the districts recently restored to that power on the coasts of Coromandel and Malabar, the Governor in Council was desirous of being put in full possession of his sentiments on the sub-

ject, and he was accordingly to obtain from the several Collectors with whom he was in direct correspondence, the information which might be requisite to assist his judgment, and to submit his opinion respecting the amount of the demand, and the principle on which it should be regulated for the consideration of the Governor in Council.

2141. The propositions of His Excellency Count Du Puy and M. Dayot which were transmitted with his letter of the 22nd of March last, respecting the levy of the frontier duties were stated to have been referred for our consideration, it having been explained to us in the meantime for the guidance of our subordinate officers that no article whatsoever passing the frontier for actual consumption in a Foreign Settlement was to be charged with double duty.

2142. The latter then proceeded to acquaint him that we had been desired to furnish the Collector of Tanjore with instructions for supplying 50 garces of Salt for the use of the inhabitants of Karical, and until the quantity to be periodically furnished for the use of the several French settlements should be permanently determined by agreement with the Government of Pondicherry, the Collector in the vicinity of each French Settlement would be authorized to comply immediately with every demand for Salt unless he should consider the quantity required to be unreasonably large, in which case he would defer compliance with the demand until he should have received the orders of the Governor in Council for which it would be his duty to apply without delay, explaining at the same time in the fullest manner the particular grounds of his objection.

2143. On the receipt of the above communication we submitted to Government a letter from the Collector in Tanjore respecting the supply of Salt for the consumption of the inhabitants of Karical; stating at the same time that we concluded the charge of transportation should be added to the manufacturing price, and suggesting that measures be adopted with the French Government to define that as the rule to be observed in such cases. In the meantime it would we observed, be perceived that on sending for the Salt, it had been placed at the disposal of the French Government.

2144. With reference to the same subject we shortly after submitted a letter from the Collector in the Southern Division of Arcot, requesting to be informed whether the charge for exporting Salt from his district for the consumption of the French Settlement of Pondicherry should be borne by the British or by the French Government, and in reply to this reference extract from the Proceedings of the Right Honorable the Governor in Council in the Foreign Department, under date the 29th September last, on a letter from the British Commissioner at Pondicherry was forwarded to us.

2145. In this letter it was stated as his opinion that the expense of the carriage of Salt for consumption in the French Settlements should be equally borne by the British and French Governments.

2146. The 6th Article of the Convention signed on the 13th of May 1818, was he observed purposely so worded as to leave the decision of this question entirely dependent on the interpretation that might be given to the 1st, 2nd and 4th Articles of the Convention signed at London on the 7th March 1815, for as he had heard no doubts expressed on the subject by either the British or French Government, he concluded that the matter was already understood, and that an inference had been drawn from the terms of the Convention last mentioned, decisive either in one way or the other.

2147. It however appeared to him on a careful observation of the Convention, as well as of the objects in view when it was framed, that the question was left entirely undetermined, and subject only to such decision as the respective Governments in India should agree to adopt.

2148. If the matter he added were of sufficient magnitude and importance to be contested, he thought that so much might be said on both sides that neither Government would easily be brought to acknowledge the justice or necessity of bearing the whole expense, and consequently

the question would be left undetermined, or the weaker side be constrained to yield to the stronger. But he was far from considering it of consequence enough to incur the chance of this result. The expense of the carriage of the Salt could not be an object of much importance, and he was disposed to be of opinion that the British Government would best consult its own dignity as well as the intrinsic merits of the case by proposing that the expense should be mutually borne, an arrangement in which he had reason to believe the French Government would immediately concur.

2149. In conclusion he begged to be favoured with the ultimate determination of the Right Honorable the Governor in Council, as it was expedient that he should lose no time in communicating it to the several Collectors who were preparing the statements lately demanded.

Circular 22nd, in Cons.,
22nd November 1819.
From Mr. Secretary Hill,
in Cons., 15th November 1819.

2150. The result of the above letter was an entire approval on the part of Government of the suggestion therein contained; and the adoption of the same was resolved on and ordered accordingly.

2151. Extract from the Proceedings of the Right Honorable the Governor in Council in Foreign Department, dated the 8th November last, were transmitted to us on the 12th of the same month, wherein it was ordered that the two letters received from the British Commissioner at Pondicherry under date the 30th of the preceding month, should be transmitted from the Revenue Department to us, and that we should be desired to give immediate attention to the subjects therein mentioned.

2152. With reference thereto we forwarded the copy of a letter addressed by us to the Collector in the Southern Division of Arcot, calling his attention to the subject, and desiring him to adopt such measures as appeared most likely to remedy the inconveniencies complained of by the French at Pondicherry, but observed at the same time that so long as the duties on the frontier were so heavy as 16 per cent., and the Government could not afford to place the collections under the immediate charge of a European officer, it was to be apprehended that much vexation would be experienced by the French, and that perhaps, the best plan to afford immediate redress to their grievances, would be to allow one of the Collector's Assistants to reside for that purpose in the vicinity.

2153. The explanation which the Collector should afford regarding the inferior quality of the Salt, should we stated be transmitted to Government as soon as received.

2154. No reply on the above subject has been received either from Government or from the Collector.

2155. The Secretary to Government in the Revenue Department transmitted to us on the 14th May last an extract from the Proceedings of the Right Honorable the Governor in Council in the Foreign Department, under date the 23rd of the preceding month, resolving that the different Collectors in the vicinity of the French Settlements should be instructed to comply immediately with the demands of the French authorities for supplies of Salt for consumption in their territories and afterwards to report the quantity which should be so furnished, submitting at the same time any observations which they might have to offer on the subject, and calling on them to make such arrangements as were calculated to prevent the occurrence of any delay in the issue of Salt in consequence of their employment on duty in distant parts of their respective Zillahs.

Circular, in Dy. Cons., 7th
May 1819.

2156. We in consequence on the 17th of the same month forwarded the above extract to the Collectors in the different French districts, and directed them to comply with the tenor of the instructions therein contained.

2157. On the 16th November last the Secretary to Government in the Revenue Department transmitted to us an extract from the proceedings of the Right Honorable the Governor in Council in the Foreign Department, under date the 8th of the same month, wherein it was ordered that an extract from the letter from the British Commissioner of the 1st November with the correspondence to which it referred should be transmitted from the Revenue Department to us for any observations which we might have to offer regarding the settlement of accounts between the British and French Governments. In reply to which we referred to the 3rd para. of our letter of the 27th January 1817, in which we had stated it as our opinion that the settlement of the accounts being a mere matter of debit and credit, receipt and disbursement might safely be left to the British Commissioner in communication with the local revenue officers.

2158. We then proceeded to observe that the instructions issued by that officer appeared to us to be highly proper, but that the accounts in the correspondence transmitted to us referred to separate settlements that no general account was given, nor were any points specified upon which it occurred to us that any opinion from us was required. We accordingly submitted that in communication with the Accountant General, a general statement should be drawn out, and that any points requiring our sentiments should be specifically stated.

2159. We have not as yet been favoured with any orders on the above.

2160. On the 13th January last, the Secretary to Government in the Revenue Department addressed us, desiring that we would issue the necessary orders for giving effect to the suggestions contained in the memoranda referred to in our letter of the 12th November 1818, in reply to which we on the 29th April last, stated that we had on the 21st January last forwarded those instructions to the Collectors of those districts which adjoined the Dutch Settlements.

From Mr. Cooke, 31st March,
in Cons., 12th April 1819,
(with Enclosures 1 & 2.)

2161. We also submitted a letter from the Collector in Chingleput, enclosing tariffs for the collection of the duties upon the frontier of the Dutch Settlement of Sadras.

2162. We recommended that these tariffs might be confirmed by the Right Honorable the Governor in Council, and transmitted to the Netherland's Commissioner for the purpose of being forwarded to the head of the Dutch Government, and on the 8th of the following month were informed that agreeably to our recommendation, the Right Honorable the Governor in Council had confirmed the tariffs submitted by us.

To Mr. Cooke, in Diary
Cons., 24th May 1819.

2163. Copy of the above communication was on the 20th May last sent by us to the Collector in the Zillah of Chingleput.

2164. On the 25th May last, copy of a letter from the Foreign Department, to the Commissioner for the Netherland's Settlements, under date the 23rd of the preceding month was transmitted to us by the Secretary to Government in the Revenue Department, in which it was stated that the Right Honorable the Governor in Council deemed it proper that the Peons of the Netherland's Government should be permitted to pass through the Company's territories to the different Dutch Settlements and factories on the coast of Coromandel and Malabar with their badges and without passports. It was however desired to be suggested to Mr. Regel that it was expedient to provide the Peons of the Netherland's Settlements and factories with badges as dissimilar as possible to those worn by the Peons of the Honorable Company in the contiguous districts.

2165. Copy of the above letter from Government, with its enclosure from the Foreign Department were forwarded by us to the Collectors in Rajahmundry, Chingleput and Tinnevely on the 3rd June last.

Circular.
In Diary Cons., 1st June 1819.

CURRENCY AND EXCHANGE.

2166. Under date the 29th December 1817 we submitted to the Right Honorable the Governor in Council a letter from the Collector in Salem, enclosing a statement exhibiting the difference of rate at which the Conteroy Fanam was received into the Company's Treasury, and exchanged in the bazar, and recommended that the subject of Mr. Hargrave's letter should be referred for the consideration of the Mint Committee.

2167. In reply to the above copy of the answer to a reference on the subject which was made to the Mint Committee, with a copy of the instructions in consequence addressed to them was transmitted to us.

From Mr. Secy. Hill, dated
14th, in Cons., 27th April 1818

To the Chief Secretary to
Government, in Cons., 31st
May 1819.
In Cons., 27th April 1818.
To the Mint Committee, 1st,
in Diary Cons., 4th May 1818.
To do., 27th, in Diary
Cons., 31st August 1818.
From Mr. Clive, 22nd, in
Cons., 28th September 1818.
Circular, 28th do.
From Mr. Clive, 24th, in
Cons., 30th November 1818.
Circular, 21st, in Diary
Cons., 26th January 1819.

2168. On the 31st May last we with reference to the enclosure marked, No. 2 in Mr. Secretary Hill's letter of the 14th April, 1818, submitted to Government a correspondence by which they would, we stated observed, that we had applied to the Mint Committee for a statement of the *intrinsic* value of coins issued from any *foreign* Mint the Government having desired that such coins should be received by Collectors at that value only.

2169. We had not we said yet received any statement of *silver* coins; but on the 24th November last, Mr. Clive had forwarded to us a statement of gold coins, including not only *foreign* but all *uncurrent* gold coins; and a copy of this statement was duly furnished to the Collectors, to whom copies of the orders of Government before mentioned had previously been transmitted.

2170. A correspondence with the Collectors in Tinnevely and Coimbatore was forwarded by us as shewing that we had explained to these officers that the orders in question did not refer to any other than *foreign* coins. We also drew the attention of the Government to the observations contained in the correspondence relative to the conversion of the local currency of those districts into the present general currency and submitted that the Accountant General should be directed to give general effect to our suggestion, that a period should be fixed by him, in each district, after which the local currency should be received as bullion only, at the rates specified by the Assay Master; the period should; we observed vary according as the Accountant General might be able to adopt measures for substituting the present currency for the local one, which of course would greatly depend on the quantity of the latter in circulation.

2171. We added that the Collector in Tanjore had also been informed that the orders before mentioned had reference to *foreign* coins only; and he had in reply submitted a question which appeared to us to demand a deliberate decision.

2172. It would be perceived that the Assay Master, on being called upon by the Mint Committee to prepare the statement in question, requested orders as to "*ratio of gold to silver*" to be observed in the preparation of these accounts; and was directed to prepare them according to the "*present* rate of gold to silver," viz, 15 to 1.

See Mr. Clive's letter of the
22nd, in Cons., 28th Sept. 1818.

2173. Mr. Ryder had we remarked done this, in the statement enclosed in Mr. Clive's letter of the 24th November, but, in his letter forwarding that statement he had observed that as regarded the uncurrent gold coins issued from the Madras Mint, (such as gold Madras and Star Pagodas, &c.) although valued in the statement according to the *present* standard, they should, in order to prevent loss, be received at the *former* reduced rate at which these, and previously to the late coinage, all gold coins were issued from the Madras Mint being as about 14 to 1. In short that although Mr. Ryder had shown that under the improved arrangements at the Mint, "new single Star Pagodas" would, as *bullion*, at the present standard of gold to silver, fetch there Rupees 381-13-1 per 100; he had been induced by the former arrangements there, to suggest that in order to prevent loss to Government they should be received by Collectors at the former rate of Rupees 350 only per 100.

2174. The question submitted by Mr. Hepburn was, which of these two rates was to be observed? Under the orders issued for the present, the former rate would be continued. But, with reference to our letter of the 4th December 1817, especially to the concluding paragraph we declared our opinion that the subject should engage deliberate consideration.

2175. The numerous inconveniences which arose, and had so long continued from the Government having fixed the value of 100 Madras Pagodas at 385 Rupees; while as gold bullion, and consequently in the estimation of all classes of the people, they were worth much more, must we observed be fresh in the recollection of the Government, who, at the suggestion of the Mint Committee, had lately desired that all coins of that description should be sent to Madras for re-coinage. The very same evils were to be apprehended from continuing the same former depreciated and false valuation of the old and new Star Pagodas, and were of opinion that this letter, and their former one of the 4th December 1817, should be referred for the early and full report of the Mint Committee.

In Cons., 4th Dec. 1817.

2176. It must be obvious, we continued, to the Government that if 100 "new single Star Pagodas" would, when melted into bullion produce 381 Rupees at the Mint, they never would be given to the Collectors for 350; on the contrary, they would like the Madras Pagodas, gradually acquire a value superior to what they were intrinsically worth, and the Government would be liable to all the evils experienced from the difference of exchange, without possessing the means of withdrawing the coin from circulation, until they consented to raise the value of the old gold coinage (issued below its intrinsic worth as bullion) to what as bullion it could then fetch in the market.

2177. We did not, we declared, apprehend that any loss would attend this arrangement, for if one grain of gold was formerly bought for fifteen grain of silver, and issue at fourteen only, the loss arising from this measure must have been written off in the old accounts, and if for this same grain of gold, the Government then gave fifteen grains of silver, they could notwithstanding, on re-issuing it in the form of the new currency, receive the same quantity of silver in return for it.

2178. To the above letter we have not as yet been favored with any reply.

2179. On the 28th December 1818 we addressed Government with reference to various circumstances connected with the receipt and issue of Madras Pagodas from the Cutcheries of the Collectors of Nellore, Musalipatam, Guntoor and Rajahmundry which had lately come under our consideration,

To the Chief Secretary, in
Cons., 23th December 1818.

G. O., 12th August 1800. The exchange between Arcot Rs. and Star Pagodas at 350 of the former to 100 of the latter shall invariably be observed in the Northern Circars, allowing of course the usual difference of 10 per cent between the Madras and Star Pagoda in applying that exchange to the former coins.

be disposed of, and no public or private inconvenience that we were aware of be incurred by the adoption of the measure.

2180. The Governor in Council might however we observed, be disposed to call for the opinion of the Mint Committee on this subject, of which the Accountant-General was a member ex-offici, and from whom might be obtained information as to the amount of these coins received in the course of the year into the Treasury of the several Collectors enumerated above.

Note.—“The Madras Pagodas themselves differ in numerous instances from each other some being of more value than others.”

2181. In reply to this communication the Secretary to Government in the Revenue Department on the 9th February last, transmitted to us copy of a letter from the Mint Committee stating at the same time agreeably to their recommendation the Accountant-General would be instructed to cause all the Madras Pagodas which might be received by the Collectors in the Northern Circars to be reserved for remittances to the Presidency, where they would be re-coined. We were in conclusion directed to apprise the Collectors that they were strictly prohibited from issuing them in payments; and in conformity with these instructions we on the 11th of the ensuing month informed the Collectors of the districts noted in the margin, of the tenor of them and directed their compliance therewith, calling on them to take measures for the re-mission of their native servants to their Huzoor Treasury of all Madras Pagodas that might reach their hands to carry to account all such coins in whatever manner received whether collected in the Aumanie estates or from the Zemindars, or in payment for Salt or of Customs at the Government rate of exchange, and to send the whole for re-coinage to the Presidency, to which effect orders had been issued to the Accountant-General by the Government.

2182. To the Collector of Masulipatam we observed with reference to his letter of the 3rd of March last, that there could be no doubt that the calling in of the Madras Pagodas at the rate of the Government exchange must be productive of loss to the holders of that coin; but they were not constrained to part with it; they might pay their kists in other coins, and the loss, if any, would in general fall upon those who had derived a profit from the fictitious value that this coin had from particular circumstances acquired.

2183. No replies to the above communications have as yet been received from the different Collectors, with the exception of the Collector in Masulipatam.

2184. On the 5th August last we submitted a letter and its enclosures from the Collector in Gunttoor for the information and orders of the Right Honorable the Governor in Council, and on the subject of the depreciated value at which Government received the Madras or three Sawmy Pagoda into their Treasuries and the effect generally resulting from this arrangement, referred Government to our letters of the 4th December 1817 and the 31st May 1819.

To the Chief Secretary, in Cons., 5th August 1819.

From Mr. T. A. Oakes, 24th June, in Cons., 1st July 1819.

In Cons., 4th December 1817.

In Cons., 31st May 1819.

2185. With regard to the circumstance alluded to in the petitions enclosed in Mr. Oakes' letter, we had we stated understood that the Accountant-General was induced on a special emergency to direct the Collector of Masulipatam to send a quantity of Madras Pagodas, which Government had received at the rate of 335 M. Rupees per cent., to Hyderabad at the rate of 400 Rupees per cent. This however, it was believed, took place prior to the orders of Government, dated the 9th February last.

In Cons., 18th February 1819.

2186. This fact alone we added, was demonstrative that the intrinsic value of the Madras Pagoda exceeded the nominal valuation at which Government had directed it to be carried to account, and it followed that so long as this coin was received into our Treasury only at the rate of 385 Rupees, it could never be taken out of circulation.

2187. The intrinsic value of the Madras Pagoda, being according to the statement furnished by the Assay Master, and forwarded with our letter of the 31st May last Rupees 4-1-6 $\frac{1}{8}$, it should we stated, be received into the Treasuries of the several Collectors at that rate, being equal to Rupees 409-8-7 per cent. M. Pagodas, and if this valuation were placed on the coin by Government, we have no doubt that it would be paid into the Government Treasuries, and consequently taken out of circulation within a short period.

In Cons., 31st May 1819.

2188. We had, we said, already stated to Government that no loss would accrue to Government from the increase of exchange above proposed for this coin, as the quantity of gold which they received at this rate would, when re-coined at the Mint, produce, on being issued, precisely the same amount in silver, which Government allowed to it as revenue, and should Government sanction the measure herein proposed, it would remain for them to decide how far it was to have a retrospective effect, especially with regard to the cases of the two Petitioners referred in Mr. Oakes' letter.

2189. In reply to the above we were informed that the Governor in Council was not of opinion that it was advisable to alter the rate at which the Madras Pagoda, when tendered for payment, was received into the Company's Treasuries, as often as that coin should be received it was directed to be remitted to the Presidency to be re-coined.

SLAVERY.

2190. On the 13th December last, we submitted to the Right Honorable the Governor in Council extract from our Proceedings under date the 25th November on the subject of Slavery.

To the Chief Secretary, in Dy. Cons., 26th December 1819.
In Cons., 25th Nov. 1819.

2191. On the receipt of the letter from the Secretary to Government in the Revenue Department, dated 28th April last, referring for our consideration and report extract from the Proceedings of the Court of Sudr Adawlut together with the papers to which they had reference on the subject of the sale by public auction, of the slaves of revenue defaulters.

From Mr. Hill, in Cons., 13th May 1819.

2192. We observed that a Circular letter was addressed to the Collectors in the Districts of Malabar, Canara, the Northern and Southern Divisions of Arcot, Chingleput, Coimbatore, Madura, Salem, Tanjore, Tinnevely and Trichinopoly, calling for their reports on the subject, and that the replies of these officers had been received and are entered in our Consultations as follows:—

To the Collectors, 31st, in Cons., 31st May 1819.

From Mr. Hargrave, 14th, in Consultation, 21st June 1819.

From Mr. Peter, 27th October, in Consultation, 8th November 1819.

From Mr. Sullivan, 24th June, in Consultation, 1st July 1819.

From Mr. Hepburn, 30th June, in Consultation, 8th July 1819.

From Mr. Cotton, 30th June, in Consultation, 12th July 1819.
 From Mr. Hyde, 12th, in Consultation, 20th September 1819.
 From Mr. Cooke, 31st July, in Consultation, 9th August 1819.
 From Mr. Lushington, the 1st July, in Consultation, 8th July 1819.
 From Mr. Honorable T. Harris, 10th July, in Consultation, 19th July 1819.
 From Mr. Vaughan, 20th July, in Consultation, 5th August 1819.
 From the Northern Division of Arcot no reply had it was stated, yet been received.

2193. SALEM.—We then proceeded to state, with reference to these replies that in Salem Slavery did not appear to exist, the Collector observing as follows :—

“ I can safely state that in the manner referred to in these communications there is no vestige whatever of Slavery in this Collectorate, nor has any such practice obtained from the time the country came into possession of the Honorable Company during the Musselman Government, there were a few slaves belonging to certain nunjah lands in the vicinity of the Cauvery, and there are now some descendants of these people ; but they are just as free as any other inhabitants. I have heard of one or two instances of a child being sold for the purpose of domestic slavery, but this is uncommonly rare, and otherwise such a circumstance as a person being sold as a slave has never transpired.”

2194. MADURA AND DINDIGUL.—In Madura and Dindigul Slavery had we observed existed during the Mahomedan Government and the slaves were sold at the pleasure of their masters, but not considered as “ A dscript to Gleba” not necessarily sold, whenever the land was sold. The Collectors words were “ when a Puller or Pariah was unable to gain a livelihood, he was accustomed to offer himself or his relatives, as slaves to the cultivating inhabitants, for a sum of money, varying from one to ten Cully Chuckrums, when a bond of Slavery was drawn out and signed. If they married, their children were considered the property of the owners, and they were employed in the cultivation of land and were maintained by the owners, who frequently for their services, would grant them a Sotundrum or allowance in grain in addition to other allowances.”

“ If the proprietor of land was obliged to dispose the whole of his lands, he still retained possession of his slaves and disposed of them as he pleased, they not being considered attached to the land, thus sold. If an owner was unable to maintain his slave, he could let him out to others, by which means, he frequently derived a maintenance both for himself and slave, but the slave was obliged to return to his master, whenever he required him, who could mortgage or sell him at pleasure ; since the assumption of the country, some slaves have continued with their masters, others have left them and have even enlisted as sepoys. I cannot discover that any Puller has sold himself as a slave of late years, indeed Slavery, altogether seems gradually disappearing, which may be attributed to the knowledge, that it is not encouraged in the different Courts of Justice, some Pullers cultivated their own lands and have their own Puttiams ; those who cultivate the lands of others, and who are not slaves receive a regular hire.”

2195. COIMBATORE.—“ In Coimbatore, Slavery was we noticed reported to exist “ but in a very few villages.”

The Collector observed “ from all that I can learn, it appears certain that the owner has a right to sell his slave without the land, but that it is a right very seldom, if ever exercised. The highest price for a good slave is 50 Rupees, the price however is seldom so high. The children of slaves are born slaves. On the birth of a child, the master presents the parent with cloths and one or two Rupees.”

“ The masters are supposed to be vested with despotic authority over their slaves, and with power to punish them, an apprehension however that the exercise of such authority is not permitted by the British Government appears generally prevalent, and rather operates

“ to prevent the merchandize of slaves, as they are considered to be less valuable when free from the fear of punishment. There appears reason for thinking that the slaves are on the whole better treated by their masters, than the common class of free labourers.”

“ The masters possess a power not only over the person, but over the property of his slave, and he may make use of the cattle reared by the slave for agricultural purposes. The slaves are sold with the land, but if they should object to serve another master, they are not forced to do so. This however I take to be an indulgence of the master, not a right of the slave.”

“ The slaves have a share of the produce allotted for their subsistence about an eighth. In some instances, land has been made over to the Pullers, which they cultivate for their support.”

“ In many places where Slavery does not exist, a species of bondage is introduced by the ryots undertaking to bear the expense of their Puller's marriage, upon condition of the latter binding themselves to serve the ryots exclusively for life.”

“ Slavery may almost be considered as extinct in Coimbatore, as the epidemic has carried off many of the slaves, and the number was always inconsiderable.”

2196. TANJORE.—In Tanjore, Slavery we stated existed, but as in Madura and Dindigul it was founded in the first instance upon a voluntary contract. The slaves were never seized or sold for arrears of revenue.

2197. The Collector's words were “ the slaves here are of two castes only, the Puller and Pariah, and as before said, the origin of their bondage arises in a voluntary agreement on their part to become the slave of some man more powerful than themselves, upon whom they thus impose a more strict obligation to protect and maintain them and their families, than if merely serving them as labouring servants. The Brahmins, in consideration of their caste, do not receive these bonds of Slavery directly in their own name, but have them generally drawn out in that of some of their Sudra dependants. When a bond of Slavery has been given, it ceases not with the life of the party, but is binding upon the descendants of the original giver, who continue bound by the conditions of it likewise. In return, the owner is obliged to find subsistence at all times and under all circumstances for the family of his bondsmen, whom he can employ in any manner he pleases, although it is generally as a labourer in the fields. The bondsman does not reside in his master's house, nor form any part of his family, but has a house provided for him along with the others of his caste, to which a backyard of eighty goontahs, rent free is attached, the same as other labourers. The master has the power of selling the slave, but he cannot sell him to any one who will carry him to a distant part of the country, without his own consent. If the master through poverty, or other cause, fails or becomes unable to subsist and protect his bondsman and his family, he is at liberty to seek employment as a free labourer elsewhere, but is liable to be reclaimed at any time by his master when he may be again in a condition to fulfil his part of the agreement. When lands are sold in any way, it is always independent of the bondsman, if any upon it. If they are likewise to be sold, separate deeds of transfer are passed, if not, they continue attached to their former masters, no person of this description has ever yet been considered as seizable property, or sold for an arrear of revenue, nor do I believe ever by a Judicial decree in any civil cause ; nor have I ever known the species of property recognized by the officers of Government, although it is by the Natives themselves in their transactions with each other.”

“ On the part of the bondsman, his rights are subsistence and protection for himself and family from his master, with liberty to seek it elsewhere, as a free agent, if not found him ; and the right of not being removed by sale to a distant country from the place of his birth ; with regard to himself personally, his treatment from his master is the same as that of his other labourers, which is in general of a mild nature ; but he is not more liable to personal punishment than others in consequence of his state of bondage, and any cruelty or abuse of authority on the part of the master towards his bondsman, would be complained against and punished with equal strictness, as if committed upon a free man.”

"Upon the whole therefore the Board will perceive, that the condition of these people differs very little from that of the common labourers, and that the treatment to both is nearly the same. The disadvantage to bondsman is the power of being sold or transferred to other masters; and this I believe is not very frequent, as it is the last property generally which is disposed of by a person in distressed circumstances. The advantages are the more effectually securing subsistence and protection to themselves and families, particularly in times of trouble or difficulty than it is binding on masters in general to bestow upon common labourers, and this without rendering their condition in any degree intolerable, towards the amelioration of which the equity and mildness of the British Government has greatly operated in respect to rendering the conduct of masters to their servants indulgent, forbearing and kind."

"I do not find that the system of slaves attached to the soil, and transferable by purchase, as appendage to the land, obtain here."

2198. TINNEVELLY.—The circumstances attending a state of Slavery in Tinnevelly were thus described by the Collector.

"From all the information I have been able yet to collect on this subject, I understand, that it is usual in this district for slaves to be sold or mortgaged, either with the land or separately, as the proprietor pleases or his wants require, and that there is no particular rule, or general custom, by which the conduct between master and slave and between slave and master is governed, further than that the master has at all times the command of his slave's labour; and that the slave cannot work for any other person, without the permission of his master."

"In regard to the treatment of masters towards their slaves, it does appear to be incumbent on them to afford a subsistence to their slaves except when employed in their business, and then it is on the lowest scale of allowance; being generally no more than 2 measures of paddy a day; at other times their slaves are obliged to seek a livelihood at the hands of others, being bound only to return to their masters, when the season of cultivation again commences; beside this allowance however, which the slaves receive from their masters on working days, they are entitled, when the crops are reaped, to a small deduction from the gross produce, called here, "paroo", which varies in different villages, but amounts generally to about 2½ per cent., and it is usual when death occur among them, for their masters to assist them in the necessary funeral expenses, and on marriages, births, and festival days to grant them presents according as their circumstances will admit; but there are acts quite voluntary on the part of the masters, and the slave it appears, can claim nothing more than a bare subsistence, while he works, and his sotuntrum, as above described, at the time of harvest."

"All punishment of the slave by the master, if this power ever existed, and was recognized in former times, seems now to be at an end, and there is no instance. I am happy to say, within my experience in this district, of a slave complaining of ill-treatment from his master, the fact indeed appears to be, that the slave is so necessary to the cultivation and labourers, are so scarce, that the proprietors find it their interest to protect and treat them well, and the slaves in time become so attached to the village, in which they are settled, that they seem not to consider their situation, nor to shew any desire to be free and independent."

"In calling upon the Tahsildars for an account of a person's property to know whether he is a fit security for another, it is usual, if he possess slaves, to include them, a male slave being estimated in value from 3* to 15 C. Chuckrums, and a female from 3† to 5 C. Chuckrums, but I have always rejected them in the account, as unavailable property by the Circar, and none have ever been sold in this district for an arrear of revenue."

2199. SOUTH ARCOT.—The Collector in the Southern of Arcot had thus described the state of Slavery in his district.

"The slaves in this Collectorate are mostly of the Pully and Pariar castes, and the majority of them are chiefly devoted to the pursuits of agriculture."

"The number of slaves of both sexes including children amount to upwards of 17,000 in this district and they appear to have been generally born in a state of servitude through some contract of their forefathers. The Hindoo Code of Laws, religious and civil seems however to declare that the Sudra tribe are naturally born in a state of servitude, and although some of the superior of the sub-divisions of that tribe in modern days have emancipated themselves from this degrading thralldom, yet the lower castes are always looked upon as natural slaves, the property of any person who contributes to defray their marriage expenses, which is the ordinary way at present of constituting hereditary Slavery."

"Previously to the assumption of the Carnatic, the owners of slaves were empowered to punish them either by castigation or confinement for any misdemeanor, or fault at their discretion, but that power subsequently to the British administration has ceased to be exercised."

"The possessions, and the acquisitions of slaves are generally considered to be the property of their masters, who however usually relinquished them to the family of the slave."

"Slaves cannot enter into any matrimonial connection without the consent of their owners, who, as they defray the expenses of the marriage virtually, revive the contract of hereditary bondage, for the offspring of slaves are always regarded as the property of their father's owner."

It is stated that the slaves of this district can be sold by their owners to any person, and to an alien village, and that no slaves are attached to any particular soil or village, but I am induced to believe that such a practice is at variance with the rights annexed to the state of real bondage, for "in some meerassie villages it is known that the Meerassidars have advanced pretensions to possess an equal proportion of the slaves with their share of the villages, and I also believe that such a practice is hardly ever resorted to. The price of a male slave and family when sold by their owner to another person, varies considerably and ranges from 10 to 50 Pagodas."

"The owners of slaves are required to provide them with food and clothing, to defray their wedding expenses, and to assist them in the births of children, and in their funeral charges. The food differs according to the opulence of the owner, but is always sufficient for subsistence, or the owner permits the slave to serve elsewhere during his poverty. The clothing is very scanty except when the slaves are chiefly employed for domestic purposes, and I cannot discover that the apparel is designedly calculated to pourtray the class of the wearers."

"The duties of slaves are to attend the cattle and agriculture, and to assist in domestic services connected with the houses, or person of their owners."

"It does not appear that enfranchisement of slaves ever takes place, yet as some owners have been reduced to indigence, and are unable to employ or subsist their hereditary slaves, those persons are ostensibly free, and labour for any person who will employ them, cases of emancipation occur in the extinction of the owner's families, and from this description of Sudras who still sacrifice their liberties, modern slaves are constituted, for they are mostly very needy, and consent to perpetual and hereditary bondage for about 20 or 30 Pagodas, which a cultivator advances for the celebration of a marriage ceremony. In no instance I believe do engagements exist, where a labourer discharges such a loan by his manual labour."

"Numerous examples occurred in former times I believe of Mahomedans purchasing Hindoos as domestic slaves, whom they circumcised, and converted to their religion, but I am informed these cases are rare now. Brahmins and other superior classes purchase Sudras also for domestic purposes, and the persons so purchased are constituted hereditary slaves. The glass of dancing girls are also in the habit of purchasing young girls, chiefly from the Kykulla or weaver caste for the purpose of educating in their possession [and the children of those girls if females, continue to form a portion of the Company to which their mother was attached.]"

"The foregoing are the chief particulars of the information I been able to collect upon the subject of Slavery, as it obtains in this district, to which may be added that owners of slaves are bound to protect them in sickness and old ages, and although the state of servitude is ever repugnant to nature and humanity, yet I do not hesitate to express my opinion that the state of bondage as it prevails in India is from many objections that exist against the West Indian Slavery, for here the convention is mutual, the slaves enjoy the purchase-money, and are not compelled by oppressive power to become bondsmen in a foreign land, and as their contracts proceed from themselves the odium annexed to the despotic mode of constituting Slavery in Africa is obviated."

CHINGLEPUT.—2200. We had, we stated extracted such parts of the report of the Collector in the Zillah of Chingleput as related exclusively to Slavery, the rest of his letter relating principally to the mode of conducting the cultivation by the Meerassidars and the privileges assumed by them, and might at a future period be taken into consideration if necessary.

2201. On the subject of slaves the observations of a Collector were given as follows:—

"This latter description (namely slaves) were formerly only possessed by Velliers, but subsequently both by Reddys, Comavars and other Sudras."

"This Vassalage still exists in some degree in this district, it may therefore be acceptable to demonstrate the system under which it is carried on, which I shall endeavour to do as far as my own observation and the information I can obtain will admit."

"The Pariahs of this district denominated adami (the Tamil name for a slave) have long been in Vassalage to the Vulliers, and they have subsequently been possessed by Reddys, Comavars and other description of Sudras, but are never owned by Brahmins."

"The mode of obtaining these adami is by their voluntary disposal of themselves either for a sum of money or upon some other agreement, in consideration of which they pledge themselves to service, and are at the disposal of the purchasers either for resale, mortgage, or gift, whenever transferred are ever considered as slaves and compelled to labour upon receiving subsistence and raiment, provided such labour be not of a nature derogatory to religious prejudices. These persons are not in any attached to the land but are the property of the individual, and may by him be called away for cultivation in other parts or for other duties which may be assigned to him."

"In thus submitting himself to Vassalage he involves for ever his posterity, but the claim to his children does not always rest with his immediate proprietor."

"In the event of his marrying with one of the females belonging to his master, the children all become his property, but should he marry with a female slave of another person, the children of such marriage mostly become the property of the proprietor of the female, though in some villages the custom is otherwise, and in the event of a female slave having children previous to her marriage, their disposal depends upon the custom of the village as they sometimes become the property of her master, and are sometimes made over with herself to her husband upon their marriage."

"Those employed in the cultivation of the lands and to which this report principally refers, have for the most part their allowances regularly rendered to them, so much grain being granted to each labourer and a proportionate subsistence for each of his children or others of the family, they are housed and clothed, and during the principal festivals certain other allowances are made them both in money and articles requisite for their ceremonies, their marriages are also performed at the charge of their masters, and when reduced by infirmity they are also supported by their proprietors."

"The condition of this description of people composing the chief part of the Pariahs of the district has of late years considerably changed. This may in a great measure arise from the vicinity of their situation to Madras, where this system is known to be abrogated, many of them there obtain employment and their proprietors would find it difficult to reclaim them, and the regulations have so far circumscribed the authority formerly exercised by the proprietors over this description of their servants, that they cannot keep them under control as heretofore, when the power was vested in them of inflicting very severe corporal punishment or confining them for neglect of the duties assigned them, and I learn that in former times the discipline exercised by the proprietors over their slaves was of a very severe description. The proprietors now finding themselves incapable of employing their services or rather to control them as arbitrarily as heretofore complain less of the loss of this description of property."

"The adami or slaves are also possessed by many of the Vulliers, &c., who are Sookavassies and who have long established themselves in the cultivation in particular villages, but their situation in such cases is similar to those in the service of other Sudras."

"I have made a particular enquiry relative to the claims said to be admitted to the Pariahs and Pullers as noticed in the 14th para. of your Board's Minute, but cannot find that any allowances are in this district accorded to them except Poorcallum, Calavaseem and Alundadey. I believe there are some instances where meerassy has been claimed by Reddys or other Sookavassies upon the plea of long occupation, and in which they continue undisturbed."

"The sale of adami has been I believe, of late years discontinued or of very rare occurrence, and in these parts, no attachment of such property has I fancy ever been made on account of the dues to Government."

2202. TRICHINOPOLY.—The Collector in Trichinopoly had we noticed discussed the subject at some length, but as his observations appeared to be worthy of consideration, we had thought it proper to transcribe the whole of them which we did as follows:—

"In pursuing this enquiry I shall proceed to discuss the following points."

"1st.—The origin of Pullers, or agricultural Slavery."

"2nd.—The number of Pullers in Trichinopoly; and the nature of the services they are bound to perform."

"3rd.—Their rights, privileges and emoluments."

"4th. Whether they are well or ill-treated; and the policy or otherwise of doing away the establishment."

"The origin of Pullers or Agricultural Slavery."

"It is I apprehend indisputable that in the earlier ages of Hindoo Government, agricultural and domestic Slavery existed to a considerable and indefinite extent. The practice was sanctioned by prescription and upheld by law; but it will be found, that the terms of bondage and the nature of the services require from the slaves, differed essentially, in almost every district."

"No distinct information can be obtained at what period agricultural Slavery commenced. It is now impossible to trace, whether this establishment took its rise from the voluntary submission of the indigent to the wealthy, or whether the Pullers were originally captives, taken in war. But as this species of bondage, is generally the concomitant of barbarous Governments; it must of necessity have been a very ancient institution of the Hindoos under their arbitrary Government, the distinctions of caste were scrupulously maintained, and adverting to the circumstances of the Meerassidars in Trichinopoly being Brahmins; it scarcely exists surprise, that agricultural Slavery should exist here, unchanged and undiminished."

"The number of Pullers in Trichinopoly and the nature of the services they are bound to perform."

In the wet districts of Trichinopoly, the number of Pullers may be stated at ten thousand; including those employed for the purpose of watching and feeding the cattle. In the dry districts there are about 600. But I must here observe, that Pullers are only to be found in those villages where there is paddy cultivation. The Pullers of the dry districts appear to be liable to the same rules, and to possess the same rights as those of the wet districts.

The services they perform are chiefly confined to the irrigation of the land in its several stages of cultivation, but their services are also occasionally required by their masters, in the menial offices of their household establishment. "If a wall or pandall is required, the Pullers are obliged to erect it, without any further recompense than their usual and established emoluments."

"The Pullers are usually sold with the land, but there are many cases in which they may be purchased independent of the land. The price of a Puller varies from five to ten Pagodas, according to his age and qualifications. Their services are also occasionally mortgaged as corrobative, of what I advanced in the latter part of para. 3, a Pullee or female Pullen is never sold, while it would appear in Malabar, men, women and children are sold indiscriminately."

"Their rights, privileges and emoluments."

*The extent of cultivation to be made by a Puller and by a Pullee is 150 cullums of paddy.

Annual Emoluments.		Cullums. Gfs.	
Warum of a Puller	...	8	5½
Do. of a Pullee	...	6	6½
		15	11
Batta at the commencement of each Fusly for ploughing	...	2	0 4
Soduntrums for sowing	...	0	6 0
Reaping share at 5 per cent.	...	7	6 0
Thrashing do.	...	1	0 0
Pongal feast	...	0	1 0
Deepavally do.	...	0	0 1½
Gramadavada do.	...	0	0 1½
Total Annual...	26	1	5½
Proposed addition of Warum at 2 per cent	...	3	0 0
Total...	29	1	5½
Contingencies estimated.			
For a marriage	...	4	Rs. 8
For a birth	...	0	2 fs. 2
For a death	...	0	2 fs. 2
Total ..	4 4	Rs. 8 fs. 4	
Total...	33 0 5½	Rs. 9 fs. 1½	

"The Pullers are supposed to be entirely supported by their masters, in sickness and in health. Their marriages are made at the expense of the Meerassidars as well as the expense of their funerals. They enjoy some little gratuity at every birth, and receive a certain established sum, at the principal Hindu festivals. I have noted in the margin * a list of the yearly emoluments a Puller is properly entitled to receive, and these emoluments though small, I have every reason to believe are scarcely ever withheld."

"Whether they are well or ill-treated; and the policy or otherwise of doing away the establishment."

"I have examined the Pullers themselves on the subject, and asked them what course they would pursue if ill-used, they replied they would seek other masters at a distance who would treat them more kindly. In corroboration of this fact I have never received a complaint either in my fiscal or magisterial capacity since my appointment to this district from a Puller against his master. The right of the Puller is so distinctly defined by custom, and the interest of a Meerassidar so substantially affected by the good conduct and health of the Puller; that it is hardly possible to suppose the Meerassidars would be so blind to their own interest as to cause their Pullers to abscond or by harsh treatment reduce them to sickness."

"From what has been already stated, it would be found that agricultural Slavery has existed in this district from time immemorial. I shall now submit my opinion as to the policy or otherwise of abolishing the establishment."

"There is something so revolting and abhorrent to an Englishman in the idea of Slavery, that the advocates for its continuance in any shape must ever labour under the disadvantage of pre-judgment. Notwithstanding this, I shall endeavour to show that so far as relates to the revenue of this district (and I trust my opinion will not be supposed to extend further), the abolition of the Puller system would be attended with the most serious and ruinous consequences."

"It has been the custom to describe the Pullers as the lowest order of society involved in wretchedness and misery and reduced to a condition scarcely superior to that of the cattle which they follow at the plough. In Malabar it would also appear that the human form has even changed its wanted appearance, and that the slaves are distinguishable by their diminutiveness."

"This then, holds out a fine subject for declamation, but so far as it relates to this class of people in Trichinopoly it is highly erroneous, inasmuch as there is no class of people generally so athletic or tall in stature as the Pullers."

"It may possibly be urged that there is something degrading in a Government being concerned in selling human beings like so many cattle. It would perhaps be better if it could be avoided, but so long as the land continues possessed by Brahmin Meerassidars, who by the immutable laws of caste are prevented personally exercising the offices of agriculture, I see no possible means of collecting the revenue, nor of cultivating the land without the establishment of Pullers. Divesting this discussion of national feeling the most obvious inconvenience and evil which attends it is, that a man for the sake of food and the other necessities of life is condemned to perpetual labour, I exclude all unreasonable rigour on the part of the master because I have already shewn that the ruling principle of human conduct, self-interest is conducive in the present instance to soften severity. But whether this obligation to perpetual labour on the part of the Puller is not fully requited by a perpetual certainty of maintenance (for which those who work for hire are often at a loss) may, I think be fairly doubted. It is however possible that the advocates of freedom may think with Cicero, and the 3rd Judge in Malabar *Mihi liber esse non virtetur qui non aliquando Nahib agit.*"

"For the sake of argument however, I will suppose that by proclamation of Government, the establishment is directed to be abolished. In this case I apprehend the direct consequences would be either an immediate desertion of the Pullers in a body, or that they would remain in statu quo. The first would be the natural conduct of any class of society having experienced ill-usage from their former masters, and the latter course would be adopted by the Pullers if they had no reason to complain. If the Pullers absconded, it is clear that no revenue could be collected for who is to supply their place? and in this case would Government have any claim on the Meerassidars? The latter would naturally say you have taken away our means of paying; you have reduced us to poverty, you have abolished an establishment which has existed for ages, and have thought proper at our expense to emancipate our slaves which prescription and our laws made as much our property as the houses we live in. By the laws of our caste we are prevented tilling our land, and yet you ask us to pay a revenue which alone can be paid from its produce."

"On the other hand should the proclamation have only the effect of leaving things as they are, if the Pullers remained with their masters as heretofore, the only benefit resulting therefrom would be that Government had published a proclamation without any attention being paid to it. It would be at best a useless if not a dangerous document. Hence to emancipate them entirely would be ruinous in its consequence both to the revenue and the Puller, for emancipation in India would confer no rights beyond what the Puller at present enjoys. Though nominally emancipated, he and his children would remain the lowest order of society. He would either continue at the plough possible under less favourable circumstances than at present, or seek a livelihood by more daring means. In short I have no doubt as justly observed by the Board, that it might be dangerous too suddenly to disturb the long established relations in society subsisting between these two orders."

"While I have endeavoured to point out the danger which might probably result from the emancipation of the Pullers, and that it would be productive of evils for which no adequate remedy can be devised. I take the liberty of suggesting to the Board a method by which the situation of this industrious order of society might be permanently and substantially improved without resorting to the legislative enactments. The sacrifice on the part of Government would be trifling and inconsequential compared with the benefit which would certainly accrue to the Pullers; should the Board think proper to adopt the recommendation it would be a sacrifice in my opinion worthy the liberality and consonant to the wisdom of Government."

"By a reference to the list of emoluments, it would be found that the established warum of the Pullers amounts to 10 per cent. by adding two per cent. to this warum the situation of the Pullers would be greatly benefited and the expense to Government would be (taking the revenue of the wet districts in round numbers) not more than 2,000 Pagodas per annum. This sum would materially tend to the comfort of ten thousand people by whose industry and manual labour the country is cultivated and who in point of fact are the creators of revenue, for it must be admitted that although the Meerassidars are payers of the revenue, receiving a larger warum than the creators of revenue, yet still they are an idle, useless race, born to consume the fruits of the earth."

2203. CANARA.—The Collector in Canara had we said, stated that "the origin of Slavery in Canara was to be traced from extracts from ancient book called Sheehadrypooranum, but by no means an authentic record."

2204. This treatise was we observed stated to contain a fabulous narrative which, when divested of its oriental imagery and metaphors, would be found to attribute the origin of Slavery in Canara to the right of conquest.

2205. We passed over the details taken from the Sheehadrypooranum, and proceeded to transcribe such parts of the Collector's report as related to the state of Slavery in Canara, and which was given in the following words.

"The right of sale was and is still the master's exclusive privilege either with or without the land; the price varies and is settled amongst the purchasers and sellers; the usual rates are as follows:—

"For a strong young man from 20 to 26 Rupees

"Do. woman from 12 to 24 Rupees.

"A child never under four Rupees."

"It is customary to pass a bill of sale on a bargain being made or a mortgage bond.

"The transfer by purchase or gift is attended with a short ceremony both between the seller or giver and receiver and the slave. The slave drinks some water from his brass basin and calls out "I am now your slave for ever." The Zillah Court I understand, guaranteed this right by decrees both on transfer of landed property or in sale in execution of decrees.

"The master can lend his slaves out on hire. He can sell the husband to one person, the wife to another. This is not often done, because neither of the purchasers can be sure of keeping his purchase, thus the great law of nature seems even in these humble creatures to be acknowledged by their owners. Care is always taken in purchasing not to carry the slave to any distant estate, their attachment to the soil on which they were born being well known."

"The master can sell the children, but this is seldom done from the foregoing cause, the fear of desertion."

"The master according to his means feeds and clothes his slaves, he never pays them wages in money, but presents them on their marriages or particular ceremonies with a small sum. The

"quantity of food and clothing to a slave varies in every talook, it does not seem to be regulated by any rule. Although it would appear that some original quantum obtained.

"The average may thus be estimated,"

	Food.	Clothing.
"A man	1½ Canara seer coarse rice, 2 Rupees weight salt, a little betel nut and leaf.	2 pieces of canthy, 6 cubits in some Talooks, a cumby and roomal is given.
"A woman	1 seer	1 do. 7 cubits.
"A child	¾ do.	1 do. 4 do.

The salt, betel, &c., is optional. It is also customary to give them conjee from the master's house.

"From every enquiry I cannot learn that any want or cruelty is experienced by the slaves; the master being well aware that on any ill-treatment they will desert him; and the trouble and expense attending their recovery, would perhaps amount to the value of the deserters."

"Slavery seems to be inconsistent with rights and privileges," if I understand the correct meaning of the terms, on these points therefore "I can only generally state that the Dhers of Canara possess none."

"As a distinct class of people they have distinct customs. These consist in their marriage and religious ceremonies, they have no day which they can call their own. It often happens however that a kind master, on any of his great ceremonials, grants to his slaves that day to themselves and free from all labour. They accompany the corpse of their master to the funeral pile at a respectful distance; shave their heads and cry out. The cloth which covers the corpse is given to slaves. The twelve classes have different customs; a Dher can be turned out of his sect if he eats the flesh of a cow by an assembly of the caste; but it is of no consequence to the owner; some classes eat cow's flesh. A few in the Buz Holler learn to write. If a Dher accumulates a little real or personal property, he retains it independent of his master. The Dhers either burn or bury their dead."

"The master of a deserving slave sometimes gives him a slip of ground which he may cultivate for his own use. He also enjoys the produce of such trees, roots and vines as he is permitted to plant, but the right in the soil or tree is in the master."

"They sacrifice to the devil only, they have no priests, performing their ceremonies themselves. These are three times in a year, they cannot even perform them without the master's permission; for as they are prohibited borrowing money from any one but himself, they are compelled to get the means from him. The same applies to their marriages. There does not exist any interferences on the part of the master in the ceremonies, but if the slave of one man marries the female slave of another, the child born of that marriage, if a male, goes to the owner of the male and vice versa."

"The number of slaves of all descriptions in Canara has never been correctly ascertained, they may be estimated at eighty-two thousand."

2206. MALABAR.—In Malabar (exclusive of Wynaad) the number of slaves was we noticed estimated by the Collector at one hundred thousand.

"They are (said the Collector) slaves of the soil and are generally attached to the land of the proprietors of the ground in which they were born, but this is by no means considered an essential point, being frequently transferred by sale, mortgage or hire."

2207. In Malabar as in the West Indies, we observed a man's wealth was as much appreciated by the number of his slaves as by any other property he might possess.

"In one sect they observe, what in the documents which accompany this is termed Makka Tye; in another they observe the Marra Makka Tye; the former being the common laws of kindred the latter similar to the customs amongst the Nairs, in which inheritance goes to the sister's son, and this constitutes the value of a female of one caste over that of the male and *vice versa*, a male being more valuable where the progeny goes with him."

"The marriage contract is made entirely among the parents of the parties without any interference on the part of the proprietor, to whom however it is necessary to make known the proposed connexion."

"No valuable consideration is given by the male for the possession of the female to the owner. The contract may be dissolved at the pleasure of the parties connected, in which event the husband takes off the marriage necklace (commonly composed of shells or brass ornaments) which makes the dissolution complete, and each are at liberty to form new connexions; but whilst the contract lasts, I have had opportunities in my magisterial capacity when an Assistant in the Courts, of observing a wonderful degree of jealousy and tenaciousness of family honour when contrasted with the general appearance, habits and apparently brutish stupidity of these castes."

The measure of subsistence to be given by the proprietor is fixed, and he is bound by the prescribed customs of the country to see it served out to them daily; a frequent failure on the part of the master to perform this duty is sure to be attended with desertion to another from whom they expect kinder usage, and when this does take place, the recovery of them is attended with difficulties that are not easily overcome, for, independent of being obliged to have recourse to Courts of Justice, months and years perhaps elapse before they can discover to what place the slave absconded. In short the proprietor feels it his interest to see them well treated, through apprehensions of the consequence of an opposite conduct. In former days the proprietor possessed the power of life and death over his slave, but this was probably seldom or ever had recourse to, and desertion only would in all probability have been one of the motives for so rigorous a measure, but there were many circumstances which would have operated as a check upon the gratification of this species of severity and revenge.

I do not immediately recollect any instance of a Charma having appealed to a Court of Justice for protection from the ill-usage of his master; but instances are not wanting of persons having been brought to justice, and to a severe account for the murder or wounding of a slave; and as it is universally known "throughout Malabar that British justice considers the life of the lowest individual as valuable as the highest character in the country, and that as severe a measure of retribution would fall on the head of the murderer of a slave as of a Rajah, we may consider them as well protected by the laws, as any other race of beings."

"In some respects Charmas may be considered in more comfortable circumstances than any of the lower and poorer class of natives; an instance of a Charma being a beggar is unheard of, they and their families are sure of having the means of subsistence, as if the owner should be rendered unable to afford this, he will sell, mortgage or hire his Charma to another on whom he would devolve the duty as well as interest in affording such subsistence as to enable the Charma to go through the labours of the day; contrast this with the situation of a free-born but poor labourer, depending on the labours of a day for his subsistence, unable perhaps to find employment, with a wife and family to support and no one to whom he can look up for protection or subsistence."

"Slaves" (in another place observes the Collector) "may be described as a distinct caste, with appropriate and distinct customs, which have been handed down to them by their ancestors, and which are by them religiously adhered to, and they may be, I conceive, viewed in any light but that of an object and horrid state of bondage."

2208. The Collector had we observed enclosed in his reports the detailed answers of the Tahsildars in the several Talooks composing the province of Malabar to certain questions put to them on the subject of Slavery, and to these we begged leave to refer the Government for infor-

mation respecting the different peculiarities observable in the condition of slaves throughout the district.

2209. The Collector had also we remarked, enclosed an extract from Major Walker's report on the tenures of Malabar, in which would be found some interesting but limited information respecting the condition of slaves in that province.

2210. It was, we observed, difficult with the confined knowledge which we possess of the ancient history of India to trace back with any degree of correctness the origin of Slavery or the successive steps by which it had reached its present state. It certainly had existed from time immemorial in this country, and it was stated in Mr. Colebrook's Digest of Hindoo Law, that there are seven different modes of obtaining slaves recognized by the laws of the Hindoos.

"There are slaves of seven sorts, one made captive under a standard or in battle, one maintained in consideration of service, one born of a female slave in the house, one sold or given, or inherited from ancestors and one enslaved by way of punishment. Book III, Chap. 1, Sec. 33."

2211. These various methods of acquiring slaves were not, we added, confined in the earlier ages to the Hindoos, but appeared to have been common to all ancient nations and were either provisions of written law, or what was equally binding the established customs of the country where they prevailed.

2212. It was a maxim of ancient law that the conqueror became the lawful master of the enemy whom he had subdued or spared¹ and although this origin of Slavery appeared to have been the most ancient and perhaps the most natural, the custom of voluntarily entering into a state of bondage, or as the Hindoo law describes it being maintained in consideration of service would seem also to have prevailed very generally in the earliest² ages.

2213. Slaves who had thus falling into the hands of others by the right of conquest or by a voluntary contract became, we observed the absolute property of their masters, and could be sold, given or inherited from ancestors; both by the Hindoo Laws as above stated and by the laws of other nations³.

2214. So completely indeed we proceeded to remark did those who had thus purchased life and subsistence, by the sacrifice of all that can render life desirable, become the property of their masters, that they were incapable⁴ by law of acquiring any property whatever of their own, and this we stated to be still the case in India as already stated by many of the Collectors and as recognized by the Hindoo law.

"Menu Three persons, a wife, a son and a slave are declared by law to have in general no wealth exclusively their own, the wealth, which they may earn is regularly acquired for the man to whom they belong."

1. It has been observed that the Latin word *servus* (which signifies not a hired servant but a slave) is derived from *servare*, "to preserve" and such men were called *servi* because they were captives, whose lives were preserved on the condition of their becoming the property of the Victor.

2. "And lo! we bring into bondage our sons and our daughters to be servants, and some of our daughters are brought into bondage already, neither is it in our power to redeem them, for other men have our lands and our vineyards. Nehemiah, Chap. v., verse 5."

3. The selling of themselves or children to slavery was always the practice of the German nations and was continued by the Anglo-Saxons, Hume's History of England, Vol. I, Appendix I.

3. v. 45. "Moreover of the children of the strangers that do sojourn among you, of them shall ye buy and of their families that are with you which they begot in your land, and they shall be your possession, v. 46. And ye shall take them as an inheritance for your children after you, to inherit them for a possession, they shall be your bondmen for ever—Leviticus, Chap. xxv.

4. But the slaves or villains (among the Saxons) were by much the most numerous class in the community, and being the property of their masters were incapable of holding any property themselves. Russell's Modern Europe, Vol. I. Letter viii. See also Hume's, Volume I, page 211.

A Bramana may seize without hesitation if he be distressed for a subsistence the goods of his Sudra slave, for as that slave can have no property, his master may take his goods.—Colebrooke, Book III, Chapter I, Section 52.

2215. We stated that we would not lengthen these proceedings by noticing the changes which had taken place in the state of Slavery in other countries, or by comparing the conditions of this class of people in India with that of their brethren in other parts of the world. It would suffice to state that Slavery at present understood in Europe could not be said to exist in India, and that although there was a class of people here denominated "slaves," their condition, treatment and circumstances differed very widely from that of the unfortunate beings similarly designated in the West Indies or in Africa.

2216. In India the slaves where they do exist, although they can be sold, transferred or given away, cannot be forcibly dragged from their Native country and doomed to a life of bondage in a foreign land; a traffic in slaves as carried on with Africa being entirely unknown in India; and slaves in India being to be viewed rather as useful and laborious instruments of agriculture or of domestic service than as articles of commerce.

2217. The slaves in this part of India might, we remarked be divided into two very distinct classes, the one consisting of the slaves of Mussulmans, the other of the slaves of Hindoos; the former we stated to be exclusively *domestic* slaves employed in the house and commonly purchased, whilst infants and brought up in the Mussulman faith by their masters; many of them being females employed in the seraglio or harem of the richer Mussulmans to attend on their ladies; and once there enclosed seldom allowed egress from it being viewed as part of that establishment, which it is the chief point of honor with a Mussulman to guard from the view of another; the men slaves we stated to be employed as menial servants; and having free communication with others, and means of complaint were we believed generally well treated; but none except those who had access to the recesses of the harem could judge of the treatment which the females receive.

2218. The Mussulman slaves however were, we observed, comparatively few in number, the great slave population consisting of the Hindoo slaves of whom none are confined, and all of whom with the exception of a very few are employed in agriculture and might be termed *field* slaves though occasionally employed in domestic service.

2219. The condition and treatment of slaves in the East had, we continued generally been mild and humane, even some of those laws which recognize a property in the person of slaves, also inculcating and enjoying in the strongest terms the practice of levity, moderation and kindness towards them.

2220. Tenderness towards slaves "(we quoted from the learned translator of the Hedaya (speaking of Mussulman slaves)) is certainly a prevalent principle in the Mussulman law and in the 24th Chapter of the Koran this tenderness was, we noticed strongly enforced with respect to certain points in the domestic treatment of them. So favourable indeed were the Mahomedan laws towards slaves that they were, we said only liable in certain cases, to half the punishment which was adjudged to other offenders.

"Moreover (we again quoted from the Hedaya) as bondage occasions the participation of Hedaya, Book VII, Chap. I. "only half the blessings of life; it also occasions the suffering of only "half the punishments, because an offence increases in magnitude in "proportion to the magnitude of blessings under the enjoyment of which it is committed."

2221. In India manners and customs and with them, the condition of the people had, it was we said believed undergone in the course of time less change than in any other country.

2222. It was, we observed, perhaps to the early division of the people into castes; the onsequent subjection of one part of the community to the other, and the concomitant custom of

children invariably following the same profession and obtaining their livelihood by the same means as their fathers, that the permanency of Indian institutions and the immutability of the manners of the inhabitants was to be principally ascribed.

2223. Accordingly it was found, we remarked that the present state of Hindu slaves as described by the Collectors appeared to be nearly the same, as it was defined and intended to be by the laws of Menu, but that certain incidents in their villainage consequent on the provisions of those laws which were enacted with a view to the comfort and happiness of this race of people, had been looked upon as proofs of an object, degraded and miserable condition.

2224. We alluded we said to the circumstances of slaves being sold and transferred with the land or in payment of the rent of it.

2225. The Hindu law on the subject of transfers of property spoke, we noticed of "land and slaves employed in the cultivation of it," and evidently contemplated these two species of property as one and the same, and as not properly separable from each other, and it was found that not only in this, but in other countries, it had been usual to transfer the slaves who were "adscripti glebæ" with the land itself. Indeed we added the attachment of the Hindus to the lands which they have always occupied, and to the village where they have always resided, is proverbial, and to separate them therefore from their native soil, might, under such circumstances be considered an additional act of cruelty.

2226. A certain portion of the produce of the soil which they cultivate was we remarked in the Tamil country, allowed by the master for the maintenance of his slaves, whose duty it was to till the ground, and unless they were transferred with the land, the new proprietor when he obtained possession might experience difficulty in carrying on the cultivation, and the former master might be deprived of means of enabling him to afford subsistence to his slaves.

2227. The probability of being transferred with the land moreover gave them therefore we said on this coast, a sort of property in their huts and little spots of ground, which they could thus occupy without any great fear of being turned out or transferred contrary to their interest, feelings and comfort.

2228. It must however be observed we added that on the other coast universally, and even generally on this coast, slaves were not necessarily sold with the land although, the convenience of all parties seemed to have rendered the practice common.

2229. With regard to the practice of selling the slaves of revenue defaulters for the recovery of arrears due, on which we had been directed to report, it appeared we said, that in the case which had been brought to the notice of Government (by the third Judge on Circuit in Malabar, through the Sudr Adawlut), seizure of the slaves in question, with a view to their being disposed of by public sale, took place without the knowledge of the Collector, and that on a petition complaining of the grievance being presented, an order was issued by that officer to restore the paddy seed and Charmar (slaves.)

2230. We observed with great regret that this order was not obeyed, but that the four slaves were sold for Rupees 32-3-0.

2231. The third Judge on Circuit had we remarked stated that the Collector declined furnishing certain information which he had called for respecting the liability of Charmas or

5. "They were of two kinds household slaves after the manner of the ancients and rustic slaves who were sold or transferred, like cattle, with the soil "Russell's modern: Eur. Vol. I, letter VIII on the Anglo-Saxons.—In Scotland there certainly existed an order of slaves or bondmen who tilled the ground, were attached to the soil, and with it were transferred from one proprietor to another at a period so late as the 13th century Enc: Brit. Act. Slavery.

Those of them (in the French West India Islands before the Revolution in France) who cultivated the plantations were attached to the soil and could not be drawn off to pay debts or be sold separately from the estate in which they lived. Ramsay's Essay on the treatment and conversion of slaves, Sec. 5.

slaves to be sold in satisfaction of arrears of revenue; the Collector's reasons for so doing were added submitted in a letter addressed to us, under date the 24th November 1818, but by some mistake in his office not received by us until the 26th October 1819, from which the following was given as an extract.

From Mr. Vaughan, 24th November 1818 in Cons., 28th October 1819.

"How the third Judge could take up this as being cognizable before his tribunal, I am not aware, nor upon what plea he could call upon me as Magistrate to give him information on revenue points, viz., whether Charmas (slaves of the soil) were sold for arrears of revenue is equally inexplicable to me; and even did he wish for this information, he has been long enough in the revenue and judicial line to know that the sale of Charmas both in execution of decrees for arrears of revenue, and by mutual and private contracts is as common as the sale of land; for if the soil is sold, what can be the use of retaining the slave of it."

2232. Statement No. 21 enclosed in the Collector's letter of the 20th July last, shewed we noticed, that in the space of five years no less than 186 suits had been instituted in the Zillah Court of South Malabar alone, on the subject of slaves; it was reasonable therefore to conclude that the Judicial authorities on the other coast must have been fully acquainted with all the circumstances connected with Slavery, as it existed within their respective jurisdictions, and as slaves were stated to have been sold in "execution of decrees" however much to be regretted, it did not we further remarked appear so extraordinary that the slaves of the complainant in the case brought forward by the 3rd Judge on Circuit, should have been seized by the Revenue officers and sold like his other property in satisfaction of arrears.

2233. Malabar was not we proceeded to state the only province where slaves were considered by the Native Revenue Officers as tangible property, and entered as such in accounts submitted to the Collector. It appeared however that in Malabar alone had any slaves been sold for arrears of revenue.

2234. We then proceeded to the consideration of that part of the letter from Government under reply, which desired us to state our opinion "whether the practice which actually prevailed with respect to the sale of slaves should be permitted to continue, or whether it ought either to be laid under such restrictions as would render it less objectionable, or to be altogether abolished, as productive of evils for which no adequate remedy could be devised;" where "in some respects Charmas might be considered in more comfortable circumstances than any of the lower and poorer classes of Natives" where no want or cruelty "was experienced by the slaves" where, "the abolition of the Puller system would be attended with the most serious and ruinous consequences" where "they seemed not to consider their situation nor to show any desire to be free and independent" where, the treatment of slaves by their masters "was the same as that of the other labourers which was in general of mild nature," where "the slaves were on the whole better treated by their masters than the common class of free labourers," "where finally humanity on the part of the masters was encouraged by a sense of their own interest and a disposition to personal cruelty and ill treatment, checked and restrained by the establishment of the Courts of Justice, it did not we said appear to us that any immediate interference on the part of the Government was particularly called for, or that any alteration in the existing state of Slavery should be made, except by degrees, and after mature and attentive consideration had been given to the subject."

2235. But because no immediate measures were urgently called for, it did not we observe follow that the most useful, the most laborious, and one of the most numerous

classes of our subjects in these territories should from generation to generation continue the hereditary bondsmen of their masters, incapable of inheriting property of their own, deprived of that stimulus to industry, which possession of property ever inspires and because they were fed, and clothed and reconciled to their present condition, it did not follow that the Government should confirm institutions which doomed those who had thus fallen into this condition incapable of ever again recovering their liberty, or of rising to a level with their fellowmen.

2236. Independently of those principles, hostile to any restraint or liberty which were innate in every British Government, and which as contained in our Judicial Code, without any express enactment on the subject, had operated to check abuses of masters towards their slaves; and independently also of those feelings among free men, which naturally prompted them to extend to every one under their Government the blessings which freedom confers, it appeared to us on the mere calculating principle of self-interest and policy to be desirable that no one should be deprived of means of acquiring property, or of diffusing those benefits among society which proceed from an increase of capital and wealth.

2237. We expressed ourselves decidedly of opinion that slaves should not be sold for arrears of revenue; and prohibitory orders to this effect would we said be issued to Malabar, where alone it had occurred. In Malabar and Canara alone, the number of slaves was we noticed calculated at 1,80,000, and we had under consideration certain propositions from Mr. Graeme, the Commissioner in Malabar for the amelioration of their condition, and the gradual emancipation of slaves in that country.

2238. In the Tamil provinces the number of slaves was we stated comparatively few, their condition better, and any immediate emancipation of them likely to be attended by inconvenience, difficulty and perhaps distress. This might therefore we submitted be at present deferred until the practical remedy for the gradual abolition of Slavery on the other coast should have been fully considered and decided on.

2239. But whatever might be the future decision respecting those who were already slaves, we gave it as our opinion that a Regulation ought to be published, to prevent the further extension of Slavery, and to ameliorate in some degree, by a few general enactments the condition of those who were already slaves.

2240. The further purchase of free persons as slaves should we suggested be declared invalid and illegal; and all children hereafter born of slaves, should be declared free. But any person should be still at liberty to contract, for a given sum to labour for a term of years or for life; such contracts however should we thought be in writing and binding upon the individual who executed it only, not upon his wife or children.

2241. Slaves should we further submitted, be declared competent to possess and dispose of their own property to the exclusion of any interference therewith on the part of their masters.

2242. We then proceeded to suggest whether it would not be proper to annex some penalty to the purchase of female children, for the purpose of being brought up as prostitutes in the manner alluded to in Mr. Hyde's letter.

2243. It might also we said be provided that proprietors were to provide wholesome food and clothing for their slaves; that in sickness, in age or infirmity they should not neglect them; that they should not have the power of corporal punishment, that slaves on being ill-treated by their masters should be allowed to claim the privilege of being sold to another, and that on breach of these laws or refusal to comply with them on the part of the master, the slave should receive his liberty.

2244. It might we added be further provided that slaves should have power to purchase their liberty, at the price for which it was forfeited, and that slaves attached to lands or estates which might escheat to Government should be liberated.

2245. Many of these provisions would we stated be found to contravene those of the Hindoo Law, which with respect to Hindoos was declared by the Regulations to be in force; and the necessity therefore, of a formal enactment of them in the Code would be sufficiently apparent.

2246. The Collector in Trichinopoly had we observed submitted a proposition for ameliorating the condition of the Pullers in his district by adding 2 per cent. to their warum, which was as it then stood only 10 per cent. By this means he had observed, "the situation of the Pullers would be greatly benefitted and the expense to Government would be (taking the revenue of the wet districts in round numbers) not more than 2,000 Pagodas per annum. This sum would materially tend to the comfort of ten thousand people, by whose industry and manual labour the country is cultivated; and in point of fact are the creators of revenue."

2247. We were not we stated aware of any objection to this measure, and it was accordingly resolved to recommend the adoption of it to Government. The Collector was desired at a future period to report the result of it, and the effects which it might have on the condition of the people.

2248. It was also resolved that the Collectors in the other Tamil districts should be desired to report whether a similar measure could not be adopted, with advantage, in their respective districts, and if so, the extent of remission proposed,

2249. In conclusion we remarked that the subject discussed in these proceedings appeared to us of great importance, that the suggestions which we had submitted should therefore be well weighed before they were adopted; and that any legislative enactment that might be deemed requisite should be framed with great caution. It might also be said be for the consideration of Government whether this subject might not as a general one, be referred in the first instance to the Supreme Government, in order to ascertain the state of Slavery in the Bengal territories, and whether any restrictions were imposed on it there.

2250. We have not yet been favored with any orders on the above proceedings.

INTERNAL COMMUNICATION.

To the Chief Secretary to Government, in Cons., 8th March 1819.
From Major De Havilland, 11th, in Cons., 15th February 1817.

2251. On the 8th March last we submitted for the purpose of being laid before the Right Honorable the Governor in Council a letter from the Inspector of Tank Estimates forwarding, Estimates received from the Superintendent of Tank Repairs for the repair of the Military Roads in the Northern Division of Arcot.

2252. These Estimates appeared to have reference to the repairs and alterations in the Western Road from the Presidency to Mysore, adverted to in the extract from the Minutes of Council forwarded to us in the letter from the Secretary to Government in the Revenue Department on the 30th November 1813, from which it appeared that the Commander-in-Chief was requested to depute an officer to communicate on the subject with the Magistrates and Collectors of the districts through which the road in question passed.

2253. We therefore before we recommended the Estimates submitted by the Inspector of Tank Estimates for sanction, suggested that the same should be referred to the Military Department, for the purpose of ascertaining whether the repairs and improvements therein adverted to were in conformity to the instructions of the Right Honorable the Governor in Council expressed in the Minutes of Council abovementioned.

2254. In reply the Governor in Council sanctioned the Estimates of the expense of the repairs of the Military Roads passing through the Northern Division of Arcot which had been submitted by the Inspector of Tank Estimates, amounting to Rupees 8,358-14-10, and was desirous that the repairs should be executed during the present dry season. The amount of the actual disbursement when ascertained would be debited to the Military Department.

To Mr. Roberts 1st, in Dy. Cons., 5th April 1819.

2255. A copy of these orders was furnished to the Collector in the Northern Division of Arcot for his guidance with instructions to carry them into effect.

2256. On the 17th September 1818 we addressed the Government and stated that the Collector of Malabar in a letter under date the 17th March 1817, suggested that in consequence of the restoration of the settlement of Mahé to the French Government, a road which was begun in 1803 for the purpose of enabling merchants and travellers to pass from Tellicherry to Mandal without entering the French territory (but which was left unfinished) might be reconstructed by the Pioneers employed in Malabar.

2257. The letter in question had reference to certain estimates for the construction of bridges which were afterwards submitted by the Collector in a separate communication under date the 1st November 1817, laid before Government on the 4th May 1818 and sanctioned on the 23rd June last, but it appeared that the subject of the road in question had escaped our attention, and we now begged leave to recommend that if the arrangement suggested by the Collector could be adopted without inconvenience to the Military Department, the Pioneers might be employed in forming a road from Tellicherry to Mandal, and in affording such other assistance in constructing the public works going on in Malabar as might be consistent with the discharge of their Military duties; or that in the event of the Pioneers being otherwise engaged, the Collector might be authorized to undertake the work by his own people with the assistance and advice of the Superintending Engineer.

2258. In reply the Right Honorable the Governor in Council transmitted to us with reference to our letter of the 17th September last, a copy of a communication from the Quarter Master General of the Army, and stated that the employment of any part of the Pioneers on the projected road from Tellicherry to Mandal was considered to be at that time impracticable.

2259. It was stated by the Quarter Master General that such an employment of the Pioneers could not take place without materially retarding the important work on which they had been so long engaged. Even when this work was completed, there were so many other duties in perspective to the performance of which the corps of Pioneers was alone competent, (the opening of the Peidvadurgum ghaut for instance now become almost impassable) that His Excellency the Commander-in-Chief would be extremely averse to the employment of any portion of the Corps on any other than its most appropriate duties till the Military works, to which he adverted should be completed. It was a well known fact that the employment of common coolies was much less expensive than that of Pioneers, and His Excellency was therefore anxious to restrict the services of the latter, as much as possible, to such undertakings as required superior skill and were also of a Military nature.

11th, in Diary Cons., 15th March 1819.

2260. The substance of this correspondence was communicated to the Collector in Malabar.

To the Chief Secretary, in Cons., 3rd May 1819.
From the Honorable T. Harris, 23rd April, in Cons., 3rd May 1819.
Vide letter from Mr. Secretary Hill, 10th, in Cons., 16th November 1819.

2261. On the 3rd May last, we submitted for the orders of the Right Honorable the Governor in Council, a letter from the Collector in Canara, reporting the arrival of Captain Nelthropp, who under the orders of Government was appointed to superintend the improvements in the inland communication through that district.

2262. It would be observed from Captain Nelthropp's letters, copies of which had been transmitted by the Collector that he required an English writer and a Maistry Carpenter.

proposed pay of the former was 35 Rupees per mensem which expense as it appeared to be necessary we requested might receive the sanction of Government. With respect to the Maistry the Collector stated "there is not an individual in Canara calculated for the situation." We therefore in pursuance of his recommendation requested that the Government might be pleased to authorize the issue of instructions to the proper authority at Seringapatam to procure a proper Maistry to act under the orders of Captain Nelthropp.

2263. In reply the Right Honorable the Governor in Council sanctioned the employment of an English writer with a salary of 35 Rupees per mensem by Captain Nelthropp the officer appointed to superintend the execution of improvements in the internal communication through Canara.

From Mr. Secy. Hill, 31st May, in Cons., 7th June 1819.

2264. The Military Board we were informed would be instructed to issue the necessary orders for sending to Captain Nelthropp a Maistry Carpenter for the Manufactory of Gun Carriages at Seringapatam.

2265. With reference to the foregoing letter the Right Honorable the Governor in Council furnished us on the 26th June last with copy of a letter from the Military Board reporting that orders had been issued to the agent for the Gun Carriage Manufactory at Seringapatam for sending a Maistry Carpenter to Canara to serve under Captain Nelthropp, but at the same time stating strong objections against making demands of such a nature upon that establishment.

From Mr. Secy. Hill, in Cons., 8th July 1819.

2266. With reference to the correspondence which had taken place relative to the proposal of sending a Maistry Carpenter from the Gun Carriage Manufactory at Seringapatam to serve under Captain Nelthropp in Canara, we were furnished by the Government on the 17th July last, with a copy of a further communication upon that subject from the Military Board, and were informed that, under the circumstances therein stated the Right Honorable the Governor in Council had deemed it proper to desire that the agent for the Gun Carriage Manufactory should be instructed to engage a person of the requisite qualifications to serve under Captain Nelthropp instead of sending one from his own establishment.

2267. A copy of these orders was forwarded to the Collector of Canara.

To Mr. Harris, 29th July, in Diary Cons., 2nd Aug. 1819.

CHOULTRIES FOR THE ACCOMMODATION OF TRAVELLERS.

2268. On the 4th February last we submitted to be laid before the Right Honorable the Governor in Council, a letter from the Collector in Gunttoor reporting on the buildings erected and repaired in his district for the accommodation of Travellers; and stated that the estimates sanctioned in Mr. Secretary Hill's letter of the 5th January 1816 amounted to Star Pagodas 1,600, and the actual expenditure to Madras Rupees 3,778-7-10 or Pagodas 1,079-25-30 which we recommended might receive the sanction of Government.

To the Chief Secy. to Government, in Cons., 4th February 1819.
From Mr. T. A. Oakes, 13th, in Cons., 25th January 1819.
In Cons., 15th Jan. 1816.

2269. We stated that we would defer submitting any recommendation on the subject of the other Bungalows proposed to be erected by the Collector of Gunttoor until some orders had been passed by Government on our letter of the 19th November 1818, and in the meantime solicited the sanction of Government to the disbursement of 100 Rupees for the purpose of building houses for the accommodation of an invalided or pensioned sepoy whom we recommended to be appointed to take charge of each building already erected.

In Cons., 19th Nov. 1818.

2270. To the above letter we have not yet been favoured with any reply.

2271. On the 11th November last we forwarded to be laid before the Right Honorable the Governor in Council, a letter from the Acting Collector in the Northern Division of Arcot with its enclosures and observed that the Petition, the subject of Mr. Roberts' letter was presented to us by Collah Singanah Chetty on the 25th August last; and that the object of it was that he might be allowed to rent the village of Paddy in the Tripetty Talook for a permanency at a favourable rent upon the average produce of ten years, as a means of further assisting him in the support of a Charitable Choultry founded by him in the village of Woodamalpet.

To the Chief Secy., in Cons., 11th November 1819.
From Mr. Roberts, 15th, in Cons., 25th October 1819.

2272. The Petitioner was we said referred by us to the Acting Collector, who had in consequence furnished statements showing the resources and value of the lands and giving the average annual collections from Fusly 1221 to Fusly 1230 after reductions on account of Reddy Mannium and Puliputra at Star Pagodas 508-24-68, but had in the 4th para. of his letter stated that he was at a loss what amount of deduction to fix in renting the village in perpetuity to the Petitioner, there existing no precedent in the Northern Division of Arcot of similar grants which might serve him as a guide.

2273. Understanding that the Choultry was one of the four, each of which C. Singanah endowed with the sum of 10,000 Rupees in Company's paper, paid by him into the General Treasury, the interest of which sum was appropriated under the control of the Collector to its support, and that as a means of still further endowing it, he was desirous under the same control to attach the village in question to it; we stated that we considered the charity established by C. Singanah Chetty to be deserving of public encouragement, and thought that if the rate at which the village should be rented to him for that purpose were fixed at 10 per cent. below the average amount of the actual collections as shown above, it would be a sufficient reduction. If Government should consent to his arrangement a special provision must, we observed be inserted in the Cowle to be granted to him, that it was not a personal grant, but one attached to the Choultry alone and as such under the control of the Collector.

2274. In reply to the above suggestion, the Secretary to Government in the Revenue Department acquainted us on the 29th of the same month that subject to the confirmation of the Honorable the Court of Directors, the Governor in Council had agreed to grant to C. Singanah Chetty the village of Paddy in the Tripetty Talook of the Northern Division of Arcot for the support of the Choultry founded by him in the village of Woodamalpet, at the rent submitted by us, the profits of the village being to be considered appropriable exclusively to the support of the Choultry and like other public charities to fall under the Collector's control.

2275. These orders have not yet been conveyed to the Collector.

2276. On the 29th April last we submitted with reference to a letter from Mr. Græme under date the 31st March 1818 on which our Proceedings had been laid before the Government on the 7th January last, an extract therefrom not noticed by us on that occasion for the consideration of Government; observing that in this extract Mr. Græme had noticed that 27 Choultries had been built in his district, and that they would inevitably fall into "disuse and decay unless the quantity of land with which they were endowed were sufficient at least to feed one person whose duty would consist in paying attention to the wants of travellers;" that for the preservation of these charitable institutions he recommended that the quantity of land, attached to each should be extended to five cawnies of nunjah or 12 cawnies of punjah land and that the total annual revenue of the land proposed to be alienated amounted as per statement to Pagodas 506-16-14, in which sum was included the value of the land already alienated under the authority of Government to the amount of Pagodas 175-13-14, leaving land of the value of Pagodas 331-3-0, for the alienation of which we concurring in the sentiments of Mr. Græme solicited the sanction of Government.

To the Chief Secretary, in Cons., 29th April 1819.
In Cons., 28th May 1818.
In Dy. Cons., 11th Jan. 1819.

2277. In reply to the above we were on the 15th May last informed that agreeably to our recommendation the Right Honourable the Governor in Council had authorized the further appropriation of land, yielding an annual revenue of Pagodás 331-3-0 for the maintenance of choultries in the Northern Division of Arcot, which sanction was communicated by us to the Collector on the 24th of the same month.

2278. On the 31st May last we submitted to the Right Honourable the Governor in Council a letter from the Collector in the Southern Division of Arcot, soliciting permission to apply for a Company's grant for a piece of ground on which a Subadar had begun to erect a choultry, the completion of which had been stopped in consequence of the want of a regular authority to the Subadar to occupy the ground in the manner specified.

2279. The Governor in Council we observed was aware that Company's grants or certificates were only issued in cases when Europeans had obtained the permission of Government to occupy lands situated beyond the limits of the jurisdiction of the Supreme Court, and that for Natives these grants were not required.

2280. The grounds on which the Subadar in question (Mootoo of the 2nd or Arnee Native Veteran Battalion) had begun to build a choultry was, we remarked stated to have been formerly occupied by a public godown which was afterwards pulled down by order of the Military Board; at the period we presumed when Cuddalore was a Military or Cadet station, and under these circumstances and as the choultry in question was intended for the use and accommodation of the public, recommended that the Collector should be authorized to issue a sunnud to Subadar Mootoo, authorising him to occupy the ground rent free so long as the building erected on it should be appropriated to public purposes, the authority for which was conveyed to us by the Secretary to Government in the Revenue Department on the 26th June following and communicated by us to the Collector on the 5th July.

BOUNDARY BETWEEN THE BRITISH AND NIZAM'S TERRITORY.

2281. On the 26th January 1818 we laid before the Right Honourable the Governor in Council a letter from the Collector in Masulipatam, respecting the daily aggressions committed on the frontiers of his district by the subjects of his Highness the Nizam.

2282. Under the circumstances detailed in Mr. Russell's letter, we begged leave to support his recommendation that, with the view of checking these aggressions, measures might be adopted for defining the boundary between our territories and those of the Nizam, more especially as the Hyderabad Government seemed inclined to accede to any arrangement for this purpose.

2283. In reply the Right Honourable the Governor in Council desired that we would state our opinion with regard to the best mode of defining the boundary between the territories of the Honorable Company and those of his Highness the Nizam, and offer such suggestions as might seem to us calculated to promote that object.

2284. We in reply observed that we were not aware of any other mode of effecting this object than by the nomination of Commissioners on either side to settle all disputed points, and a correct register and survey of the boundary determined by them.

2285. We forwarded a copy of the foregoing correspondence to the Collector of Masulipatam for his information, but no reply has been received from Government to our last communication.

SHOTRIUM COWLE.

2286. On the 11th November last we submitted to Government a draft of a general Shotrium Cowle, to be filled up as occasion might require, regarding which we observed that should it meet the approbation of the Right Honourable the Governor in Council, we recommended that 100 copies of the same be printed on parchment at the Government Press.

2287. It had been deemed we stated preferable to refer in the margin of the sunnud to the correspondence in which the claims of the grantee were stated, rather than to enter the same in detail in the body of the sunnud, because no one general form could be conveniently adopted, if space were to be left for the insertion of the various causes for which Shotriums were occasionally granted.

2288. The following is the form of the sunnud above alluded to:—

Sunnud or deed of gift executed by the Governor in Council of Fort Saint George and its dependencies on the part of the Honorable the United Company of Merchants of England trading to the East Indies, subject to the approbation of the Honorable Court of Directors in favor of

The Governor in Council in consideration of the services of the record whereof will be found on reference to the papers noted in the margin, has been pleased to confer on him and his heirs for ever on Shotrium tenure the Sirkar or Government rights in the revenues of the village of in the Zillah of with the reservations, and upon the conditions hereunder specified.

The aforesaid village of shall during the life of the said and the lives of his two next immediate heirs, be assessed with an annual rent of Madras Rupees payable to such public officer as may be authorized by Government to receive the same in the kists specified in the annexed Kistbundy on the demise of and of his two next immediate heirs or successors, the annual rent of the village of shall be raised to the sum of M. Rupees per annum, payable in the other separate kists also specified in the annexed Kistbundy.

The aforesaid and his several heirs and successors shall preserve unimpaired to the inhabitants of the village of their just rights and established usages and shall treat them with moderation and kindness.

The transfer hereby made to and his heirs and successors of the Government rights in the village of is declared to be exclusive of the revenue derived from the manufacture and sale of Salt, exclusive of the Sair or custom duties of every description, whether by sea or land, exclusive of the Abkary or tax on the sale of spirituous or fermented liquors and intoxicating drugs, exclusive of the excise which is or may hereafter be levied on commodities or articles of consumption, exclusive of all taxes, personal and professional, as well as of those from market, fairs and bazars; exclusive of the revenue of all lands at present exempted from the payment thereof, and exclusive of the revenue from all other alienated lands paying a small quit-rent, except the said quit-rent (if any) which is included in the assets whereupon the annual rent of the village of has been fixed, and which only shall be received without being liable to be changed by the grantee, his heirs or successors.

The Shotriumdar shall regularly pay in all seasons the amount of the rent before stated and shall not prefer a claim to any abatement or remission thereof on the ground of draught, inundation or other calamity of the season; and if he should fail to discharge his engagements, then this sunnud shall become forfeited and his personal property shall be answerable for the default.

The Shotriumdar shall not interfere with the rights and privileges of the ryots, nor with the free enjoyment of their labour and the unmolested disposal of their produce; neither shall

he interfere with the privileges of the village servants enjoyed by them agreeably to approved custom, nor shall he interfere with or disturb any persons in possession of lands allotted to them in Enam tenure in the said village whose rights are hereby reserved to them in full.

The Shotriumdar shall not without the authority of Government alienate any lands or privileges by way of Enam in favor of Pagodas, Brahmins or Mosques, nor shall he without the same authority resume any that may be at present enjoyed as such whether entered or not in the Sirkar accounts.

In the event of the death of any Enamdar, the Shotriumdar shall report the circumstance to the Collector of the District and shall not enter upon possession of the Enam without authority from the Board of Revenue communicated through the Collector for that purpose.

It being the intention of all grants of lands in Shotrium that they should for ever continue in the families of the Shotriumdars, it is hereby declared that the aforesaid his heirs and successors are incompetent to alienate by gift, sale or transfer the whole or any portion of the rights vested in them alone by this Cowle, and on proof of such alienation this sunnud shall be liable to forfeiture and the whole of the rights hereby transferred by Government shall be liable to resumption.

The Shotriumdar shall at his own expense repair all dams, water-courses and Tanks usually repaired by Government in the lands aforesaid when repairs may be required.

Continuing to perform the above stipulations, and to perform the duties of allegiance to the British Government, its laws and Regulations, the said and his heirs for ever are hereby vested with the rights of Government as aforesaid in the village of

2289. No communication regarding the above has yet been received from Government.

UNION OF THE TANK AND CIVIL ARCHITECT'S DEPARTMENT.

2290. On the 8th April last the Secretary to Government in the Revenue Department replied to our letter of the 31st of December preceding, recited in our last General report, and stated that the Governor in Council entirely approved of the new Rules for the Tank Department proposed by us and desired that they might be adopted, and that he authorized the establishment of a school for educating five apprentices for the department at the estimated expense of six hundred and eighteen (618) Rupees per mensem.

2291. It was further observed that the Governor in Council was of opinion that the duties of Civil Architect would fully occupy that officer's time and would preclude his being employed in the Tank Department.

2292. The approval by Government of Major De Havilland's suggestion that the repair of tanks in the Zillah of Chingleput should be taken under his own personal superintendence was also specified and with regard to his claim to an increase of allowance on account of the additional duty which that arrangement and the operation of the new rules would throw upon him, the consideration of them was postponed till a future period.

2293. The annual Report of Tank charges proposed to be furnished would it was noticed bring a considerable branch of the public disbursements more immediately under the notice of the Governor in Council and of the Honorable the Court of Directors.

2294. The new rules were directed to be printed and five copies of them sent to Government.

2295. We in reply on the 10th of the next month forwarded six copies of the new Rules and submitted that a copy should be furnished to the Civil Auditor for his guidance, with reference to our last Circular letter regarding the audit of the revenue accounts.

2296. In sanctioning estimates for Tank repairs, it would be observed be sufficient for the Government to communicate to the Civil Auditor as usual the amount thereof; Rule 14 requiring that these documents should be returned to us, but in sanctioning actual charges the original accounts sanctioned should be forwarded to the Civil Auditor as a check on the Collector's charges and a communication made to us of the mere sum authorized by Government.

2297. In transmitting the new Rules to the several Collectors, we directed that from the date of the receipt of them all direct correspondence with us respecting the estimated or actual charges in the Tank Department, the irrigation of the country, or the repair of roads or public choultries should cease; the Inspector of Tank Estimates being constituted the sole channel of communication on these subjects, and called on them accordingly to observe all our instructions conveyed to them through that officer regarding this Department, and to apply to him where they might be in doubt respecting the conduct to be pursued under the new rules.

2298. The instructions conveyed by us to Captains Biss and Cleghorn were nearly to the same effect, they being desired from the date of the receipt of the new rules to cease all direct correspondence with us, and place themselves under the orders of the Inspector of Tank Estimates as the Head of the Department of Tank repairs.

2299. In forwarding the rules to Major De Havilland we stated that they were to take immediate effect.

2300. Copies of the correspondence with Government on this occasion were also enclosed for his information, from which he would we said, observe that he was authorized to entertain the proposed survey school establishment at the expense of Rupees 618 per mensem, for the formation of which he was desired to take immediate steps and to report the result to us.

2301. The District of Chingleput was we stated to be considered under his own personal superintendence, and he would observe that the Government proposed at a future period to determine the increase of allowance to be granted to him for this and the other increased duties that would devolve upon him in consequence of new rules for the Tank Department.

2302. He would perceive, we added, that although the appointment of subordinate Superintendents of Tank repairs was not immediately contemplated, the new rules provided for this contingency, should it take place.

2303. He was then directed strictly to enforce the new rules from the commencement of Fusly 1229, some of them not being capable of application to the accounts of Fusly 1228, without inconvenience, so far however as they were applicable he was desired immediately to give them effect particularly as regarded his being the sole channel of communication with us in this Department (Rules 1 and 3).

2304. A strict observance from the commencement of Fusly 1229 of Rule 6th and of those from 7th to 12th inclusive, explanatory thereof was particularly enjoined and his own special attention requested to Rules 14 and 16. He would we remarked perceive that in general, we wished him to address us monthly, only forwarding in one report all estimates and in a separate one all actual charges received during the preceding month; but where any Collector might make to him a special application that demanded an immediate reference to us, he would not delay its transmission and on general subjects he might address us at any time.

2305. He was called on to direct the special attention of the Superintendents to the new Rules generally, and particularly to Rules 17, 18, 19, 21, 22, 23, 24, 26, 27, 32 and 35, and to acquaint them that we looked to the efficient performance of the duty allotted to them in the close of

the last mentioned rule as very important, and further to desire the Collectors who had not already intelligent maistries under them to address him on the subject, should they, under Rule 34 require one, in which event he would endeavour to procure them proper persons.

2306. According to Rule 49 he was directed as soon as possible to forward to every Collector a standard measure, together with a Brick-mould and a parah, as a model for those to be used in his district, and on the close of each Fusly year, the transmission of an annual report of the sums estimated and actually disbursed for Tank repairs, for transmission to England, with any general remarks that the occasion might suggest to him for the improved management of this department was enjoined.

2307. In conclusion we expressed to him the high sense we entertained of the valuable aid he had afforded us in suggesting the improved rules now established and, generally of the zeal and activity which had distinguished his services while employed under our orders.

10th, in Cons., 10th, May 1819. 2308. Copies of letters to the Chief Secretary, to the Collectors, Circular, 10th, in Cons., 10th May 1819. and to the Superintendents of Tanks respecting the new rules were enclosed for his information.

2309. On the 23rd August last we submitted for the information and orders of the Right Honorable the Governor in Council a letter from the Inspector of Tank Estimates, requesting sanction for a change in the establishment of the Revenue Surveying School, on which occasion we observed that it appeared that in the estimate of 618 Rupees submitted in our letter of the 31st December 1818 and sanctioned in Mr. Secretary Hill's letter of the 8th April, it was the intention of the Inspector that the pay of the then existing calculator at 10 Pagodas per mensem should have been considered to be included, but that the amount having been sanctioned in addition to the then existing establishment, he had requested to be allowed in lieu of the calculator to entertain the undermentioned servants who were omitted in the former statement.

	Rs.	A.	P.
One Native Teacher	21	0	0
One Moochee	7	0	0
One Lascar	6	2	0
in all Rupees ...	34	2	0

being a decrease of 14 annas on the amount already sanctioned by Government.

2310. We had we said already stated to the Government the sense we entertained of Major De Havilland's services, and in compliance with his request, we solicited the orders of Government respecting the increase of his allowances which it was intimated in the letter from Mr. Secretary Hill, under date 8th April last, would hereafter be taken into consideration, whatever increase of salary might be granted to Major De Havilland, we gave it as our opinion that it should, as solicited by him, commence from the beginning of the current Fusly 1229, the period from which the labours of his office were so greatly increased.

2311. To the above letter we have not yet been favoured with any reply.

2312. On the 19th August last we submitted to Government letters from the Collector in Tinnevely, and the Inspector of Tank Estimates, reporting the death of Captain W. Biss, one of the Superintendents of Tank repairs at Cortal-lum, on the 8th of that month, and remarked that in communicating this melancholy intelligence, Major De Havilland had taken an opportunity to state the high opinion entertained, by both himself and his

predecessor, of the public services of Captain Biss, and as much remained to be done in the Southern districts had urged the early appointment of an officer to succeed him.

2313. We then proceeded with reference to the suggestion contained in our letter of the 31st December 1818, and to the orders of Government of the 8th April in reply, to suggest whether as further experience had been had of the duties to be performed by the Civil Architect, it would not be expedient to reconsider the expediency of consolidating his department with that of Tank repairs. The duties which must fall heavily upon a single officer would we observed be comparatively light when distributed among several, and the arrangement would admit of the extension of the Tank Department, without any additional expense, a measure which we considered to be highly desirable.

2314. In this event, we submitted that the Department should be extended, either by the appointment of an additional Superintendent, the three Superintendents to have charge of all Civil works of every description, in the Northern, Southern, and Centre divisions, while the Engineer in Malabar where there was little business in the Tank repair Department, might be placed in charge, as Civil Architect, of all Civil works in those provinces or which they thought would be preferable, by the appointment of two Assistants; one to be placed under each Superintendent. This would admit of a similar arrangement being adopted, while it would enable us to move the Assistant Superintendents as circumstances might require; and would further extend the efficiency of the Department. It would also afford the means of preparing officers fully skilled in the peculiar duties of the Department, to succeed to the very arduous office of Superintendent, which required qualifications of a particular nature.

2315. In reply to the foregoing we were informed that the Governor in Council proposed to adopt one of the suggestions offered in our letter by incorporating the office of Civil Architect with those of Superintendents of Tank repairs, and appointing three instead of two officers of the latter description; and were called on to submit a view of the result of that arrangement with respect to expense, supposing the third Superintendent to receive the same allowances as the other two, and to state what would be the most convenient division of the districts into three parts. The Civil Auditor would it was intimated be desired to furnish us with a statement of the allowances of every kind drawn by the Civil Architect.

2316. In answer to the above we submitted a correspondence respecting the expense attendant on the proposed union and gave the following as a view of the comparative expense as proposed by us.

Civil Architect's Department.	Rs.	Tank Department.	Rs. A. P.
Personal salary	500	1 Superintendent, personal salary	700 0 0
Palanquin allowance	105	Tent allowance (about)	120 12 0
	605		820 12 0
Office rent	100 0 0		100.

Office Establishment.	Rs.	A.	P.	Superintendent's Establishment.	Rs.	A.	P.
2 Writers	98	0	0	1 Maistry	35	0	0
1 Draftsman	52	8	0	1 Writer	52	8	0
2 Conicopolies	52	8	0	6 Lascars	56	0	0
1 Moochy	10	8	0	1 Peon	7	0	0
3 Maistries	52	8	0				
2 Peons	14	0	0		150	8	0
	280	0	0		971	0	4

6 Bricklayer Maistries at out stations 168 0 0

Total Rupees... 1,153 0 0

part of the Civil Architect's establishment to be transferred to the Inspector of Estimates for Civil buildings.

1 Writer	52	8	0
1 Draftsman	52	8	0
1 Estimate maker	52	8	0
1 Moochy	10	8	0
1 Head Maistry	28	0	0
1 Peon	7	0	0

203 0 0

Total Rupees... 1,174 4 0
Deduct Rupees ... 1,153 0 0

Increase Rupees ... 21 4 0
per mensem.

2317. The following was submitted as the further estimated expense attendant on a proper arrangement of the united departments.

Proposed allowance to the Inspector in full of all allowances whatever...	800	0	0
Proposed allowance to the Engineer in Malabar and Canara for duties in the Civil Department, inclusive of Establishment	400	0	0
	1,200	0	0
Deduct the Inspector's present allowance	350	0	0
Deduct also the allowance formerly granted for Civil buildings at the Presidency	350	0	0
	700	0	0
	500	0	0
Add increase as above	21	4	0
Total increase per mensem Rupees ...	521	4	0

2318. The Government would we said observe that from the establishment of the Civil Architect proposed to be transferred to the Inspector of Estimates for Civil buildings, we had struck out all allowance for office rent as we conceived that the then office of the Inspector would be sufficient for the united department, we had also we noticed reduced the allowance of his writer from Rs. 70 to Rs. 52-8-0, and under the extended superintendence under which the Civil buildings were placed; we submitted that it was not requisite to entertain maistries in the Department of Civil buildings at some of the stations in the interior at an expense of Rupees 168 per mensem as theretofore.

2319. As regarded the Inspector's allowances, the Government had already we observed resolved that they should be increased, and they had been estimated by Major De Havilland at Rupees 909-12 including palanquin and tent allowance. We gave it as our opinion that they could not be fixed at a lower sum than those of the Superintendents placed under his control, but that it would be preferable to limit them to a fixed sum, inclusive of all allowances than to allow them to fluctuate, and we had accordingly estimated them at Rupees 800, and considering the very great labour and responsibility transferred to Major De Havilland as well as the great ability and zeal with which his duties were executed, we did not think we stated that his allowances should be fixed below that sum.

2320. The Inspector had we noticed proposed the appointment of an Assistant Superintendent for the Western Districts of Malabar and Canara on a salary of Rupees 350, and with an establishment of Rupees 170 per mensem, but we proposed to limit the allowance, inclusive of establishment, to Rupees 400 per mensem; and it would rest with the Government to determine whether this should be made a distinct office or be united with the appointment of Superintending Engineer on the Western Coast. Deducting from these allowances the Inspector's present salary of Rupees 350, and a similar sum of Rupees 350 formerly granted on account of the civil buildings at the presidency which Major De Havilland had included in the account, we showed that to render the united departments efficient in every respect, an additional expense of only Rupees 521-4 per mensem would be required, which we hoped the Government would consider moderate, no doubt existing in our mind that it would be more than covered by improvements in the irrigation of the country and by economy in the erection of public buildings.

2321. The following division of the several districts was proposed by us:—

1st Division—Ganjam, Vizagapatam, Rajahmundry, Masulipatam, Guntoor, Nellore and Bellary.

2nd Division—Cuddapah, Northern Division of Arcot, Southern Division of Arcot, Salem and Chingleput.

3rd Division—Tanjore, Trichinopoly, Madura, Tinnevely and Coimbatore.

4th Division—Malabar and Canara.

2322. The superintendence of the villages under the Madras Collector and all those in the immediate neighbourhood to be entrusted to the Inspector, but Chingleput had been included in the 2nd Division.

2323. It would be we stated for the Government to determine which of the Superintendents should be placed in charge of these divisions. The Inspector had forwarded a solicitation from Captain Cleghorn to retain charge of the Centre Division, which we submitted to Government. But concluded that in cases of emergency there would be no objection to our directing a Superintendent to proceed temporarily into a division different from his own.

2324. We submitted that, under the union of the two departments which had taken place, the Superintendents in the Tank Department should be in future designated "Civil Engineers in the 1st, 2nd, 3rd and 4th Divisions," and the Inspector be denominated "Inspector-General of Civil Estimates.

2325. We did not propose that any change should take place in the mode of conducting business in the Tank Department, and the rules enclosed in Major De Havilland's letter appeared to embrace all that was required at present in the department for civil buildings, except that with reference to Rules 1st and 10th we were of opinion that all applications respecting buildings in the Revenue Department should be made through us, and all estimates and actual charges in that department be submitted through us in the same manner as in the department for Tank Repairs, and that under the arrangements proposed by us, Rule No. 7 should be omitted.

2326. With reference to Rule 13, it was left for the consideration of Government whether all disbursements for civil buildings should not be made by the Collectors.

2327. In reply to the above we were informed that the Governor in Council approved the general arrangements we had suggested, and had observed with satisfaction that they admitted of being carried into effect with so moderate an increase of expense. The Governor in Council was of opinion, it was stated, that they would be rendered yet more complete by placing the Inspector-General in charge of civil buildings at the Presidency and taking into consideration the laborious and responsible duties that would devolve upon that officer in revising the plans and estimates of the repairs of Tanks and of civil buildings in the interior, and in executing the repair and construction of civil buildings at the Presidency, had been pleased from the 1st instant to fix his salary at one thousand and fifty Rupees per mensem, inclusive of tent allowance and travelling charges. His designation was to be it was determined "Inspector-General of Civil Estimates and Civil Architect at the Presidency" and that of the officers under him "Civil Engineers."

2328. It was further notified that the Governor in Council had been pleased to fix the salary and allowances of the third Civil Engineer at the same rate as those of the other two, and further to place the superintendence of civil works in Malabar and Canara under the Superintending Engineer in those districts with an allowance of four hundred Rupees per mensem for that duty, which allowance was to cover the expense of establishment as also travelling charges, and to order that the Superintending Engineer in Malabar and Canara should carry on the duties of this appointment under the same rules as the Civil Engineers.

2329. The approval by Government of the proposed arrangement of the districts into three Divisions (besides Malabar and Canara) and the appointments of Captain Cleghorn to the Northern Division, Lieutenant Fullerton to the Southern Division and Lieutenant Sim to the Centre Division were communicated, and these officers declared on emergencies liable to be deputed to any Division where their services might be required.

2330. The Governor in Council was, it was stated, of opinion that two-thirds of the whole expense of these arrangements would be a fair proportion to debit to the Revenue Department, and that the remainder should be debited equally to the Commercial, the Judicial and the Public Departments, and the Accountant-General would be desired to suggest the most convenient mode of adjusting the charge among the several departments to which it was to be debited.

2331. In conclusion, the concurrence of the Governor in Council in our opinion that all references regarding Revenue buildings should be made through us, and those regarding Commercial buildings through the Board of Trade, and that the materials for all buildings in the several districts should be supplied by the Collector was declared, and a copy of the letter to Captain Ravenshaw, Superintending Engineer in Malabar and Canara placing the civil works in those districts under his superintendence transmitted to us in which it was stated that the Right Honorable the Governor in Council had been pleased under a general arrangement about to be acted upon, to place under his superintendence the execution of all civil works in Malabar and Canara such as the Judicial and Revenue buildings, the construction and repair of bridges and any undertakings for the irrigation of the country, and he would be made acquainted with the rules by which his conduct in this branch of duty was to be governed by Major De Havilland, Inspector-General of Civil Estimates under whose orders and those of our Board so far as they might not interfere with his Military duties he was to act. As Civil Engineer in Malabar and Canara, the Governor in Council had it was added granted him an allowance of four hundred Rupees per mensem, to be drawn from the Collector's Treasury, from which he would provide the necessary establishment and would defray travelling and all other charges,

To Major De Havilland, 13th, in Cons., 13th Dec. 1819.

2332. These orders were duly communicated to the Inspector-General of Civil Estimates.

2333. On the 26th November last we submitted to Government a letter from Major De Havilland, the Inspector of Tank Estimates, expressing his desire to be furnished with the principal points on the Peninsula determined by the Trigonometrical Survey of Major Lambton to the southward of the parallel of Cuddalore in order to enable him to construct a general map of the country for the use of the Revenue Department, and requested that the Right Honorable the Governor in Council would be pleased to direct that the information required by Major De Havilland should be furnished from the Surveyor General's Department.

2334. In reply to the above a copy of the instructions in consequence addressed to the Assistant in charge of the Surveyor General's Department was transmitted to us, and shortly after a copy of a letter from the Officer in charge of the office of the Surveyor General, from which it appeared that the information for which Major De Havilland had applied did not exist in that office, but that the Surveyor General had been requested to furnish it from Bengal.

2335. With reference to this latter letter and to the previous correspondence on the subject, we on the 21st January last submitted to Government a letter from the Inspector of Tank Estimates, soliciting the authority of Government to have the points which he possessed to the northward of the parallel of Cuddalore collected in the Surveyor General's office, previously to his laying them down for a general Map and at the same time recommended that Major De Havilland's request might be complied with.

2336. In answer to this letter we were acquainted that the officer in charge of the Surveyor General's office had been instructed to afford assistance required by the Inspector of Tank Estimates.

2337. On the 29th April following we submitted for the orders of the Right Honorable the Governor in Council a letter from Major De Havilland, Inspector of Tank Estimates, stating that in order to finish satisfactorily a Map of the Peninsula it would be necessary to communicate with the officer in charge of the Surveyor General's Department, and recommended that authority for this purpose might be granted to him, which recommendation was complied with.

2338. The officer in charge of the Surveyor General's office at this Presidency having subsequently addressed a letter to Government, urging objections against his complying with an application which has been made to him for certain materials required by the Inspector of Tank Estimates, to enable him to finish in a satisfactory manner the map of the Peninsula which he had undertaken to prepare; the concurrence of the Right Honorable the Governor in Council in the view taken by Lieutenant Mountford concerning the nature of the duties which belong to the Survey Department was communicated to us, and it was therefore judged proper that the map required should be prepared in the Surveyor General's office; and for this purpose we were called on to furnish every information which it might be necessary to communicate to Lieutenant Mountford, in order to enable him to meet our wishes and also to cause the Inspector of Tank Estimates to contribute any materials which he might have in his possession, of a description calculated to prove useful in facilitating the execution of the work or rendering it more complete.

2339. On the 22nd May last a map of the Southern Division of Arcot which had been prepared for the use of the Collector together with copy of a letter received along with it from the officer in charge of the Surveyor General's Department at this Presidency, were transmitted to us, and

From Mr. Secretary Hill, in Cons., 31st May 1819.

we were directed to cause it to be certified as belonging to the records of the Southern Division of Arcot, and to hold the Collector responsible for its being carefully preserved and delivered over when not in use to the record-keeper.

2340. The Collector not having received this map, addressed Government on the subject, and we were accordingly on the 30th August last called on to explain the cause of the delay which had occurred in sending it to him.

From Mr. Secretary Hill, in Cons., 9th September 1819.

2341. A copy of a letter from the Assistant Surveyor General with copy of the reply thereto, was forwarded to us by Government on the 6th September following, and in reply we observed that before the office of Surveyor General was established a number of maps and plans of various kinds had been prepared by the revenue surveyors and others for the Revenue Department and were lodged in this office, from whence they were subsequently transferred to that of the Quarter Master General, then to that of the Surveyor General, and we enclosed a letter from Lieutenant Riddell shewing that they were in last year again transmitted to this office by order of the Government.

From Lt. Riddell, 5th, in Cons., 8th June 1818.

2342. With a view to the preservation of these plans and maps, some of which had been pasted on cloth and some not, we had, we observed, transmitted the whole to Major DeHavilland requesting that he would prepare them all in one uniform manner, and as a great number of them were plans in the Tank Department, he was authorized to take copies of such as he might require.

2343. Major De Havilland we continued had in reply stated that these orders should be obeyed; and proposed to construct a "general map of the country for the Revenue Department", which the Government by their orders of the 15th and 29th December 1818 and the 2nd February and the 8th May 1819 appeared to have authorized; but the Government having on the 3rd July last desired that this map should be prepared by the Survey Department we had addressed a letter, of which we forwarded a copy to Major De Havilland.

In Cons., 24th Dec. 1818.
In Cons., 11th January, 11th February and 20th May 1819.
From Mr. Secretary Hill, in Cons., 19th July 1819.
To Major De Havilland, 29th, in Cons., 29th July 1819.

2344. In forwarding the reply of that officer we remarked that the great inconvenience experienced from the want of proper maps was therein set forth, and as it appeared that several Collectors had been furnished with maps from the Survey Department, we had authorized him to call for them in order that he might take copies of them and had transmitted that of the Southern Division of Arcot for this purpose to him, previously to its being sent to the Collector.

From Major De Havilland, 31st Aug., in Cons., 2nd Sept. 1819.
To Mr. Cotton and other Collectors, 2nd, in Cons., 2nd September 1819.
To Major De Havilland, 17th, in Dy. Cons., 21st June 1819.

2345. The instructions conveyed in Mr. Secretary Hill's letter to Lieutenant Mountford of the 6th instant, had we stated, lead to these last orders being annulled. But as both the Board and the Inspector would experience great inconvenience from any delay in furnishing for temporary use the maps that might be required by them, we submitted that on a receipt for any map being sent to the Survey office, either by our Secretary or the Inspector, it should be furnished; it being of course understood that it was to be returned again as soon as possible to the office of survey.

2346. As regards those maps and plans however alluded to in Lieutenant Riddell's letter before mentioned, we expressed a hope that no objection would be made to our instructions to Major De Havilland of the 2nd November 1818 being carried into effect.

In Cons., 2nd Nov. 1818.

Enclosure A in a letter from Mr. Secretary Hill, in Cons., 02th September 1819.

2347. The answer received to the above communication stated that the arrangement contained in paragraph 7th was considered perfectly unobjectionable, and that orders would be given for carrying it into effect; a reference it was added would be made to the officer in charge of the Surveyor General's Department to ascertain whether the maps and plans alluded to in the last paragraph of our letter were of a nature to make it proper that they should be lodged in the general Depot, and we were distinctly given to understand that no copies were to be taken of any maps to which access might be afforded to us or to the Inspector of Tank Estimates, and that all geographical materials in our possession or in his, except such as might have been or thereafter might be, prepared exclusively for the Revenue Department, were to be delivered over to the officer in charge of the office of Surveyor General.

2348. The Inspector of Tank Estimates having on the 13th October last addressed to us a letter relative to the correspondence which had passed between us, the Government and the Assistant Surveyor General, on the subject of maps being furnished to him, we forwarded it to Government observing that its object appeared to be to shew that a correct view had not been taken by Lieutenant Mountford of his motive in making the requests which he had formerly submitted, and that far from wishing to make the Inspector's office a general Depot for Topographical or Geographical information, he had only in view the facilitating the duties of his own department, which, without copies of the maps of the different districts to which he might refer, and to which he might have the opportunity of constantly and repeatedly applying, could not be declared to be properly conducted.

2349. We gave it as our opinion that what Major De Havilland had advanced regarding the inconveniences attendant on the plan of making application to the Surveyor General's office on every occasion, where a reference to a map was requisite, as well as regarding the impossibility that a superficial view of maps or plans so supplied could be productive of the desired information, appeared to be deserving of attention, and we added that it would be observed that if the Government considered themselves restricted by the orders from England from complying with his request, he had begged that the attention of the authorities at Home might be solicited to his present address, with a view to obtain a modification of their orders.

2350. In conclusion we submitted that most of the maps sent to the Collectors, of which the Inspector had requested copies were understood to have been compiled from surveys made by the Revenue Surveyors for the exclusive use, originally of the Revenue Department and having borne the expense of that establishment, we suggested that this department had a fair claim to the benefit of the information for which it had paid and we particularly noticed what Major De Havilland had stated, regarding the importance of his being furnished with the information which he had solicited, and without which he knew "no other means left to the Tank Department, than that of making its Surveyors re-survey what has already been surveyed."

From Mr. Hanbury, 17th, in Cons., 23rd September 1819.
From Mr. Cotton, 21st, in Cons., 30th September 1819.
From Mr. Roberts, 4th, in Cons., 11th October 1819.

2351. As connected with this subject we further submitted certain letters shewing that by some means, the copies of maps stated by the Assistant Surveyor General to have been furnished to some of the Collectors had not in several instances reached their destination.

2352. To this last letter we have not yet been favored with any reply.

2353. On the 13th December last the Secretary to Government in the Revenue Department, transmitted to us copy of a letter from the officer in charge of the office of Surveyor General and stated that the maps and plans therein alluded to might be retained in the office of the Inspector General of Civil Estimates.

From Mr. Secretary Hill, in Cons., 20th December 1819.

2354. The copy of the letter forwarded to us stated with respect to the nature of the materials transmitted from the office of the Surveyor General to us by Lieutenant Riddell, that they chiefly comprised plans and sketches intimately connected with the Revenue and Tank Department.

2355. The Surveyor General of India in reporting to the Government on the contents of the Depôt of Charts, had, it was observed, proposed that these maps should be transferred to our Board, from whence any of them could again be supplied to the Survey Department if required; and had again referred to this proposition in adverting to the several requisitions for maps in the Revenue Department on his leaving this Presidency, which subsequently led to the transfer. It was therefore stated as the opinion of the officer in charge of the office of Surveyor General, that they were not of a nature to make it proper that they should be again lodged in the General Department.

NEW RULES FOR THE AUDIT OF REVENUE ACCOUNTS.

2356. On the 19th August 1818, the Secretary to Government in the Revenue Department, transmitted to us an extract from the Minutes of Consultation, under that date, in which it was stated that the Honorable the Court of Directors in the 27th and 28th paragraphs of their General letter in the Public Department, dated 4th March 1818, had desired that in future all estimates sanctioned by Government might be entered in the Minutes of Consultation. In giving orders for carrying that arrangement into effect, it would, it was observed, be useful to advert generally to the mode which obtained in sanctioning Civil charges, with the view of adopting those improvements of which it was susceptible.

2357. The main principle which regulated the whole of this branch of public business was stated to be that no charge, however small, could be passed in the public accounts without the sanction of Government twice obtained; first, for the estimated, and afterwards for the actual amount of the charge and the practice, moreover, had been, in the Revenue Department, that all the charges in each district should be *annually* submitted for sanction; first, in detailed estimates, and afterwards in detailed statements of the expense actually incurred, which mode of putting the principle in practice, had in effect, gone a great way to defeat the check on public expenditure which it was meant to establish, though evidently intended to operate in a manner directly the reverse. The consequence of which had been that of late years actual charges had invariably been incurred in the Revenue Department before the estimates were sanctioned, and that in many cases the estimated and actual charges had been submitted for sanction nearly at the same time, some years after the period to which they had reference. From which and other causes it had also happened that the accounts of the several Collectors remained unaudited for a series of years, and that the audit of a Collector's accounts was rarely, if ever completed, unless on the occasion of his death or intended departure from India.

2358. These bad consequences had, it was remarked, resulted from the endeavour to do more than was either necessary or practicable. The principle that every charge required the sanction of Government was stated to be duly observed when permanent sanction was required for a permanent charge, and it was no more necessary that charges incurred annually should annually be sanctioned, than that a monthly charge should require sanction every month, the modifications which a Collector's *Moyen Zabithah* might every year undergo were all that need to be reported to the Government, and this was the rule which prevailed in other branches of the public service.

2359. A proposal to adopt the same rule in the Revenue Department made in a letter from us, dated the 30th of October last, was then noticed, regarding which it was observed that some further arrangements would be necessary with the view of bringing all charges estimated and actual, which had received the sanction of Government, on the Minutes of Consultation, as ordered by the Court of Directors. For which purpose it might be the most convenient and easy plan that all statements of charges, whether estimated or actual, which were submitted for the sanc-

tion of Government should be prepared in duplicate, one copy to be returned with the sanction when obtained, or with the reasons for withholding sanction, the other to be retained as part of the records of Government, and as such to be entered in the Minutes of Consultation. In which same manner, letters, in which sanction was requested for petty charges should be prepared in duplicate, with a blank margin, one copy to be returned, the other to be kept by Government.

2360. With the view of carrying the foregoing arrangements into effect, it was resolved that an extract from the present Minutes of Consultation should be furnished respectively to us and to the Sudr Adawlut, as well as to the Civil Auditor, and that the Civil Auditor should be instructed, after having communicated fully with the Board and Court, to submit, for the approbation of the Governor in Council, such forms as might be deemed most convenient to be used in all future applications for sanction for expense.

2361. The Civil Auditor was further called on after having communicated with us and the Sudr Adawlut, to report whether, when the new arrangements should come into operation, it would not be practicable to audit the accounts of each Collector and Judge once a quarter; at any rate it was declared necessary that the practice of allowing the audit of extensive accounts to run into great arrears should entirely cease, it being impossible to doubt that loss, as well as inconvenience must have arisen both to the Government and private individuals from such a practice.

2362. He was at the same time directed to report up to what period the accounts of each Collector and Judge had been audited.

2363. On the 24th November following a further extract from the Minutes of Consultation, on a letter from the Civil Auditor of the 10th of the preceding month was submitted to us, with which letter it was stated that the Civil Auditor had laid before Government a copy of his correspondence with us and the Sudr Adawlut on the subject of the proposed reform in the mode of sanctioning and auditing charges in the Revenue and Judicial Departments and had also stated his own sentiments on the subject.

2364. It was then observed that the Governor in Council agreed with the Civil Auditor and us in considering that it was unnecessary and might be attended with inconvenience and expense to require applications for the sanction of charges to be transmitted to Government in duplicate, and he also agreed that a quarterly audit of the public accounts might prove harassing to the public offices without serving any adequate purpose of advantage in regard either to expedition or to check. It was stated to be expected, however, that nothing would in future prevent the audit of each year's accounts in the year succeeding, and that the Civil Auditor would make it known to Government if after experience of the new system, this satisfactory result was not realized. The Civil Auditor was further given to understand that the duty rested with him not merely of auditing public accounts in the first instance, but of following them up to a final result of confirmed retrenchment or acquittance, and that the whole process of audit, re-audit and ultimate decision of each year's accounts was expected to be completed within the year succeeding; and if his powers were not competent to the successful discharge of this duty, he was desired to suggest for the consideration of Government in what respect they might require to be extended.

2365. Regarding the instructions of the Court of Directors conveyed in their letter of the 4th of March preceding, prescribing that in future all estimates sanctioned by Government should be entered in the Minutes of Consultation, so as that they might be exposed to the Honorable Court's inspection, it was remarked that we, in the three first paragraphs of our letter of the 21st of September 1818 to the Civil Auditor, had suggested a mode of proceeding which, while it would answer the end proposed by the Honorable Court in a manner the most effectual, would also save much trouble and promote that simplicity in sanctioning charges by which the amount of them was most effectually

checked, which mode was that Statements of Charges which had obtained the sanction of Government should be certified as having been sanctioned and transmitted as vouchers to the office of the Civil Auditor, that a record of no more than the amount of the charge sanctioned should be entered in the Minutes of Consultation; but that the particulars of the Statement, should be recorded in the office of the Civil Auditor with reference to the Consultations in which they were respectively sanctioned, and that a copy of that record should annually be transmitted to the Court of Directors as an Appendix to the proceedings of Government, by which means the record kept in the office of the Civil Auditor would afford the necessary explanations with respect to the items of each aggregate amount of which only the sanction would appear on the Minutes of Consultation. The Governor in Council was stated to be of opinion that this mode of conducting the sanction of Statements of Charges would be attended with equal advantage and facility, and the Civil Auditor was desired as far as might be requisite, to consult with us for the purpose of carrying it into effect.

2366. With respect to the suggestion of the Civil Auditor that the voluminous detailed accounts forwarded by Collectors with Statements of Charges for sanction might be dispensed with, it was observed that the Governor in Council agreed with that officer in considering it of importance, both for efficiency of check over public charges and for facility in transacting business, that the Statements submitted for sanction should not be complicated or encumbered with useless details, and we were directed to take into consideration whether any improvement in that respect was practicable, it being however at the same time declared necessary, that sufficient information should accompany the Statement to justify and explain every charge therein submitted for sanction.

2367. With regard to the forms proposed by the Civil Auditor for Statements of Charges requiring sanction in the Revenue and Judicial Departments, it was observed by the Governor in Council that, although designed to be submitted annually, they were not confined to such charges as, from their fluctuating or casual nature, required an annual sanction, such for instance, as the Charges of Tank Repairs, Tuccavy, the Manufacture of Salt, Sauderwarded, Law Suits, &c., which needed to be sanctioned every year, because the amount of them was variable according to circumstances which it was the duty of a Collector to bring specially under the consideration of Government, but the Salary, Commission and Tent Allowance of the Collector and his Assistant, the Salaries of the Native Servants, the Rent of the Catchery, Pensions, Endowments of Pagodas, Compensations for resumed privileges, &c., being all fixed charges, which required indeed to be audited every year, but had been permanently sanctioned. The effect of submitting annually for nominal sanction such heavy charges was, it was remarked, to withdraw our attention and that of Government from other charges, most of them of much smaller amount, which, as sanction was really required for them, ought first to be strictly scrutinized, by which means two charges, amounting often to upwards of a lac of Pagodas, received sanction in appearance without any scrutiny whatever, whereas the scrutiny took place when the real sanction was permanently granted.

2368. The Civil Auditor was directed to communicate with us for the purpose of discriminating the charges, which like the Collector's Salary and Commission were fixed, from those which, like Tuccavy, required annual sanction, and we were called on to instruct Collectors to attend to the distinction in framing their Statements of Charges, for which the sanction of Government was to be solicited. It was further pointed out as our duty to revise the fixed establishments of Collectors as often as, from any change of revenue management or other circumstance, it might admit of reduction, the discharge of which duty would, the Governor in Council was persuaded be less harassing as well as more effectual than the form of submitting the whole extent of a Collector's disbursements annually for sanction. Hopes were, it was stated, entertained by Government that when the new system took effect, it would be easy for us, in the Statements submitted for sanction, to mark the distinction between such disbursements as like the expense of the establishment of European and Native servants or of Tank Repairs, were

actual charges on the revenue, and such as like Tuccavy, were not charges, but only advances of money for revenue purposes, and such again as, like the expense of manufacturing Salt, or buying Tobacco, were charges on the production of the articles themselves, not on the collection of revenue with which they were assessed.

2369. Some charges, such as those for law suits were pointed out, which though they required annual sanction, did not admit of being estimated before they were incurred, and others, such as Sauderwarded, of which the best estimate, if not the only one, was the amount actually incurred or sanctioned in the year preceding, in both which cases an estimate was a mere form, the observance of which only served to withdraw our attention and that of Government from objects to which it might be beneficially applied. We therefore and the Civil Auditor were desired to communicate together for the purpose of settling in what cases estimated charges ought still to be submitted for the sanction of Government, and it was declared desirable that we should, in concert, frame rules for giving effect to the foregoing resolutions.

2370. Regarding the form submitted by the Civil Auditor for the Judicial Department, it was stated that it appeared to the Governor in Council that the only item for which sanction would be annually required was that of "Contingent Charges," and he was desired to communicate with the Sudr Adawlut with the view of giving effect to the foregoing resolutions in the Judicial Department and to frame rules for that purpose.

2371. In conclusion, extract of these Proceedings were ordered to be furnished for our information and guidance and that of the Sudr Adawlut and Civil Auditor respectively.

2372. In reply to the above, we, on the 28th February last addressed Government, stating that on the receipt of these orders we had prepared a draft of instructions to the Collectors on the subject and we submitted it for the opinion of the Civil Auditor, who had in reply stated that he considered the proposed letter unobjectionable, and it accordingly was despatched to the Collectors for their guidance.

To the Chief Secretary, in Dy. Cons., 22nd February 1819.
Copy of a Circular, in Cons., 8th February 1819.
Vide letter from Mr. Moore, 16th, in Cons., 18th February 1819.

Circular, in Cons., 8th Feb. 1819.

2373. In these instructions, the Collectors were desired from the commencement of Fusly 1229, to discontinue altogether the annual transmission of Moyen Zabithah Statements:

2374. Annual sanction was declared no longer required for the following items of expenditure; the permanent sanction under which each item of charge was to be disbursed by them being noted opposite to each, as follows:—

1. Servants whether in the Huzzoor district, Salt, Sayer Abkary, Tobacco, Stamp, or any other Department.
2. Village Sibbendy.
3. Outcherry house rent (if any.)
4. Compensation in lieu of resumed offices or privileges, including Salt Russooms.
5. Pensions including those to superannuated servants.
6. Charitable Allowances.
7. Endowments of Pagodas and Mosques.
8. Plantations.

The Civil Auditor will admit the charges under these eight heads according to the sanction of Government to the Moyen Zabithah of the Collector for Fusly 1228, until a general or particular revision by the Board of the fixed charges in each or any Collectorate might take place.

9. Collectors' and Assistants' salary and Commission.

10. Tent Allowance and Extra Tent Allowance.

The Civil Auditor will admit the charges on this account according to the orders of the Honorable Court of Directors of the 5th November last and special orders of Government in particular cases.

The Civil Auditor will admit these charges according to the rules sanctioned by Government on the 18th October 1814.

2376. Of the following charges, Collectors were desired to submit to us annual estimates, two months previously to the commencement of each Fusly year, in the annexed form:—

Statement of sums proposed to be disbursed in Fusly—requiring the sanction of Government.

	Estimated in last year,	Proposed disbursement in this year.	Increase.	Decrease.	Explanation of the Collector.	Remarks of the Board.	Orders of Government.
Advances for cultivation ...							
Advances for the manufacture of Salt ...							
Advances for the purchase of Tobacco ...							

2377. The explanations generally given by the Collectors in their letters must, we observed, be entered in this Statement under the proper head, and must be such as to justify the proposed charge, the quantity of Salt proposed to be manufactured must invariably be stated in explanation of the advance proposed to be made to the manufacturers.

2378. Two months subsequent to the termination of each Fusly year, Collectors were called on to submit to us corresponding accounts of the actual charges under these heads in the form annexed:—

Statement of Actual Charges incurred under Estimates for Fusly.

	Estimated as per account dated—	Actual Disbursements.	Increase.	Decrease.	Amount of Tuccavy charged that has been recovered up to the—	Estimate of Tuccavy charged that is further recoverable by the—	Explanation of the Collector.	Remarks of the Board.	Orders of Government.
Advances for cultivation ...									
Advances for the manufacture of Salt...									
Advances for the purchase of Tobacco...									

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2379. Collectors on their individual responsibility were declared to be vested with a general authority to disburse, under the rules then in force, the usual sums for Saderward and extra charges; but no new charge whatever would, we remarked, be admitted by the Civil Auditor under these heads, except under a special reference by letter to be made by the Collector, through us to Government, which letter must be unaccompanied by any Statement, and must contain in the body of it a full account of the grounds upon which the charge was proposed, as all such charges would be rigidly scrutinized. Two months after the expiration of each year, Collectors were directed to submit an account of the actual disbursements under these heads in the form annexed:—

Statement of Charges not estimated, but actually incurred in Fusly

	Actual charge in last Fusly.	Actual charge in this Fusly.	Increase.	Decrease.	Collector's explanation.	Remarks of the Board.	Orders of Government.
Saderward ...							
Huzzoor ...							
District ...							
Salt...							
Sayer ...							
Abkary ...							
Tobacco, &c....							
Extra Charges.							
(Here specify in the most particular manner each item of Extra Charge, such as reward for killing Tigers, repairs of Catcheries and Choultries, and all other charges of a similar kind.)							

2380. The most ample and complete explanations were required in this Statement of every charge, as otherwise it would be returned to the Collector.

2381. Respecting all estimates or actual charges in Tank Department, separate instructions would be stated be given.

2382. Regarding the above Circular, the Secretary to Government in the Revenue Department addressed us on the 4th of the following month, communicating the entire approval thereof by Government.

NEW JUDICIAL SYSTEM.

2383. On the 19th August 1818, the Right Honorable the Governor in Council transmitted to us an extract of a despatch from the Honorable the Court of Directors to the Supreme Government, and desired that, with the view of

From Mr. Secretary Hill, in Cons., 27th August 1818. executing the orders therein contained, as would lay before Government, a complete copy of all our correspondence with the several Collectors on the subject of the late revision of the Judicial System, or of any of the Regulations framed by the Commission by whom that revision was conducted.

2384. These orders were obeyed on the 1st April last, by our forwarding to Government for transmission to Bengal, two volumes containing the correspondence in question; and with a view to facilitate reference thereto by the authorities at Home, we beg leave to refer to it as undermentioned.

To the Chief Secretary, in
Cons., 1st April 1819,

From Mr. Secretary Hill, 17th, in Consultation, 23rd March 1815.
Circular to all Collectors, 27th, in Consultation, 27th April 1815.
From Mr. Spottiswoode, 10th, in Consultation, 24th July 1815.
From Mr. Smith, 11th, in Consultation, 20th July 1815.
From Mr. H. Oakes, 15th, in Consultation, 27th July 1815.
From Mr. Russell, 2nd, in Consultation, 10th July 1815.
From Mr. T. A. Oakes, 4th, in Consultation, 13th July 1815.
From Mr. Fraser, 19th, in Consultation, 24th August 1815.
From Mr. Ross, 11th, in Consultation, 21st September 1815.
From Mr. Chaplin, 15th, in Consultation, 24th July 1815.
From Mr. Sullivan, 26th, in Consultation, 29th June 1815.
From Mr. Græme, 8th, in Consultation, 14th August 1815.
From Mr. Hyde, 31st July, in Consultation, 7th August 1815.
From Mr. Hargrave, 27th August, in Consultation, 4th September 1815.
From Mr. Hepburn, 23rd, in Consultation, 29th May 1815.
From Mr. Lushington, 15th, in Consultation, 20th July 1815.
From Mr. Cotton, 28th July, in Consultation, 7th August 1815.
From Mr. Peter, 27th July, in Consultation, 3rd August 1815.
From Mr. Read, 27th July, in Consultation, 10th August 1815.
From Mr. Warden, 31st July, in Consultation, 10th August 1815.
To Government, 21st, in Consultation, 21st December 1815.
Proceedings of the Board, 18th, in Consultation, 18th December 1815.
From Mr. Secretary Hill, 25th, in Consultation, 30th May 1816.
Circular, 27th, in Diary Consultation, 30th June 1816.

CORRESPONDENCE WITH THE SEVERAL COLLECTORS RESPECTING POLICE CHARGES.

Circular to the Collectors in the unsettled districts, 23rd, in Consultation, 23rd November 1815.
From Mr. Fraser, 26th December 1815, in Consultation, 2nd January 1816.
From Mr. Chaplin, 25th February, in Consultation, 4th March 1816.
From Mr. Ross, 4th, in Consultation, 12th February 1816.
From Mr. Cooke, 5th, in Consultation, 8th January 1816.
From Mr. Græme, 30th December 1815, in Consultation, 4th January 1816.
From Mr. Hyde, 23rd December 1815, in Consultation, 2nd January 1816.
From Mr. Hargrave, 11th, in Consultation, 19th February 1816.
From Mr. Hepburn, 9th, in Consultation, 18th December 1815.
From Mr. Lushington, 16th, in Consultation, 25th March 1816.
From Mr. Cotton, 13th, in Consultation, 21st December 1815.
From Mr. Sullivan, 12th, in Consultation, 18th December 1815.
From Mr. Read, 12th, in Consultation, 21st December 1815.

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From Mr. Warden, 5th, in Consultation, 15th February 1816.
From Mr. Secretary Hill, 7th, in Consultation, 19th August 1816.
Proceedings of the Board, 22nd, in Consultation, 22nd August 1816.
From Mr. Secretary Hill, 13th, in Consultation, 19th September 1816.
From Mr. Secretary Hill, 8th, in Consultation, 13th June 1816.
Circular, 13th, in Diary Consultation, 17th June 1816.
From Mr. Secretary Hill, 22nd, in Consultation, 27th June 1816.
Circular, in Diary Consultation, 30th June 1816.
From Mr. Secretary Hill, 23rd September, in Consultation, 10th October 1816.

CORRESPONDENCE BETWEEN THE COMMISSIONER AND THE COLLECTOR IN TANJORE.

From Mr. Secretary Hill, 10th, in Consultation, 13th February 1817.
To the Chief Secretary, 13th, in Consultation, 13th February 1817.
From Mr. Hepburn, 5th, in Consultation, 11th March 1816.
From Mr. do. 30th March, in Consultation, 4th April 1816.
From Mr. do. 12th, in Consultation, 16th September 1816.
From Mr. do. 5th, in Consultation, 10th October 1816.
From Mr. do. 16th December 1816, in Consultation, 9th January 1817.

CORRESPONDENCE BETWEEN THE COMMISSIONER AND THE COLLECTOR IN SALEM:

From Mr. Hargrave, 12th, in Consultation, 17th July 1815.

CORRESPONDENCE WITH THE COLLECTOR IN MALABAR.

From Mr. Warden, 29th November, in Consultation, 9th December 1816.
From Mr. Warden, 25th December, in Consultation, 16th January 1817.
To Mr. Vaughan, 17th, in Consultation, 17th March 1817.

CORRESPONDENCE WITH THE COLLECTORS AND GOVERNMENT RESPECTING POLICE TRANSFER.

From Mr. Secretary Hill, 1st, in Consultation, 18th May 1818.
Circular, 18th, in Consultation, 18th June 1818.
From Mr. Secretary Hill, 16th, in Consultation, 25th June 1818.
To the Chief Secretary, 29th, in Consultation, 29th June 1818.
From Mr. Cazalet, 19th, in Consultation, 30th July 1818.
From Mr. Smith, 11th, in Consultation, 23rd July 1818.
From Mr. Smalley, 1st, in Consultation, 13th July 1818.
From Mr. Russell, 13th, in Consultation, 20th July 1818.
From Mr. T. A. Oakes, 11th, in Consultation, 20th July 1818.
From Mr. Fraser, 26th June, in Consultation, 2nd July 1818.
From Mr. Nisbet, 2nd, in Consultation, 9th July 1818.
From Mr. Hanbury, 30th July, in Consultation, 10th August 1818.
From Mr. Sherson, 5th, in Consultation, 9th July 1818.
From Mr. Cooke, 26th June, in Consultation, 2nd July 1818.

From Mr. Hargrave, 3rd, in Consultation, 9th July 1818.
 From Mr. Hepburn, 30th July, in Consultation, 3rd August 1818.
 From Mr. Lushington, 8th, in Consultation, 16th July 1818.
 From Mr. Sullivan, 29th June, in Consultation, 6th July 1818.
 From Mr. Peter, 6th, in Consultation, 13th July 1818.
 From Mr. Cotton, 29th June, in Consultation, 6th July 1818.
 From the Honorable T. Harris, 2nd, in Consultation, 13th July 1818.
 From Mr. Vaughan, 3rd, in Consultation, 13th July 1818.
 To the Chief Secretary, 7th, in Diary Consultation, 10th September 1818.
 Proceedings of the Board, 31st, in Consultation, 31st August 1818.
 To the Chief Secretary, 14th, in Consultation, 14th September 1818.
 From Mr. Hyde, 10th, in Consultation, 14th September 1818.
 From Mr. Russell, 22nd September, in Consultation, 1st October 1818.
 To the Chief Secretary, 1st, in Consultation, 1st October 1818.
 From Mr. T. A. Oakes, 22nd October, in Consultation, 2nd November 1818.
 To the Chief Secretary, 5th, in Diary Consultation, 9th November 1818.

TENT ALLOWANCE.

2385. On the 30th March last the Secretary to Government in the Revenue Department transmitted to us copy of a letter on the subject of ours of the 11th of the preceding month, from the Civil Auditor, and states that the Governor in Council was of opinion that the fixed proportion of Tent allowance could not with propriety be granted to any Collector who was absent from his station for a period exceeding three months,

2386. In reply to the above we suggested that as the fixed portion of the Tent allowance had been granted expressly for the tear and wear of tents, and the other portion of it for the support of the necessary establishment, the following would be the most equitable arrangement to meet all cases where one revenue officer might be nominated to act for another who is absent.

2387. That the fixed portion of the Tent allowance should be paid to the officer to whom the Tents used belonged, and the variable portion to the officer who performed the tour of duty.

2388. That if the officer appointed to act for the absentee thought proper to provide at his new station, a complete set of Tents of his own, he should be entitled, on reporting the same to the Civil Auditor at the period of his appointment to draw on the usual returns the fixed portion of the Tent allowance, the absentee being at liberty to dispose of his Tents. But that if the officer appointed to act should agree to use the Tents of the absentee with his consent, the fixed portion of the Tent allowance should be paid to the absentee. If the absentee declined to permit his Tents to be used by the officer appointed to act for him and the latter did not provide a complete set himself, no Tent allowance should be drawn by either party.

2389. In no case the fixed Tent allowance should be drawn by two persons for the same period.

2390. The approval by Government of the rules above proposed was communicated to us on the 29th July following, and they were desired to be communicated to the Civil Auditor for his guidance.

To the Chief Secretary, in Cons., 8th November 1819.
 From Mr. Whish, 23rd October in Cons., 1st November 1819.

2391. On the 1st November following, we, with reference to our letter of the 15th April last, above noticed, forwarded one from the Head Assistant Collector, in charge of the District of Coimbatore, for the information and orders of the Right Honorable the Governor in Council.

2392. The arrangements proposed in our letter abovementioned had we observed reference to the case of an officer being specially nominated to act for a Collector absent from his district, but in cases similar to the one then submitted where charge devolves upon the Head Assistant Collector, we declared ourselves of opinion that as he must incur an additional expense in the carriage of Tents for the Huzzoor establishment, the extra allowance of 3 Pagodas per diem, proposed to be paid to an Acting Collector in the 3rd para. of our letter abovementioned, should be allowed under the same circumstances to an Assistant Collector in charge; and that, the rules therein proposed should have reference generally to the Assistant in charge, as well as to the officer who might be appointed to act.

2393. We therefore requested the sanction of Government to the extension of these rules to all Assistants in charge, and that instructions to that effect might be issued to the Civil Auditor; which sanction was granted on the 29th November last.

REVISION OF THE NATIVE REVENUE ESTABLISHMENTS.

2394. On the 20th May last we submitted for the information of the Government, the copy of a Circular letter addressed to the Collectors of the same date, relative to the adoption of certain rules for regulating the charges of the Native establishments.

2395. In this Circular we observed that the late orders of the 8th February preceding would have explained to the Collectors the system thereafter to be observed in the audit of accounts in the Revenue Department, and that from it they would have perceived that their establishment of Native servants was to continue as sanctioned for Fusly 1228, until a revision thereof should take place.

2396. Since the year 1808, when the last general revision of the Native revenue establishment took place, an increase we observed had occurred in the Moyon Zabitan of almost every district, in consequence of which it was our intention to proceed at our leisure to institute a comparison of the existing establishments of the several Collectors one with the other; but while we were by no means desirous to reduce the allowances of responsible Native servants, or to allow considerations of economy to dictate retrenchments that might interfere with the efficiency of the revenue establishments, we were fully convinced that the adoption of some general rules for the allowances of Native revenue servants was urgently required; and that this would not only limit the annually increasing disbursements on this account, but even reduce them considerably, without interfering with the efficiency of the department.

2397. We had accordingly we observed as a step preliminary to the comparative examination before referred to established the following rules, which the Collectors were desired to carry into effect from the commencement of Fusly 1229.

1st.—The rules respecting Head Sheristadars which were confirmed by Government on the 22nd March 1816 are to continue in force unaltered.

2nd.—With the exception of Head Sheristadars, the following shall be the only rates of pay to the Native revenue servants, receiving 35 Rupees and upwards :—

1st Class.					
1st rate	...	...	...	175 Rupees per mensem.	
2nd do.	...	...	...	150 do. do.	
3rd do.	...	...	...	140 do. do.	
4th do.	...	...	...	120 do. do.	
5th do.	...	...	...	100 do. do.	
2nd Class.					
6th rate	...	...	...	85 Rupees per mensem.	
7th do.	...	...	...	70 do. do.	
3rd Class.					
8th rate	...	...	...	60 Rupees per mensem.	
9th do.	...	...	...	55 do. do.	
10th do.	...	...	...	50 do. do.	
11th do.	...	...	...	40 do. do.	
12th do.	...	...	...	35 do. do.	

3rd.—In all cases, where the pay of any servant, except Head Sheristadars, may exceed one of these rates, it shall be reduced to the rate next below its amount.

4th.—No second Deputy or Naib Head Sheristadar shall receive more than the first rate, Rupees 175 per mensem.

5th.—No Head of the Salt, Sayer or Devastanum Department shall receive more than the second rate, Rupees 150 per mensem.

6th.—No Cash-keeper, Treasurer or Head English Accountant shall receive more than the 5th rate, Rupees 100 per mensem.

7th.—No Translator or Moonshoo shall receive more than the sixth rate, Rupees 85 per mensem.

8th.—No Record-keeper, Head-writer or Assistant Accountant shall receive more than the 7th rate, Rupees 70 per mensem.

9th.—The pay of the total establishment of English writers in each Collector's Catcherry shall be modified, as in the public offices at the Presidency, so as that the aggregate do not exceed the rate of 35 Rupees per writer. The distribution of this payment among the writers shall be settled by the Collector at his own discretion, provided that no writer receives more than 70 Rupees per mensem.

2398. With the exception of the 2nd and 3rd rules, which would not materially affect the salary of any native servant, it would, we remarked, be perceived that the whole of the foregoing orders applied chiefly to the Huzzoor establishments and not to those in the districts; we were strongly impressed with the expediency of holding out liberal remuneration to the Tahsildars and Sheristadars under them, and were averse to any general reduction in the district; without previous communication with the Collectors, we desired that their special attention should be given to this point, and that they would report what reductions they thought could be made there, without impairing the efficiency of their establishments. The rules before stated would, we suggested, serve to shew the principles upon which a revision of them should be made.

2399. As regarded the rules affecting the allowances of the other servants before noticed, we observed that however deserving the individuals might be, it was to be understood that we had not decided upon them without due consideration, and that with reference to the duties for

the performance of which the allowances were given, we considered them liberal. The Collectors were therefore desired to explain to the particular persons who might be affected by them, that this was the sole standard by which their salaries were fixed, that good conduct and length of service might give them just claims to promotion, but could not affect the allowances of the situations which they held. These orders were accordingly desired to be carried into effect, without further reference. This done, we should we stated have no objection to receive from the Collectors any remarks that they might have to offer respecting them.

2400. These orders it was noticed applied only to those servants who received 35 Rupees and upwards; with regard to the other part of the Collector's establishments, we expressed ourselves inclined to think that a considerable reduction might be made by the extension of similar principles to them. For the present, this was left to their discretion, it being at the same time specially recommend to their notice, and their opinion thereon being requested.

2401. To the Collector in Cuddapah only it was intimated that in consideration of the extensive and laborious duties performed by the Tahsildars of Gurrumcondah and Poolwendlum, we exempted them altogether from the operation of these rules; and the same was desired to be communicated to them.

From Mr. Hill, in Cons., 17th June 1819. 2402. The entire approval by Government of the above instructions was notified to us on the 8th June last.

APPOINTMENT AND REMOVAL OF NATIVE REVENUE SERVANTS.

2403. On the 4th March last an extract from the Proceedings of the Right Honorable the Governor in Council of the same date, was transmitted to us, in which it was resolved, in pursuance of the orders of the Honorable the Court of Directors to rescind Regulations I. of 1809 and V. of 1811, relative to the appointment and dismissal of Native servants in the Revenue, Judicial and Commercial Departments; and that the Sudr Adawlut should be instructed to prepare the draft of a Regulation for that purpose.

2404. It was also therein resolved that the Sudr and Foujdaree Adawlut, the Boards of Revenue and Trade, and the several local authorities should be apprised that the provisions contained in the Regulations to be rescinded would as far as they were applicable to that purpose, continue in force as rules of office, until rules better fitted for the respective branches of the public service should be framed. It being of course open to the authorities abovenamed, to submit drafts of such rules as might seem to them expedient.

2405. On the sixth of May following we in reply, before transmitting these instructions to the Collectors, submitted to Government that we should be authorized to inform the Collectors that these rules were to be considered applicable to such servants only as received a salary of 10 Pagodas or 35 Rupees and upwards per mensem; they being then applicable to all servants receiving 10 Rupees and upwards, which included nearly every description of servants in the Revenue Department, except peons, the consequence of which was that much unnecessary correspondence took place respecting petty officers, the appointment to which, as well as the removal of the servants from them would be best left to the discretion of the Collector, subject in particular cases only, such as we might deem worthy of investigation to special appeal to us.

2406. We were we stated at first inclined to limit this appeal to certain specified situations only, but the terms used to designate nearly the same officers in the different provinces were so various, that on further consideration we had thought the preferable plan was to limit the appeal by the pay attached to the situation; a general power being at the same time reserved to us to entertain in any case a special appeal.

2407. We have not yet been favored with any reply to the foregoing letter.

2408. On the 6th September last, the Secretary to Government in the Revenue Department transmitted for our information and guidance an extract from the Minutes of Consultation, under the same date, the tenor of which was that on

From Mr. Secretary Hill, in
Cons., 16th September 1819.

the union of the offices of Collector and Magistrate, it was intended that the Revenue and Police establishments under the same officer should mutually assist each other in the discharge of their respective duties, which co-operation necessarily in some degree blended the two establishments together and created a difficulty in judging of the adequacy and efficiency of either of the two when viewed apart from the other. The difficulty, it was observed, had particularly occurred in deciding upon applications for an increase of the Police establishment under the Magistrate. We, it was stated, had no information that could enable us to offer an opinion how far that officer might require further aid for the proper discharge of his duties, while on the other hand, the Provincial Court were ignorant whether such aid might not be obtained from the Collector's establishment without injury to the revenue concerns of the district. It was observed to be of importance both in revising establishments with a view to reduction and in sanctioning additional charges that the Governor in Council should have the advantage of learning the sentiments of an intermediate deliberative authority capable of judging equally of the duties to be discharged and of the means of discharging them; and he had accordingly resolved with the view of obviating the difficulty above stated that the several Provincial Courts of Circuit should form the medium through which all communications with the Magistrates in their respective ranges, regarding increase or diminution of establishment should in future take place, and that these Courts should be authorized to call on the Collectors and Magistrates for the fullest information with regard equally to their Revenue and Police establishments, so that the Courts might be enabled on all occasions to lay an explicit opinion on the proposed measure before the Governor in Council, any recommendation affecting the Revenue Establishment being to be referred to us when necessary.

2409. On the 30th October following, copy of a letter from the Collector and Magistrate of Guntur, with copies of its enclosures and with a copy of instructions which had in consequence been addressed to the Provincial Court for the Northern Division were transmitted to us, and we were desired to

From Mr. Secretary Hill,
in Cons., 22nd November 1819.

make such communication to the several Collectors on the subject as might appear from their correspondence with us to be necessary.

2410. In Enclosure No. 2 in Mr. Secretary Hill's letter, which was copy of a communication made by Government to the Provincial Court for the Northern Division, it was observed with reference to a precept issued by the Judges of that Court to the several Collectors and Magistrates in their division, that the information which they were authorized to call for under the Circular orders of Government, dated 6th ultimo, was intended to enable them to give an opinion on applications for an increase of the Police establishments under the Magistrate. It would prove inconvenient, it was remarked, if their revision extended to the entire establishment of each Collector. They would, it was added, have perceived from the terms of the Circular orders that the Governor in Council was aware that the arrangement thereby established was in some measure anomalous. It had been adopted as preferable to other expedients, but not as free from difficulty or objection, and its success would greatly depend on the mutual forbearance and conciliation with which the duties of the correlative authorities acting under it were discharged. The Governor in Council, it was stated, relied on their best endeavours being exerted to ensure its success. He considered that it would be sufficient if they were furnished with the list of revenue servants employed under Section 3, Regulation XI. 1816 in Police duties and with a return of armed peons; and it was not considered necessary that the Collectors and Magistrates should report to them any temporary increase in their revenue establishments, entirely of a revenue nature, nor any permanent increase or decrease, unless the persons entertained or discharged come under the description of those employed under Regulation XI. 1816 in Police as well as in revenue duties.

2411. In reply to the letters from Government, under date the 6th September and 30th October, we solicited a reference to representations which we enclosed from the Collectors in Masulipatam and Nellore, stating the inconvenience likely to arise from the arrangement in question; and observed that although much of the inconvenience anticipated by these officers might have originated in a misconstruction of the orders of Government, by the Provincial Court for the Northern Division which had since been rectified by the instructions which had lately been issued to them by the Government, yet it appeared to us that some further rules were necessary to prevent considerable inconvenience to both departments.

2412. By Sections 25 and 48, Regulation XI. 1816, we remarked that the native Revenue and Police Establishments were, in fact, identified whilst under the Regulations for the appointment and removal of native officers which had been converted by orders from Government into rules of office, the former were under our general contract, the other under that of the Provincial Courts. To prevent any clashing of authorities, we begged leave to submit to Government, that the following rules should be established.

2413. That we should be the sole channel of communication with Government in regard to any alterations proposed in the existing Native Revenue or Police Establishments, of which we should be vested with the general superintendence, control and revision.

2414. That the several Provincial Courts should be vested with the immediate superintendence, control and revision of the Police Establishments only within their respective jurisdictions, that they should propose to us any modifications they might deem proper therein; being at the same time vested with authority to call upon the Collectors for any information regarding their Revenue Establishments that might be requisite for that purpose, but refraining from any unnecessary interference therewith.

2415. That on all matters connected with alterations in the Revenue Establishments exclusively, the Collectors should continue to correspond with us direct; but on matters affecting the united Revenue or Police Establishments, or the Police Establishments only, the Magistrates should address the Provincial Courts, whose duty it should be to submit their opinion on the subject to us.

2416. That all native servants in the Revenue or Police departments, whose pay might not amount to 10 Pagodas or 35 Rupees per mensem, might be appointed suspended or dismissed, at the discretion of the Collector and Magistrate. But that we as regarded Revenue servants, the Provincial Courts as regarded Police servants; and we, in communication with the Provincial Court as regarded servants in the two united departments, might for reasons to be specially recorded by us, cause any such persons to be re-instated in office.

2417. That as regarded Native servants, whose pay amounted to 10 Pagodas or upwards, though the Collectors and Magistrates might nominate or suspend them, none should be appointed or dismissed without our confirmation in the Revenue Department, that of the Provincial Court in the Police department, and ours though the Provincial Court, in the two united departments.

2418. If this arrangement were adopted, all proposals for modifications in the expense of the several establishments would, we said, come before Government with the previous opinions of the Collector and Magistrate, the Provincial Court and the Board, while each of the two controlling authorities in their respective departments, would retain the independent authority already vested in them as regarded the confirmation of the appointment or dismissal of superior servants, except that as proposed in our letter of the 6th May last, the powers of the Collectors and Magistrates would be extended to servants receiving 10 Pagodas, instead of 10 Rupees as was then the case, subject however to a general superintendence and interference, if specially requisite of the proper controlling authority.

2419. On the above communication, we have not yet been favored with any orders.

REPLIES OF THE BOARD TO ORDERS FROM ENGLAND.

2420. On the 1st July last, we, in reply to the letter from the Secretary to Government in the Revenue Department, under date the 14th April last, transmitting the Revenue Department, under date the 14th April last, transmitting for our information and guidance, extracts from a general letter from England in the Revenue Department, under date 22nd May 1818, together with copies of the orders of Government thereupon submitted extract from our Proceedings thereon, under date the 23th of the preceding month, and recorded therein such observations as the several paras. of the letter in question and the orders of Government thereupon appeared to require. Regarding para. 3 we expressed a hope that these proceedings could evince our desire to attend to the orders contained therein.

2421. Of paras. 5 to 7, we observed that the only part which required remark was that which contained the observation of the Honorable Court respecting the securing to the under renters, on the occasion of granting a remission to the renters, a portion if not the whole of the sums which they had paid to the renter. The correspondence noted in the margin which took place subsequently to the receipt of the orders of Government of the 6th February 1816, sanctioning the relinquishment of all demands on the renter would, we said satisfy the Government and the Honorable Court that this precaution was not neglected on the occasion in question, and we had only to observe that similar care would continue to be taken thereafter, in cases of a similar description.

2422. Para. 8, we remarked did not appear to require any notice from us except that it was highly satisfactory to us to observe that our Proceedings on that occasion had met the approbation of the Honorable Court.

From Mr. Chaplin, 23rd May, in Cons., 1st June 1815.
 From Mr. Ross, 17th, in Cons., 24th July 1815.
 To do. 24th, do. 24th do. do.
 From do. 25th Sept., do. 2nd Oct. do.
 To do. 16th, do. do. 19th do. do.
 From do. 11th, do. do. 26th Nov. do.
 To do. 2nd, do. do. 4th January 1816.
 From Mr. McDonald, 6th, in Cons., 12th Sept. do.
 From Mr. McDonald, 25th Nov. 1816, in Cons., 9th January 1817.
 * To the Chief Secretary, in Cons., 26th June 1815.

2424. It would, we stated, be observed that in the Bellary Division of the Ceded District an attempt to work the Diamond Mines had been made some years ago, but the speculation had failed so completely, that no further offers had been made.

2425. In Cuddapah, in pursuance of our orders under date the 26th January 1815, proposals were, we stated, invited by public advertisement and the offers of certain persons to work several of the lots into which the ground had been divided, accepted. The Collector had, we added, stated that other speculators would come forward if the lots were put up to public auction; and he had accordingly been authorized to adopt this mode of disposing of them.

2426. Subsequent information was, we said given us that certain of the renters had broke their engagements in digging beyond the extent specified in their puttahs, and that the Collector had in consequence sent them to the Zillah Court to be committed to jail in the same manner as Revenue defaulters, on which occasion the Judge was of opinion that he was not authorized to act in the manner suggested by the Collector, and accordingly released the renters. We gave

as our opinion that the proper mode of proceeding in this case would be to institute a suit for the recovery of the penalty which the renters had by their conduct incurred, and the Collector would, we said, be directed to pursue this course on any future occasion.

2427. The Collector was required to report such further offers for working the mines as might be tendered to him by native speculators.

2428. We proceeded to notice that in the year 1816, a proposal from the late Mr. Christy, an Assistant Surgeon in the Honorable Company's Medical Establishment was laid before us by the Collector, the principal object of which was the reduction of the expenses incurred by the maintenance of the convicts, he premising that "at that time the expenses of convicts in the Ceded Districts were extremely heavy," and proposing "to lessen this burden on the revenue," and "to perhaps reduce it altogether."

2429. It could not, we said, be denied that the expenses alluded to in the foregoing extract were very heavy, but there was also no doubt that some return was made to Government for the sums of money disbursed in maintaining and guarding the convicts, particularly in the Ceded Districts, since Mr. Christy had stated the prisoners were employed "in the formation and repair of Tanks, the improvements and construction of roads, bridges, streets, planting of trees, &c., independent of the various manufactures of paper, cumbles, &c., which had been with success established and conducted by the sole labors of convicts." These were advantages which we declared our opinion would be ill exchanged for the uncertain profits arising from the precarious work of mining.

2430. We did not we further stated consider it advisable to employ persons who had been already convicted of thefts and other crimes in places where (if the mines were worth working) there would be every inducement to steal, and who if discovered, would not be placed in a worse situation than they were already in.

2431. Mr. Christy's plans if adopted, would not we continued, be altogether free from that expense which it was his professed object to curtail, as on a perusal of his proposal, it would be observed that there must be an establishment of peons to watch the convicts, an establishment of searchers to discover the strata, and another establishment of peons to watch the searchers. These were we said expenses for which no certain return could be expected.

2432. Projects of mining it was given as our belief instead of re-placing the capital employed in them, together with the ordinary profits of stock often absorbed both capital and profit.

2433. Such severe scrutiny moreover was necessary over those employed in working the Diamond mines, that we considered it, we said, preferable to rent them, and leave it to the interest of the renters to control their labors than to attempt to work the mines on account of Government.

2434. A copy of para. 13 had we stated been furnished to the Collector for his information and guidance.

2435. Of paras. 23 to 26, we observed that subsequently to the receipt of the orders of Government under date the 30th June 1815, respecting the claim of the wife Hussain-ool-moolk we had received a letter from the Collector in Trichinopoly, from which it appeared that this lady died about 12 months previously to the date thereof. The Collector had observed, we added, that "Hussain-ool-moolk must have been acquainted with this circumstance, though he appeared to have concealed it from our knowledge."

2436. Under these circumstances we requested to be informed whether, as the person to whom indemnification was directed to be made by the Honorable Court was dead, it was necessary that any further steps should be taken on the subject.

2437. No remark appeared we said to be required on paras. 29 and 31, the grant of shotguns scarcely ever originating with us, but it was we observed satisfactory to remark that our sentiments on this subject were approved by the Honorable Court.

2438. Of para. 36 we remarked that on the receipt of the orders of Government under date the 27th January 1817, directing the discontinuance of the practice of sending the skins of wild beasts, for killing of which rewards had been granted, for sale to the Presidency, a Circular letter was addressed to the Collectors directing them to adopt any other precaution which might seem likely to prove effectual in guarding against imposition in the application for those rewards, and to suggest any other arrangement for disposing of the skins to advantage which might appear practicable; in reply to which letter the Collector of Malabar had recommended that he should be furnished with discretionary power to dispose of the skins, &c. as opportunities offered, and had stated at the same time that as a precaution against imposition, the claws and teeth of the animals were always lodged in the Collector's Treasury.

2439. The proposal of the Collector of Canara was we stated the skins should be disposed of in belts for his peons throughout the district, whereby a saving in these articles, when made of cloth or other materials, would be effected.

2440. The Collector of Vizagapatam, finding that the Commercial Resident would not receive the skins, had we stated solicited authority to dispose of them by sale or otherwise.

2441. In all the above cases we had we declared, approved of the suggestions of the Collectors and authorized them to carry them into effect, and no other replies having been received, we had not deemed it necessary to call for them, as we were satisfied that the vigilance and integrity of the Collectors was the best security which the Government could have for the prevention in such cases.

2442. No remark appeared we said to be required from us on paras. 44 and 45.

2443. In paras. 47 and 48 the Honorable Court had we noticed adverted in terms of animadversion to "the loose manner in which the whole of the business (relating to the records) had been conducted."

2444. We had we said on the 17th April 1815, addressed a Circular letter to all the Collectors requiring certain information on the subject of the state of their records, and had since received replies, on which the necessary orders had in almost every instance been issued, but as the subject had originated with us, we had not considered it necessary to lay before the Government a voluminous correspondence, on which no orders were required.

To Government 11th, in Cons., 11th December 1815.
From do. 23rd Dec. 1815, in Cons., 2nd Jan. 1816.
To do. 3rd in Dy. Cons., 7th October do.
From do. 5th in Cons., 17th do. do.
To do. 5th in Cons., 8th Oct. 1818.
From do. 20th in Cons., 29th do. do.
To do. 11th in Cons., 11th Sep. 1815.
From do. 13th in Cons., 19th Oct. do.

2446. Copy of para. 70 had we stated been circulated to the Collectors and they had been desired to take the subject of it into their earliest consideration. The attention of the Collector of Tanjore had it was noticed, been particularly called to those parts of the Honorable Court's observations which related to the sale of meerassy land in his district. The replies of the

2445. The Right Honorable the Governor in Council would not fail we added to observe that such letters as required to be laid before Government on the subject, had already been submitted, and had received the necessary orders as would more clearly appear on reference to the correspondence noted in the margin.

several Collectors so soon as received should we said be submitted together with our observations for the consideration of the Right Honorable the Governor in Council.

2447. A copy of para. 70 had we said been forwarded to the Collector in Malabar for his information and guidance, and a copy of para. 72 to the Collector in Vizagapatam for his information.

2448. The orders contained in para. 74 would we stated be duly attended to hereafter. But the additional labour they would entail upon us and the Collectors would be considerable.

2449. No remark appeared we observed to be required from us on the subject of para. 76.

2450. Copies of paras. 79 and 82 were stated to have been furnished to the Collector in Cuddapah for his information and guidance.

2451. We declared that no remark appeared to be required on para. 108.

2452. We would we said address the Government separately on the subject of paragraph 109.

2453. We had we stated referred to the correspondence on the subject of para. 111, and regretted to observe that the delay in obtaining and submitting the explanation required by the Honorable Court rested in a principal degree with us, the explanation having been deemed satisfactory we expressed a hope that no inconvenience had been experienced by the delay in that instance and any repetition of similar delay of which the Honorable Court complain would we engaged if possible be avoided.

2454. A copy of para. 115 had we said transmitted to the Collector in Tinnevely, with instructions to furnish the reports required by the Honorable Court, respecting the result of the experiment of cultivating cloves in the District of Tinnevely.

2455. Para. 118 did not we said appear to call for any remark.

2456. Due attention would we stated be paid to the instructions contained in para. 119.

2457. We expressed the satisfaction we felt at the approbation bestowed on our proceedings in para. 121.

2458. Of para. 123 it was observed that in the 22nd para. of our proceedings under date the 31st May preceding, extract from which had been furnished to Government under date the 3rd June following, we had informed the Government that the Collector had been directed to discontinue the penalty denounced by the Proclamation of 1810 against those Meerassidars who had declined to rent their villages, no further explanation therefore appeared to us to be required on the subject of this para.

2459. Of paras. 129 to 149 we stated that such parts of them as directed that a statement of arrears of revenue for the last fifteen years should be furnished in a prescribed form, and such as related to the writing off all balances of more than fifteen years standing to profit and loss, had been furnished for the information and guidance of the several Collectors. The remaining paras relative to the forms of certain statements were we said understood by us to be intended for the information and guidance of the Accountant General's Department.

BOARD OF REVENUE.

2460. In our last general report, we recited the correspondence which had passed respecting our proposal to increase the salary of our ministerial officers; and in reply thereto, we were informed on the 19th June last that the Governor in Council had observed with great satisfaction the very flattering terms in which we had mentioned the talents of Mr. Campbell our Secretary, and his as-

siduity in applying them to the discharge of the duties of his office, our approbation of our Deputy Secretaries Mr. Russell and Mr. Chamier was also deemed highly creditable to their characters as public servants. The Governor in Council stated that he would not fail to bring our sentiments as to the merits of those gentlemen, supported as they had been both by the late and by the present President of our Board, to the particular notice of the Honorable the Court of Directors.

2461. The Governor in Council also adverted to our recommendation that the respective salaries of our Secretary and Deputy Secretaries should be augmented; but as the gentlemen at present holding appointments were all of them in the receipt of allowances from other sources, it was deemed by Government expedient to defer the consideration of the general question, as distinct from the claims of the individuals interested in it.

To Government, in Cons.,
22nd July 1819.
From Mr. A. D. Campbell,
20th, in Cons., 22nd July 1819.

2462. At the request of our Secretary Mr. Campbell, we begged leave on the 22nd July last to submit for transmission to England, a Memorial addressed by him to the Honorable the Court of Directors, as entered in our records referred to in the margin.

2463. We expressed our hope that under the sentiments already expressed by us and the circumstances stated by Mr. Campbell, the Right Honorable the Governor in Council would be pleased, in forwarding this Memorial, to recommend it to the favorable consideration of the Honorable Court.

2464. We subsequently acknowledged the receipt of the letter from Government under date the 19th June last, before recited, and observed that having forwarded at the request of our Secretary, a Memorial addressed by him to the Honorable Court of Directors, on the subject of his allowances, we were induced on this occasion to bring to the notice of Government a few circumstances connected with the office and emoluments of our Deputy Secretaries, which were not adverted to in our letter to the Government of the 7th January 1819.

2465. We observed that the salaries of Head Assistants to the Collectors in unsettled districts were fixed by the orders of the Honorable the Court of Directors under date the 5th November 1817, at 1,200 Pagodas per annum or 100 Pagodas per mensem together with the commission on extra revenue, travelling and tent allowance, commission on seizures of smuggled goods and house rent, the whole amounting on an average to about 150 Pagodas per mensem, which sum was the fixed allowance of our Deputy Secretaries, but by the orders above referred to, it was provided that Head Assistants who "shall have been six years in India, of which they shall have served three years in the Revenue Department, shall be allowed an addition of Star Pagodas 600 per annum (or 50 Pagodas per mensem) to the above rates of salary."

2466. We submitted whether it would not be just that the benefit of this increased allowance should be extended to our Deputy Secretaries after the same period of service, the labour and constant personal attendance required in the performance of the laborious duties attached to the office of our Secretary and his Deputies were sufficiently known, while the additional expense of residing at the Presidency rendered the argument of "the inadequacy of the allowances" (on which the orders of the Honorable Court are founded) particularly applicable to the cases of those "Revenue servants" whose duties required them to remain at Madras.

Para. 2. of the Honorable
Court's letter of the 5th Novr.
1817.

2467. On the 23rd August the Government acknowledged the receipt of our letters of the 22nd July and 2nd August, and informed that the Governor in Council would transmit to the Honorable the Court of Directors the Memorial of Mr. Campbell, our Secretary, and refer the Honorable Court to their letter to us of the 19th of June last, for the sentiments of Government on the claim therein preferred.

From Mr. Secretary Hill, in
Cons., 2nd September.
From Mr. Secretary Hill, in
Cons., 1st July 1819.

2468. The Governor in Council expressed his doubts whether the Honorable Court would sanction the application of their orders proposed in our letter of the 2nd August by granting an addition of fifty Pagodas per mensem to the salary of each of our Deputy Secretaries after they had resided six years in India and served three years in the Revenue Department. If that application were allowed, the orders would we were informed evidently apply to other offices also, from which in such case the benefit of them could not equitably be withheld. In consideration however of the duties which devolved on our senior Deputy Secretary and of the limited amount of his aggregated allowances, the Governor in Council was pleased to grant an addition of fifty Pagodas per mensem to his salary, subject to the sanction of the Honorable the Court of Directors.

To the Chief Secretary, in
Cons., 15th March 1819.
From Mr. Babington, 12th, in
Cons., 15th March 1819.

2469. Under date the 15th March last, we submitted to Government a letter from our Acting Deputy Secretary, Mr. B. Babington, forwarding a medical certificate, stating the necessity of his return to Europe.

2470. In compliance with Mr. Babington's request, we recommended that leave be granted to him to proceed to Europe for the benefit of his health, and eventually to return to the service without prejudice to his rank.

2471. In submitting this recommendation, we in justice to the marked zeal and attention to business invariably evinced by Mr. Babington, begged leave to state our regret that, so soon after his promotion to act as one of our Deputy Secretaries, we should be deprived of the benefit of his valuable services; and we submitted that his individual merits, as well as the circumstances under which he was obliged to leave India gave him a claim to be recommended to the favorable notice of the Honorable Court of Directors.

2472. In reply to the foregoing letter, we were on the 23rd March informed that the Governor in Council permitted Mr. B. Babington, our Acting Deputy Secretary to proceed to England for the recovery of his health, and would submit to the Honorable the Court of Directors a recommendation that he might eventually be allowed to return to India without prejudice to his rank in the service. The Governor in Council participated in the regret we had expressed that ill-health should, a second time and after so short an interval, deprive Government of the benefit of Mr. Babington's talents and application, which had already placed him in a high rank among Oriental scholars and established for him the character of a valuable public servant.

To the Chief Secretary, in
Cons., 20th September 1819.
From C. Vadagherry, 25th
August, in Cons., 9th September
1819.

2473. On the 20th September last we submitted to Government a Petition to our address from C. Vadagherry, the native manager in our office.

2474. We stated that this person had served the Government for the long period of upwards of thirty years; and except of late, when the infirmity of his health had interfered with his regular attendance, and incapacitated him for the due execution of his duties, had greatly distinguished himself by incessant attention, and the most indefatigable exertion, in a situation of which the duties were exceedingly laborious, and wearing to the constitution.

2475. A continuance of these duties he had found to aggravate the complaint with which he was afflicted; and under the medical certificate which accompanied his address, he solicited permission to resign his employment which had been granted.

2476. In retiring from the public service, he had preferred his claim to a grant of land, to which as the reward of his long and useful services, should consider him fully entitled, did we not advert to the recompense which he had already received from Government.

2477. So long ago as 1805 we brought this person's merits to the notice of the Government,

To Government, in Dy.
Cons., 5th September 1805.
From Mr. Secretary Green-
way, 28th May, in Cons., 16th
June 1806.

and in that year two villages, calculated to yield an annual revenue of Pagodas 935-0-6 were granted to him and his heirs, on Shotrium tenure, and a rent of Pagodas 312 per annum, leaving him an estimated annual profit of about Pagodas 600. We therefore did not think that his claim to any further grant of land could be admitted.

2478. But as we were satisfied that from various causes, his circumstances were greatly reduced, we should be sorry that a servant who had served so long and so well should be driven by ill-health from his employment, without some resource. We accordingly begged leave to recommend that the Right Honorable the Governor in Council would be pleased to grant to him a pension for life, of as large a portion of his present pay, (Rupees 175) as the Government might deem sufficient to so meritorious a native servant.

2479. We also solicited permission to present C. Vadagherry with a couple of shawls, as a public testimony of our approbation of his services.

2480. In reply to the above letter we were on the 8th October informed that the Governor in Council agreed in our opinion that a further grant of ground could not with propriety be made in Vadagherry's favor, but, in consideration of his long and approved services, permitted him to retire with a pension of one hundred (100) Rupees per mensem, and authorized us to present him with a couple of shawls on the occasion which we accordingly did.

2481. We have the honor to forward the whole set of our Proceedings for the year 1818, together with the broken set for the year 1819, 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) JAMES COCHRANE.

(„) WILLIAM WAYTE.

(„) GEORGE STRATTON.

FORT ST. GEORGE, }
3rd January 1820. }

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

Dated 4th January 1821.

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**General Report of the Board of Revenue to the Honorable
Sir T. MUNRO, K. C. B., Governor in Council, sent
Home to the Honorable the Court of Directors,
per Ship "_____", dated
4th January 1821.**

To

THE HONORABLE SIR THOMAS MUNRO, K. C. B.,

Governor in Council,

Fort St. George.

HONORABLE SIR,

We have the honor to submit for the purpose of being forwarded to the Honorable the Court of Directors the annual report of our proceedings in the administration of the revenues during the past year.

2. The proceedings which we recorded on the annual report made by each Collector on the revenues of his district for the Fusly year 1229 will be found under their respective heads in the present report.

3. We regret however to be obliged to state that the Collectors of Cuddapah and Nellore have not yet furnished their reports on the settlement for the past Fusly 1229, although they have been repeatedly called upon to do so, and informed of the great importance attached by Government and the Board to the early transmission of this document.

4. With a few exceptions, these reports will be found to exhibit little more than the usual fluctuations in the realization of the Government dues, because the permanent settlement of the Northern Districts, and the leases for considerable periods, in several of the Western and Southern Collectorates, being still in force, little opportunity has been afforded for the introduction of an improved system. Where the revenues have fallen below their former average, or proper standard, the chief cause of the failure will be found attributable to the very extraordinary occurrence of two destructive storms, succeeding each other at intervals unprecedentedly short; the first being in March, and the second in May 1820. The spasmodic cholera, also, in some districts, and endemic fever in others, have had their effect in depopulating the country, and lessening cultivation. Under such calamitous visitations, however, we hope it will be found that the revenues have been realized to as great an extent as could have been expected.

5. No district under the Government has been more severely afflicted than Bellary; we beg to refer to the paragraphs noted in the margin for a review of the distressed condition of the inhabitants, and the very depressed state of cultivation. We cannot doubt however that the liberal policy of the orders of Government for the universal and simultaneous reduction of the assessment in this suffering district, will rapidly restore it to prosperity.

6. The decennial settlement of the Province of Tanjore having expired with Fusly 1229, a settlement has been formed direct with the cultivating classes, and it will be very satisfactory to the Honorable Court to see that although it was apprehended it would be necessary to make a considerable reduction in the Government demand, in consequence, chiefly of the continued low price of grain, the Collector has, with the full consent of the people, been enabled to conclude a settlement for the current Fusly 1230, for nearly the whole of the Province, upon terms highly

favorable. For the particulars of this settlement we beg to refer to paras. from 1493 to 1523 in this report.

7. It will be seen on reference to paras. 1524 to 1530 that we have been preparing the way by preliminary enquiry and discussion, for the application of the same principles of settlement to the wet lands of Trichinopoly and Tinnevely when the approaching expiration of the lease in those Collectorates shall enable us to introduce in those the Ryotwar system of management.

8. The heavy balances in these districts have attracted our particular notice, and there seems to be no longer any doubt of the necessity of making some remission in the Government demand. It will be seen however, from our correspondence on this subject, that while we are fully disposed to extend every proper relief to the people, due care will be taken that the sacrifice to be made of the revenue, shall not be greater than may be absolutely requisite.

9. It will also be observed that we have in all cases instructed Collectors readily to accept the resignation of leases whenever tendered by the Renters, and to introduce a direct settlement with the ryots; many instances of such resignations have occurred especially in the district of Chingleput.

10. We shall be prepared to introduce the Ryotwar system of management into the district of Cuddapah, and into the Northern and Southern Divisions of Arcot, upon the expiration of the decennial lease, which will take place at the end of the present Fusly 1230.

11. In paras. 1254 to 1329 will be found a continuation of the reports of the experimental survey and classification of the lands of one village in each Collectorate.

12. Our proceedings on the investigation directed by Government into the particulars and abuses discovered in the Zillah of Salem will be found in paras. 653 to 683. The subject will be resumed and brought to a close when we have received the information and explanations which we have called for from the late Collector. In the meantime it will be satisfactory to observe from our proceedings that the condition of the district is already greatly improved, since the influence of the late Collector's servant Narsiah has ceased.

13. The further proceedings in the case of Causey Chetty, late Cash-keeper in the office of the former Collector of Coimbatore are recorded in paras. 987 to 998; we hope to be enabled shortly to lay before the Government a full report of the present state of the judicial proceedings in this case both before the Supreme Court of Judicature at Madras and the Provincial Court for the Southern Division.

14. We beg to refer to paras. 867 to 890 for an account of the impediments that have presented themselves to the progress of the Chank Fishery in Tinnevely, and the loss sustained in consequence, by the interference of the Netherland's Resident and his public servants with the rights and liberties of the Parawars.

15. Under the Presidency head will be found a summary of the discussion relative to the practice of smuggling Tobacco which had at one time attained an alarming height. The remedies proposed by us and adopted by Government of lowering the duties, and of prohibiting by a Regulation the storing of Tobacco within a certain distance of Madras have we hope, been attended with the beneficial effects expected from them.

16. Under the general heads we would particularly solicit the attention of the Honorable Court to a Minute recorded by our senior Member on the comparative advantages of the Zemindary and Ryotwary systems; and also to our proceedings in which the questions of Meerassy right, its origin and effect are discussed at length, in reference to a report on these subjects from the Collector of South Arcot,

17. In paras. 1359 to 1396 we have at much length detailed our sentiments on the important modifications which appear to us necessary in the present system of internal administration, for the purpose of protecting the ryots from the exactions of corrupt Native servants and the oppressions too frequently practiced by Mootahdars and Renters.

18. Our final proceedings on the long pending question of the cause of the deficiency in the out-turn of the Tripetty offerings for Fusly 1228 will be found in paras. 573 to 627.

19. With reference to paras. 23 to 100 of our last General Report,* in which we detailed the circumstances under which the Moherry Zemindary in the Zillah of Ganjam has passed away from the hereditary family into the hands of a Banyan, it will be satisfactory to the Honorable Court to observe that an arrangement has been made by which the ancient family are restored to the possession of their estate and honors.

20. We have not failed to give our attention to the general introduction of the new rules for managing the branch of revenue derived from the Salt Monopoly as noticed in paras. 1819 to 1887 of our last General Report. The new system has not yet been carried fully into effect in every district though as far as it has been put in operation, great advantages have already resulted from its adoption. The delay has in great measure been owing to repeated destruction of Salt by heavy rains, almost as soon as any quantity was prepared for storing. So great has been the loss sustained by these reiterated storms, that not only has the export to Bengal fallen considerably short of the quantity required by the Supreme Government, but the inland trade has also materially suffered, and great want has been experienced by the inhabitants, even of the Maritime Districts. Under these unfavorable circumstances, the relief afforded to the people by the orders of Government of the 20th March for the reduction of the monopoly price of Salt must have been of most beneficial operation, and we have no doubt that the sales will be found materially to increase beyond those of late years, when the supply shall be more equal to the demand.

21. Circular orders have been sent to Collectors to furnish a statement of the sales in their districts since the reduction of the price compared with what they previously were, and as soon as they have all been received, a report will be submitted to Government on the subject.

22. In paras. 460 to 471 will be found a notice of the correspondence and final resolutions as to the principles on which, pending a further reference of the question to the Honorable the Court of Directors, small grants of lands for a limited time in shotrium tenure should be made to highly deserving public officers. On the principle there laid down a few grants of this nature have been made, all of which will be found noticed in this report.

23. Our proceedings on the first annual report of the Inspector General of civil estimates of the operations of his department will be found in paras. 1806 to 1831.

24. The remaining subjects of the report, though of an interesting nature, it does not appear necessary particularly to advert to in these preliminary remarks. They will, we are confident, receive from the Government and the Honorable Court the attention they merit, when they pass under their review in regular order and succession.

GANJAM.

25. The transfer of the estate of Moherry from the ancient family of proprietors to that of a Banyan, one member of which had held the shroffship in the Collector's office, and the

arrangements for relieving the distress of the ancient family by a pension, while it should be considered whether legal process might not be resorted to for the

To the Chief Secretary, in
Cons., 9th March 1820.

From Mr. Cazalet, in Cons.,
9th March 1820.

purpose of recovering possession of the estate for the ancient family, were stated at much length in our last report. On the 9th of March we submitted to the Right Honorable the Governor in Council a letter from the Collector in Ganjam, dated 26th February, reporting that he has delivered over the Moherry Zemindary into the hands of the Bundum family. We then observed that the causes of the enmity between the ancient Moherry family and the present actual proprietors of the estate, being likely in the opinion of the Collector to lead to constant

From Mr. Secretary Hill,
28th April, in Cons., 3rd May
1819.

Enclosure No. 1.

Enclosure No. 2.

internal feuds and disturbances, he had renewed the former offer of Government to repay the purchase-money, and receive the estate on behalf of Government. Although the Collector in his letter to the proprietors on this subject, shewed them in a strong light, the losses and trouble which were likely to ensue should they resolve to retain possession of the estate, they declined his offer, and persisted in their request to be put in charge of it. They also requested the Collector to appoint an Aumeen to manage the estate as before. At the same time that the family rejected the offer of the Collector to re-purchase the estate for 34,000 Rupees they proposed to give it up on condition that in addition to the purchase-money, Government should pay them the amount of the outstanding balances of the district; on this proposal the Collector offers no remark.

26. The Collector in his address to the Bundum family had fully forewarned them, that the losses which they might incur by the disturbances of the district, would be considered as consequent on their refusal to re-sell the estate, and that no consideration would therefore be shewn towards them on that account. He had further given them to understand, that all the hereditary honors to which the rank of the Rajah entitles him, would be continued to him, and that the present proprietors were to consider themselves as mere landholders, and possessing no claim to the honors paid to the ancient family. With reference to their request that an Aumeen might be continued in the management of the estate, the Collector had informed them that, the property being made over to them at their own request, he considered it improper to interfere in any way with the management of it, but that if they choose to represent to Government their

Enclosure No. 9.

inability to manage it for themselves, he would forward their representation and await the orders of Government and the Board of Revenue.

27. The disputable title by which they held the estate has also been brought to their notice.

28. The family however still persisting in their requisition for the estate to be made over to them, orders were issued to the Aumeen to make over charge of the estate to G. Vencatakidnamah, the Agent of the Bundum family.

29. The Board considered the Collector to have acted with much judgment in these proceedings, and were of opinion that as great malversation might be apprehended, if a Shroff of the Collector's Cutcherry continued in this situation, while he was at the same time agent and manager of this estate, the dismissal of G. Vencatakidnamah was a proper measure. The Board therefore sanctioned it and the other charges consequent thereon.

30. From the great aversion manifested to the new proprietors, the Board would not but contemplate the probability that disturbances might break out between these two parties. The Collector we observed appeared however to have used every precaution in his power to ensure tranquillity and had endeavoured to pacify the minds of the ancient family and to dissuade them from any attempt to molest the present possessors of the estate. He was also consulting with the Government Vakeel on the practicability of ejecting the family by legal process, and the information which the Collector has promised to furnish on this subject, we stated should be submitted to Government as soon as the Board receive it.

31. On the 23rd of March we submitted to Government a further communication from the Collector of Ganjam, by which it appeared that the Moherry Estate was finally made over to the Agent of the Bundum family on the 22nd of February last, and the balance in their favor amounting to Rupees 21,789-6-6, which remained in the Collector's hands, was paid to them on the 26th of the same month.

To the Chief Secretary, in
Cons., 23rd March 1820.

From the Collector of
Ganjam, 10th, in Cons., 23rd
March 1820.

32. We have great satisfaction however in observing by a communication from the Collector transmitting copy of his letter to the Government under date the 4th November that he has been enabled to negotiate with the Bundum family for the surrender of their proprietary right and title in the Moherry Zemindary on the following terms :—

	Rs.	A.	P.
For the payment in ready money of the original purchase-money they gave for the same, viz.....	33,014	3	10
Interest on said sum at 12 per cent. from the commencement of the current Fusly 1230 to 17th October last.....	1,054	5	2
Total ready money...	34,068	9	0

33. That the Bundum family should be allowed to keep and hold and to recover a payment on (as the Regulations and the law may allow them) all the bonded balances against this Talook to the close of the past Fusly.

34. That the cause for which the Bundum family were removed from the situation of Shroff in the Collector's Cutcherry no longer now existing, the same should be held by the eldest male of the family Bundum Veeriah and that for two or three years until said Veeriah becomes old enough and steady enough, himself to perform this duty, the same should be transacted by the family's Attorney Goodeshar Vencatakidnamah on the responsibility and security of the said family.

35. On the 30th March we submitted to the Governor in Council a letter from the Collector in Ganjam, enclosing copy of a report from the Sub-Collector in charge of the Hill Zemindaries upon the state of affairs in the Zemindary of Parlah Kinedy.

To the Chief Secretary, in
Cons., 30th March 1820.

From Mr. Cazalet, 17th, in
Cons., 30th March 1820.

36. It was observable that in consequence of the Sub-Collector having espoused the cause of Dundooshanah, that person immediately commenced an attack upon the opposite party that some of the partisans of the Swagy Mahadavee (or younger Ranees) had fled to the jungles and some had come over to the interests of Dundooshanah; and that by these means tranquillity had in a great measure been restored.

37. We remarked that the orders of Government, dated 15th November last, directed the Collector "to undertake the immediate and direct management of "Kinedy, to the entire exclusion of the influence of the two Ranees "and of their respective adherents;" and we regretted that the Sub-Collector with these orders before him should have "openly avowed the cause of Dundooshanah." It was true we remarked that tranquillity had by this mode of proceeding been obtained, but from the turbulent disposition of the people and the injuries, real or imaginary, by which the ousted party would consider themselves to have been aggrieved, there was little reason, in our opinion, to expect that this state of quiet would be of any duration. In the first place the party whom the Sub-Collector so supported had demanded "as a *sine qua non* the return of the Guzzaputty Puttoo Mahadavee" who was then

residing at Chicacole, and in the next it was scarcely possible that the coming over of some of the Swagy Mahadavee's party to that of Dundooshanah could be an act of sincerity on the part of the Rancee or her adherents, as they appeared to have been induced to do so in consequence of the success which attended the violent measures of Dundooshanah, when under the support of the Sub-Collector, he had commenced his attack on the Jerunge Bissaye and his forts as reported in the 4th para. of the Sub-Collector's letters. There could not therefore in our opinion be a doubt that the ousted party when a proper opportunity should occur would resume their efforts to regain their influence in the Zemindary, while the return of the Pattoo Mahadavee (if permitted) would tend to increase the animosity of the parties, would be extremely dangerous to the interests of the Zemindary, and would render the Sub-Collector's management of the estate almost nugatory.

38. There appeared however to be no alternative but to confirm the measures of the Sub-Collector, and to authorize him to employ the remaining three hundred town peons (alluded to in the 10th para. of his letter) as Sibbandy at the expense of the Zemindary, which the Board recommended might be done accordingly.

39. On the 20th April we submitted a further communication from the Collector in Ganjam, enclosing copy of a letter from the Sub-Collector for the Hill Zemindaries, from which it appeared that the resignation of Narsingarow, the Manager had induced the Sub-Collector to take the management of Kimeddy into his own hands at an earlier period than he had at first intended, and a Proclamation had been issued with the concurrence of the minor that the Sub-Collector would himself manage the Zemindary till such time as the minority may expire. The Sub-Collector however stated that in consequence of the difficulty of uniting "the contending interests prevailing at this juncture," some opposition might be expected.

40. The distribution of 3,300 Rupees among the peons referred to in the 6th para. of the Sub-Collector's letter at the request of the minor, and "entirely through his means" was recommended for sanction. We observed that the Jerung Vessooy had returned to his Fort, and that the Sub-Collector entertained hopes from communications held with him and the other Vessoys that their differences might be amicably adjusted.

To the Chief Secretary, in Cons., 20th April 1820.
From Mr. Cazalet, 7th, in Cons., 20th April 1820.
Para. 5.

41. Under date the 25th August the Collector reported that this Zemindary "was at present in a state of perfect tranquillity."

From the Secretary to Government, 17th, in Cons., 23rd October 1820.

42. We were informed in reply that the Government considered the tranquil state of the district to be very satisfactory and creditable to the management of the Collector and Sub-Collector of Ganjam.

43. We communicated these favourable sentiments of the Governor in Council to the Collector under date the 23rd October.

In Cons., 6th May 1819. Vide paras. 52 to 70, letter from England, 22nd May 1818.

To the Chief Secretary, in Cons., 4th September 1820.
From Mr. Cazalet, 15th, in Cons., 29th July 1819.

To Do. 9th, in Cons., 9th August 1818.
From Do. 24th Dec., in Cons., 6th January 1820.
To Do. 6th, in Cons., 6th January 1820.
From Do. 22nd August, in Cons., 4th Sept. 1820.

44. With reference to the orders of Government under date the 14th April 1819 prohibiting the sale of ancient hereditary Zemindaries, we laid on the 4th September last before the Honorable the Governor in Council a correspondence with the Collector in Ganjam respecting the Hill Zemindary of Chegutty.

45. In Fusly 1228 this Zemindar having fallen heavily into *arrear proposed to assign to Government the greater part of his estate for a period of five years on the following terms, that out of the rents which had been settled for

*Rupees 19,205-15-0.

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that term and amounting to Rupees 41,961-8-0 per annum, the current Jummah and certain instalments of the balance should be discharged; and in the event of there being a surplus after these payments it was the wish of the Zemindar expressed in his proposal of transfer, that the Sub-Collector should himself distribute it among his private creditors who were numerous and importunate.

46. This proposition being strongly supported by the Sub-Collector (and the orders of Government prohibiting the sale of ancient Zemindaries for arrears of revenue having been received) was authorized and approved by the Board and under the peculiar circumstances of his case the interest on the arrears due by the Zemindar was subsequently remitted.

To Mr. Cazalet 30th, in Cons.,
30th March 1820.

	Rs.	A.	P.
Expected surplus according to the Zemindar's statement	2,437	13	4
Actual surplus	1,435	9	7
Total	1,002	3	9

Enclosure 4th, in Mr. Cazalet's letter, 15th, in Cons., 29th July 1819.

47. In Fusly 1229 the Circar's Jummah and the first instalment of the arrears had been discharged a sum of 1,000 Rupees advanced for the funeral ceremonies of the Zemindar who had died in the course of the year, had also been recovered, and there remained a surplus of Rupees 1,435-9-7 which was one thousand Rupees less than the surplus estimated to remain at the end of the first year's management in the statement of the probable result of the assignment submitted by the late Zemindar.

48. This surplus we observed it would be the duty of the Collector, in conformity with the terms of the agreement to distribute equally among the creditors of the Zemindary. But there was one creditor to whose demand the Zemindar adverted in his proposal of transfer, who had prosecuted him for the amount due to him, but had staid proceedings, and filed a razeenamah, on the Zemindar's undertaking to pay the amount on certain terms agreed upon between them. This razenamah which has the force of a decree of Court, had not been satisfied, and the Zillah Court had called upon the Collector by precept, to pay over, in satisfaction thereof the amount of the surplus abovementioned.

49. We stated that we had directed the Collector to state to the Court, in return to their precept, the terms under which the transfer was accepted, which bound the Collector, acting in the character of a trustee, to dispose of the surplus in the mode only in which the Zemindar directed that it should be disposed of, that is, by equal distribution among all the Collectors. This return, we hoped would be sufficient at least until the further orders of the Court, and in the meantime the Board also directed the Collector to call the creditors together and explaining to them the benefits which must result to all parties from the measures which had been adopted, to induce them to render the transaction unalterable by the confirmation of their written assent.

50. The transfer, we observed binding as it was between the Zemindar and the Government, did not, the Board are aware, preclude other creditors from having resort to the enforcement of their claims by legal process, and eventual sale of part or the whole of the estate. In the present case however the Board hoped to be able to avert this blow from the Zemindary.

51. The case thus reported forcibly brought before the Board the difficulties which stand in the way of compliance with the directions of the Honorable Court that the ancient Zemindaries should not be alienated by sale from their present possessors. The Board was fully impressed with the sound and benevolent policy of the proposed measure, but it would be of little avail we remarked that the Government refrained from resorting to the sale of estates in satisfaction of the demands of the State, if the property were encumbered with private debts, which under the Code of Regulations, and the terms of the deed of permanent settlement might be recovered by sale.

52. The Board thought it their duty to submit this difficulty for the consideration of the Honorable the Governor in Council that such measures might be adopted to obviate the evil, as in his wisdom he might deem most fit.

53. To this communication no reply has yet been received.

54. Under date the 11th August, we received from Government a cowle to be delivered by the Collector of Ganjam to Sreecarra Bunge, the Zemindar of Goomsoor, which we forwarded for that purpose to the Collector, under date the 21st of the same month.

From the Chief Secretary to Government, in Cons., 21st August.

55. Under date the 29th November we submitted a letter from the Collector of Ganjam dated 26th August and the correspondence noted in the margin, from which it appeared that Danoonjayah Bunge, the ex-Zemindar of Goomsoor, in addition to his landed property which had by the orders of Government been transferred to Sreecarra Bunge, possessed personal property to the amount of Star Pagodas 9,911-24-18 or Rupees 34,690-6-2 in addition to which the Collector had received on the 7th April 1818 on account of sales of timbers Rupees 14-4-0. From these sums the Collector had disbursed on account of the expenses of the ex-Zemindar up to the 31st December 1817 the sum of Pagodas 2,062-2-61 or Rupees 9,107-3-5, on the 30th April 1819 a further sum of Rupees 17,831-12-4 for the subsistence of the ex-Zemindar in the

Fort of Chingleput, making the total amount of disbursements from his personal property Rupees 26,938-15-9, leaving a balance on the latter date in favor of the ex-Zemindar of the sum of Rupees 7,765-10-4

56. As however the extract from the Minutes of Consultation directed that the allowance of eight thousand Rupees per annum, should be paid to Danoonjayah Bunge out of the rent of the Zemindary, the Board were desirous to be informed whether it was the intention of the Right Honorable the Governor in Council, that the above expenditure should have been made from the personal property of the ex-Zemindar in the Collector's hands from the net collections of the Zemindary, after payment of the jumma, or from the funds of the Government itself. The Board further requested to be furnished with instructions as to the disposal of the remainder of the personal property in question, viz., whether it should be given up to Danoonjayah Bunge, the ex-Zemindar or taken under charge of Government for his benefit, should be eventually succeed to the Zemindary or for the benefit of his heirs in case of his death.

57. On the point first stated, we were informed that it was meant by Government that the allowance to the ex-Zemindar should be defrayed out of the rent of seventy-five thousand (75,000) Rupees fixed for the Zemindary. With respect to Danoonjayah Bunge's private funds; the Governor in Council was of opinion that they ought to be reserved in the hands of the Collector, either to meet those extra charges to which he may occasionally be liable; or to be paid over to him in the event of his future restoration to the Zemindary.

From the Secretary to Government, 2nd, in Cons., 19th June 1820.

58. The orders of Government were communicated to the Collector on the 19th June.

59. On the 29th June we submitted for the orders of the Honorable the Governor in Council a letter from the Collector in Ganjam, relative to the pensions enjoyed by the family of Gopenaud Bunge, son of Veerama Bunge, formerly Zemindar of Goomsoor.

To the Chief Secretary, in Cons., 29th June 1820.
19th May, in Cons., 1st June.

60. Gopenaud Bunge to whom his father's pension of 12,000 Rupees per annum had, under the sanction of Government, dated 7th March 1792, been continued, died in the year 1805, leaving an adopted son named Ragoonaut Bunge, aged two years and an infant legitimate daughter named Vamalachey Ummah.

61. As 6,000 Rupees of this pension had always been allotted to the maintenance of Gopenaud Bunge and those of the family who were immediately related to him, while the other half was expended on the support of the collateral branches, the Collector on the death of Gopenaud Bunge submitted his opinion that the latter portion should not be reduced, but that as it could not be the intention of Government that a son should be adopted for the purpose of inheriting a pension, the daughter was the proper person to succeed to her father's portion of the pension, which he at the same time recommended to be reduced from 6,000 to 2,400 Rupees, making the total amount of the pension to be enjoyed by the family 8,400 instead of 12,000 Rupees. This arrangement was sanctioned by Government on 1st April 1808.

62. The Collector had now reported that Vamalachey Ummah, the legitimate daughter of Gopenaud Bunge was married in December last to the Zemindar of Hautgur, one of the most wealthy Rajahs of that part of the country. Her pension had consequently been discontinued since that period, but as Ragoonaut Bunge, the adopted son of the late Zemindar was entirely dependent on this female for support, the Collector requested sanction for a monthly allowance of Rupees 150 to be granted to him. This young man although he was not permitted to succeed to any portion of his father's pension inherited from him, the Hingely estate which is now under the Court of Wards, and because this estate yielded no surplus revenue, the Collector solicited this pension on his behalf.

63. The Board recommended that this pension should be granted with the proviso that it should be liable to cease on the young man coming of age to assume charge of the Hingely estate, as he would then be competent to manage it for himself where the estate might be supposed to yield a sufficient revenue for his maintenance.

64. The Collector further reported the marriage of four others who had been partakers of this pension, viz., Croostnapuyahummah, Boonjaradavee, Soolachennahdavee, Nalanacheydavee, the total amount of whose pensions was 1,296 Rupees per annum; and as there was no longer any necessity for the continuance of their allowance, the Collector requested authority to stop it which the Board recommended might be granted to him.

65. These arrangements we remarked would cause an annual saving of Rupees 1,896 on the amount of these pensions.

66. The Governor in Council approved and sanctioned the arrangements we had recommended with respect to the pensions of the family of the former Zemindar of Goomsoor, and we communicated the orders of Government to the Collector under date the 24th July.

From the Secretary to Government, 18th, in Cons., 24th July 1820.

To the Chief Secretary, in Cons., 13th January 1820.
From Mr. Cazalet 10th, in Cons., 23rd December 1819.

67. We submitted under date the 13th January a letter from the Collector in the Zillah of Ganjam, respecting the affairs and accounts of the four Purgunnahs of Itchapore, Poobacondah, Terrastannum and Munsoorcottah for Fusly 1228.

68. The surplus revenue of Fusly 1227 after deducting charges of every description was Rupees 5,338-0-3, the surplus revenue of Fusly 1228 was only Rupees 1,140-12-9, giving a difference in favor of Fusly 1227 of Rupees 4,197-3-6.

Demand.	Land Revenue.	Collection.	Balance.
1,20,681 5 10	1,09,346 7 7		11,334 14 3
The particulars of this balance is as follows:—			
	Purgunnahs.		
Itchapore	...	...	530 0 8
Poobacondah	...	...	5,668 12 10
Terrastannum	...	...	4,152 14 11
Munsoorcottah	...	...	983 1 10
	Total...		11,334 14 3

69. In the current Land Revenue of Fusly 1228, there appeared to be an outstanding balance of Rupees 11,334-14-3 as exhibited in the margin.

Extra Revenue.	Demand.			Collection.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Moturpha ...	2,519	8	0	2,487	13	6	31	10	6
Surplus Enams ...	1,735	4	7	1,594	14	5	140	6	2
Tax on Cocoanut trees in the Terrastanum and Munsoorcottah Purgunnahs...	1,292	10	10	558	13	6	733	13	4
Total...							906	9	0

70. In the current Extra Revenue, there was a balance outstanding to the amount of Rupees 906-9 0, the particulars of which are noted in the margin, making a total balance of the current revenue of Fusly 1228 outstanding of Rupees 12,240-12-3.

71. In the Statement of Demand, Collection and Balance No. 1 forwarded with Mr. Cazalet's letter, there appeared to be a balance against the Purgunnahs of Itchapoor, Poobacondah and Terrastanum of Rupees 123-9-1 for Tuccavy which has not been included in the amount of the balances of current revenue above detailed.

72. It appeared that of the balances above stated, Mr. Cazalet since closing the accounts had realized on account of the Itchapoor Purgunnah Rupees 227-7-9, on account of the Poobacondah Purgunnah Rupees 1,690-14-11, and on account of the two Purgunnahs of Terrastanum and Munsoorcottah Rupees 848-0-3.

ABSTRACT.

	Fusly 1224.	Fusly 1225.	Fusly 1226.	Fusly 1227.	Fusly 1228.	Total.
Rs.	1,04,099	0	0	1,00,602	14	4,84,542
A.P.	0	2	87	931	12	6
P.	0	1	2	87	931	12
Net Revenue of each year ...	1,04,099	0	0	1,00,602	14	4,84,542
Deduct late Major Evans' Rent, viz.:-	1,04,099	0	0	1,00,602	14	4,84,542
Land Rent...	1,04,099	0	0	1,00,602	14	4,84,542
Moturpha...	1,04,099	0	0	1,00,602	14	4,84,542
Surplus...	1,04,099	0	0	1,00,602	14	4,84,542
Deduct Loss...						7,333
						8,218

73. It was satisfactory to observe that there was a total profit of Rs. 8,218-0-8 since the transfer of these Purgunnahs to Government from the late Major Evans, to whom they were rented, and of which the Statement in the margin shows the accounts particulars for the respective Fuslies.

74. Under date the 7th February we were informed that, although the surplus revenue has fallen far short of its amount in the preceding Fusly, it was satisfactory to the Governor in Council to learn that there had been a profit on the transfer of these Purgunnahs to Government amounting to Rupees 8,218-0-8, and the Governor in Council hoped that the Purgunnahs were of increasing value, and therefore that the profit of the transfer will continue annually to increase.

75. The orders of Government were communicated to the Collector on the 17th February.

76. Under date the 11th December we submitted to the Governor in Council a report from the Collector of Ganjam on the accounts of the Purgunnahs of Itchapoor, Poobacondah, Terrastanum and Munsoorcottah for Fusly 1229.

	Settlement for Fusly 1223.		Settlement for Fusly 1229.		Increase.		Decrease.	
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Itchapoor ...	34,296	0	33,297	10	998	5	8	
Poobacondah...	57,980	8	56,689	12	1,290	12	2	
Terrastanum...	21,482	8	20,390	11	1,091	12	1	
Munsoorcottah	6,004	3	5,562	3	442	0	0	
Moturpha ...	3,437	9	3,369	1	68	8	0	
Cocoanut trees rent...	1,292	10	988	14	303	12	0	
Surplus Enam produce ...	1,735	4	1,720	7	14	13	3	
Weaver's tax...	...	...	1,009	4	...	...	...	
Total...	1,26,228	13	1,23,028	2	1,009	4	0	
Deduct Increase...							1,009	4
Net Decrease...							3,200	11

Rs. A. P.
 * Fusly 1225...12,137 1 0
 1226...19,612 14 1
 1227... 7,971 15 10
 1228... 9,192 11 1
 1229... 1,944 13 5

77. The settlement of these Purgunnahs for the expired Fusly amounted to Rupees 1,23,028-2-1 as shewn in the margin and fell short of that for the preceding year in the sum of Rupees 3,200-11-2, the collections on account of Land Revenue however exceeded those for Fusly 1228 in the sum of Rupees 6,809-9-9, and the balance as shewn in the margin* fell far below that of previous years.

78. The settlement was made generally with each individual ryot for his farm, and in some villages with renters and actual cultivators of the soil.

79. After deducting all charges of every description including the Jumma, &c., &c., from the amount of the actual collections for Fusly 1229, there was a surplus of Rupees 8,953-2-1 exceeding that for the preceding year in Rupees 7,812-5-4, and the result of the transfer of these estates to the Government as shewn in the annexed Statement was a profit of Rupees 17,171-2-0.

	Fusly 1224.	Fusly 1225.	Fusly 1226.	Fusly 1227.	Fusly 1228.	Fusly 1229.	Total.
Rs.	1,04,099	0	0	1,00,602	1,01,218	0	5,88,760
A.P.	0	0	0	0	0	0	0
P.	0	0	0	0	0	0	0
Not balance of each year ...	95,264	0	0	95,264	95,264	0	5,71,589
Deduct into Major Evans' Rent viz.:-	0	0	0	0	0	0	0
Land Rent Rs. 9,941	0	0	0	0	0	0	0
Moturpha Rs. 1,323	0	0	0	0	0	0	0
Surplus...	8,834	2	0	5,338	1,140	2	24,504
							7,333
							17,171
							2
							9

80. We considered the result of the last year's management to be very satisfactory and creditable to Mr. Cazalet's management, the increase in the settlement of the previous year being merely nominal and the balances far exceeding those of the present Fusly.

81. We submitted to Government under date the 17th January a letter from the Collector in the Zillah of Ganjam, forwarding accounts of the Goomsoor and Bavanapoor Estates from the period of the Collector's management, or from Fusly 1225 to 1228 or to 31st May 1819.

82. The accounts of the Bavanapoor Estate did not appear to require any remark from the Board as there was no balance outstanding and the Mootah had been made over to Streecarrah Bunge.

83. With respect to the Zemindary of Goomsoor there was a total balance outstanding of arrears (from Fusly 1225) and of current revenue to the amount of Rupees 31,787-8-4 against the ryots, on the subject of which the Collector was desirous of obtaining the orders of Government.

84. It appeared from the Collector's letter of the 31st May preceding, which was forwarded to Government on the 29th July following, that Streecarrah Bunge, the newly appointed Zemindar of Goomsoor was furnished with a memorandum of the Government demand against the two Estates of

In Cons., 17th June 1819.
In Cons., 29th July 1819.

Goomsoor and Bavanapoor for the whole of Fusly 1228 being Rupees 75,000, from which had been deducted the collections made by the Sirkar up to the date of the transfer to him, and he was called upon to discharge the outstanding balance which he accordingly did.

85. The demand against the Zemindar therefore having been limited to Fusly 1228, his demand against the ryots must, it was presumed, be confined to the same period, in other words the Zemindar would be entitled to collect from the ryots whatever sums were due on account of Fusly 1228 *exclusively*; but not on account of arrears of previous years, as these must be considered due to Government, not to the Zemindar.

86. With regard to the arrears due to Government by the ryots on account of years preceding Fusly 1223, we were of opinion that as this Zemindary has been put in possession of the Zemindar, it would be expedient to authorize the Collector to write off the balances in question in his accounts; there was little prospect of the recovery of these balances, and if there should be any property forthcoming to answer them, the Collector would be compelled to interfere with the management of the Zemindar to enable him to recover the sums due by the ryots, and the Zemindar might perhaps with some colour of justice urge this hereafter as an excuse for not being able to pay his kists to the Government.

87. The charges from Fusly 1225 to 1228 inclusive detailed in the Account Current (No. 3) were recommended for sanction, being for servants Rupees 1,481-11-1, for Saderward Rupees 45-7-10 and for Tuccavy Rupees 2,946. This last item it was observed had already been recovered.

88. The following Statement shows the result of the transfer to Government of the Bavanapoor and Goomsoor Estates from Fusly 1225 to Fusly 1228 inclusive.

Bavanapoor, as per Statement No. 3.

				Net revenue of each year.			Deduct permanent Kist.			Profit.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fusly	1225	...	...	5,208	8	0	5,000	0	0	208	8	0
	1226	...	...	5,419	0	0	5,000	0	0	419	0	0
	1227	...	...	5,259	2	6	5,000	0	0	259	2	6
	1228	...	...	5,684	2	7	5,000	0	0	684	2	7
Total				21,570	13	1	20,000	0	0	1,570	13	1

Goomsoor as per Statement, No. 4.

				Net revenue of each year.			Deduct permanent Kist.			Profit.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fusly	1225	...	...	1,11,659	15	5	70,000	0	0	41,659	15	5
	1226	...	...	86,683	4	0	70,000	0	0	16,683	4	0
	1227	...	...	83,455	11	4	70,000	0	0	36,544	4	8
	1228	...	...	61,667	14	11	70,000	0	0	8,332	1	1
Total				2,93,466	13	8	2,80,000	0	0	58,343	3	5
				Deduct loss in red ink						44,876	5	9
				Net surplus						13,466	13	8

89. We were informed under date the 23rd February that the Governor in Council agreed in our opinion that all balances due by the ryots for Fuslies prior to 1228 ought to be remitted, and sanction was conveyed for the charges from Fusly 1225 to 1228 inclusive as above stated.

From Mr. Secy., Hill, in Cons., 6th March 1820.

90. These orders were communicated to the Collector on the 6th March.

From the Secy. to Govt., in Cons., 28th August 1820.
To the Collector, in Diary Cons., 31st August.
From the Collector, 26th Sept. in Cons., 9th Oct. 1820.
Proceedings in Cons., 9th October.

91. On the 28th of August we received from Government for our report a Petition filed against the Collector of Ganjam before the Zillah Court by Deenabundoo and Audurba Barta. We called on the Collector for an account of the subject referred, which we submitted to Government on the 9th of October.

92. It appeared that the plaint had been filed in the Zillah Court of Ganjam by Deenabundoo and Audurba Barta against the Collector of Ganjam to recover the sum of Rupees 12 on account of Moturpha collected by plaintiffs under a Cowle from the defendant as manager of the Moherry Zemindary, and which the plaintiffs had been obliged by a decree of Court to refund to the person from whom it was collected; it sought also the payment of 4 Rupees for damage, total 16 Rupees.

93. The Moturpha in the Zemindary of Moherry had been included in the assets on which the permanent jumma was fixed; its being so included was an error, but an error committed in many of the permanent settlements. The error was not discovered however by any of the persons liable to pay the Moturpha tax in any Zemindary for a considerable time, and they continued as formerly to pay to their Zemindar the personal and professional taxes.

94. At length the legality of this demand on the part of the landholders was brought judicially to issue, and the decision was that the Zemindar could not collect it, because Section 4, Regulation XXV of 1802 as well as the 4th Article of the deed of permanent settlement declared that taxes personal and professional shall be excluded from the settlement.

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95. When the judgment on this question acquired publicity, many persons who were liable to pay the Moturpha tax, refused any longer to answer the demands of the Zemindars in this particular, and some sued for the restoration of what they had already paid; among the last description were certain persons in the Ganjam district, who had recovered in ten suits instituted against the Moturpha renter, and the renter had in consequence sued the Collector.

96. As there could be little doubt that some demand of re-payment had been made by the renter from the Collector before the suit was instituted, we regretted that a communication of such circumstance, if it occurred, had not been made to the Board, as some decision would then have been come to, which would probably have prevented the renter from having had recourse to the Adawlut of the Zillah.

97. From the judicial decision which had, as we have stated, been passed on the question of the authority of the Zemindars to collect Moturpha, there appeared to result the following consequences: 1st, That the amount inserted in the permanent jumma on that account ought to be struck out, and a compensation granted to the Zemindars at least until the law in that respect should if deemed expedient, undergo an alteration; 2nd, That compensation ought to be made from the estates of Zemindars to persons who have rented the tax from them, in proportion to the remission which it would be necessary to grant to the Zemindars; 3rd, That the Moturpha tax should be collected and could only be collected in future on account of Government.

98. Applying these principles to the case of the plaintiffs, it seemed clear that they were entitled to compensation from the Moherry Zemindary, but they appeared to have erred in bringing their suit against the Attorney instead of the principal or at least in not joining in the suit the Zemindar of Moherry, for on his behalf the Collector had rented the Moturpha to the plaintiffs; to him he had paid the amount received, the Collector was the representative of the Zemindar, and out of the assets of the Zemindary the reimbursement must we observed proceed.

99. In this view of the question we resolved to recommend to the Honorable the Governor in Council that the Collector be authorized to appear to this suit, and to move that it be struck off the file on the grounds now stated, of its being instituted against a wrong party, but we proposed at the same time to instruct the Collector to lose no time in adjusting the claims of the several parties on the principles above laid down.

100. The Collector's letter gave cover to copies of precepts from the Zillah Court and of his returns, relative to the liability of the Collector to answer the summons before the orders of Government should have been received for the admission of the suit in conformity with the provisions of Section 2, Regulation III of 1809. That section directs that when a suit is instituted against a public officer of the Government, the Judge shall previously to calling upon the officer complained of for his answer, transmit a copy of the plaint to the Governor in Council for his information and orders. The Collector on receiving the summons in the present case, declined answering or appearing to the suit until he received the orders of Government. The Judge in a second precept stated that he had complied with the rule as far as respected the sending a copy, but that so much of the section as declares the purpose for which the copy shall be sent was in his opinion rescinded by the 53rd George III, Chap. 155, Clause 107.

101. The clause of the Act alluded to, grants to the Civil Courts in the Company's territories jurisdiction, which they were before understood not to possess over all British subjects, in certain stated cases and with certain restrictions. Now whatever might have been the case with regard to other European British subjects, the public officers of the Government had already been rendered amenable to the Courts of Adawlut for all public acts done by them, by the Government themselves in Section 7, Regulation II of 1802. No additional or new jurisdiction was therefore in this respect given by the Act. The Governor in Council are authorized by the 39 and 40 of

39 & 40 George 3, Chapter 79, Clause 2. Geo. 3rd, Chapter 79, Clause 2 to frame Regulations for the Provincial Courts, that is, the Courts in the Provinces. Regulation III of 1809 is one of the Regulations so framed, and not having been "disallowed within two years" is "of force and authority to direct the said Courts."

102. Reference being had to the Act of the 37 of Geo. 3., Chap. 142, Clause 8 as declaratory of the importance and weight which the legislature of Great Britain attach to the Code of Regulations, it could not be maintained, we conceived, that so important and beneficial a provision as that of Clause 7, Regulation II of 1809 (a provision enabling the Government to render justice to its subjects, when it should appear to have been withheld from them, without the process of a law suit) could be considered as repealed or in any way affected by a general declaration of jurisdiction, which declaration was also not requisite to bring the Collector within the jurisdiction of the Zillah Adawlut. We resolved to direct the Collector to prefer a summary appeal to the Provincial Court for the Northern Division against the order of the Judge of the Zillah of Ganjam, dated 12th August 1820.

103. With regard to the Collector's return of the 21st September to the Court's order of the 12th of the same month, we did not consider that it was necessary for the Collector to refuse the copies required, as his granting them was not an act that could at all affect the question of his liability to answer the summons from the Zillah Court before the orders of Government were received for the admission of the suit, which was the real point in issue between him and the Zillah Court.

104. To this communication no reply has yet been received from the Government.

VIZAGAPATAM.

Proceedings of the Board, 24th April 1820. From Mr. Smith, 21st February, in Cons., 9th March 1820. 105. On the 24th of April we submitted to Government the report of the Collector in the Zillah of Vizagapatam on the Zemindary of Vizianagrum for Fusly 1228 and 1229.

106. The following Abstract Statements exhibit a comparison between the Jumabundy for Fusly 1227 with that for 1228 and that for Fusly 1228 with that for Fusly 1229.

	Settlement of Fusly 1227.		Settlement of Fusly 1228.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue rented deducting Moozaras...	2,29,514	5 0	5,28,873	2 0	2,99,358	13 0	...	...
Land Revenue under Aumanie do.	7,27,512	5 4	3,94,851	2 10	...	...	3,32,661	2 6
Aggraharum Shotrium ...	19,713	14 0	19,713	14 0	...	...	...	...
Nuzzers upon Mocassas ...	7,843	7 0	7,843	7 0	...	...	...	...
Cuttoobadies upon Maniums ...	4,988	13 0	4,988	13 0	...	...	...	...
Taxes on lands occupied by houses in the Zemindary ...	3,410	0 0	2,523	5 1	...	...	886	10 11
Lands occupied by the Cantonment at Vizianagrum ...	...	...	1,018	3 1	1,018	3 1	...	...
Grand Total Rupees...	9,92,982	12 4	9,59,811	15 0	3,00,377	0 1	3,33,547	13 5
	Deduct Increase...				3,00,377		0	1
	Net Decrease...				33,170		13	4

	Settlement of Fusly 1228.		Settlement of Fusly 1229.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue rented deducting Moozaras...	5,28,873	2 0	8,62,202	...	3,33,328	14 0	...	...
Land Revenue under Aumanie do.	3,94,851	2 10	13,883	11 1	...	...	3,80,967	7 9
Aggraharum Shotrium ...	19,713	14 0	19,713	14 0	...	...	...	...
Nuzzers upon Mocassas ...	7,843	7 0	7,843	7 0	...	...	...	...
Cuttoobadies upon Mauniums ...	4,988	13 0	4,988	13 0	...	...	...	...
Taxes on lands occupied by houses in the Zemindary ...	2,523	5 1	2,523	5 1	...	...	...	...
Lands occupied by the Cantonment at Vizianagrum ...	1,018	3 1	1,018	3 1	...	...	...	...
Grand Total Rupees...	9,59,811	15 0	9,12,173	5 3	3,33,328	14 0	3,80,967	7 9
	Deduct Increase...				3,33,328		14	0
	Net Increase...				47,638		9	9

107. The foregoing Statements were prepared from the enclosures in the Collector's letter, but after a minute investigation we were unable to discover the principle upon which the Collector in the 2nd para. of his report had stated the gross settlement of the Vizianagrum Zemindary for Fusly 1229 to be Rupees 9,09,718-3-5; on this subject we desired the Collector to afford the necessary explanation.

108. The decrease which appeared in each of the Statements above recorded, under the head of "Land Revenue under Aumanie," was chiefly owing to the renting of the Aumanie lands, by which an increase nearly corresponding in amount with the decrease was made to appear under the head of "Land Revenue rented."

109. There was however a decrease under the head of "Land Revenue under Aumanie" and "Taxes on lands occupied by houses in the Zemindary," of which the Collector afforded no explanation in his letter.

110. It appeared on reference to the Statement No. 2 (in A) in the Collector's letter that a considerable number of new rents had been formed for Fusly 1228, and that towards the close of that year he had considered it expedient, for reasons which he detailed in the 2nd para. of his report, to invite proposals for the rent of all the Aumanie lands for a period of five years. Those reasons are principally as follows: the heavy balances which had accumulated under the Aumanie system, the great fall in the price of grain which had prevented the ryots from extending their cultivation as had been expected, the fraud, speculation and thefts committed by the inhabitants with respect to the grain and the heavy failures under the Aumanie settlements.

111. We annexed the memorandum in the margin to shew the Aumanie settlements and collections for Fuslies 1227 and 1228, and it will hence be seen that the settlements were not realized in either of those years; but on the contrary that balances to a large amount had accrued.

112. Under these circumstances, the Collector, at the suggestion of the Zemindar, had invited the proposals above noticed, and in consequence almost all the Aumanie lands had been rented out for a period of five years (subject to the approbation of the Board), the renters being responsible for the recoverable balances due by the ryots.

113. We were of opinion that the orders of the Honorable Court of Directors and of the Government prohibiting the formation of further village leases and enjoining the introduction in all practicable cases, of the Ryotwar system could be considered to apply only to Government Aumanie lands or to estates which had reverted or might hereafter revert to Government; and accordingly although we could have wished that the Collector had made some endeavours to persuade the occupant ryots to undertake the rents of their villages instead of leasing them out to individuals, we resolved to confirm the provisional cowles granted in Fusly 1228 and 1229 (with the exceptions hereafter noticed) to such persons only as should give good and sufficient security for the due performance of their engagements and were not at the same time in arrear.

114. We were in a great measure induced to sanction these rents, because the Collector had stated that they were "not resorted to," until the most urgent necessity demanded it, because they were stated to be agreeable to the Zemindar, and because we considered it right to adopt any proper measures for increasing the revenues of the estate which the Zemindar in his present embarrassed circumstances might deem advisable. We considered the Collector as managing the estate on account of the Zemindar, not on account of Government, and therefore it was but fair we thought that the Zemindar should be allowed to suggest such measures for the improvement of his revenues as he would himself have adopted had he been in possession of the uncontrolled management of his lands.

115. We however declined to confirm any rents for terms exceeding five years as proposed by the Collector in the body of his letter, (although in the Statement which accompanied it several were recommended for a much longer period), nor would we on any account consent to the renting of villages to the relations of the Zemindar on more favorable terms than were granted to other renters; this would in fact have been to take so much from the fair claims of the creditors and to give it to the Zemindar's relations and was fully as objectionable as the proposed increase of 5,000 Rupees to the Zemindar's personal allowance was stated to be in the 20th para. of the Board's Proceedings under date the 27th July 1818. The Zemindar, we observed could not on any account be allowed to indulge his relations at the expense of his creditors, and we desired the Collector carefully to impress on Narrain Rauze the paramount necessity of his making every possible sacrifice as regarded himself, his relations and dependents, until relieved from his present embarrassments.

116. We had directed the Collector immediately to cancel the provisional cowles granted to

No. 93	} in A. No. 2	M. Ramadoo, P. Appadoo and W. Suttuppah and those granted to P.
" 94		Ramasawmy, D. Vencutputty Rauze and B. Pauparauze, these rents
" 96		were for moturpha which it had been explained to the Collector (in a
No. 12	} in B. No. 3	letter under date the 29th April 1819), the Zemindar of Vizianagram
" 17		was not entitled to collect, and in the 23th para. of the Board's Proceed-
" 23		ings under date the 27th July 1818, the Collector had been informed

In Cons., 29th April 1819.

that the Zemindar had no right to any rent or tax whatever except from the land, he could not therefore, we observed rent to others what he was not entitled to collect himself. The Collector would of course collect this branch of revenue and bring it to the credit of Government.

117. With respect to the Village of Meelah Oopadah, we resolved to solicit the particular attention of the Right Honorable the Governor in Council to para. 23 of the Board's Proceedings above adverted to, and also to the papers to which it had reference.

118. It was thence observable that when Government sanctioned the renewal of Mr. Keating's lease, that gentleman objected to the rent fixed on this village (Rupees 1,800) unless the usual remission allowed by the Zemindar of 500 Rupees were also granted. The Collector resisted this demand on the ground that the village could "with great ease and without expense be made capable of paying to the Circar a yearly dowle of 2,200 Rupees."

119. The Board in consequence of this Statement, the Collector had directed that Mr. Keating should either pay the rent fixed, namely 1,800 Rupees or resign the lease of the village. We however perceived from the Statement just referred to, that the Collector has rented this village to C. Mullakarjoonoodoo, (who was understood to be the native Record-keeper in the Provincial Court for the Northern Division) for the sum of 1,530 Rupees only.

120. In the concluding part of the 24th para. of our Proceedings under date the 27th July 1818, we had recorded our opinion that Mr. Smith's mode of proceeding appeared "a very harsh and unfair treatment of Mr. Keating's claims," and we regretted to find that opinion fully borne out by Mr. Smith's subsequent conduct with regard to the village of Meela Oopadah. The Collector was therefore directed to cancel the provisional cowle granted to C. Mullakarjoonoodoo and to offer the rent of the village in question for a period of five years at 1,530 Rupees per annum to Mr. Keating and to report the result to the Board.

	Rs.	A.	P.
Desperate	1,62,038	12	11
Remissions	87,393	8	5
	2,49,927	5	4
(1.)	26,418	0	0
(2.)	1,55,717	9	6
(3.)	35,575	4	3
(4.)	66,096	10	2
	2,83,807	7	11

121. The Statement marked No. 6 of B we said would shew the whole of the outstanding balances from Fusly 1220 to Fusly 1228, amounting in all to Rupees 5,33,734-13-3, of which the Collector recommended that Rupees 2,49,927-5-4 might be remitted, leaving a balance of Rs. 2,83,807-7-11, of which part was unadjusted part in dispute, part recoverable, and for part the new renters were to be responsible.

122. We authorized the Collector to write off the balances above noticed, amounting to Rupees 2,49,927-5-4, with the exception of such sums as were included under the head of "Expenses for Travellers" Present" and "Village Expenses" with respect to the nature of which we called for detailed information.

Vide para. 5 of the Collector's letter, 21st February, in Cons., 9th March 1820.

123. The following Abstract Statement we submitted to shew the result of the Aumanie management of the Collector for the four years during which he superintended it.

	Rs.	A.	P.
Gross Aumanie dowle for Fusly 1225	3,02,965	1	6
1226	6,89,651	3	3
1227	7,33,786	9	4
1228	3,97,974	14	10
Total	21,24,377	12	11

The outstanding balances of these four years on the 12th July last amounted as per Khaam accounts to about 15½ per cent on the gross settlement being						Rs.	A.	P.
...	...	...	...	...	...	3,29,751	1	7
of which desperate	...	...	...	...	1,48,502	13	3	
Admitted on good grounds	...	...	...	...	11,077	6	11	
						1,59,580	4	2
						1,70,170	13	5
Unadjusted	...	...	...	...	26,418	0	0	
In dispute but partly recoverable	...	...	...	...	77,656	3	3	
Recoverable from renters	...	...	...	...	66,096	10	2	
						1,70,170	13	5

124. With reference to the 6th para. of the Collector's letter, we resolved to inform him that the Government having already passed their final orders rejecting Mr. Churchill's claim upon the Zemindar, but permitting the executor to open a communication with him for the purpose of privately adjusting the matter in any way which might suit the convenience of the parties concerned, it would, in our opinion be improper for the Collector to take any further steps whatever in the case as a medium of communication between the Zemindar and the executor; as such a proceeding would be calculated to give the appearance of public sanction to a transaction which the Government had altogether refused to recognize Major Purchase as the executor of Mr. Churchill had obtained permission to communicate with the Zemindar and the further interference of the Collector had become therefore entirely unnecessary, particularly as the public were no parties to the arrangement. The Zemindar and the executor we stated were at liberty to adjust the matter in any way they might think fit.

125. Of this description also, we observed was the case alluded to in the concluding para. of the Collector's letter where the admission of the Bond in favor of Mr. Keating had already been rejected, we remarked that if the Collector were to interfere in one case it would be but fair that he should do so in the other, but these we considered to be transactions which the Government had refused to recognize, and in which therefore the public officers of the Government could no longer with propriety interfere.

Proceedings of the Board, 8th June 1820.
In Cons., 5th June 1820.
In Cons., 5th June 1820.

126. On the 8th of June we submitted to Government two letters from the Collector of Vizagapatam dated the 22nd and 23rd May.

127. In the last of these communications, the Collector under an apprehension that the grounds on which the village of Meelah Oopadah had been rented out (as noticed in the 13th and following paras of our proceedings under date the 24th April last) had not been rightly understood, submitted a copy of a correspondence which had passed between himself and Mr. R. Keating on the subject of the rent of that village.

128. In our proceedings adverted to, the Board had explained that the Collector had refused to grant the rent of Meelah Oopadah to Mr. Keating at a lower rate than Rupees 1,800 per annum on the grounds that it could "with great ease and without expense be made capable of paying to the Circar a yearly dowie of 2,200 Rupees," and we had observed that notwithstanding this declaration, he had rented the village to a native for Rupees 1,530 only. The information obtained by the Collector with respect to the rent which the village was capable of yielding appeared to have been derived from the most correct source, for it was "received from the head Naidoos and Curnums them-

selves" who, provided they received an extended lease of the village, were unwilling to pay 1,900 Rupees for the first three years, and gradually to increase the dowie for the five following years.

NOTE.—The Collector however had given the new renter a cowle for five years.

Vide No. 16 in No. 3 of letter B in the Collector's letter, 21st February, in Cons., 9th March, 1820.

Vide letter marked A. in the enclosure in Mr. Smith's letter, 23rd May, in Cons., 5th June 1820.

129. From the Collector's last letter however it appeared that Mr. Keating finding that he could not succeed in obtaining the rent of the village on the same terms as he had formerly held it or on such as he thought reasonable had been induced to transfer his lease to the Native who then held it, for "the ensuing four years"; but it seemed to require explanation why the Collector had given the rent at that rate (Rs. 1,530) to Candookoory Mullicarjanoodoo, while he had received from another person an offer to take the rent for Rupees 1,700 per annum, and while the head Naidoos were willing, as before stated, to rent the village for the first 3 years for 1,900 Rupees.

130. It was true we remarked that the Zemindar had offered to deduct 10 per cent. on the above sum in favor of Mr. Keating if that gentleman should "still think it absolutely necessary to have that village included in the rent." The Zemindar, it appeared, had been induced to agree to this reduction in the rent because Mr. Keating had expressed his anxiety to retain the village from "its central situation with respect to the neighbouring villages presenting a fertile source of disputes which could only be avoided by the whole being under one renter."

131. We regretted that the Collector should have omitted to furnish, together with his report on the settlement, copies of the letters now sent which had passed between himself and Mr. Keating respecting the lease of the Village of Meelah Oopadah, as that correspondence might have induced the Board to view his conduct in a less unfavorable light and to withhold those animadversions on his proceedings towards Mr. Keating which they considered it their duty, on the information then before them to record.

132. Under date the 4th July we were informed that the Honorable the Governor in Council concurred with us, in considering the explanation afforded by the Collector of Vizagapatam perfectly satisfactory as far as Mr. Keating's interests are concerned. The Governor in Council approved of our having called for information with regard to the rent put upon the village in question.

133. In our letter submitted to Government under date the 10th July, we stated that the explanation afforded by the Collector of Vizagapatam on the subject of his proceedings towards Mr. Keating respecting the village of Meelah Oopadah having been considered perfectly satisfactory by the Honorable the Governor in Council, the only point on which further information was required was that of the rent put upon the village in question, the Collector's explanation of which would be found in the 3rd para. of his letter addressed to the Board under date the 26th June last, and which we accordingly submitted for the consideration of the Governor in Council.

134. It appeared that the offer made by the Zemindar of Vizianagram to Mr. Keating to give him the village of Meelah Oopadah at ten per cent. less than the sum which had been tendered by another person was accepted by the latter, and that he had afterwards transferred his lease under the sanction * of Government granted at our recommendation to the Native who then held it.

135. The reduced rent at which the village had been offered to Mr. Keating having been proposed by the Rajah as it appeared, under an impression that Mr. Keating to whom he was favorably disposed would retain it for himself, the Board had they been fully acquainted with all the circumstances of the case, would have objected to a transfer by which a loss would be

be unnecessarily incurred in the rent of the village, but as the arrangements made by the parties appeared to have taken effect they considered any further orders unnecessary.

136. Under date the 21st July we were informed that no further observation seemed to the Governor in Council to be necessary with respect to the lease of the village of Meelah Oopadah in the Vizianagram Zemindary.

From the Secy. to Govt., in Cons., 27th July 1820.

137. The above orders were communicated to the Collector on the 27th July.

138. On the 17th of July we laid before the Governor in Council a letter dated 7th June from the Collector of Vizagapatam.

Proceedings of the Board, 17th July 1820.
From Mr. Smith, in Cons., 22nd June 1820.

139. The explanations afforded in the 2nd and 3rd para. of that letter we considered to be satisfactory.

140. Under the circumstances stated in the 4th para. of the Collector's letter under consideration, we resolved to confirm the provisional cowles granted for the villages noted in the Statement marked No. 1 and No. 2, particularly as it appeared that "nearly the whole of the renters for Fusly 1228 had given good security upon stamp paper for the period specified." Such of the renters as had not given the necessary security, we said should be required to do so before their cowles could be considered confirmed.

141. In the 6th and 7th paras. of his report the Collector in replying to the orders of the Board which directed him to cancel certain cowles for the collection of Moturpha because the Zemindar of Vizianagram was not entitled to collect that branch of revenue, again brought to notice the Rajah's claims in this respect and endeavoured to shew that the Moturpha was included among the assets on which the permanent settlement of his estate had been formed, and that he was therefore entitled to collect it. On referring to the Statement enclosed in the Board's letter to Government under date the 22nd September 1803, it would be seen, we observed that "Moturpha" had been deducted from the assets on which the permanent settlement of the Zemindary of Vizianagram was formed. On this point therefore no doubt could possibly exist, it merely remained to decide what "Moturpha" meant. The Collector in support of his arguments in favor of the Zemindar's right quoted a passage from a letter from Mr. Webb when Collector in the 2nd Division of Vizagapatam, dated 10th June 1802, in which he observed that certain items of collection had therefore been classed with the Moturpha, an enumeration "whereof would evince them to be of a territorial nature." These were 1st, assessment upon mango and date topes" which the Zemindar had undoubtedly a right to collect as a part of his land rent; 2ndly, tax upon Banians, Oil-sellers and other shops, upon Cowkeepers and Fishermen; these last we said were *personal* and *professional* taxes which had been immemorially, and as Mr. Webb himself admitted "hitherto classed with the Moturpha," and the nature of which could not be altered by any "enumeration" of the then Collector.

142. The Courts we observed have decided that Zemindars are not entitled to collect Moturpha, the former orders of the Board therefore for cancelling the cowles granted for collecting this branch of revenue as referred to in the 6th para. of the Collectors' letter must be carried into effect, and the revenue collected under Aumanie on account of Government in all villages where Moturpha had until that time been paid.

143. No particular instructions appeared to be required as to the mode and rates of the collection; what had always been the mamool or practise under the Zemindar would, we said be the best guide for the Collector's future management.

144. In directing the Moturpha to be thereafter collected on account of Government, we observed that under the sentiments expressed in these proceedings, and in our letter of the 29th April 1819 (copy of which was laid before Government with our letter of the 1st May last), we could not consider the Zemindar of Vizianagram entitled to any compensation on this account unless the Collector could shew that the "Moturpha" amounting to Rupees 12,758 which had been deducted from the assets on which the permanent settlement of this Zemindary was formed was not composed of those *personal* and *professional* taxes of which Mr. Webb in his report above alluded to had given an enumeration.

To the Collector of Vizagapatam, in Cons. 29th April 1819.
In Dy. Cons. 4th May 1820.

145. We were informed under date the 25th August following that the Honorable the Governor in Council entirely approved of the instructions given by us as above recited, for the guidance of the Collector.

From the Secy. to Government, in Cons., 31st August 1820.

146. Under date the 7th September we submitted together with an extract from our Proceedings under date the 28th ultimo, a letter from the Collector of Vizagapatam submitting a Statement of lands in the Zemindary of Vizianagram which had been provisionally rented for Fusly 1230.

Proceedings of the Board, 23rd August 1820.

147. The Collector's letter had reference to the latter part of the 5th para. of his report, dated 7th June last, in which the statement on this occasion submitted was promised.

27th July, in Cons., 14th August 1820.
In Cons., 22nd June 1820.

148. The greater part of the rents for Fusly 1230 had as usual been granted on the recommendation of the Rajah, but the Collector observing from our Proceedings under date the 24th April (extract from which was laid before Government on the 1st May last), that this mode of settling the rents was considered objectionable had annulled the engagements provisionally entered into and invited sealed proposals for all the villages which had been rented out at the recommendation of the Zemindar. The result of this arrangement as shown in the Statement No. 1 in the Collector's letter we thought very satisfactory as it exhibited an increase by the settlement on sealed proposals of Rupees 19,766-12-0.

In Cons., 24th April 1820.
To the Chief Secretary, in Dy. Cons., 4th May.

149. A few of the individuals however with whom agreements (provisional of course) had been entered into has before stated had urged that they had in the first instance offered a fair sum for the rents but rather than lose the villages granted, they would consent to an increase equal to the highest bidder requesting only that their representations on the subject might be submitted to us, and the justice of their claims to be acknowledged as renters by the first settlement left to their decision. Two* persons also had set forth claims to be considered renters by the first settlement on the grounds "of the hardship and losses they had already sustained by assisting the Samustanum."

*Saghy Lutchmepatty Rauze, Gotamokla Ramachandra Rauze.

150. On the representations of these several persons the Collector had remarked separately in the 3rd and following paras. of his report.

151. Under the circumstances stated in the Arzees marked A and B and for the reasons given by the Collector, we resolved that the rents granted to Duntaloory, Seetharamrauze and C. Timmarauze should be confirmed to them on the terms specified in the 3rd and 4th paras. of the Collector's report.

152. With respect to the Arzee of Saughy Lutchmepatty Rauze, marked C, we observed that if the circumstances therein stated were true, (and of this we thought the Collector should be the best judge) he appeared to be entitled to as much, if not more, consideration than the two persons named in the preceding para; we required the Collector to give a specific opinion

on this person's claims to the rent of the villages alluded to on the receipt of which we stated that final orders will be passed by us.

153. With respect to the village of Boodtanapilly &c., referred to in the 6th para. of the Collector's letter we resolved under the circumstances therein stated to confirm the rent to T. G. Madeira on the terms specified. We presumed that the Collector had satisfied himself that the security tendered was sufficient.

154. We authorized the Collector to debit the Zemindar with the amount value of the stamp paper purchased for the purpose of making out the agreements which had since been cancelled by our orders amounting to Rupees 1,031-0-0.

155. With regard to the practice (adverted to in the 8th para. of the Collector's letter) of taking separate sunnuds from the renters binding them to pay to the Circar all profits above 10 per cent. on their rents, we observed that it was irregular and should be discontinued. An agreement of this kind we said was objectionable on many accounts, it was calculated to induce the renters to confine their proposals to a smaller amounts than they otherwise would, for by offering large sums for the rent they exposed themselves to considerable risk and responsibility in unfavourable seasons while their profits in a good year would be limited to a certain sum beyond which, if they adhered to their engagements they could not derive any benefit; but it was principally objectionable as removing every inducement to improve and extend the cultivation of the villages under them; for no renter would lay out any capital on the improvement of lands above the benefits of which above 10 per cent. (which in small rents must be barely a subsistence) was to be enjoyed by the Circar. An arrangement of this description moreover could not, we thought be expected to produce any material benefit to the Circar; for it would be natural for the renters where there actually was a surplus above 10 per cent. to leave it to the ryots from whom they would have to collect their rents in the succeeding year rather than deprive them of it for the purpose of enriching the Zemindar.

156. We desired the Collector therefore to discontinue this practice in future.

157. The rents noted in the Statement marked No. 3 we confirmed subject to the modifications directed to be made in the former part of our Proceedings.

158. The Honorable the Governor in Council under date the 22nd September entirely approved of the foregoing proceedings relative to the settlement of the lands of Vizianagram for Fusly 1230.

From the Secretary to Govt.,
in Cons., 23th Sept. 1820.

159. On the 10th of April we submitted a letter from the Collector in Vizagapatam, dated 27th March, on the subject of the estate of Hoonjaram.

Proceedings of the Board,
10th April 1820.
In Cons., 10th April 1820.

160. The quinquennial lease which had been formed by the Collector for this estate in Fusly 1225 (as reported to Government in our letter of the 7th August 1817) would expire, we observed with the close of the current Fusly year, and the Collector calculated that the balance then outstanding would amount to Rupees 9,798-14-0 "of which no part (he observed) beyond the small sum of Rupees 100-3-0 is recoverable."

161. These balances were attributable principally to the peculiar local situation of this small Mootah which was bounded on three sides by Zemindaries and watered by channels which have their sources in the neighbouring estates; the inhabitants therefore in a great measure depended on the will of the Zemindars for their supplies of water and disputes in consequence were continually taking place between the ryots of Hoonjaram and their neighbours. Another cause of the losses which had been sustained by the inhabitants was to be found in the "scanty harvests and low prices of grain in Fuslies 1227, 1228 and

Para. 2.

"1229, more particularly in 1228, when grain that commonly sold for Rupees 20 was purchased for Rupees 12 and Rupees 13 and the whole of the amount collected (although the Regulations were enforced as far as practicable) was not more than about two-thirds of the dowle."

162. With regard to the remissions which it might be necessary to grant to the ryots at the expiration of the year, we desired the Collector to submit when the accounts of the Fusly should be finally closed, a Statement showing the total amount of the balances which might be then outstanding divided into good, doubtful and desperate, in order that we might then solicit the sanction of Government to write off such as should be declared absolutely irrecoverable.

163. The object of the present communication from the Collector we stated was to obtain the orders of the Board with respect to the future settlement or disposal of the estate of Hoonjaram. It appeared that an offer had been made by a person named Enoogunty Vencatarayadoo to rent the estate for ten years at Rupees 9,000 per annum and that the Zemindar of Boobily had proposed to hold the Hoondah on permanent cowle at an annual jumma of Rupees 10,685 or to rent it for ten or fifteen years at Rupees 9,494 per annum. The permanent jumma originally fixed on this estate was Rupees 11,697½ exclusive of Mauniums and Mocassahs, so that both these proposals were below the permanent assessment, but more than could be realized from the country, in all probability by any other mode of settlement.

164. It appeared however that the offer of the Zemindar of Boobily had been dictated by "a childish and empty pride of aggrandisement," he being "anxious to extend his property," and as the collections for the 5 years of the lease, including the amount expected to be realized to the end of Fusly 1229 were upon an average only Rupees 8,551-3-7 there was great reason to apprehend that if either of the foregoing offers were accepted, the inhabitants would be subjected to over-exactions and oppression by the holders of the estate, in order to enable them to fulfil their engagements. Independently however of these considerations, we remarked that the orders of the Honorable Court of Directors and of the Government directs that no estates which should have reverted to Government should be again sold, and the same orders we observed opposed the renting of villages except to the occupant ryots; so that even if the offers above noticed were otherwise unobjectionable, they must we thought be rejected and a Ryotwar Settlement introduced.

165. To the Patent Settlement the ryots were stated to have objected and to have refused to enter into individual engagements on account of their extreme poverty and their consequent inability to cultivate the lands unless assisted with Tuccavy and unless "the assessment in money should be settled at the average rate of the price of the produce for the last five years." The Collector appeared to object to this mode of calculating the assessment, because "it would lower the Government claim by about thirty per cent., on a comparison with the last quinquennial settlement;" but it was observable that considerable balances were due on the expiration of the settlements effected by Mr. Collector Hyde and that the Collector calculated that an arrear of no less a sum than Rupees 9,798-14 (being nearly one year's entire jumma) would remain uncollected at the close of the quinquennial lease so that this sum being deducted from the settlement formed by the Collector it would be found that his actual collections had been "the price of the produce for the last five years" and nothing more. We therefore saw nothing objectionable in the mode of calculating the assessment proposed by the ryots but we agreed with the Collector in considering a Grain Ryotwar to be on all accounts highly inexpedient.

166. The Naidos it appeared had submitted proposals for a Village Money Rent in conjunction with the ryots for a further term of five years at an average yearly rent of Rupees 9,358-9-7 to these the Collector had also objected because "the offers had been made upon no proper grounds and apparently with the view of keeping the Hoondah in the hands of the Naidos as before" and because the security offered was considered to be objectionable.

Para. 7.

167. Under these circumstances it appeared to us to be desirable that the Collector should endeavour to persuade the ryots to take the lands on the Putcut system, calculating the assessment at the average of the prices of the last five years' produce and assisting them in particular cases with such moderate supplies of Tuccavy as might be absolutely necessary to enable them to purchase seed, implements and cattle.

168. In the event however of the inhabitants still refusing to enter into engagements of the above description, we said that an annual settlement with the Naidoo in conjunction with the ryots might be formed, provided the quota payable by each ryot were specified in the cowles.

169. We desired the Collector to report to us the result of the measures which we had thus authorized him to adopt with regard to the settlement of the estate of Hoonjaram for the ensuing Fusly.

170. Under date the 15th May we were honored with the sentiments of the Governor in Council on our proposition to the following effect, that as it appeared that the Zemindar of Boobily had it in his power to interrupt the irrigation of the Hoonjaram estate, its prosperity would evidently be best promoted and the revenue assessed on it most easily paid, by renting it to that Zemindar. The Governor in Council did not conceive that an arrangement founded on such obvious grounds of policy would be at variance with the object and spirit of the orders of the Honorable the Court of Directors having reference to cases of this kind. The terms on which the Boobily Zemindar had offered to rent the estate, viz., Rupees 9,494 per annum for ten years were equal to its estimated resources; and the Governor in Council had resolved to accept them, instead of endeavouring to effect a settlement with the inhabitants direct.

171. On receipt of the foregoing orders we communicated them to the Collector of Vizagapatam, but as the Proceedings of the Board which had been before transmitted to him conveyed instructions to effect a settlement with the inhabitants direct, we thought it right to ascertain whether any engagement had been entered into or any definitive arrangements concluded under those instructions.

172. We therefore submitted for the consideration and orders of the Honorable the Governor in Council the Collector's reply under date 6th June, from which it appeared that on receipt of the Board's Proceedings he had sent for the Aumeen of Hoonjaram and had given him instructions for the formation of a Putent Ryotwar Settlement, and that the Aumeen had left the Hoozzoor to make the preliminary arrangements and to grant small supplies of Tuccavy. No agreements however we stated had been entered into. The Collector desired to know whether on making over the estate on a decennial rent to the Boobily Zemindar, that renter should be required to make good the amount disbursed in repair of Tanks and Water-courses and advances for Tuccavy for Fusly 1230.

173. Under date the 23rd June the orders of Government were communicated to us, that if the orders of Government under date the 15th May for accepting the Boobily Zemindar's offer to rent that estate for ten years have been communicated to him, so that the public faith was pledged, it would be proper to carry through the arrangement; but otherwise we were informed that the Governor in Council was then of opinion that it would be preferable according to our recommendation to make a settlement with the ryots direct, agreeably to the orders of the Honorable the Court of Directors, we were instructed that if the estate should have been placed under the Boobily Zemindar, he must be debited with the expense incurred by the Collector for repairs and the advances made by him for cultivation.

174. The above orders were communicated to the Collector on the 29th June.

To the Chief Secretary, in
Cons., 23rd October 1820.
In Cons., 23th August 1820.

175. On the 23rd of October we laid before the Honorable the Governor in Council, a letter dated 15th August from the Collector of Vizagapatam, reporting on the balances outstanding against the several Zemindaries in his district for Fusly 1229.

176. The object of laying the Collector's letter before Government was to bring to that notice the state of the Zemindaries of Marengly and Jeypoor.

177. MARENGHY.—On the 5th November 1818 we had submitted a letter from the Collector with an address from the Proprietor of this Zemindary, entreating that Veerabudrarauze (formerly an unsuccessful candidate for the succession to the estate) a notorious instigator of gang robbery and murder, might not be released except on such security as should be approved by the Zemindar Chandrashecara, under an agreement to reside at Vizagapatam, Vizianagrum, or the Cusbah of the Zemindar. The Fcuздary Adawlut on reference to them had stated that the Criminal Judge was the officer responsible for the sufficiency of the security to be taken, and they presumed that he would give due attention to any representation of the Magistrate on this or any other point of duty. That Court had doubted the power to insert the restrictive clause as to residence or the means of enforcing such a condition. We stated that we were not aware of the result of any application made by the Magistrate under these resolutions, or whether the Zemindar had approved of the securities tendered by Veerabudrarauze, but it appeared to us clear from the circumstances detailed in the 6th para. of the Collector's letter then submitted, that the removal of this person to some other place was a measure necessary to ensure the peace and tranquillity of the Zemindary and the realization of its revenues, and as Regulation II. A.D. 1819 vests the Government with the power of removing persons of this description to places where they can no longer be dangerous to the tranquillity of the country, we recommended that measures might be taken to prevent the further interference of Veerabudrarauze with the concerns of the Zemindary of Marengly, either by removing him to Chingleput or by placing him under such restraint as should deprive him of the means of having unrestricted intercourse with his friends and followers on the estate.

178. The apprehension expressed by the Collector that such a measure would not be countenanced by the Sudr Fouzdary Adawlut appeared to us to have no foundation, as the power vested in the Government by the Regulation referred to is altogether independent of all judicial cognizance, and exerciseable on ground of State policy alone. The Collector we thought had probably overlooked the enactment in question, and had considered the Courts as the only authority competent to remove the person in question.

179. JEYPORE.—The state of the Zemindary of Jeypore we remarked was explained in the 11th para. of the Collector's letter, and appeared to be such as requires to be brought to the notice of Government.

180. Under date the 14th November we were informed in reply that the Governor in Council would be prepared to authorize the removal of Veerabudrarauze to the Zillah of Chingleput, under the provisions of Regulation II of 1819, if the Collector considered that measure essential to the peace and prosperity of the Marengly Zemindary, in which case it would be necessary for him to specify under what degree of restraint he should be kept, what persons should be allowed to accompany him and what allowance should be fixed for his support and for that of his family.

181. With respect to the Jeypore Zemindary it was stated that it did not appear to the Governor in Council that the disorders to which it is subject would admit of any direct and immediate remedy. The Collector and Magistrate, as occasion might offer, ought to lend his aid in

supporting the Zemindar's authority, and it might be hoped, that in that way a better state of things would be gradually established, with the concurrence of all classes of inhabitants in the Zemindary.

182. These orders of Government were communicated to the Collector on the 16th of November.

To the Chief Secretary, in Cons., 13th March 1820.
Enclosure in Mr. Russell's letter, 2nd, in Cons., 10th Feby. 1820.
To Mr. Bannerman, 10th, in Cons., 10th Feby. 1820.
From, do. 7th, in Cons., 13th March 1820.
To the Chief Secretary, in Cons., 4th November 1820.

183. On the 13th of March we submitted to Government the letters noted in the margin to and from Mr. E. Bannerman, who had been instructed to investigate the several matters to which the petition from the Sungumvulsah Zemindar, submitted to Government under date the 4th November 1819 related.

184. Mr. Bannerman having stated his inability to communicate with the Zemindar personally on account of the alleged illness of that person, had submitted the Zemindar's request that he might be allowed to substantiate his case through the agency of a Vakeel.

185. This request had been complied with, but as it had been reported that the Zemindar was dead, the Board had directed Mr. Bannerman to ascertain the fact of his existence, before he proceeded to admit an agent to represent him.

186. Mr. Bannerman had now reported that he had an opportunity of ascertaining in company with the Medical gentlemen attached to the Zillah of Masulipatam, that the Zemindar, though not too unwell to be examined, was so imbecile and deficient in natural understanding, as to make it questionable whether he was competent to execute a power of Attorney or Vakalutnamah.

187. We therefore submitted to Government that if the state of the Zemindar were such as was represented, it was clear that the charges and allegations as well against the Collector of Vizagapatam as against all others complained of were made and supported in the name of the Zemindar, by persons not invested with any power that could be recognized by the public authorities.

188. We observed that the estate of the Zemindar if he were incompetent to its management, should, under the Regulations, be placed under the care and management of the Court of Wards. We therefore recommended as all applications for bringing the estates of incapacitated landholders under the Court of Wards must come from the Collectors of the district in the first instance, that Mr. Bannerman should be directed to transmit to the Collector of Vizagapatam a Medical Certificate of the imbecility of the Zemindar, and that the Collector should be desired on receipt thereof to apply for authority to take charge of the estate in conformity with the provisions of Regulation V of 1804.

From the Secretary to Government, in Cons., 17th April 1820.

189. In reply to this recommendation we received the orders of Government under date the 12th April to desire that the regular steps might be taken for placing the estate of the Sungumvulsah Zemindar in the Vizagapatam District under the Court of Wards.

190. Under date the 12th June we submitted a letter from the Collector in Vizagapatam, enclosing a Certificate from a Medical officer at Masulipatam, stating that the Zemindar of Sungumvulsah was so deficient in understanding as to be incapable of managing his own affairs.

191. Under these circumstances, with reference to Clause first, Section 3, Regulation V. A. D. 1804, we submitted for the decision and orders of the Governor in Council, that in our opinion and judgment the estate of the said Zemindar should be taken under the care and management of the Court of Wards.

192. In reply we received the orders of Government under date the 27th June for placing the estate of this Zemindar under the management of the Court of Wards, copy of which orders we furnished to the Collector under date the 29th of June.

From the Secretary to Government, in Cons., 29th June 1820.

193. On the 10th of February we laid before Government the correspondence noted in the margin between the Board and the Collector of Vizagapatam, from which it appeared that certain Washing Greens, formerly in possession of the Dutch, were restored to the Netherland's Resident, and that part of the land thus restored included portions of Jeeroyetee and Agraharam lands, for which the holders expected to receive remission from Government.

To the Chief Secy., in Cons., 10th February 1820.
From Mr. Smith, 22nd Nov., in Cons., 6th December 1819.
To do., 6th, in Cons., 6th do.
From do., 31st January, in Cons., 10th February 1820.

194. It would be seen we observed from the reference made on the 6th December by the Board to the Collector, and from his reply dated the 31st January, that these Jeeroyetee lands were included in the calculations on which the permanent assessment of the Zemindary of Vizianagrum was fixed, and upon the principle that the sum to be remitted should be confined to the Government Jummah on these lands as entered in the accounts of the permanent settlement, it appeared from the statement submitted by the *Collector that the remission claimed by the Zemindar amounted to Rupees 90-12-6.

* No. 1 in his letter of the 31st January, in Cons., 10th February 1820.

195. We were of opinion that this sum should be remitted by Government in favor of the Zemindar of Vizianagrum, and we accordingly solicited sanction for the amount.

196. The rent of the Agraharam lands forming no partition of the assets on which the permanent settlement was calculated, and being received by the Zemindar, the holders we thought were not entitled to any compensation from the British Government, but would receive from the Zemindar the amount of remission claimed by them.

197. Under date the 23rd February we were informed that the Governor in Council, agreeably to our recommendation was pleased to grant a remission of Rupees 90-12-6 in the permanent jumma of the Zemindar of Vizianagrum on account of the Jeeroyetee lands included in the Washing Greens there which had been restored to the Netherland's Government.

From the Secretary to Government, in Cons., 28th Feby. 1820.

198. Copy of these orders was forwarded to the Collector on the 2nd March.

In Dy. Cons., 6th March.

RAJAHMUNDRY.

199. With reference to Clause first, Section 3, Regulation V. A. D. 1804, we submitted under date the 29th May 1820 in our capacity of Court of Wards a letter and enclosures from the Collector in Rajahmundry, reporting the death of Tolaty Vencanah, the Proprietor of the Nellapilly Estate.

To the Chief Secretary, in Cons., 29th May 1820.
From Mr. Robertson, 15th, in Cons., 29th May 1820.

200. It appeared that the deceased has left a son and a widow, and that by a Will which he had executed he had appointed the latter to manage the estate during the minority of his son who, at the date of our report was only five years of age.

201. Females of "ability and discretion" are not prohibited by the Regulation above cited from managing their own property and as the estate was incumbered by debts to a large amount, and it appeared to be the wish of the family to retain it under their own management, we supported the recommendation of the Collector that the widow might be placed in possession of the property on payment of the arrears due.

202. It would be stated be explained to the Collector that the measure of placing the estate under attachment immediately on the death of the Zemindar was premature and irregular, as the Court of Wards are not competent to exercise any power of superintendence over the property of disqualified proprietors until authority to that effect has been received from Government on a full report of the case.

203. We were informed, under date the 23rd June, that according to the Will of the deceased and agreeably to our recommendation, the Governor in Council authorized the Collector of Rajahmundry to put the widow in possession of of the estate of Nellapilly on her paying up the arrears due.

From the Secy. to Government, in Cons., 29th June 1820.

204. Copy of these orders was forwarded to the Collector on the 29th June.

To the Chief Secretary, in Cons., 31st Jan. 1820.
From Mr. Smalley, 23rd Sept, in Cons., 2nd Oct. 1817.
To do. 9th, in Cons., 9th February 1818.
To do. 16th, do. 16th March. do.
From do. 3rd, do. 13th April do.
To Mr. Robertson, 11th March 1819.
From do. 16th, in Cons., 29th April 1819.
To do. 6th, do. 6th May do.
From do. 21st, do. 31st Jan. 1820.

205. We submitted on the 31st of January to the Right Honorable the Governor in Council a correspondence which had passed between the Board and the Collector in the Zillah of Rajahmundry on the subject of the Moturpha tax in the estate of Nellapilly.

206. The following is an abstract of the case.

207. The estate of Nellapilly was permanently settled by Government on the 7th May 1803 and the assessment fixed thereon at Pagodas 2,498, of which sum Pagodas 1,962-6-19 were for Land Revenue and Pagodas 535-41-52 for Moturpha. The right of the Zemindar however to collect this tax having been subsequently disputed by the Courts, the Zemindar had agreed to relinquish this branch of his revenue to Government and claimed a remission in consequence. The Board accordingly directed that the assessment on the estate of Nellapilly should in future be fixed at Pagodas 1,962-6-19, and that a remission of Pagodas 535-41-52 should be granted to the Zemindar from the commencement of Fusly 1226, the year in which he consented to relinquish to Government the collection of Moturpha.

Vide report of the Special Commission of the 29th April 1803, in Cons., 30th May 1803, para. 44.
Vide the Board's letter to the Acting Collector of Rajahmundry, in Cons., 9th February 1818.
Para. 5th of the above letter.

208. This remission had been granted on the condition of the Zemindar giving up all claim to this branch of revenue; it took effect from Fusly 1226 as above stated, but it afterwards appeared to the Board that as obstacles had been opposed by the Courts to the collection of the Moturpha by the Zemindar previously to that period, it would be but just to grant him a remission to the extent of the public demand on that account from the time that he had been so prevented, collecting the Moturpha to the date of his transfer thereof to the Government, and the Collector had accordingly been desired, after a strict investigation, to state that amount which would be due to the Zemindar under this arrangement.

209. This investigation the Collector from the pressure of other business was compelled to transfer to his Head Assistant whose report on the subject was contained in the enclosure marked No. 1 in the Collector's letter of the 21st of the preceding month.

210. This enquiry appeared to have been conducted in a satisfactory manner by Mr. Sewell, and we saw no reason to question the correctness of the Statement (marked A) which he has forwarded and which shewed the total remission due to the Zemindar of Nellapilly for Fuslies 1223, 1224 and 1225, after deducting the amount collected by the proprietor to be Rupees 3,834-9-0.

211. We therefore solicit the special sanction of Government to the annual remission of Pagodas 535-41-52 or Rupees 1,875-11-10 on account of Moturpha from the commencement of Fusly 1226 to the Zemindar of Nellapilly and an aggregate remission of Rupees 3,834-9-0 to the same Zemindar on account of Fuslies 1223, 1224 and 1225, during which he was partly prevented by the Courts from making his collections on this account.

212. This remission the Governor in Council was pleased to grant under date the 23rd February, according to the tenor of our recommendation; and these orders were communicated to the Collector under date the 2nd of March.

213. On the 11th November last we laid before the Right Honorable the Governor in Council a letter and enclosure from the Collector in the Zillah of Rajahmundry, reporting upon the cases of certain widows of deceased Pensioners in his district.

To the Chief Secy., in Cons.,
11th November 1819.
From Mr. Robertson, 23th
May, in Cons., 7th June 1819.

214. The names of the deceased were Pettycunty Lutchmepetty, Cundoocoory Mullicarjanadoo, Tellalah Vencatarayadoo.

215. Pensions had been granted, we stated under the authority of Government (conveyed in a letter from the Secretary to Government in the Revenue Department (para. 32) bearing date the 27th October A. D. 1804) to the Mazumdars and Despondiahs in general in the Zillah of Rajahmundry on account of the resumption of certain rights and privileges at the period of the introduction of the permanent settlement.

216. Among these pensions were the following:—

To the Mazumdars of Pettapore,	Rupees 1,702 12 0
To the Despondiahs of the Ellore Circar	„ 1,645 0 0
To the Mazumdar of Parooroo	„ 462 0 0

217. The shares of the deceased in these pensions were as follows:—

To Pettycunty Lutchmepetty, late a Mazumdar of Pettapore, Rupees 851-6-0.
To Cundoocoory China Mullicarjanadoo, late Despondiah of Ellore Circar, Rupees 280-0-0.
To Tellalah Vencatarayadoo, late Mazumdar of Parooroo, Rupees 350-0-0.

218. The Collector after having caused particular enquiry to be made into the circumstances of the widows of these persons stated, we remarked, that he considered them fit objects of relief and had in consequence been induced to solicit that they might be allowed to receive for life a moiety of the pensions enjoyed by their respective deceased husbands.

219. The lands resumed from the deceased were granted for services no longer required, and the pensions were life grants and acts of county on the part of Government. The widows of the deceased therefore could not claim as a right the continuance of any part of them. But we were induced to bring their cases to the favorable notice of Government on account of the helpless state to which from the Collector's report it appeared they would otherwise be reduced, and in consideration of all the circumstances of their situation we recommended that the Right Honorable the Governor in Council be pleased to grant them for their support a moiety of the pensions which were enjoyed by their respective deceased husbands.

220. This recommendation received the confirmation of Government under date the 4th of December 1819, and the orders for the grant of the pension were duly communicated to the Collector under date the 16th of the same month.

From Mr. Secy. Hill, in
Cons., 16th Dec. 1819.

MASULIPATAM.

221. Under date the 22nd November 1819, we received from the Secretary to Government in the Revenue Department copy of a petition from Narsimah Apparow of Noozeed in the Zillah of Masulipatam.

From Mr. Secretary Hill, in Cons., 2nd December 1819.

222. The Governor in Council observed that it would appear that when the permanent settlement was formed, this Zemindary was divided into three shares, of which two were given to the only son of the deceased Zemindar by his first wife and the remaining share to the elder of two sons by his second wife, but that the other son, the petitioner, received no share. It also appeared that he had endeavored to participate in his father's estate by means of legal proceedings, in which he has failed. We were required to report the circumstances under which the division of the estate took place, the claim which the petitioner might have had to a share of it, whether the existence of the third brother was reported to superior authority by the then Collector and the best means of which we might be aware of making a provision for him either in money or in land.

223. These orders were forwarded to the Collector of Masulipatam for his report with instructions to give the subject his most attentive consideration and to submit his sentiments fully on the several points above noticed.

To Mr. Russell, 2nd, in Cons., 2nd December 1819.

From Mr. Russell, 16th, in Cons., 30th March 1820.
To the Chief Secretary, in Cons., 12th June 1820.
* Enclosure in a letter from Mr. Russell, dated 10th, in Cons., 19th August 1819.

224. His reply was submitted by us for the information of the Honorable the Governor in Council under date the 12th June together with copy * of a decree passed by the Court of Sudr Adawlut on the subject of the petitioner's claims to a share of the Zemindary of Noozeed.

225. The following extracts from the reports of the Board of Revenue and the Special Commission, dated 1st January 1802 and 27th September 1802 respectively, would we observed, explain the grounds on which the Zemindary of Noozeed was assumed by the Government and those on which it was restored in certain proportions to the two brothers Narsimah Apparow and Ramachendra Row.

"The Coloor villages formerly attached to the Noozeed Zemindary were sequestered in consequence of the misconduct of the late Zemindar, a heavy arrear being also due by him to the Company; they are entirely separated from Noozeed by the river Kistna, and it would in our opinion not be advisable that they should be conferred on the family, though we have it in contemplation to propose that the permanent settlement of the Zemindary on the north side of the river situated in the 3rd and 4th divisions of Masulipatam shall be made with it. The discussion of the latter question is however a point of some delicacy, from the contending interests of the parties attached to Apparow and Ramachendra Row which have formerly excited feuds in the country, and it seems the opinion of the Collectors that the best means of preserving peace in the family would be to allot the Purgunnahs in the 3rd to the one, and those in the 4th division to the other, but it will require further consideration of their respective claims when these divisions fall to be arranged; they will in any event prove a sufficiently extensive charge exclusive of Coloor.

Para. 36.

"In their report on the permanent settlement of the Guntoor Circar, the late Board of Revenue adverted to the restoration of the Zemindary of Noozeed to the family of Apparow, which had been under sequestration previously to the death of the late Zemindar; and they considered the division of the country between the half-brothers, to be the most eligible measure in regard to the animosities which subsisted between the adherents and followers of Apparow and Ramachendra Row".

Extract from the Report of the Special Commission, dated 27th September 1802.
In S. C. Cons., 29th September 1802.

To Mr. Branfill, 4th Sep. 1800.
From do 14th do do.
To do 15th Nov. 1802.
To do 26th Dec. do.
To do 8th Jan. 1801.
From do 19th Feby. do.

"We beg to refer your Lordship in Council to the correspondence noted in the margin, in consequence of the demand of the late Board of Revenue for information relative to the disqualified Zemindars in the several divisions of the Province."

"The claim set up by Ramachendrarow to share the Zemindary with his brother is founded, Mr. Branfill observes on the circumstance of their father Narsimah Apparow having shared it with his brother Vencatadry Apparow, but it appears by Mr. Read's report* that it is also maintained on the ground of an agreement entered into between the brothers in 1795,† for the purpose of dividing the Zemindary in the event of its being restored to the family. The intention of dividing the Zemindary having long been in the contemplation of the persons concerned is further established by an intimation conveyed from the elder brother Narsimah Apparow about the time when the Noozeed Committee was instituted, purporting that he wished to divide the Zemindary with his brother; judging under these circumstances and considering the division a measure of prudence, we recommend to your Lordship the restoration of the Purgunnahs in the Ellore Circar lately under the management of Mr. Branfill to Narsimah Apparow, and of the six Purgunnahs in the Condapillay Circar to Ramachendrarow being the natural division of the country and best calculated to prevent disputes which might arise from a less defined boundary".

226. The letter from Mr. Collector Branfill (hereafter alluded to) in which the existence of Narsimah Row, the petitioner and the propriety of making some pension for him was expressly stated was laid before Government, in the letter of which the foregoing is an extract, but notwithstanding this circumstance the orders of Government on the subject, which were communicated in the following terms, took no notice of Narsimah Row's claims.

"The Board having considered with attention the recommendation of the Special Commission for dividing the Zemindary of Noozeed, and for placing the Ellore division under the management of Narsimah Row, and the six Purgunnahs in the Condapillay Circar under the management of Ramachendrarow, and learning that it is the wish of both parties that the proposed division should take place direct accordingly that the arrangements of the Special Commission be carried into execution."

227. The petitioner we stated claimed a share in the Zemindary of Noozeed as a right of which he argued the Government would not have deprived him, if at the period of the permanent settlement they had been aware of his existence.

228. The Petitioner, as the Collector observed, "is in error when he states that the authorities at Madras were ignorant of his existence. In a letter written by the Collector to the Board of Revenue during the discussion of the arrangement to be adopted for the final settlement of the Noozeed Zemindary, he was expressly mentioned, and there cannot be a doubt that even the second brother Ramachendrarow would have been excluded from any participation in the Zemindary if his well known turbulent spirit had not rendered it prudent to give him a share.

"After speaking (the Collector continued) of the then proposed measure of granting the whole Zemindary to the elder brother Vencata Narsimah Apparow, Mr. Branfill expressed himself thus:—"care must be taken before Apparow's country is restored to him, that some arrangement is made with his brothers Ramachendrarow, † and Narsimah Row, † and that a suitable provision is granted to them, otherwise it is to be apprehended that their family feuds may throw the country into confusion, Ramachendrarow, I understand conceives himself entitled to half of the Zemindary by virtue of a Will left by his father wherein it

* Meaning Venkata Narsimah Apparow, the present Zemindar of Ellore.
† The second son.
† The Petitioner.

"directed that the Noozed Zemindary at his death should be equally divided between him and Apparow, and although Ramachendra Row was many years ago apprized that his claim thereto would never be recognized, yet I believe he still entertains hopes, in case the Zemindary is restored to the family, that his claim will hold good and I am not very certain that he would willingly accept of an allowance from his brother. In the event of his refusal, it would be absolutely necessary to put his person as well as his brother Narsimah Row under restraint in order to preserve peace in the country, unless indeed Apparow voluntarily choose to make over a proportion of the Zemindary to Ramachendra Row on condition that he provided for his younger brother."

229. The letter from which the foregoing is an extract, was laid before Government as before stated by the Special Commission in their final report, dated 27th September 1802, so that all the revenue authorities at that period and the Government must have been aware of the existence of the Zemindary was divided between the two elder brothers to his entire exclusion.

230. But we observed the fact was that neither the petitioner nor any of the family could claim the succession to the Zemindary as a matter of right. Zemindars under the Mussulman Government, by whom they were first appointed, were ministerial officers (not landed proprietors) entrusted with the management of large tracts of land, from which it was their duty to collect the revenue on account of the Sirkar. They were remunerated for their services by fixed fees and by the allotment of small portions of land (called *savarum*) which they held rent free. It was indeed probable that as professions and employments among the Hindoos were hereditary and as Zemindary appointments were almost always confined to that class of their subjects, the Mussulman Government adopted the practice of conferring the office on some relation of the preceding Zemindar, except in cases of misconduct, incapacity or other disqualification, and this practice of conferring the office on Hindoos by the Hindoo rule of hereditary succession might have led we thought in a course of years, to a belief that the Zemindaries were actually the hereditary indefensible property of the incumbents. But the Mussulman Government made an adherence to this rule of appointment perfectly optional in itself and frequently deviated from it, when induced to do so either by motives of policy or of favor towards individuals; and in like manner the British Government on its accession to the Northern Sirkars did not acknowledge any other absolute proprietor of the soil but the ruling power; and in pursuance of this principle one of the first Regulations enacted by them on the subject of the collection of the revenues commences with a declaration

Reg. XXXI. A. D. 1802.
* Dated 20th May 1819.

that the Government had "in conformity to the ancient usages of the country, reserved to itself the actual proprietary right of lands of every description;" and the Sudr Adawlut in their decree* against the claims of the petitioner observe that "in the Preamble of Regulation XXV of 1802 is described the uncertainty of the tenure by which Zemindaries had previously been held, an uncertainty which is obviously incompatible with the previous recognition of any hereditary right of succession. It is declared, for the reasons stated, that an assessment shall be fixed on all lands liable to the payment of public revenue, and it is then enacted that such assessment being fixed, the proprietary right to the estates of this description shall become vested in the Zemindars and in their heirs and lawful successors for ever."

231. After these remarks the Court proceeded to say; "it is plainly deducible from this Regulation that previously to the fixing of the permanent assessment succession to Zemindary tenures was not governed exclusively by the laws of inheritance, but that the ruling power created, tolerated, abolished or disposed of those tenures as might be considered most expedient for the purpose of realizing the public revenue due from the lands. It is clear therefore, that, in granting the Zemindary of Noozed in unequal proportions to the two original defendants, the British Government exercised a right which according to the declared usages of the country was vested in the ruling power, and as by the exclusion of the original plaintiff whether intentional or otherwise, no known law was infringed, the Courts are precluded from all jurisdiction in the case."

232. The Board having stated the circumstances under which the division of the estate took place; and having shewn that the petitioner Narsimah Apparow had no claim of right to be a party to the Zemindary contract in virtue of his relationship to the two persons with whom that contract was made; and that his exclusion was an act originating not in ignorance of his pretensions or of his existence, but in the exercise of a discretion vested by law in the ruling power; it only remained to be considered what were the best means of making a provision for him in money or in land.

233. The Collector in the 15th para. of his letter now under consideration observed that "the only possible blame which the Government can take to themselves for the manner in which they disposed of the country is the omission to secure the petitioner a pension similar to those assigned to some others in like situations, that this omission has involved him in great distress and that the now established denial of his having had any hereditary right to the lands must forever preclude him from obtaining relief from his brothers by declaring the Zemindary to have been required by him." The Collector concluded with the expression of his hopes that the Government would be induced to give him some allowance for his support, which however he added, must to make it of any avail be specially protected from the attacks of his numerous creditors.

234. It appeared to the Board that the Collector submitting the foregoing recommendation, had overlooked the claim which the petitioner must be supposed to have as a member of an undivided Hindoo family to maintenance, and to a share of the paternal property, independent of the profits of the Zemindary in question. It seemed to us to be a necessary consequence resulting from the decision which had been passed in the Sudr Adawlut, that as the rights of an individual member of a family enter not into the consideration of the question "to whom" the Government should grant the Zemindary sunnud, so the granting that sunnud to certain members of a Hindoo family could not affect their hereditary rights in any respects unconnected with the Zemindary.

235. The first suit instituted by the petitioner was against his uterine brother only, Ramachendra Apparow in the Zillah Court of Masulipatam for a moiety of that portion of the Zemindary which was held by them, and for half of the real and personal property left by their father. The Zillah Court rejected his claims but adjudged to him an allowance at the rate of 300 Pagodas per mensem, payable by Ramachendra Apparow. This decree was confirmed by the Provincial Court, with the exception of some modification of the annual allowance for maintenance. But in further appeal to the Sudr Adawlut. The suit was dismissed partly on the general ground that the action would not be against one brother only, but must be brought against both. This ground of dismissal was particularly applicable to the claim for a division of the family property. The maintenance adjudged by the lower Courts was not, we remarked sued for by the plaintiff in his action, and on that account could not be confirmed by the Sudr Court.

236. After this dismissal the petitioner sued both his brothers, but only "for one-third of the several Purgunnahs and talooks of the Noozed Zemindary held by the two defendants respectively together with the net profits thereof for 14 years," and for the costs of the former suit.

237. This suit brought to issue no question but that of the petitioner's right to a share in the Zemindary from which the Government, who created the Zemindary had in the exercise of their discretionary authority excluded him. The liability to afford a suitable maintenance or the obligation to divide the family property with the petitioner were questions not brought before the Court; but there seemed no reason to suppose that if they had been brought, they would not have been decided in favor of the plaintiff, whose condition was precisely the same as if the Zemindary had not been granted to his brothers.

238. Under these peculiar circumstances we could not but view in the grant of relief as proposed by the Collector, the establishment of a dangerous precedent which would draw forth similar claims on equally just grounds from many other members of families who have not been admitted into the Zemindary contract with their parceners, whilst a source of relief appeared open to them in the enforcement of their lawful demands on members of an undivided family for all other property than what might be held under the Sunnud-i-Milkent Istimrar.

239. The poverty of the petitioner and his being deeply involved in debt, rendered him we acknowledged an object of pity; but his having been ill-advised in the conduct of suits at law did not constitute a right to expect relief from Government, neither were we aware how the bounty of Government if extended to him, could be protected, first, from the reimbursement of costs decreed against him as a pauper suitor; and secondly, from the just demands of creditors.

240. With these observations, which we deemed it our duty to submit, we left the case for the ultimate decision of the Honorable the Governor in Council.

241. On this communication no orders have yet been sent to us.

242. With reference to the communication from Government under date 4th December 1819, we submitted on the 13th January copy of a letter addressed to the Civil Auditor, with copy of an official memorandum received from that officer in reply.

In Cons., 16th December 1819.
To the Chief Secretary, in Cons., 13th January 1820.

243. From this memorandum, it appeared that the amount debited against Mr. Hawkins, on account of the embezzlement in the treasury at Masulipatam as per account current from that district for the month of June 1816 was Pagodas 2,519-6-13 or Rupees 8,816-15-8.

244. Of this sum, a small portion we thought must have been since recovered, as the Collector at Masulipatam, in his letter to the Board of the 17th August 1819, had stated the demand against Mr. Hawkins at Rupees 8,781-11-8 only.

245. Of this deficiency, a portion to the amount of Rupees 1,387-10-8 was money in deposit, on account of fines and the like, which the Board had proposed in their letter of the 11th November to remit. The Government not having consented to this measure had desired that Mr. Hawkins' bond might be taken for the full amount, and though part of the sum mentioned in the memorandum of the Civil Auditor seemed to have been recovered, we had prepared and enclosed a bond for the full amount thereof, viz. Rupees 8,816-15-8.

246. It appeared from Mr. Moore's memorandum that a sum of Star Pagodas 2,235-13-21 was due to Mr. Hawkins for commission on extra revenue, from which deducting Pagodas 1,071-14-32 overdrawn by him, their remained a balance of Star Pagodas 1,163-43-69 or Rupees 4,073-14-7 payable to him, which sum Mr. Moore had deducted from the demand of Rupees 8,816-15-8, on account of the embezzlement and exhibited a net demand against Mr. Hawkins of Rupees 4,743-1-1.

247. As it had been resolved to refer the whole of the demand against Mr. Hawkins, on account of the embezzlement by his servants to the authorities at Home, we submitted that his bond should be taken for the total amount of Rupees 8,816-15-8, and that the sum of Rupees 4,073-14-7 due to him for commission should not on this account be withheld, as it has no necessary connexion with the transaction under consideration. In the event of the Government approving this arrangement, we submitted that orders might be sent to the Civil Auditor to pass Mr. Hawkins' bill for Rupees 4,073-14-7, to be paid to him from the treasury, on his executing the bond for Rupees 8,816-15-8 enclosed, which should be lodged by Mr. Moore in the General Treasury.

Rupees 8,816	15	8
" 4,073	14	7
4,743	1	1

248. The following was the form of the bond executed by Mr. Hawkins:—

"Know all men by these presents, that I, William Hawkins, Esq., am held and firmly bound to Alexander Duncan Campbell, Esq., the Secretary of the Board of Revenue at Fort Saint George and other the Secretary for the time being, in the sum of Rupees eight thousand eight hundred and sixteen, annas fifteen, pice eight, of the current money of Madras, to be paid to the said Alexander Duncan Campbell, Esq., or other the Secretary of the said Board for the time being, or his certain attorney, executors, administrators or assigns, for which payment well and truly to be made, I bind myself, my heirs, executors and administrators by these presents, sealed with my seal, dated this fifteenth day of January in the year of our Lord one thousand eight hundred and twenty."

"Now the condition of this obligation is such, that if the above bound William Hawkins, Esq., shall not produce or cause to be produced before the said Alexander Duncan Campbell, Esq., Secretary to the Board of Revenue at Fort Saint George, or other the Secretary of the said Board for the time being, the decision of the Honorable the Court of Directors, exonerating him the said William Hawkins, Esq., from the whole or part of the above demand, he the said William Hawkins, Esq., his heirs, executors, administrators or assigns, shall well and truly pay or cause to be paid unto the abovenamed Alexander Duncan Campbell, Esq., or other the Secretary of the said Board of Revenue for the time being, his executors, administrators or assigns, the full and just sum of Rupees 8,816, annas 15, pice 8 of the current money of Madras or such part thereof as the Honorable the Court of Directors for the United Company of Merchants of England trading to the East Indies, shall, or may require to be paid by the said William Hawkins, Esq., without fraud or further delay. Then this obligation to be void and of no effect otherwise to remain in full force and virtue."

249. Under date the 15th of January we were informed that under the resolution passed on the 4th preceding, with respect to the demand against Mr. Hawkins, it was the intention of the Right Honorable the Governor in Council that he should execute a bond for such part of the amount embezzled from his custody when Collector of Masulipatam as might not have been recovered, the bond being payable, unless the demand against him should be remitted by the Honorable the Court of Directors, but that it was not intended that any part of the allowances due to Mr. Hawkins should be withheld from him. The bond which accompanied your Secretary's letter was observed to be conformable to this intention, and together with copies of that letter and of this reply to it, would we were informed be forwarded to the Civil Auditor for his information and guidance.

GUNTOOR.

250. Our last General Report detailed at considerable length, in paras. from 381 to 443 the remarkable circumstances attending the execution of a Will by the late Vencata Goonda Row, Zemindar of Rachore, Bellamcondah and Imacondah, the bequest of a large sum by way of legacy to a servant of the Collector of the Zillah; and the contending claims of Mulla Row, son-in-law, and of the widow of the late Zemindar to the succession to his estates.

251. With reference to the Board's letter under date the 13th December 1819, particularly to para. 7th in which it was stated that the Collector in Gunttoor would be called upon to explain, why no allusion had been made by him to the claim of Lutchimah, the widow of the late Zemindar Vencata Goonda Row, we submitted to the Governor in Council, under date the 6th of January, a letter from the Collector, Mr. Thomas Oakes, bearing date the 29th of the preceding month.

To the Chief Secretary, in Cons., 13th December 1819.
To the Chief Secretary, in Cons., 6th January 1820.
From Mr. T. A. Oakes, in Cons., 6th January 1820.

252. It appeared that Mr. Oakes in the 80th para. of his letter of the 11th July, and in the 13th para. of his letter of the 2nd October preceding had twice incidentally alluded to this female, as having been prevented by him from immolating herself with her late husband, and as having a right to a proportion of the pension bequeathed by the late Zemindar to Mulla Row. We regretted that, from the circumstance of the original correspondence in question being before the Government when our subsequent letter of the 13th December was written, these facts had not been in our recollection and that in consequence overlooked.

253. In explanation of his not alluding to the claim of the widow to the Zemindary, Mr. Oakes stated that she had preferred none until the 13th September, and that he had concluded therefore that she acquiesced in the arrangement made by the late Zemindar; he added however, that she had supported her claim at the head of 400 armed sibbandy; and that his interference as Magistrate had given rise to the grave charges preferred against him to Government and the several Courts.

254. Our letter of the 13th December was acknowledged by the Government under date the 28th December, and it was observed that it would require explanation why the claims of the widow, apparently entitled to preferable attention above those of the widows and son-in-law of the late Zemindar's cousin were excluded from consideration. The charges also, it was remarked, which she had brought against the Magistrate of the district required more notice than that officer had paid to them, we were therefore directed to call upon Mr. Oakes for the necessary explanations and to enjoin him to see in particular that all the three widows were free from every species of restraint and as far as depended on him, from the apprehension of any either at the hands of the servants of Government or at those of the rival claimant of the estates. We were informed further that the resolution already passed with respect to the course proper to be taken regarding possession of the estates, was considered equally applicable to the case, under the circumstances of it, newly brought to light.

255. In obedience to the directions of Government we called upon the Collector of Guntoor for further explanations respecting the charges preferred against him by the widows of Pedda Goonda Row and the widow of Venkata Goonda Row, and for information whether the legacy of 10,000 Madras Pagodas left to Kistna Row, his late cash-keeper by Venkata Goonda Row had been paid, or was in train of payment. The Collector was likewise enjoined to see that each of the three widows was free from every species of restraint either from the servants of Government or any of the rival claimants.

256. On the 27th March we submitted Mr. Oakes' reply, dated the 16th February, together with which he had for the purpose of explaining and justifying his conduct towards the widows, Mr. Oakes transmitted copies of the proceedings of the Criminal Judge of Masulipatam on the complaint in the name of Mulrauze against the 282 partizans and attendants of Lutchmiah, the widow of the late Zemindar Venkata Goonda Row. The Collector stated his confidence "that the necessity which led the Criminal Judge to bind down the widows' adherents to abstain from further acts of violence would testify the propriety of his having apprehended them for those they had already committed". "It was" he observed "his sole and obvious duty to uphold the person in possession until the Civil Courts should decide on the validity or otherwise of the grounds on which his title to that possession was supported." In a subsequent part of his letter Mr. Oakes observed that "Rajah Joopully Mulla Row had been in actual possession of the property from the date of the Zemindar's demise."

257. On reference to the case as recorded by the Criminal Judge, the Collector appeared to us to be in part borne out in these remarks. It was stated in those proceedings to be clear "that it was the intention of the testator to place the complainant Joopully Mulla Row in possession of all his estates and to invest him with the entire management of his property after his death;" "and that it seemed equally clear that after the death of Goonda Row, the complainant obtained peaceable possession of the property, and continued to manage the affairs of the estate until the evening of the 12th of September" when the widow asserted her right to the management and possession of the property and the contest had ensued, whereon was grounded the charge which was forwarded to the Criminal Judge.

258. The Criminal Judge we remarked had entered on his record "a letter purporting to be addressed by the widow of the late Rajah Mulrauze Venkata Goonda Row to the Magistrate of Guntoor* which begins with these words "Joopully Mullah Raidoo having been appointed at the time of my husband's death, for the protection of all persons connected with the family from the older time, he assumed the entire management of our estate," &c. In a further part of the letter the widow stated that her affliction at the time of her husband's death prevented her being acquainted with his having written a Will; but she proceeded to state that it must have been the intention of her husband to appoint Mulla Row, whom he conceived to be the faithful friend of the family to the management of the estate, but not to the enjoyment of it for himself.

259. The Criminal Judge who had a copy of the Will before him, pronounced that "in his opinion the widow has given the true meaning of the Will."

260. Clause second, Section 16, Regulation III of 1802 says that "In all cases of a Hindoo, Mussulman or other person subject to the jurisdiction of the Zillah Courts having at his death left a Will, and appointed an executor or executors to carry the same into effect, and in which the heir to the deceased may not be a disqualified land holder, subject to the superintendence of the Court of Wards, the executors so appointed are to take charge of the estate of the deceased, &c."

261. The *prima facie* case, therefore, appeared to us to entitle Mulla Row to the possession of the estate, whether as heir, according to his own construction of the Will, or as executor or trustee according to the construction of the widow and the Criminal Judge; and if, as appeared to be admitted by the widow, the executor or trustee was actually in possession of the property, the Magistrate was bound to secure him in that possession.

262. In the discharge of this duty however, it appeared to us that Mr. Oakes proceeded to greater lengths than was necessary. If a breach of the peace had been committed, Mr. Oakes was competent under Section 47, Regulation XI of 1816 to take cognizance of it, and under Clause fifth, Section 12, Regulation IX of 1816, he might have bound over the principal parties to keep the peace; but it appeared that 282 persons had been sent to the Criminal Judge charged with no offence that required such a proceeding, of whom the Criminal Judge observed that 29 were "charged," 82 "only seemed to be charged" and 111 were not distinctly charged "with any offences, but it might be inferred that they were charged with being the accomplices of the first 29." This, the Board could not but consider as a measure of uncalled for severity towards a woman of high rank and respectability, whose fears had been excited for the security of the large property to which she considered herself the legal heir, and which she had heard that Mulla Row whom she viewed only in the light of a trustee, had claimed as his own absolute property.

263. On the subject of the allegations of the widows of Pedda Goonda Row, Mr. Oakes limited himself to a simple denial of their truth.

264. With regard to the sum of 14,000 Rupees borrowed from the late Zemindar, Mr. Oakes stated that he took up the money on a deposit of Company's paper, in consequence of an unexpected call; and he further added what he had not stated before that he had repaid it with interest.

265. Mr. Oakes justified his having been present at the time of the execution of the Will by the late Rajah Vencata Goonda Row, by citing the example of Mr. Gregory and Mr. Thackeray, who, he said, were present when Vassareddy signed his Will on his death-bed, and of Mr. Webb, Mr. Tod and Mr. Russell who had witnessed that Will.

266. As to the bequest of 10,000 Madras Pagodas to Kistna Row, Mr. Oakes asked "How was I to prevent it, and would it have been justice to that servant, supposing him to be the favorite it is said he is of mine to have deprived him of a fortune which no length of service could have procured, more particularly as the Board of Revenue had stopped his promotion?"

The circumstance here alluded to by Mr. Oakes was explained to the Government in the 24th para. of our letter, dated the 8th of November. 8th November 1819.

The Board had only to add that nothing which Mr. Oakes had stated on the present occasion, had in the least altered the opinion expressed in that letter as to the impropriety of the sanction which the Collector had afforded to this bequest, which they learned had been paid as well as the other bequests, "by the person in possession, Mulla Row," although the estates of the late Zemindar were in arrear to Government and the right of the deceased to make the Will in question, and the validity of the Will itself, as well as the real meaning and intent of the Will were all disputed points.

267. Mr. Oakes had not reported as he was directed to do, that he had relieved the widow from restraint and the apprehension thereof.

268. We took that opportunity of transmitting a further petition*, dated the 21st February from Lutchmiah, the widow of the late Vencata Goonda Row which concluded with a request that, in the event of it being deemed inexpedient to put her in possession of the lands of her late husband, upon her paying the arrears due, his Zemindari in the District of Guntur as well as the talooks which belonged to him in the Districts of Nellore and Rajahmundry might be taken under the management of the Court of Wards.

269. From the translation of the Will of Vencata Goonda Row enclosed in this petition, it seemed to us that the true intent of it was to give to Mulla Row the management only of the lands, and even supposing it to have been otherwise, it seemed doubtful whether the Hindoo law would not be in favor of the right of the widow to the lands as heiress to her husband; as however the Zemindari was at the time under the charge of the Collector, the most proper mode of proceeding appeared to be to retain them under his management, as already directed by Government, and to leave the questions of the right of Mulla Row to the management of the estate, and of the right to the estate itself to be decided by the competent tribunals.

To the Chief Secy., in Cons.,
30th March.
From the Collector of Guntur,
23rd, in Cons., 30th March 1820.

270. On the 30th of March we submitted a further address from the widow by which it appeared that she had commenced a suit in the Northern Provincial Court against Mulla Row to set aside the Will under which he claimed possession of the estate of the deceased.

271. We have not been honored with the orders of Government on these letters.

Proceedings of the Board, in
Cons., 31st July 1820.
From Mr. T. A. Oakes, 6th
November, in Cons., 6th Dec.
1819.

272. On the 3rd of August we submitted to the Honorable the Governor in Council an extract from our Proceedings under date the 31st preceding relative to the settlement of the district of Palnau for Fusly 1228 accompanied by a letter from the Collector of Guntur.

273. The following Abstract Statement exhibits a comparison between the settlement of Palnau for Fusly 1228 and that for the preceding Fusly 1227.

Items.	Fusly 1227.		Fusly 1228.		Increase.		Decrease.	
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
Land Revenue rented ...	1,16,521	4 4	1,16,842	0 3	320	11 11	...	...
Do. under Aumany ...								
Mauganny or wet land ...	18,983	9 4	21,692	10 7	2,709	1 3	...	...
Enams and Agraharums ...	36,983	3 9	35,863	3 6	...	...	1,120	0 3
Poollary ...	8,138	1 7	8,408	2 2	270	0 7	...	...
Zareeb or Garden land, Tamarrind topes, &c. ...	457	14 9	1,957	7 5	1,499	8 8	...	...
Mettah land under Aumany...	320	7 8	354	1 7	33	9 11	...	...
Total Aumany...	64,883	5 1	68,275	9 3	4,512	4 5	1,120	0 3
Grand Total Madras Rs...	1,81,404	9 5	1,85,117	9 6	4,833	0 4	1,120	0 3
Deduct Decrease .					1,120	0 3		
Net Increase...					3,713	0 1		

274. It appeared that the total increase in favor of Fusly 1228 is Rupees 4,833-0-4, from which the decrease of Rupees 1,120-0-3 being deducted, the net increase was Rupees 3,713-0-1.

275. The decrease which appeared under the head of Enams and Agraharums was explained in the 12th para. of the Collector's letter to have arisen in consequence of several Enamdars having given up their lands.

276. The Settlement as shewn in the foregoing Statement was satisfactory, but it would be seen we observed, on reference to the Account of the Demand Collection and Balance enclosed in the Collector's report and marked No. 1 that in no instance was the demand realized within the Fusly, and that to the end of October last the arrears had not been collected under any one head in the Statement.

277. The cause of this deficit in the collections was explained in the 4th para. of the Collector's letter as follows:—

"Having personally witnessed the distress of the inhabitants and this fact being further forced on my notice by the emigration of many of the cultivators, I directed the Aumeen to suspend the collections, well knowing how tardy would be the progress to independence of those ryots whose stock was in any considerable degree reduced."

278. On this subject we observed that in very unfavorable seasons where it would be impracticable to realize the revenue without having recourse to the distraint and sale of the personal property and agricultural stock of the cultivators, it would be, in our opinion preferable

to limit the collections to the extent of the actual produce and to the means of the people and afterwards to remit such balances as remained uncollected rather than to suspend the collections altogether; this measure in a small district like Palnaud might not perhaps create any serious inconvenience as far as regarded the amount of the revenue; but in extensive unsettled districts the effects would be highly injurious and the precedent dangerous.

279. The Collector had recommended that balances to the extent of nearly 8,000 Rupees might be written off; but as several months had elapsed since the date of his report, and as he would in consequence be better able to judge of the means of the cultivators to discharge some portion of them, the Board resolved, previously to soliciting the sanction of Government, to call for a Statement of the balances at present outstanding, divided into good, doubtful and desperate, on the receipt of which they would address the Government on the subject. The Collector was desired to furnish the Statement required as early as possible.

	Ra.	A.	P.
Fusly	4,430	4	0
1221.....	9,410	8	5
1222.....	10,415	5	5
1223.....	7,734	11	0
1224.....	2,498	15	5
1225.....	5,215	5	4
1226.....	15,447	15	3
1227.....			
1228.....			
To the end of	9,380	15	5
Fusly.....			
Since the ex-			
piration of Fusly	14,115	6	11

280. The Statement in the margin shews the actual collections from the wet lands in Palnaud since Fusly 1221.

281. The 15th and following paras. of the Collector's letter related to the measures which he had taken preparatory to the introduction of the Ryotwar system and to his opinion with respect to the particular description of settlement which he conceived could be most easily formed and will be most approved by the ryots.

282. He explained that the Septennial lease, the principle of which was that the deficiency in one renter's payments should be made up from the produce of his neighbours, had been favorable to the acquiring a correct knowledge of the value of the land and of the classification of the soil. Where all the renters were equally responsible for the discharge of the full rent of the village, there could be no object in apportioning to particular individuals the most favorably assessed lands, and thus it was probable that the rates at which the several fields in the village had been assessed by the renters among themselves were fair and equitable and would form a safe guide to the Collector in regulating the amount to be afterwards payable by the persons holding those fields on their own individual responsibility under the Ryotwar system.

283. The mode of settlement which the Collector in the 18th para. of his report observed "can be easily effected" was precisely the one which it is the object of the Honorable Court's orders to introduce namely to "sub-divide the rents and to make each ryot answerable to the Collector direct for his payment instead of to the renter".

284. Whether the results anticipated by the Collector in the 19th para. of his report were likely to come to pass or not, it appeared needless to discuss; the arguments for and against every different description of settlement had undergone ample consideration, and it had been resolved that individuality of payment and responsibility should supersede the system of collective village

rents. The Collector was accordingly directed to proceed with the settlement just adverted to. With regard to the assistance said to be given by the renters to the ryots, we apprehended it will be generally found that the renters had been rather in the habit of oppressing the ryots and making extra collections from them, and that if the assessment to be fixed were sufficiently moderate we saw no good grounds for the fears entertained by the Collector, that the ryots would give up their lands and cultivate in other villages, or that they would remove from the country from an apprehension of being unable to discharge their kists. These bad consequences could only ensue where over-assessment or other bad management prevailed.

285. In reply to the 20th para. of the Collector's letter it was to be observed that it had already been determined that a new survey and measurement of each field was not then necessary, it would be sufficient if the amount to be paid for all the lands cultivated by each ryot were fixed and defined.

286. These our resolutions were communicated to the Collector.

287. Under date the 11th August we were informed by the Secretary to Government in the Revenue Department that the observation made with respect to the report on the settlement of Cuddapah for Fusly 1228 in Mr. Secretary Hill's letter of the 4th July was particularly applicable to these papers, viz., that the Collector's measures were removed from all salutary control by the lateness of the

period at which they were reported and that it would serve nearly the same purpose to submit a report on any other Fusly, as on that which had expired nearly five months before. We were informed that the Governor in Council concurred in our opinion that it would be better when necessary to grant a remission of revenue than to suspend the collections. There could be no reason to expect that the suspended collections would be paid with greater ease after other collections fall due. The remission of a part of them at the proper time might enable the Collector to realize the remainder, whereas there was danger that collections which had been suspended would never be realized except at the expense of the revenue of a future period. But, whether it were a suspension or a remission that was to be granted, the Collector ought to report the circumstances on which his recommendation of the measure was founded at the time when they occurred. It was stated to be proper that on a reference to the Statement of Demand, Collection and Balance, we should call for information of this kind when Collectors failed of their own accord to afford it.

288. The Governor in Council approved of the observations which we had recorded with regard to the Ryotwar system under which the revenues of Palnaud would in future be administered.

289. These sentiments and directions were communicated to the Collector under date the 17th August.

290. Under date the 23rd October we submitted for the orders of Government an extract from our Proceedings under date the 9th October on the settlement of Palnaud in Guntoor for Fusly 1229 with the letter from the Collector of Guntoor dated the 25th September.

291. The following Abstract Statement exhibits a comparison between the settlement of Palnaud for Fusly 1229 and that for Fusly 1228.

Demand.

—	Jumrah of Fusly 1228.			Jumrah of Fusly 1229.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue rented ...	1,16,842	0	3	1,18,754	2	11	1,912	2	8	...	...	...
<i>Aumany.</i>												
Mauganny or wet land ...	21,692	10	7	15,367	4	9	...	...	...	6,325	5	10
Enam and Agraharums ...	35,863	3	6	35,814	15	10	...	...	...	48	3	8
Poolary ...	8,408	2	2	8,409	6	6	1	4	4	...	...	...
Zareeb or Garden land, Tamarind topes, &c. ...	1,957	7	5	379	0	1	...	...	...	1,578	7	4
Mettah land ...	354	1	7	957	14	7	603	13	0	...	...	...
Total...	68,275	9	3	60,928	9	9	605	1	4	7,952	0	10
Grand Total Rupees...	1,85,717	9	6	1,79,682	12	8	2,517	4	0	7,952	0	10
Deduct Increase...										2,517	4	0
Net Decrease...										5,434	12	10

292. And the following Statement exhibits the amount of the Collections under the same heads and for the same period.

Collections.

—	Fusly 1228.			Fusly 1229.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue rented ...	1,07,107	6	3	1,12,919	5	8	5,811	15	5	...	...	...
<i>Aumany.</i>												
Maugauny or wet land ...	4,712	12	1	14,380	13	0	9,668	0	11	...	...	...
Enam and Agraharums ...	33,211	14	8	33,075	10	10	...	...	...	136	3	10
Poolary ...	7,914	5	5	8,120	7	2	206	1	9	...	...	...
Zareeb or Garden land, Tamarind topes, &c. ...	1,159	2	10	287	7	11	...	...	...	871	10	11
Mettah land ...	271	10	10	704	7	6	432	12	8	...	...	...
Total...	47,269	13	10	56,568	14	5	10,306	15	4	1,007	14	9
Grand Total Rupees...	1,54,377	4	1	1,69,488	4	1	16,118	14	9	1,007	14	9
Deduct Decrease...							1,007	14	9			
Net Increase in the Collections...							15,111	0	0			

293. The increase in Demand under the head of Land Revenue rented was explained to have arisen from an increase of cultivation; and the actual collections under this head exceeded those in the previous Fusly in the sum of Rupees 5,811-15-5.

Para. 2nd of the Collector's letter

294. The decrease in the Demand on account of the Mangauny or wet lands was attributed by the Collector to "the failure of the periodical rains." It appeared that the ryots refused to take the wet lands on any terms but those of a division of the produce; there was an increase in the collections under this head which was explained in the 9th para. of the Collector's letter.

Para. 9.

295. The defalcation under the head of Zareeb or Garden lands was stated to have "proceeded from a total failure of produce from the tamarind trees."

Para. 11.

296. The increase under the head of Mettah land under Aumanie was explained to arise chiefly from keeping under Aumanie the lands resigned by Enandars to the Sirkar."

Para. 12.

297. The total result was that the Demand in Fusly 1229 fell short of that for Fusly 1228 in the sum of Rupees 5,434-12-10, and that the collections exceeded those in the preceding year in the sum of Rupees 15,111.

298. With reference to the 14th para. of the Collector's letter we stated our opinion that it should be left to the option of the ryots to take the individual rents for one year only or for a term of years not exceeding five, but that it should be clearly explained to them that they would be secured in the possession of their lands so long as they continued to pay the Sirkar rent.

299. We resolved to solicit the sanction of Government to the increase to the Collector's establishment proposed in the 15th para. of his letter. We presume that the Collector had not requested authority to employ more additional native servants than are absolutely necessary, and we desired that they might be dismissed as soon as their services could be dispensed with.

300. The arrears outstanding on account of Fusly 1229 in Palnaud appeared by the Statement marked No. 2 in the Collector's letter to be Rupees 10,488-12-0 on account of every item of revenue; and Statement No. 3 exhibited the balances of Land Revenue rented from Fusly 1223 to 1229 inclusive, divided into recoverable, doubtful and desperate; the total of the desperate balances we observed was Rupees 12,144-14-11, and it was resolved to solicit the sanction of Government to write them off.

301. For the Collector's explanation of the desperate balance for Fusly 1229, we referred the Government to the 6th para. of his report.

302. Copy of these orders were transmitted to the Collector for his information.

303. Under date the 14th November we were informed that the Governor in Council considered the Settlement and the Collections to be generally satisfactory.

From the Secretary to Government, in Cons., 16th November 1820.

304. The Governor in Council approved of the intimation which we had made to the Collector that the ryots should be given distinctly to understand that, whether they choose to take their lands for a longer or a shorter term, they would not be disturbed in the possession of them so long as they paid the Sirkar rent.

305. With reference to our recommendation that the increase of establishment proposed in the Collector's letter might be sanctioned, we were informed that as the original letters submitted by us would not be entered upon the records of Government, we should always observe the usual practice of specifying in our own Proceedings those points on which the orders of the Governor in Council might be required; and further that as the total increase of expense proposed by the Collector amounted to between six and seven thousand Rupees per annum, or between 3 and 4 per cent. on the revenues of Palnaud, it did not appear proper to sanction that increase without further explanation than had been afforded. The increase it was observed would be very large, even if it were intended for Guntoor as well as Palnaud, and the application will in that case be irregular.

306. The Governor in Council granted authority for writing off to profit and loss the desperate balances outstanding in Palnaud to the amount of Rupees 12,144-14-11.

307. Copy of these orders of Government was communicated for the information and guidance of the Collector under date the 18th November.

308. With reference to Mr. Secretary Hill's letter of the 2nd October 1819 requiring from the Board, for the information of the Honorable the Court of Directors a report whether any legal proceedings were instituted against Mr. Robertson on account of that gentleman's conduct in the investigation of certain abuses in the Salt Department, in the District of Guntoor when he was in temporary charge of the Collectorate; and also whether any civil suits were instituted by the Collector of Guntoor against the Native officers suspected of peculation at the Chinna Ganjam Salt pans, we submitted to Government on the 18th December for the information eventually of the Honorable Court a letter from the Collector of Guntoor, dated 16th November 1819, in which he referred to a former letter, dated 15th March 1814 for the grounds on which he had thought it inexpedient to institute any legal proceedings against the Salt servants, and which he had also stated that the charges against Mr. Robertson appeared to be unfounded.

309. We transmitted the letter referred to, adding that the Governor in Council would observe the opinion of the Collector on the result of a full discussion of the points in issue, was stated in the 25th para. in the following words:—

"Though I have been unable to give any decided opinion on the origin of the lists in the writing of Narainappah, it appears evident that there does not exist sufficient grounds on which to institute legal proceedings. I feel however persuaded that you will derive the utmost satisfaction in learning that the report of the violent measures resorted to by Mr. Robertson at Cuddacoodooroo are totally void of foundation; the only witnesses brought forward to prove oppression is Guntalah Lutchemenarrain, Cany Gopaul and Bogareddy Vcerasha, and their evidence has established the injustice of the charge; it appears to me after the most attentive consideration of the charges with the evidence brought forward, and the characters of the persons concerned, that the whole complaints preferred against the Acting Collector have been fabricated by the late Huzzoor servants, under a hope that this attempt at recrimination would stay the hand of justice."

NELLORE.

To the Chief Secretary, 23rd, in Dy. Cons., 27th March 1820. Proceedings of the Board, in Cons., 20th March 1820. In Cons., 6th December 1819.

310. On the 27th March we submitted our Proceedings under date the 20th, relative to the settlement of the District of Nellore for Fusly 1223, accompanied by the Collector's report under date 1st December 1819,

311. The following statement shews the settlement of Fusly 1227 in comparison with that of Fusly 1223.

	Fusly 1227.		Fusly 1228.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue and Moturpha ...	14,47,991	4 6	14,30,339	1 5	...	...	17,652	3 1
Peshcush ...	4,61,824	14 11	4,61,824	4 11	...	...	...	...
Shotrium ...	83,722	12 9	83,419	4 0	...	...	303	8 9
Salt ...	4,49,575	9 2	5,44,817	15 9	95,242	6 7	...	...
Sayer ...	1,11,947	4 10	1,18,771	14 8	6,824	9 10	...	...
Abkary ...	22,699	11 8	22,007	7 4	...	...	692	4 4
Extra Revenue, Licenses, &c. ...	22,146	15 0	22,433	2 5	286	3 5	...	...
Total ...	25,99,908	8 10	26,83,613	12 6	1,02,353	3 10	18,648	0 2
Deduct Decrease ...					18,648	0 2		
Net Increase ...					83,705	3 8		

312. The outstanding balances in the Land Revenue on the 30th September 1819 were 1,86,850-10-8, of which sum the Collector was of opinion that 74,000 Rupees might be collected by December following, and that the remainder Rupees 1,12,850 or 77½ per cent. must be ultimately remitted.

313. Of these balances, the sum of Rupees 87,320-15-0 appeared to be due by a man of the name of Dodla Vencatarama Reddy, who held rents in this district to the amount of * Rupees 1,34,564-8-0, and a further part of the balance amounting to Rupees 18,691-10-10 was due by Caurempoody Mootial Reddy, who had rents to the extent of Rupees 61,970-8-0.

314. It appeared that both these persons were Renters of several distinct villages in different parts of the Nellore District. This mode of rent the Board were particularly anxious to avoid, as fully expressed in the 1st and 2nd paras. of their letter to the Collector under date the 31st August 1809.

315. Of the large balances due by Dodla Vencatarama Reddy, the former of these two Renters, he had offered to engage for the payment of M. Rupees 37,384-11-2 within the next four years, and the remainder or Rupees 49,936-2-10, he pleaded inability to pay and solicited that it may be remitted.

Settlement of Ullsoor.	Balance due by	Total balance
Fusly. Star Pagodas.	D. Vencatarama	due according
1222 ... 3,471 6 5	according to reports	to present
1223 ... 7,000 0 0	of the several Fuslies.	reports:
1224 ... 7,500 0 0	S. Pagodas. Rs.	
1225 ... 8,500 0 0	992 19 72 3,473½	
1226 ... 8,500 0 0	5,800 0 0 20,300	
1227 ... 9,000 0 0		
1228 ... 9,000 0 0	7,000	
52,971 6 5 or		
Rupees... 1,85,399 nearly.		

316. The Collector stated that Rupees 47,242-7-10 were due solely on the village of Ullsoor, which had been rented to him on a Ruseed or increasing rent for 10 years from Fusly 1222.

317. On the representation of the Collector with respect to this village in Fusly 1226, the Board had authorized him to allow the Renter to relinquish his rent unconditionally. The Collector had however declined to accept his resignation of the rent until a Ryotwary Settlement could be made; we therefore resolved to call upon the Collector to explain his reasons for not having to this time acted upon the determination of the Board.

318. The Collector had also been directed in para. 8th of the Board's Proceedings of the 5th transmitted to him on the 21st October 1818, to "submit a separate abstract statement shewing the amount which he recommended should be remitted," but the Collector had not up to the date of his report furnished the information called for. We therefore directed that he should immediately propose and submit this statement, and also afford some explanation of the cause of the delay which had already occurred.

319. It appeared from the 8th para. of the Collector's letter of the 14th October 1818, that this man caused a great deal of loss to the Government by intervening between the ryots and the Collector. In fact the "head men" in this district were spoken of by the Collector as persons always "found ready to interfere between the minor inhabitants and Government," and he stated that "in case those alluded to were destroyed, others of a similar denomination would soon spring up in their place," and he anticipates no improvement in this respect "until from longer experience, the inferior order of cultivating inhabitants should attain greater confidence in our Government." It was from the full conviction of the undue influence which these "head men" and Renters of whole and several villages exercised wherever they existed, that the Ryotwary system had been considered as calculated to place the ryot in greater security and release him from all burdens, except the direct dues of Government. In pursuance of this object also, the Board in the 9th para. of their proceedings above adverted to, had particularly directed the Collector to carry into effect the orders of the Honorable the Court of Directors on this subject, and either to introduce the Ryotwar mode of settlement or to exchange cowles for a division of the produce. The Collector was now directed to report how far he had carried these orders into execution, especially in the village Cusbah Nellore, the inhabitants of which he stated, in his letter dated 14th February 1818 "to have agreed to settle on a Ryotwar plan," further adding that he had "agreed to it, and should as soon as the cultivation of the other lands was over, give puttahs for Ryotwar Settlement accordingly."

320. The Collector had in the last para. of his letter stated his intention to take measures for ascertaining the truth of the statements of the losses which this Renter and three others* state that they have sustained, but as the Board considered the system of renting more than one village to one person to be highly objectionable, they directed that in the cases alluded to as well as in all others where the Renters might fail in fulfilling their engagements or might be desirous of relinquishing them, the leases should be resumed, and a Ryotwar rent formed direct with the cultivators. Under this mode of settlement, the bad consequences noticed by the Collector in the 26th para. of the interference "between the minor inhabitants and Government," would, we observed be avoided, and it would be the duty of the Collector to impress upon the cultivating inhabitants, the necessity of looking with confidence to the Government, instead of placing "implicit reliance upon the native head men," by whom the Collector stated they were "misled and imposed upon."

321. The conduct of Narrain Reddy mentioned in the 27th para. of the Collector's letter, who has conducted the management of villages to the amount of 40,000 Rupees without any complaints being made against him, and punctually paid the demands of the Sirkar during the past six years, formed a striking contrast to that of the four persons above mentioned, and evinced the necessity of not allowing them to retain any portion of the gains which they had thus made at

the expense of Government and of the ryots. The Board however regretted that the Collector did not enforce the demands of Government against them, before they had accumulated to so large a sum.

322. The district had also suffered from unseasonable rains at one period, and from a want of rain at another season of the year, which had caused a pretty general failure of the 3rd crop of the season. The epidemic, the Board also regretted to observe, still prevailed in the district.

323. On comparing the present settlement with that of Fusly 1227, there was a decrease shewn under the heads of Land Revenue, Shotriums and Abkary to the amount of Rupees 18,648-0-2, but there was an increase of no less than Rupees 95,242-6-7 in the item of Salt. There was also an increase under the heads of Sayer, Extra Revenue and Licenses, giving a total increase of Rupees 1,02,353-3-10 or a net increase after deducting the decrease of Rupees 83,705-3-8, which result we considered to be satisfactory.

BELLARY.

324. On the 11th September we had the honor of submitting to the Government an extract from our Proceedings under date the 28th preceding, on the settlement of the District of Bellary for Fusly 1229.

325. The following Abstract Statement exhibits the result of the settlement of all branches of the revenue of the District of Bellary for Fusly 1229 in comparison with that for Fusly 1228.

	Settlement of Fusly 1228.		Settlement of Fusly 1229.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	23,84,410	1 7	24,38,944	11 6	54,534	9 11	...	...
Abkary	2,86,848	2 3	2,74,935	14 10	...	...	11,862	3 5
Moturpha	2,88,965	9 8	2,84,637	12 5	...	...	4,327	13 3
Customs	2,71,044	10 10	2,83,727	5 9	12,682	10 11	...	...
Total...	32,31,268	8 4	32,82,295	12 6	67,217	4 10	16,190	0 8
Kurnool Peshcush...	80,208	5 4	80,208	5 4	...	...	...	...
Grand Total...	33,11,476	13 8	33,62,504	1 10	67,217	4 10	16,190	0 8
Deduct Decrease...					16,190	0 8		
Net Increase...					51,027	4 2		

326. The result was a net increase in the settlement for Fusly 1229 above that for the preceding year of Rupees 51,027-4-2, being the difference between an increase of Rupees 54,534-9-11

under the head of Land Revenue, and of Rupees 12,682-10-11 under the head of Customs, and a decrease of Rupees 11,862-3-5 in the Abkary and of Rupees 4,327-13-3 in the Moturpha. The causes of the decrease in the Abkary revenue were explained in our Proceedings dated 30th September 1819 and have since been partially removed. The Moturpha is a variable branch of the revenue and liable to occasional increase or decrease according to circumstances. The principal increase in the Land Revenue being Rupees 52,662-13-9 was, we observed, owing to increased cultivation in the Aumanie villages settled Ryotwar.

327. The general result of the settlement adverting to the unfavorable state of the season as explained in the 9th and 10th paras. of the Collector's report and to the prevalence of the epidemic cholera which carried off 6,636 inhabitants in the short space of three months was considered very satisfactory.

328. The present Collector however Mr. Campbell disclaimed all concern with the settlement beyond the transmission of the accounts and the realization of such part of the revenue as remained to be collected after he took charge of the district.

329. No observations were we thought required from the Board regarding the reduction of the assessment because this subject was at that time before the Government and their orders upon it might be shortly expected. The reduction had only taken place in the Talook of Taud-murree and in one village in Raidroog, where it was effected by Mr. Thackeray, whose departure from the district put a stop to the further progress of it at that time.

330. Of the rented villages in Fusly 1229,147 had reverted to Government, making the total number of villages under Ryotwar rents 1,788 or about two-thirds of the whole district.

331. According to the Statement of Demand, Collection and Balance to the 11th July, of the whole settlement being Rupees 33,63,129-6-5 A, Rupees 32,78,337-1-0 B were collected within the Fusly and Rupees 12,164-13-4 were subsequently realized within the month of July and the total outstanding balance was Rupees 77,627-8-1 or little more than 2 per cent. on the settlement. This result, would we had no doubt be deemed very satisfactory when it was considered that the Collector had in no instance distrained property for the realization of the land rent and that the only revenue Defaulters confined were

Settlement as per Statement in para.	Rs.	A.	P.
2nd of those proceedings	33,62,504	1	10
Collections at the Ghauts not included in the settlement	5,625	4	7
Total...	33,63,129	6	5 A
Collections on account of the settlement	32,72,711	12	5
Do. at the Ghauts not included in the settlement	5,625	4	7
Total...	32,78,337	1	0 B

Vide para. 22a1.

Abkary Renters, whose balances the Collector apprehended it would be difficult to collect, while he expected to realize the greater part of those due on account of land rent (being upwards of Rupees 36,000) within the current month (August.)

332. We were well pleased to observe the very favorable testimony borne by the Collector to the zeal and attention of his Head Assistant Mr. Anstey, who had conducted the whole business of the district entirely unaided for several months in the expired Fusly in a very satisfactory manner.

333. With reference to the G. O. published by Government, under date the 30th October preceding establishing "Regulations for the formation and for the conduct of Regimental and General Military Bazaars," we submitted under date the 24th January, to the Right Honorable the Governor in Council the letters noted in the margin and their enclosures from the Head Assistant Collector in charge of the District of Bellary.

To the Chief Secretary, in Cons., 24th January 1820.
From Mr. Anstey, 10th, in Cons., 17th Jan'y. 1820.
From do. 16th, in Cons., 21th do. do.

334. It appeared from the letter of the Assistant Collector in charge, that the Commissariat Department had under the G. O., abovementioned "already established stills and shops in the "Garrison and Cowle Bazar of Bellary" for the manufacture of Arrack and commenced the sale thereof from the 1st of January 1820.

335. The Renter of the Arrack and Toddy for the town of Bellary, though by his engagements prohibited from selling Arrack within 4 miles of the Cantonment had theretofore supplied the native population of that place from his shops placed at that distance; and the natives belonging to the town, who formerly came to his shops to purchase liquor resorted to those in their immediate vicinity which the Commissariat had established. The Renter for the town and garrison of Bellary had therefore refused to pay any rent on that account from the day on which the Commissariat commenced the sale of the Arrack. It had also happened that, from Mr. Thackeray's time having been much engaged in the preparation of the Jumabundy, no written agreements had been exchanged with the Renter, who afterwards refused to accept a cowle or execute a muchilka unless Government would remunerate him in a sum of 3,000 Pagodas. a heavy loss would therefore we observed rise in the Arrack revenue of the district, for the Arrack Renter held three other Talooks which he declared he had rented upon the strength of the profit which he expected to make from the rent of the Town and Garrison of Bellary; his total rent was C. Pagodas 27,715-4 and the balance due by him was even then C. Pagodas 2,356-7-8.

336. Under date the 20th August 1818 the Board had stated their opinion that, if Arrack contracts, were found requisite in a Military point of view, "the revenue derived therefrom should by no means be appropriated to the "payment of Bazar or Commissariat Establishments;" and we had submitted that "it ought to be remitted to the Collector, as forming an integral part of the "revenue derived from the retail sale of Arrack, &c." If this arrangement we said should be deemed inexpedient, we would submit that the persons who contracted with the Commissariat should be bound to purchase all their supplies from the licensed Government Renter at such price as might be mutually agreed on. This would prevent all clashing of authority between the two departments, but unless some measure of this kind were adopted, we thought that the Abkary Revenue, which was at that time very considerable and improving branch of the public resources, would materially decrease from the diminished sales of the Revenue Renters at the principal Cantonments, as every detachment marching through the country would also be accompanied by a Commissariat contractor who might find means, notwithstanding the * rule to the contrary to undersell the Revenue Renters, he would thus become the medium of clandestine supply to the inhabitants throughout the route.

* Rule 37th, Section 5 of G. O.,

337. We observe that under the existing G. O., the loss to the Revenue Department was undefined and uncertain, while the Commissariat would derive a revenue not only from the Troops, but from the inhabitants in the neighbourhood of every Military station. The arrangement suggested by the Board would give to the Revenue Department its full dues, while it would not at all affect the efficiency of the Military Bazaars, the establishment of which the Board were desirous to support as highly beneficial to the country as well as to the Troops.

338. We expressed a hope that early measures would be taken to make such arrangements as might prevent the loss which would otherwise occur in the Abkary farms.

339. We were informed in reply that a copy of the papers above alluded to would be furnished through the Military Department to the Commissary General, with whom the Governor in Council conceived that it would be most expedient for us to be placed in direct communication on the subject; we were desired to furnish such instructions to the Collector of Bellary as we might judge proper after having had such communication, and in like manner it was said, the Commissary General

From Mr. Secretary Hill, 17th Feby, in Cons., 6th March 1820.

would be authorized to furnish such instructions as might be found proper to the Commissariat officer at that station; so that all collision between the two officers might be avoided, and that no revenue might be lost in one department that should not be secured in the other; we were also desired to communicate with the Commissary General as to the department to which the Abkary Revenue collected by the Commissariat ought most correctly to be credited.

340. On the receipt of the above orders we lost no time in communicating with the Commissary General, informing him that we were prepared to receive whatever suggestion he might be desirous to offer on their proposal submitted to Government under date the 24th of January, that the Arrack contractors in Military Cantonments and Garrisons should be supplied with all the liquor they might require, by the Revenue Abkary renters of the several districts.

341. We informed the Government, under date the 20th March that the Commissary General had stated a variety of objections to the arrangement proposed by the Board, several of which it might perhaps be not difficult to remove by the adoption of measures calculated to meet the particular evils and inconveniences which that officer has pointed out.

342. There were, we observed two considerations however which must be allowed to have great weight, and which had led the Board to concur in opinion with the Commissary General that the Abkary contract with the Revenue renter should not include the fixed Military Garrisons and Cantonments, but that all such stations should be supplied by separate contractors distilling and vending under the authority and control of the Commanding Officers. These considerations were first that if the Military contractor was compelled to purchase all his supplies from the Revenue renter, a strong interest would be created on the part of the Military contractor to procure Arrack clandestinely in order to evade the necessity of buying it and the spirit so procured, besides being illicitly obtained, would generally be of an inferior and pernicious quality. This was an evil of magnitude which, it would appear very difficult to check. The second consideration was thus stated by Colonel Morrison in the 6th para. of his letter.

"It is not of less consequence that the Arrack sold in Military Cantonments should be of a known and fixed quality; as far at least as that can be ensured by having the materials from which it is prepared constantly inspected and uniformly regulated, not only that the native inhabitants may have access to a wholesome spirit; but that in case of any being smuggled into the European quarters, which it is perhaps impossible altogether to prevent, that it may be of such a quality as may be as little injurious as possible to the health of the soldiers. This object would be altogether defeated were the proposal of the Board of Revenue adopted, as the contractor could not be subjected effectually to such a regulation unless the Magistrate could always exercise the same personal inspection and control without the limits as the Commanding and Commissariat Officers could within the limits of the Cantonments."

343. The representation we observed from the Military Department that the proposed revenue arrangement would hold forth temptation to the introduction of great abuses within the limits of Garrisons and Cantonments, which it would be extremely difficult to check, was of itself deserving of great consideration, more especially as the assistance of the Civil Police in repressing the disorders contemplated would be excluded under the resolutions of Government for placing the whole internal regulation of Military stations under the Commanding Officers.

344. Of still greater moment we considered the second object which the Commissary General was so desirous of securing the distillation of a pure and wholesome spirit for the use of the European soldiers who had been so frequently known to commit the most wanton murders and atrocious barbarities while under the maddening influence of spirits distilled from noxious ingredients. The Civil authorities we said could offer no security so good in this respect as that which

would be provided by the personal examination by a Committee of officers of every quantity of materials prepared for distillation.

345. Under these considerations, we stated that we should be prepared to make the necessary communications and issue requisite instructions to Collectors for making their contracts with the Abkary renters, excluding the limited precincts of Military Cantonments. But we most earnestly pressed on the Government the absolute necessity of suspending the operation of the General order of the 30th October until the expiration of the current Fasly as suggested by Colonel Morison. The interference with the profits of the revenue renters before the expiration of their present licenses would, we thought lead to an indefinite loss of revenue, as all renters so interfered with would of course refuse to abide by their contracts.

346. We stated our belief that no actual interference had taken place, except at Bellary, and our trust that the proposal of Colonel Morison, which we recommended for the sanction of Government, that the money realized by the sale of Arrack in Bellary under the Military authorities should be delivered over to the Abkary renter, would enable the Collector to make a final and satisfactory arrangement in that quarter, and save the Government from any serious loss.

347. It would still remain we said for the Government to signify their pleasure on the recommendation in the Board's letter of the 20th of August 1818, "that the revenue derived from the sale of Arrack at Military stations be remitted to the Collector," or in any other mode that may be deemed expedient to credit the Revenue Department with the amount.

348. Under date the 12th April, we were acquainted that a G. O. had been published to the Army, suspending the operation of that part of the G. O. under date 30th October last, which relates to "General Military Bazaars" until further orders, our suggestion that the sums realized from the sale of Arrack at Bellary under the operation of the G. O. which had been suspended should be paid over to the Arrack renter would, we were told, be taken into consideration in the Military Department.

349. Under date the 22nd May we submitted for the consideration and orders of the Right Honorable the Governor in Council a letter from the Collector of Bellary, from which it was satisfactory to observe that not more than 600 Pagodas were likely to be lost by the untoward events which at one time threatened to induce a very heavy loss of revenue in the Abkary branch.

350. We requested that the Governor in Council would be pleased to issue the necessary orders in the Military Department for the transfer by the Commissariat Officer to the Collector of the amount received for the sale of Arrack in the Military Bazar, as suggested in the 4th para. of Mr. Campbell's letter.

351. We also adverted to the importance of the early promulgation of a new Regulation for regulating the sale of Arrack and Toddy, in order that the further loss of revenues which the Collector in the concluding para. of his letter mentioned as likely to occur might be obviated; and we recommended that a copy of the letter submitted might be sent to the Board for preparing Regulations; that paras. 13, 14 and 15 may be considered by them in any rules they might frame for the guidance of the different departments on the establishment of Military Bazaars.

352. Under date the 2nd June we were informed that the Governor in Council was well pleased to find that the loss produced by the clashing of the arrangements in the Revenue and Military Departments for the sale of Arrack at Bellary had not been greater, and we were told that the Commissary General would be instructed to give directions for transferring to the Collector the net amount received by the Commissariat on account of the sale of Arrack, and that the new Regulation for the sale of Arrack and Toddy had been passed by the Governor in Council, and a copy of our Secretary's letter and of its enclosure had been transmitted to the Board for preparing Regulations.

353. On the 13th July we communicated to Government a letter * from the Collector of Bellary, from which it appeared that the Officer Commanding the District had enforced an order, issued by the Commanding Officer of the station, forbidding the sale of Toddy within the Fort of Bellary. The Collector stated that the sale of Toddy had previously been always permitted, and he enclosed copy of a correspondence which had passed in the year 1815 between Mr. Chaplin and Colonel Boles, the Collector and the Commanding Officer of the District, from which it would be seen that the sale of that liquor was allowed and an order was passed by the superior Military authority at that time, rescinding the prohibition which the Commander of the Garrison had issued on one occasion.

354. We solicited the orders of Government on this reference, and submitted our opinion that until a general arrangement should take effect for the supply of Military Garrisons and Cantonments, independently of the Civil authorities it would be advisable that the practice which had until then obtained should continue.

355. We were informed under date the 21st July that no interference would take place with respect to the supply of Toddy for the use of the inhabitants of Bellary, until the arrangements in progress referred to by us should be completed and carried into execution.

356. We were subsequently informed that agreeably to the directions of Government, the Officer of the Commissariat Department at Bellary had transferred to the Collector there, the net amount received by him on account of the sale of Arrack at that place, viz., Madras Rupees 4,282-2-5.

357. In our last General letter we stated the discussions which had taken place on the subject of the investiture of Sheo Row Gorepora with the Jaghiredary of Soondoor as directed by the Governor General in Council, and we stated that a reference had been made to the Government relative to the specification of certain powers in the grant to be given to the Jaghiredar.

358. We were informed in reply that the Governor General in Council approved the draft of the Sunnud proposed by Mr. Thackeray and requested that it might be carried into effect and that His Excellency was of opinion, that it was not advisable to make the Jaghiredar amenable to the jurisdiction of our Courts or to interfere generally in the management of his jaghire. But that circumstances of great oppression and mismanagement might arise and render indispensable the interposition of our controlling power; and that it was not therefore expedient to deprive ourselves of the power of interfering in extreme cases. For these reasons the draft proposed by Mr. Thackeray appeared to his Lordship to be sufficiently explicit.

359. In pursuance of these instructions were transmitted the cowle for the purpose of being executed by the Right Honorable the Governor in Council, observing that as it had received the approbation of the Supreme Government, it does not appear to require any verbal or other alteration by the Board.

From the Secy. to Govt., in Cons., 12th June 1820.

To the Chief Secy., in Cons., 13th July 1820.
* 26th May, in Cons., 1st June.

From the Secy. to Government, in Cons., 27th July 1820.

Enclosure in the letter from the Secy. to Govt., 21st, in Cons., 24th Feby. 1820.

To the Chief Secy., 24th, in Cons., 24th Feby. 1820.

360. We have not been honored with any further commands from the Government on this subject.

To the Chief Secy., in Cons., 22nd November 1819.
From Mr. Chaplin, 6th, in Cons., 18th May 1818.
To do., 23th May, in Dy. Cons., 1st June 1818.
From do., 8th, in Cons., 15th June 1818.

361. On the 22nd November 1819 we submitted for the consideration and orders of the Right Honorable the Governor in Council a correspondence with the former Collector of Bellary, respecting a pension granted to the late Mulkarjun Naik of Pagodas 11-32-28 per mensem.

362. Mulkarjun Naik was one of the three brothers of the Jureemulla family, to whom a monthly pension of Star Pagodas 37-22-40 had been allowed by Government on the 1st March 1803, the other two between whom the remainder of this sum was divided were Bommappah Naik, whose share was 14-2-65 and Emmudie Naik the father of Siddappah, who was adopted by the late Mulkarjun Naik as his son.

363. An account of this family we stated would be found in No. 3 of the Appendix to the report by Colonel Munro of the Poligars of the Ceded Districts, dated 20th March 1802.

364. As Siddappah, by his adoption had become the representative of the late Mulkarjun and had no immediate connexion with the other branch of the family to which he previously belonged, and as we were of opinion that in matters of hereditary right, adoption by the Hindoos was expressly allowed by their laws which are the rules that guide the decision of Government in such cases, and further as we considered the pensions to the Poligars of the Ceded Districts as granted in lieu of their hereditary lands which had been resumed, we supported the Collector's recommendation that the pension of Pagodas 11-32-28 per mensem enjoyed by the late Mulkarjun Naik might be renewed to his adopted son Siddappah from the date of the demise of his adoptive father.

To the Chief Secy., in Cons., 12th June 1820.
From Mr. Thackeray, 17th, in Cons., 25th November 1819.

365. On the 12th June we submitted a letter from Mr. Thackeray while Collector of the Zillah of Bellary reporting on the circumstances of the families of certain deceased pensioners in his district.

366. For the necessary information respecting the family of this Pensioner we solicited a reference to our letter of the 22nd November preceding, and we repeated the recommendation contained in the concluding para. of that letter that the pension of Pagodas 11-32-28 or Rupees 41 might be continued to the family of the deceased Pensioner Mulkarjun Naik in the name of Siddappah Naik his adopted son from the 6th May 1818, the date of the demise of his adoptive father.

367. At the rate of Rupees 41 per mensem the arrears due from the 6th May 1818 to the 6th June 1820 would amount we stated to Rupees 1,025.

368. The pension enjoyed by Nungappa Naik was 700 Rupees per annum. He died on the 30th November 1818 and left two brothers; the Collector recommended that as they had no other means of support, the pension might be continued to the family in the name of the elder brother Veroyappah Rauze.

369. The arrears due to this family from the 30th November 1818 to the 6th June at the rate of 700 Rupees per annum or Rupees 58-5-4 per mensem amounted to Rupees 1,061-10-8.

370. This person enjoyed a fourth of a pension of Rupees 151-14-0. The other three shares of which were enjoyed by his brothers. The four shares appeared to have been considered and paid as separate pensions. It appeared also that the family enjoyed certain Enam lands which though valued by survey at 185 Rupees, yielded only about 39 Rupees per annum of this, also the deceased enjoyed a fourth.

Autmakoor Paundrunga Chary of the Talook of Adoni.

Nungappa Naik, Ruthungerry Pol-gar.

Terimulla Poligar of the Talook of Coodlege.
To the Chief Secretary, in Cons., 22nd November 1819.

He had left a widow but no children, and Mr. Thackeray recommended that the share of the pension as well as that of the land enjoyed by her late husband should be continued to her and was computed to give her about fifty Rupees per annum.

371. Autmakoor Paundranga Charry died on the 7th September 1817, and the arrears of pension which would be due from that date to the 6th June at the rate of Rupees 38-11-6 per annum were Rupees 106-7-7½.

372. This pension was similar to the foregoing one. The original pension of 77 Rupees per annum was enjoyed by the deceased and his two brothers, each share being Rupees 25-10-8. These shares had since been considered and paid as separate pensions, one brother only was living, the other share was enjoyed by Beemmukah the widow of the other brother, and the Collector recommended that the share of Moottoogey Iyacharry might be continued to his son Kolachari.

373. Moottoogey Iyacharry died on the 20th November 1818, and the arrears due from that period to the 6th June 1820 at the rate of Rupees 25-10-8 per annum amounted to Rupees 39-11-1½.

374. The family appeared however to have some Enam lands from which they received only 60 Rupees per annum.

375. MOODIBHUT SOOBA SHASTRY.—Narnabbut Shastry enjoyed 1th of the pension of Rupees 77-7-1 per annum, which was entered in the register in the name of Moodibbut Sooba Shastry, and as his family appeared, to have no other means of support the Collector recommended that the share of Narnabbut should be continued to his son Nursingbbut from the 27th August 1818 the date of his father's decease, the arrears of this pension due to the 6th June 1820 were Rupees 45-14-¾.

376. WOOMAPUTTY BHUT.—Enjoyed a pension of 38-11-7. He died on the 20th June 1818 and left a son Nursimbhut to whom the Collector recommended the pension should be continued from the date of his father's decease, the arrears due amounted to Rupees 76-0-4½.

377. CUPTAH ROOKMANY SHASTRY.—Pensions and Enam lands it appeared were held in this person's name in the two Talooks of Adoni and Panchapollam. The pensions jointly amount to Rupees 152-14-5, though they did not appear to derive much advantage from their lands; the Collector recommended that the pensions and Enam lands of the deceased might be continued in the name of his eldest son Vencatacharry Sastry. The total number of his family to be supported by the pension was seven. The arrears due from the *date of Rookmany Shastry's decease were Rupees 219-1-10½.

* 1st January 1819.

378. VELLACAPUTTY WARAHACHARY.—It appeared that a pension of Rupees 38-11-6 was divided amongst Vellaputty Warahachary and his three brothers; one of these shares was again sub-divided between two females, each of whom thus enjoyed ½ of the whole pension or Rupees 4-13-5½ per year; one of these females named Beemukka died on the 12th January 1819, and as no persons appears from the Collector's report entitled to receive it in continuance, it lapses to the Government.

379. SHAIK MAHOMED JANOOBY.—This person enjoyed a Yeomiah of Rupees 77-7-1 per annum. He died on the 10th July 1818 and left a son Goolam Mahomed to whom the Collector recommended the pension might be continued, "to whom also (he says) it will be necessary to continue a payment of Rupees 10 per annum for celebrating the Wooroos at the tomb of a saint "Tweed Shah as his predecessors have usually superintended this ceremony." The arrears due to the present time amount to Rupees 147-11-4.

380. MAHOMED YAKCOOB.—Enjoyed a pension of Rupees 19-15-8 per annum. He died on the 13th May 1819 and left three sons to whom the Collector recommended the pension should be continued in the name of the eldest Neamut Oodla. The arrears due to this person are Rupees 21-4-8.

381. BALACHARRY.—The pension enjoyed by this person was Rupees 91-14-0. The family had also some Enam lands, from which they were supposed to get about 13 Rupees per annum. The Collector recommended that the pension and lands should be continued to his widow and two sons.

382. LUTCHME NURSIMA CHARY.—It appeared that a pension of Rupees 39-6-0 though held in this person's name was divided into three distinct shares. The family got about 88 Rupees per annum from some Enam lands which they possessed and the Collector recommended that the pension as well as lands should be continued to them in the name of Vencatanarasimha Charry, the eldest son of the deceased. The arrears due amounted to Rupees 40-2-1.

383. We solicited the sanction of Government to the Collector's recommendation on the several cases submitted.

From the Secretary to Government, 18th, in Cons., 20th July 1820.

384. Agreeably to our recommendation, the Honorable the Governor in Council was pleased to continue the several pensions above specified.

To the Chief Secretary, in Cons., 25th September 1820.
From the Collector, 29th August, in Cons., 4th September 1820.
To do., in Cons., 4th do.
From do., 18th, in Cons., 25th September 1820.

385. On the 25th September we submitted the correspondence with the Collector of Bellary noted in the margin regarding the family of the Jurrumullah Poligars.

386. The death of one of the three brothers of whom the family consisted was reported to Government and his pension at the recommendation of the Board, continued to his adopted son Siddapah Naik, the son of Emmudu Naid, another of the brothers whose death together with that of the third brother Bommull Naid was reported by the Collector.

387. The pensions being hereditary, the Collector stated that he had continued the share (Rupees 590-10-0 per annum) of Bommull Naid to his son Siddapah, but he had not considered himself at liberty to continue the pension (Rupees 492-3 0 per annum) of Emmudu Naid who had left a widow and daughter, without the sanction of Government.

388. It was to be observed that the son of Emmudu Naid was in the receipt of the pension of the late Mullikarjun Naid as his adopted son, so that if Emmudu Naid's pension were continued to the widow and daughter, his family would receive the two shares formerly enjoyed by Mullikarjun Naid and Emmudu Naid.

389. The Collector recommended that the pension in question should be divided in equal shares between the widow and daughter each share to lapse to Government on the death of the respective parties.

390. Considering that this family was formerly of considerable consequence having furnished 3,000 foot and 500 horse to the Beejanuggur ryots, we supported the recommendation of the Collector that the pension of Emmudu Naid should be continued as he had suggested.

391. The sanction of Government was also solicited to the continuance of the pension of Bommull Naid to his son Siddapah.

392. The Collector reported that he has not resumed the trifling Enam lands held by the two deceased brothers.

From the Secretary to Government, in Cons., 19th October 1820.

393. Under date the 17th October we received a communication of the orders of Government on the foregoing reference.

394. It was observed that the first of the three brothers died without a son of his own but had adopted the only son of the third, who accordingly on his death succeeded to his share; that the second had a son who had also succeeded to his share; that the son of the third having previously by right of adoption, succeeded to his uncle's share, it had been proposed by the Collector that the share of the third should be divided betwixt his widow and daughter and at their death should revert to Government. We were informed that, as the pension was hereditary, no part of it could revert to Government unless by the failure of heirs. For the same reason the Governor in Council could not change the destination of any part of it. The pension it was observed must descend by inheritance. It was only the circumstance of its being payable out of the public treasury that gave the Governor in Council any cognizance of the pension; but that circumstance did not entitle him to control the right of succession to it. This right not being in the widow and daughter, their claim would be limited to a maintenance as members of the family. The son of the third brother in consequence of having been adopted by his uncle, was stated to stand in the relation of nephew to his natural father; and the Governor in Council presumed that the succession to the third share of the pension was vested either in one or equally in both of the two nephews. It could not be affected by the shares which they already enjoyed respectively.

395. The foregoing observations we were informed would serve to shew the view which the Governor in Council took of the case under reference, and would enable us to furnish instructions for the guidance of the Collector.

396. Under date the 9th November, we submitted for the orders of the Honorable the Governor in Council a further letter from the Collector of Bellary respecting the pension of the Jurrumulla Poligars.

To the Chief Secretary, in
Cons., 9th November 1820.
In Cons., 9th November
1820.

397. As it appeared that the three deceased brothers were a divided family and that all connection with each other as far as property was concerned was therefore dissolved, we stated our opinion that the widow and daughter of the third brother had a better claim to succeed to his property than either of the nephews, and that it would only devolve on the nephews on failure of heirs to the pension of the deceased in right line as a divided branch.

398. We were directed in reply to furnish the Collector of Bellary with instructions for the payment of the pension in question to the legal heir of the deceased brother. If there should be doubt who the legal heir was that point, it was presumed, would be satisfactorily ascertained; and any other dispute, if it should arise between the parties, be settled by a punchayet.

From the Secretary to Go-
vernment, 24th, in Cons., 27th
November 1820.

399. Copy of these orders was communicated to the Collector under date the 27th November last.

400. On the 24th April we submitted for the orders of the Right Honorable the Governor in Council a letter from the Collector of Bellary with its enclosures, being a correspondence with the Officer Commanding that division on the expediency of removing from within the Fort of Bellary such portion of the native inhabitants as are cultivating ryots.

To the Chief Secretary, in
Cons., 24th April 1820.

401. It appeared that an order had been issued sometime before prohibiting the natives from carrying straw into the Fort to store as forage for their cattle, as in consequence of the number of native houses it was considered dangerous, lest it should catch fire, and communicate with the arsenal magazines, &c.

402. The inconvenience to which restrictions necessary for the security of the Fort, were found to subject the ryots, suggested a consideration of the expediency of removing the ryots from the Fort, and the Collector had estimated the expense of building for them ninety-six houses at Star Pagodas 2,308-0-56.

403. This measure had been submitted for the consideration of Government through the Military Board in July 1818, but the Commanding Officer stated that no reply had been received to the communication.

404. We therefore suggested that the recommendation of the Collector might be adopted and sanction granted to him to incur the requisite expense.

405. In reply we were informed that the Governor in Council would defer granting authority for incurring the proposed expense of Pagodas 2,308-0-56 for removing the cultivating ryots out of the lower Fort of Bellary, until that officer shall have submitted a report which he has been desired to furnish with respect to the means of effecting a more general clearance of that Fort.

406. The above orders were communicated to the Collector on the 24th July.

From Govt., in Cons., 7th
February 1820.
From do., in Dy. Cons.,
23th do.

407. In consequence of Mr. Thackeray's temporary appointment to the Court of Sudr Adawlut, Mr. Campbell our late Secretary was nominated to act on the 31st January, and was confirmed Collector on the 17th February.

CUDDAPAH.

408. Under date the 25th May we submitted to Government our Proceedings at the Meeting of the 11th May, together with the report of the Collector of Cuddapah, dated 14th April 1820, on the revenues of his District for Fusly 1228.

409. The following is a Statement of the Revenues of this District in that Fusly compared with those of Fusly 1227.

Items of Revenue.	Fusly 1227.		Fusly 1228.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Rent	24,63,716	5 2	24,31,803	6 9	.....	.....	31,912	14 5
Moturpha	1,28,293	2 2	1,30,083	10 10	1,785	8 8	.....	.....
Licenses	77,539	13 6	73,798	0 9	.....	.....	3,741	12 9
Customs	1,42,419	13 6	1,48,137	3 6	5,717	6 0	.....	.....
Stamps	23,043	12 8	24,232	12 1	1,188	15 5	.....	.....
Total Rupees...	28,35,017	15 0	28,08,055	1 11	8,691	14 1	35,654	11 2

410. In this Statement a decrease of Rupees 31,912-14-5 was shewn in the Land Revenue. This the Collector attributed in a great measure to the unfavorableness of the season, which in some parts of the District had successively destroyed three crops and the inhabitants had in several places deserted the villages from the alarm occasioned by the epidemic which broke out among them. We approved of the Collector's conduct in the moderation which he has observed with regard to the head renters of some villages which he had found it requisite to take under Aumanie, in allowing their balances to lie over and keeping them in management of the village. We hoped that these means would prove effectual to recover the balances due by those persons.

411. In those villages however where it should be found that the renters had made the full amount of the collections from the ryots and had not paid the Sirkar rent, but appropriated the money to their own account, we were of opinion that the leases should be resumed by the Collector and the Ryotwar system be reverted to. This principle should, we thought, be also extended to

all villages where the renters might fail in fulfilling their engagements, and where this failure appeared to have arisen from mismanagement or want of attention on their part.

412. We observed with much satisfaction that the present was a higher settlement than had been made in five out of the eight years of the decennial lease which had already expired. It was also to be remarked that the settlement of Fusly 1227 exhibited an increase of Rupees 1,56,219-7-2 above that of the preceding Fusly.

413. In the Moturpha there was an increase of Rupees 1,765-8-8 above the settlement of Fusly 1227. This as chiefly arisen from a better classification of the several persons required to pay this tax.

414. Under the head of Licenses the Arrack revenue had suffered a decrease to the amount of Rupees 3,429-1-5 as stated in the Collector's letter 18th November 1818; a portion of this decrease the Collector attributed to a decrease in the number of trees, many of which were said to have been destroyed.

415. In this branch of revenue there was a satisfactory increase of Rupees 5,717-6-0 above Fusly 1227 as reported in the Collector's letter under date the 17th November 1819. This increase he stated to have arisen from a more vigilant superintendence in this department and from various changes which on examination he had found requisite in the establishment. The decrease in this department is Rupees 148-3-7.

416. The Stamp revenue also showed an increase in the sum of Rupees 1,188-15-5.

417. The demand of current revenue in this district for Fusly 1228 was Rupees 2,808,055-1-11, of which Rupees 26,74,357-15-4 were collected within the Fusly, since which period up to the end of February last an additional sum of Rupees 49,380-3-6 had been collected, leaving a balance of little more than Rupees 84,000 on the 31st March. This balance appeared by the Demand, Collection and Balance Statement for that month to have been reduced to Rupees 74,653-9-11.

418. We stated with reference to certain petitions from the renters which had been forwarded to the Collector for his report, that it would be satisfactory to us to receive more detailed information from him regarding the general state of the district, and the effects of the lease settlement on the improvement or otherwise of the state of the ryots.

419. On these Proceedings the Governor in Council was pleased to observe that on the 14th of April 1820, the date of the letter from the Collector of Cuddapah, that officer ought to have been reporting on the settlement of Fusly 1229 instead of 1228, we were directed to make known to all the Collectors that they were required to report on the settlement of each Fusly before the Fusly should be at an end, and as much sooner as the nature of the settlement might render practicable. It would serve precisely the same purpose to review the transactions of any antecedent Fusly or those of the Fusly that last expired, the transactions of which have been superseded by those of the current Fusly. Where general principles of revenue administration were involved, they might be explained and applied, in the one case as much as in the other; but the practical transactions of the two had equally passed beyond the reach of control.

420. The Governor in Council fully approved of our instructions to the Collector that the leases should be cancelled in all cases in which the renters had not paid the Sirkar rent, but nevertheless had made no remission to the ryots. Such villages should be taken under Aumanie management.

421. The Governor in Council we were told would expect to receive from us the information which we state that we had desired the Collector to furnish with regard to the effects of the lease settlement and condition of the district and particularly of the ryots.

422. With respect to that portion of the demand for Fusly 1228 stated by you to have been collected between the expiration of that Fusly and the 31st of March last, the Governor in Council observed that, in whatever way it might be entered in the accounts of the district, it was in reality a collection for Fusly 1229, and in all probability would be found to be attended with a corresponding defalcation in the collections carried to the account of that Fusly.

423. Under date the 2nd October, the Governor in Council communicated to us through the Secretary in the Revenue Department with reference to our Secretary's letter of the 1st of July last, his desire to receive information with regard to their actual productiveness or the amount of the rent obtained from the Diamond Mines in Cuddapah.

424. In reply we forwarded a letter from the late Collector of Cuddapah, dated 24th December 1814, which shewed that the total revenue derived from these mines by the Government from Fusly 1213 to 1223 inclusive, amounted only to Star Pagodas 2,293-16-28 or about 200 Star Pagodas per annum.

CHINGLEPUT.

425. Under date the 31st August we submitted our Proceedings of the 21st of the same month on the Settlement of the Zillah of Chingleput for Fusly 1229.

426. The following Statements shew a comparison of the Settlements of Fuslies 1228 and 1229.

A.

Comparison of the Settlement of the number of villages actually under the Collector's immediate charge in Fusly 1228 with the Settlement for 1229.

Settlement for 1229.													
	No.	Settlement of 1223.		No.	Settlement of 1229.		Increase.		Decrease.				
		Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			
Villages rented for four years from 1229.	...	...	...	2	1,100	0 0	1,100	0 0	...	...			
Do. for five years from 1223.	5	6,359	8 0	5	6,410	4 0	50	12 0	...	...			
Do. do. 1229 ...	...	...	...	158	62,123	4 10	62,123	4 10	...	...			
Do. seven years 1229.	...	...	...	2	511	0 0	511	0 0	...	...			
Villages rented for a series of years.	345	1,56,388	7 4	340	1,55,001	14 0	...	...	1,386	9 4			
Current Settlement...	368	1,75,790	9 2	60	35,081	13 6	...	...	1,40,708	11 8			
Aumanie ...	130	91,974	10 6	300	1,60,383	7 6	68,588	13 0	...	...			
Shotrium ...	202	47,047	7 5	212	49,009	3 8	1,961	12 3	...	...			
Total ...	1,050	4,77,380	10 5	1,079	4,69,620	15 6	1,34,335	10 1	1,42,095	5 0			
Deduct Increase ...										1,34,335	10 1		
Net Decrease ...										7,759	10 11		

Comparison of the Settlement of Fusly 1229 with the Bareez of those villages in Fusly 1228.

	Bareez in Fusly 1228.		Settlement in Fusly 1229.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Settlement of rent up to Fusly 1228.	1,60,899	6 0	1,61,412	2 0	512	12 0	...	...
Do. of rent for four years.	1,089	0 0	1,100	0 0	11	0 0	...	...
Do. do. for five do.	56,632	2 8	62,123	4 10	5,441	2 2	...	...
Do. do. seven do.	511	0 0	511	0 0	...	...	...	...
Do. do. for current year.	30,978	15 2	35,081	13 6	4,102	14 4	...	...
Aumanie	1,97,717	15 4	1,60,383	7 6	...	...	27,334	7 10
Shotrium rent &c.	49,009	3 8	49,009	3 8	...	...	...	...
Total ...	4,86,887	10 10	4,69,620	15 6	10,067	12 6	27,334	7 10
Deduct Mauniams and Marahs ...	...	...	1,210	10 1	Dt. Increase.		10,067	12 6
			4,68,410	5 5	Net Decrease.		17,266	11 4

427. It was to be seen by Statement A that the villages under the direct charge of the Collector in Fusly 1229 were rented villages 567

Aumanie 300
Shotrium 212

1,079

428. The Collector stated that out of the 567 villages which were rented, only seven have been settled by himself. He received proposals for renting more, but as on entering into the particulars of the accounts and asking questions, the Meerassidars appeared unwilling to take them, he determined to leave the villages under Aumanie till he could gain some further experience of the district.

429. We observed that during the expired Fusly two villages had been settled for the term of four, 158 for five, and two for seven years.

430. In the 4th para. of our Proceedings of the 14th October last, we had called on the late Collector to state specifically with reference to our orders of the 9th of February 1818, whether the rent of villages which he had thus let for a term of years was to be paid in a defined proportion by each individual Meerassidar, or whether it was held by them all collectively; as we had received no reply to this part of their Proceedings prior to the present Collector taking charge, we requested that he will ascertain and report to us on this subject, and that in all future Settlements he would especially advert to the orders of the 9th February abovementioned and also to those of the 14th January 1819.

Circular.
In Cons., 9th February 1818.
To the Collector of Chingle-
put, in Cons., 14th January 1819.

431. Although in the expired Fusly there were 29 villages under the Collector's management more than in Fusly 1228, yet the Settlement shewed a decrease of Rupees 7,759-10-11. This seemed chiefly attributable to an increase in the number of Aumanie villages from 130 in 1228 to 300 in 1229 without a proportionate increase in the amount of the revenue derived from them. On comparing also the Settlement of the present Fusly with the Bareez of the same villages in Fusly 1228, a decrease was exhibited of Rupees 17,266-11-4. The whole of this loss appeared to be occasioned by a decrease of Rupees 27,334 in the Aumanie villages below the Bareez of Fusly 1228 against which was to be placed an increase of Rupees 10,067 in the several rented villages.

432. The low prices of grain had also in this, as well as in most other districts materially affected the revenue. In Fusly 1228 it was selling at the rate of 17½ mercahs per Pagoda, while the average dowlé price for Fusly 1229 was stated by the Collector to be so low as 23½ mercahs per Pagoda. This reduction in the price of grain must, we observed at once cause a loss of about 25 per cent. on the sale of the produce of the Aumanie villages, and would probably be the cause of much loss in the lesser Mootahs, as unless they had a capital from which to liquidate their current kists, and thus enable them to reserve their grain until the price should rise, they must be great sufferers by selling it at the then low rate.

433. The Collector had on the 30th of June preceding sold about three-fifths of the produce of the Aumanie villages, and at that period had remaining on hand about 23 thousand cullums of grain for a great part of which he stated that contracts had been made to sell the remainder before the setting in of the monsoon.

434. It was very desirable we thought that the objectionable system of Aumanie management should be discontinued, and we trusted the Collector would use his best endeavors to introduce the mode of settlement described in our letter of the 4th January 1819 into as many villages as possible in the current Fusly.

435. On these Proceedings the Governor in Council informed us that he was much pleased with the attention paid by Mr. Smalley to the business of the district during the short period for which it has been under his charge, and anticipated much advantage from his experience in revenue affairs in the Settlement for the current Fusly which he stated himself to be engaged in forming. The Governor in Council deferred making any observations on the system of management in the district till Mr. Smalley's report on that Settlement should be received. It was however remarked that no notice was taken in our Proceedings of the strong representations made by Mr. Smalley with regard to the utter incapacity of Narasimmacharry, his Sheristadar for that office. It was essentially necessary that he should be authorized to entertain a competent Sheristadar in that person's stead. It was further observed that this Narsimmacharry was the same person in whose behalf repeated recommendations had been received from us for the increase of the Sheristadar's salary. This circumstance it was remarked required explanation.

436. Under date 18th September 1820, we submitted (in explanation of the circumstances of no notice been taken in our Proceedings of the strong representations made by the Collector of the utter incapacity of Narsimmacharry the Head Sheristadar for that office,) a letter addressed to Mr. Smalley on the 19th July preceding, from which it would, we perceived that immediately on the receipt of the Collector's report on the Settlement for Fusly 1229 (which was the subject of the Proceedings above referred to) we had, without waiting until the whole of the report could be taken into consideration, replied to that part of it which related to the incapacity of his Head Sheristadar and authorized his dismissal from that situation.

In Cons., 18th Sept. 1820.
In Dy. Cons., 20th July 1820.
From Mr. Smalley, 18th, in
Cons., 20th July 1820.

437. On the 26th August the Collector had recommended P. Poojenga Row, one of his Cutcherry servants for the appointment of Head Sheristadar, and this arrangement had been sanctioned on the 31st of the same month.

In Cons., 31st August 1820.
To the Collector, in Cons.,
31st August 1820.

438. In reply to the observations contained in Mr. Secretary Hill's letter that "this Nar-simmacharry is the same person on whose behalf repeated recommendations were received (from the Board) for the increase of the Sheristadar's salary," we respectfully solicited the attention of the Honorable the Governor in Council to the Board's letters under dates the 26th November 1818 and 3rd January 1820, the following extracts from which would show that the claims of this individual to an increased rate of allowance and our recommendation of them to Government were founded on circumstances connected with the state of the district, and not on considerations of a personal nature, although it would be observed that his claims were in some degree strengthened by the certificates of service which he had received from his immediate local superiors in office.

"Under the circumstances already mentioned regarding the state of this district, the Board beg to recommend that the Sheristadar may be placed on a footing with respect to allowances with Sheristadars in unsettled districts."

To Government, in Cons.,
26th Nov. 1818, last para.

"The claim of this servant is grounded on the large proportion of the Chingleput district which is not permanently settled, being the same ground on which the application of Mr. Gahagan for the rate of allowances granted to Head Assistants in unsettled districts was complied with as communicated by Mr. Secretary Hill on the 15th December 1818."

Para. 3.
To Government, in Cons.,
3rd January 1820.

"Considering the strong manner in which this person's case is pressed on the notice of the Board by the Collector, the numerous and respectable certificates of service furnished, and the peculiar circumstances of the Chingleput district; the Board beg leave to recommend the subject to the favorable consideration of Government."

Para. 5.

439. On the second reference being made to Government, the Right Honorable the Governor in Council distinctly had, we remarked admitted that the application was not made on personal grounds, the words of Mr. Secretary Hill's letter were as follows:—

"The grounds on which the claim was formerly preferred were partly of a personal nature. Those now alleged rest entirely on the circumstance that the revenue of the greater proportion of the district is unsettled."

From Govt., in 7th, Cons.,
17th February 1820.

440. We trusted that the explanations which we had thus offered on the points adverted to in Mr. Secretary Hill's letter of the 10th September would be deemed satisfactory.

In Cons., 18th Sept.

441. Under date the 3rd August we submitted for the orders of the Honorable the Governor in Council a letter from the Collector in Chingleput, enclosing a petition from E. Mootiah in which he requested that the villages of Vellumbaucum and Tottacandoo which were purchased by him as a permanently assessed Mootah might be resumed by the Government, as he felt it a great inconvenience to manage the Zemindary in addition to his duties as a public servant, and the superintendence of his Shotrium villages Mauloor and Vunnipaukum.

From the Collector in Chingleput, 29th July, in Cons.,
3rd August 1819.

442. The Collector in submitting this petition stated it to be his opinion that the revenues of the two villages were not sufficient to defray the Jummah and charges which tended to shew

that the permanent Jummah must be too high, notwithstanding this however, it appeared that no balance was at that time outstanding against these villages which was highly creditable to the Zemindar E. Mootiah.

443. Under these circumstances we coincided with the Collector in recommending the prayer of the Petitioner to the favorable consideration of Government, and requested that authority might be granted to the Collector to relieve him from all responsibility on account of these two villages from the commencement of Fusly 1230.

444. This proposition was sanctioned by Government under date the 25th August.

445. Copy of the above orders was forwarded to the Collector on the 31st August.

446. Under date the 10th July we received from Government copy of a letter from the Accountant General with a copy of the paragraph of a recent Despatch from the Honorable the Court of Directors therein referred to, and were desired to report whether it would be in the power of the Government to grant to Tannappah Moodeliar the village he wished on Shotrium tenure, and if so, what was the amount of its annual value.

From Mr. Secretary Hill, in
Cons., 22nd July 1819.

447. In reply we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector of Chingleput, stating that the Meerassidars of the villages selected by Tannappah Moodeliar had assented to the transfer of them on Shotrium tenure to that person.

In Cons., 22nd July 1819.
From Mr. Cooke, 11th, in
Cons., 16th December 1819.

448. The Collector had submitted a statement of the actual produce and gross collections of the villages in question for the last ten years, from which it appeared, that the total average of the actual gross collections (exclusive of Canongoe Covil and Pagoda Marahs) of the four villages, namely, Pulianoor, Columbaikum, Keelavalum and Yaroopaukum was Rupees 3,094-2-2 and including the Marahs above noticed Rupees 3,454-3-7 per annum.

449. The Governor in Council was pleased to resolve that out of the average amount of collection Rupees 3,457 per annum should be allowed Rupees 457 to cover the expense of collection, leaving Rupees 3,000, whereof the Shotrium rent was fixed at 1,000 Rupees per annum, leaving 2,000 Rupees per annum as the net income of the Shotriumdar; we were directed to prepare the draft of a cowl granting the villages in question to Tannappah Moodeliar on the above terms for three lives and afterwards at full rent. In pursuance of the favorable intentions of the Honorable the Court of Directors, the Governor in Council was also pleased to resolve that this grant shall take effect from the commencement of Fusly 1228.

From Mr. Secy. Hill, 7th,
in Cons., 21st February 1820.

To the Chief Secretary to
Government, in Cons., 13th
January 1820.

From Mr. Cooke, 17th, in
Cons., 24th August 1818.

To do., 31st, in Cons.,
31st August 1818.

From do., 22nd, in Cons.,
29th April 1819.

To do., 16th, in Cons., 16th
September 1819.

From do., 6th, in Cons.,
13th January 1820.

450. The above orders were communicated to the Collector on the 21st February.

451. Under date the 13th January we submitted a correspondence which had passed between the Board and the Collector in Chingleput respecting the case of Armoogum Moodelly, Zemindar of Ponnary in that Zillah.

452. The circumstances of this case were fully detailed in the correspondence above mentioned and related to the Zemindar's right to the collection of Moturpha which was not admitted on the part of inhabitants of the Zemindary by whom the tax is payable.

453. It appeared that the collection of this tax was included in the assets on which the permanent Jummah of this Zemindary was fixed, that in consequence of the subsequent legislative enactment in 1802 by which Government reserved to itself the right of abolishing or continuing the collection of Moturpha, and in which it is expressly stated that the collection of Moturpha shall not for the future be included in the permanent assessment of the land tax, the villagers had refused to pay the tax in question to the Zemindar.

454. This point had been made the subject of Judicial enquiry, and the final decree of the Sudr Court has adjudged with reference to the Regulation above cited, the Zemindars alleged title to collect the tax to be illegal, and had obliged him to refund the whole collections made by him on that account amounting to Pagodas 47-13-16. The Board therefore in para. 5th of their letter to Mr. Cooke of the 31st August 1818 had stated that, they considered the Zemindar entitled to a remission which had been calculated on the average of the annual collections from Fusly 1208 to 1211 inclusive, and which amounted to Rupees 158-9-11 per annum, and on this computation the total arrears of remission due to the Zemindar are Rupees 673-5-3, for which we solicited the sanction of Government.

455. Mr. Cooke had submitted for sanction with his letter of the 6th January a statement of the amount of collections refunded by the Zemindar in obedience to the precept of the Court amounting to Pagodas 47-13-16, which he thought the Government should make good, but we were of opinion that the Zemindar had no title to reimbursement of the amount, as the arrears of remission to be granted to him were considered by them to be a full and ample compensation for his losses.

456. The law charges which the Zemindar had incurred as per Statement forwarded with Mr. Cooke's letter of the 6th January amounted to Pagodas 88-27-36, to which we, in concurrence with the Collector were of opinion that he was entitled to reimbursement, and for the payment of which we solicited the sanction of Government.

457. We considered that sufficient compensation would thus be made to the Zemindar for his losses, and that his claim to interest as set forth in para. 4 of Mr. Cooke's letter was inadmissible.

458. In reply the Governor in Council sanctioned the remission of Rupees 158-9-11 from the permanent Jummah assessed on the Ponnary Zemindary. The Governor in Council also sanctioned payment to the Zemindar of the arrears of this remission amounting to Rupees 673-5-3 and of the expenses of his law suit amounting to Pagodas 88-27-36.

459. A copy of the above orders was forwarded to the Collector on the 21st February.

460. With reference to Mr. Secretary Hill's letter of the 28th December 1819, forwarding extract from a General letter from England in the Public Department, dated the 4th March 1818 on the subject of the village of Pankum in the Zillah of Chingleput having been granted to T. Venkatachellam Moodelly on Shotrium tenure for his own life and two lives more, subject to the confirmation of the Honorable the Court of Directors, we submitted the following observations for the consideration of the Right Honorable the Governor in Council.

461. In our address to Government under date the 26th November 1807, we submitted it as our opinion that the plan of granting land on Shotrium tenure in perpetuity which was the practice at that time was highly inexpedient, being in fact a permanent alienation of revenue, the amount of which from not appearing in the accounts of Govern-

ment was liable to be augmented to too great an extent. Under this view of the subject we had recommended "that in future all grants of the nature of Shotriums or Inams which Government might be disposed to make in reward of highly distinguished services should never exceed one, two or three lives according to the merits of the person, in whose favor the grant might be confirmed." We further observed, that excepting in very extraordinary instances we were of opinion that honorary rewards, increase of pay, and pension for life, presented means of ample remuneration.

462. Of these sentiments the Honorable the Court of Directors were pleased to express their entire approbation in their Revenue Despatch under date the 18th December 1811 referred to in their General letter which we have then under consideration.

463. Whilst engaged in considering the means best adopted to check and prevent the abuses of their native agents, we had been led to review our sentiments on this subject, and in our letter to Government under date the 11th December 1815 accompanying the draft of a Regulation respecting Native Revenue Officers we have expressed our opinion that pensions and other such rewards "scarcely possessed any of those motives to good conduct which were to be found in an hereditary grant of land" without losing sight however of the objections which we had before shewn to exist to a permanent alienation of revenue, we suggested the expediency of restricting the grant of revenue, which constitutes the Shotrium or Enam tenure to one, two or three lives only at the pleasure of Government, at the end of which period we observed the land should continue to descend hereditarily in the family of the grantee subject to the full assessment which it bore prior to the grant. This plan we considered as calculated to combine the advantages to be derived from rewards of this nature to Native servants with the safety of the revenues and the general improvement of the country.

464. As part of a systematic plan adopted after much deliberation for checking abuses on the part of our native revenue servants we should, we remarked, be sorry to find the authorities in England adverse to the grant of Shotriums under the modifications proposed. We solicited special reference on this point to our address to Government of the 11th December 1815, para. 5 to 23, and we were inclined to think that the orders received from England in the Revenue Department on the subject of that address virtually sanctioned the grant of Shotriums in the cases therein alluded to and on the plan therein proposed.

465. We also trusted that the Government would agree with us as to the great importance under the want of capital which exists amongst the agricultural classes in this part of India of encouraging the investment of capital in the improvement of the land. Under Shotrium grant of the nature proposed a very large proportion of the revenue relinquished by Government for certain number of lives, would go directly to the improvement of the soil and to the amelioration of the ryot's circumstances. A Shotriumdar could afford to give his ryots favorable terms, and after the lapse of the prescribed number of lives the village without going out of the family would pay to Government its full rent with much more ease than it could have done before, and the security for the revenue was increased by the improved condition of the people and the increased value of the land.

466. In conclusion we requested the instructions of Government whether the village of Pankum was to be resumed in consequence of the Honorable the Court of Directors having declined to approve of the grant without further information, or whether under the foregoing circumstances the grant might not be continued pending a further reference to the Honorable Court of Directors on the subject.

467. Upon these circumstances being brought, to the notice of the authorities at Home, we felt no doubt that the plan would not be disapproved by them. It might, however, be for the consideration of Government, whether with reference to the circumstances before stated, it would

not be expedient to discontinue the practice of allowing the grantees to select the village to be conferred upon them; the district might be named by them, but the Collector should, in all cases we thought select the village, and the grant should be confined to those which possessed extensive waste lands and were the most improvable.

468. In reply we were informed that the Governor in Council was pleased to suspend the execution of the orders of the Honorable the Court of Directors, disallowing the Shotrium which was granted to the late T. Vencatachellum Moodeliar, native manager of the Office of the Secretary to Government in the Revenue Department until the Honorable Court's attention should have been specially drawn to the restrictions under which this, in common with other recent Shotriums had been granted.

469. The objection against a perpetual alienation of revenue had been obviated by limiting the term for which Shotrium lands were granted on a reduced rent, and it was fairly presumable that a great part, if not the whole of the reduced rent during such limited term, would be appropriated to the improvement of the estate, and would thus provide a security for the payment of the full rent after the limited term had expired.

470. Another objection to the grant of Shotriums was that they constituted a charge on the revenues which did not appear in any of the public accounts, and which therefore was liable to elude notice notwithstanding its gradual augmentation. This objection might be obviated by charging in every instance the amount of the rent remitted against the office or department on account of which the Shotrium might be applied for and granted. We were therefore directed to prepare a statement of all Shotriums perpetual as well as temporary, so that this adjustment might take place with respect to them; and the same adjustment it was remarked, would take place when any new Shotriums should be granted.

471. We have called upon the Collectors for the information required, which as soon as received will be compared with the records of grants in the correspondence of this office, and the whole will be submitted for the information of Government and of the Honorable Court.

472. Under date the 21st June we were honored with a letter from Government enclosing copy of a communication from the Adjutant General of the Army, and were desired to ascertain whether the portion of land to be granted to Subadar Noor Saib of the 1st Battalion, 16th Regiment Native Infantry could be conveniently allotted to him in the villages therein mentioned.

473. We stated in reply, that it appeared that the Zemindar of Poolalore having refused to part with any of his right in that village, the Collector had requested the Subadar to point out fifty cawnies of land in the other villages which he had named. The Subadar had accordingly selected land to the extent of the grant, but instead of confining his selection to "cultivated nunjah land" as directed in the general order by the Government, dated 2nd February 1819, he had fixed upon some valuable garden land which is cultivated with plantation, and which consequently yielded considerably more than cultivated nunjah land as shown in the margin.

474. Under these circumstances we took the liberty of stating that it was usual on the occasion of granting Shotriums for Government to specify the amount in money which they proposed to leave to the Shotriumdar after paying the reserved rent to Government, permitting the grantee to name the Talook in which he might wish the Shotrium villages to be situated. We therefore recommended that the same practice might be observed on the present occasion, as best calcu-

From Mr. Secy. Hill, 23rd Feb., in Cons., 6th March 1820.

Circular, 28th, in Cons., 28th December.

From Mr. Secretary Hill, in Cons., 24th June 1819.

To the Chief Secretary to Government, 15th June, in Cons., 15th June 1820.

Average of Garden land in Poolalore.	P. F. C.
Do. Nunjah do.	10-35-67 per cawny.
Average of Garden land in Teropagoody.	2-25-73
Do. Nunjah do.	17-18-35
	1-30-40

lated to enable the Board to give effect to the intentions of Government and to place the Shotriumdar on the same footing with others to whom grants under similar circumstances had been made.

475. We were informed in reply that it was intended that the grant to Subadar Noor Sahib should be fifty cawnies not of garden land, but of nunjah land, and that the Governor in Council was pleased to fix the quit-rent at the sum of 5 Rupees per annum; a communication to the foregoing effect would, it was stated be made through the proper channel to the Subadar in order that he might apply to the Collector of Chingleput to give effect to the resolution of Government in his favour.

476. Under date the 30th October we forwarded a letter from the Collector of Chingleput, submitting a statement showing the value of the land selected in the village of Myoor by Subadar Noor Sahib.

477. The average value for five years of the Melvaram produce and resumed marahs was Rupees 1,040-6-7, from which deducting the quit-rent at Rupees five, there would remain to the Subadar Rupees 1,035-6-7 per annum.

478. We solicited the orders of Government for placing the grantee in possession of the village. The cawls would, we said be subsequently prepared.

479. Orders to that effect were communicated to us under date the 21st November, and we were informed under date the 8th December that it had been resolved that the Subadar should receive the arrears of rent from the 2nd of February 1819, the date of the General order conferring upon him this mark of the approbation and favor of the Government.

480. A copy of the above orders was forwarded to the Collector on the 11th December.

481. Under date the 2nd June we were informed that it was the intention of the Right Honorable the Governor in Council to grant a Shotrium village to B. Vencatroyaloo, Head Accountant in the Mint in reward of his long and faithful services, and that individual having selected the village of Paroombadoo in the Ponnary District of the Jaghire for that purpose, we were directed to ascertain whether the consent of the inhabitants could be procured, and if so, further to report the annual value of the village in question.

482. Under date the 24th July we transmitted a communication from the Collector of the Jaghire, stating that the inhabitants of the village of Paroombadoo had signified their assent to the village being given in Shotrium tenure to B. Vencatroyaloo, and forwarding a statement of actual produce and gross collections for ten years, by which it appeared that the average gross collections including marahs from Fusly 1219 to Fusly 1228 inclusive amounted to Rupees 5,008-4-1, and that it had been rented on a lease for 5 years from Fusly 1228 at Rupees 5,945.

483. The Honorable the Governor in Council considered it very objectionable that a Shotriumdar should obtain the management of a large village of the rent of which he was to enjoy only a small portion, and was of opinion that a remission of rent to the extent of 400 or 500 Rupees per annum would be a sufficient compensation for the nature and period of Vencatroyaloo's services. We were informed that the Mint Committee had been instructed if they should be of opinion that it would be better to allow this compensation in the form of a Shotrium than in that of a pension to communicate with Vencatroyaloo and with us, in order that a village might be selected for him of which the net rent might exceed 500 Rupees per annum as little as possible.

484. Under date the 18th December we submitted a letter from the Collector of Chingleput, enclosing a Statement of the gross collections for 10 years of the village of Iyanellore, selected under the orders of Government by B. Vencataroyaloo.

485. The average of the gross collections of this village for 10 years was Rupees 836-1-11 calculating the net produce at 800, the excess above the amount which it was intended to relinquish to the Shotriamdar would be only 300 Rupees at which sum we recommended that the reserved rent to Government be fixed, and that the Shotriamdar should be placed in immediate possession of the village.

486. This letter is not under the consideration of Government.

From the Secy. to Government, in Cons., 7th Feby. 1820.

487. On Mr. Cooke's promotion to Chittoor Mr. Smalley was appointed Collector of Chingleput on the 31st January 1820.

NORTHERN DIVISION OF ARCOT.

488. Under date 27th November we submitted for the information and orders of Government our Proceedings under date the 16th of the same month on the settlement of the District of Northern Division of Arcot for Fusly 1229.

489. The following Abstract Statement exhibits the settlement of Fusly 1229 as compared with that of Fusly 1228.

	Settlement of Fusly 1228.		Settlement of Fusly 1229.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue, Pulpatra and Cavelly.	16,95,931	12 1	16,93,803	6 1	...	...	2,128	6 0
Abkary	79,615	12 9	84,617	6 0	5,001	9 3	...	...
Sundry small Farms and Licenses..	16,914	14 5	...	...	...	...	16,914	14 5
Sayer under Aumanie	1,54,389	6 2	1,56,789	0 2	2,399	10 0	...	...
Tripetty offerings do	1,80,647	9 1	78,496	13 1	...	...	1,02,150	12 0
Total...	21,27,499	6 6	20,13,706	9 4	7,401	3 3	1,21,194	0 5
Peshcush	4,21,047	0 8	4,21,047	0 8	...	...	...	...
Grand total including Peshcush ...	25,48,546	7	24,34,753	10 0	7,401	3 3	1,21,194	0 5
Deduct Increase...							7,401	3 3
Net Decrease...							1,13,792	13 2

490. The decrease in the Land Revenue of Fusly 1229 of Rupees 2,128-6-0 was stated by the Collector to be principally owing to villages granted within the year on lease upon favorable terms and to the alienation of lands in support of choultries.

491. The season of Fusly 1229 appeared to have been very unfavorable, besides a very scanty supply of rain during the monsoon months, the district had suffered severely in common with others from the effect of the storm in May.

492. Notwithstanding these drawbacks however and an unfavorable market for the sale of grain, the Collector calculated that the renters on the average derived in Fusly 1229 a clear profit of 1½ per cent. upon their rents, and that the profits in particular villages amounted to 8½ per cent.

493. In others however the produce was not equal to the rent, and the property of 20 renters and one surety was stated to have been sold in satisfaction of arrears; and 164 villages were assumed within the year on account of the defalcation of renters; of these, 24 were stated to have been rented again to the same persons, 75 to other persons, 38 were held by the heirs of the deceased proprietors and 27 remained under Aumanie.

494. The renewal of leases that have lapsed to Government in any way was in decided opposition to the orders of Government and of the Board. It was satisfactory to observe that the Collector stated his intention of reverting to the Ryotwar system in all practicable cases.

495. As the system of sub-renting the villages appeared to have been altogether abandoned and the renters to be in the habit of concluding individual settlements with their ryots, the recurrence to the old plan of Ryotwar under the Collector would we observed be attended with no difficulty.

496. We desired the Collector however to lose no time in stating whether any and what revision of the present assessments was necessary and to aid him in forming a judgment upon this subject, he was recommended to pay particular attention to the opinions recorded by the late Collector Mr. Græme in this defferent able reports on the Land Revenue of the district but particularly to his report of the 31st March 1818. The Collector was also referred to the Board's Proceedings of the 30th November 1818, on that report, and to the Minutes of Council thereon, under date the 22nd May 1819.

497. We were concerned to observe that very heavy balances were still outstanding on account of the revenue of Fusly 1229. By the last report of Demand, Collection and Balance for September, the amount due was 1,23,783-10-11, of which there was reason to expect 14,244-9-9 might be collected, and the remainder 1,09,539-1-2 was considered as hopeless.

498. The largest proportion of this balance was due by renters whose villages were destroyed by the bursting of the Caverpauk and other tanks during the severe storm of May last. It would be unreasonable we remarked to expect that the revenue of Government should be punctually collected under such circumstances, or that Government should not share with the people the loss brought upon the country by this calamity. The Collector however would be aware that advantage is invariably taken of a misfortune of this kind to exaggerate losses; it affords a tempting opportunity both to the renters and the revenue servants to join in defrauding the Sirkar, and the danger of a combination of this kind was much increased in the present instance by the approaching termination of the lease; the last year of which is usually a period of plunder and scramble; a decrease of 16,914-14-5 appeared under the head of Farms and Licenses. This was owing to the remission of the taxes mentioned from paras. 119 to 131 of Mr. Græme's report of the 31st March 1818 as sanctioned by Government under date the 22nd May 1819, and communicated to the Collector on the 26th July 1819.

499. The Collector therefore was requested to be particularly on his guard and to institute a rigid scrutiny into all alleged cases of loss from the destruction of tanks and other causes.

500. Our attention was forcibly drawn to the serious defalcation which appeared in the revenue derived from offerings at the Tripetty Pagoda.

	Rs.	A.	P.
The collections under that head were in Fusly 1228	1,80,647	9	1
in Fusly 1229	78,496	13	1
Difference Rupees	1,02,150	12	0

501. The state of ruin into which the Mahrattah country had been brought from war and pestilence was considered by the Collector and his predecessor to be the principal cause of this decrease; we were of opinion that it might have had a material influence in reducing the revenue in Fuslies 1227 and 1228 when hostilities were in progress, the pestilence particularly destructive, and many of the principal Mahrattah families were suddenly withdrawn from the country.

502. Fusly 1229 however was a year of peace and of comparative prosperity and as greater facilities are afforded now than have ever existed for travellers, it was to have been expected, we thought that the number of visitors to the Pagoda and the value of their offerings would have equalled at least those made in Fusly 1228.

503. We however readily admitted that the late political events in the Mahrattah territories might be reasonably supposed to have diminished those resources, from which the donations in question were supplied, where many of the chieftains had greater power and more extensive revenues.

504. We were aware that it was not in the power of the Collector to increase the revenue in any other way than by the exercise of a vigilant superintendence over the servants engaged in collecting it, nor did we mean by our remarks to attach any blame to his management. But we stated it to be of importance that in this, as in other cases, the real grounds for the decrease of the revenue should, if possible, be ascertained.

505. The Statements furnished by the Collector did not show under what particular heads* of the different offerings the decrease has arisen. We directed him therefore to submit a Statement showing the collections under each head for Fusly 1229 in comparison with those for Fusly 1228; and to state from the best information he could obtain, whether the number of opulent pilgrims who contribute chiefly to the heads of Parroobuddy Caunika, Chiller Caunika and Arjeetum was less in Fusly 1229 than in Fusly 1228.

506. For the information of Government and to show the effects of the decennial lease, a Statement was subjoined exhibiting the averages upon which the settlement was made and the Demand, Collection and Balance for each year.

			Demand.		Collection.		Balance on the close of each Fusly.		Balance as per last Demand, Collection and Balance of 30th September 1820.	
			Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Fusly	1221	...	13,60,883	2 3	13,60,883	2 8	.....	.....	.....	.....
Do.	1222	...	16,41,731	0 9	16,41,731	0 9	.....	.....	.....	.....
Do.	1223	...	16,60,948	9 4	16,60,948	9 4	.....	.....	.....	.....
Do.	1224	...	16,68,130	4 3	16,68,130	4 3	.....	.....	.....	.....
Do.	1225	...	17,53,342	10 10	17,16,985	0 7	36,357	10 3	.....	.....
Do.	1226	...	17,64,457	1 4	16,93,794	13 2	70,662	4 2	31,863	11 2
Do.	1227	...	17,72,845	8 7	17,82,044	5 9	40,801	2 10	18,808	4 1
Do.	1228	...	17,73,116	3 3	17,80,843	8 5	42,272	10 10	82,559	14 8
Do.	1229	...	17,70,859	13 8	16,89,237	3 4	81,622	10 4	71,718	11 11

*Viz.—

- 1 Parroobuddy Caunika
- 2 Chiller Caunika
- 3 Arjeetum
- 4 Strevahsawmy Caunika
- 5 Madramuntap.

507. With reference to the orders of Government in the Revenue Department under date the 30th October 1819 on the subject of the Chittoor pollams, we submitted to the Right Honorable the Governor in Council a letter from the Acting Collector in the Northern Division of Arcot, stating that the family of the Yadracondah Poligar was extinct, and that the Mograul Poligar has died, leaving a widow but no children.

508. We presume that as the Poligar of Mograul was dead, the commutation of the pecuniary subsistence theretofore allowed to him for a shotrium of equal value will not be necessary, and that it would be sufficient to continue to his widow a portion of the allowance enjoyed by the deceased.

509. We stated our opinion that two-thirds of that allowance would be sufficient; and if Government should approve the arrangement, we said that we would call upon the Collector to report for sanction the precise amount, which at this rate, would be payable to the widow; the pension to lapse to Government on her decease.

510. As there was no member of the Yadracondah Poligar's family in existence, we recommended that the pollam should be incorporated in toto, that is without the deduction of any shotrium village, with the Sirkar lands of the district.

511. Under date the 7th February the Governor in Council sanctioned the proposed measures and desired that the exact sum to be allowed to the widow of the Mograul Poligar annually during her life might be reported for sanction.

512. Under date the 9th of March 1820 we had occasion to bring the subject again under the consideration of Government in submitting for their consideration and orders the correspondence noted in the margin between us and the Acting Collector in the Northern Division of Arcot. We remarked that in our report on the settlement of the Chittoor pollams under date the 29th April 1819 (para. 26) we had proposed that the four forfeited pollams of Mograul, Poolloor, Paukul and Yadracondah should be incorporated with the Sirkar lands, and that out of each of them "a single village should be granted on shotrium to the ousted Poligars who should be alive or to their heirs, equivalent in value merely to the present percentage from the collections paid to them as a subsistence."

513. This arrangement the Government were pleased to sanction under date the 30th October 1819, and the Collector of the Northern Division of Arcot had been directed in consequence to select a village in each pollam to be conferred upon them as an hereditary shotrium which should be in value as nearly as possible equal to the percentage paid to the Poligars.

514. The reply of the Acting Collector we stated had been submitted to Government under date the 10th of January, with a suggestion from the Board that as the Poligar of Mograul was dead, a portion of the late Poligar's allowance should be continued to the widow in lieu of the commutation before proposed of the allowance into an hereditary shotrium and this arrangement had been sanctioned by Government in their letter dated the 7th of February.

515. On reference to the 13th paragraph of Mr. Secretary Hill's letter of the 30th October and to our recommendation thereby approved and sanctioned, we perceived that the proposition for the widows receiving a diminished money pension instead of an hereditary shotrium to which as heir to the late Poligar she was entitled, appeared to be at variance with the prior decision passed by the Government on a general review and

consideration of the whole subject of the Chittoor pollams; we therefore begged permission to withdraw our recommendation of the 10th of January, and proposed in lieu thereof that the shotrium village should be settled on the widow of the late Poligar of Mograul and her heirs in perpetuity in conformity with the resolution of Government of the 30th of October.

516. The Acting Collector had we observed reported that the widow had very lately adopted as a son the 2nd son of Sashim Naidoo, the late Pankul Poligar who, it would appear, had on his death-bed expressed a desire for this arrangement which, though long in agitation had been prevented by family disputes, from taking place. The Acting Collector was desirous that the widow should be freed from all suspicion of having been induced by improper motives to make the adoption, or of having had in view, in so doing the eventual benefit she might derive from the orders of Government of the 30th October.

517. We were willing to give full credit to the Acting Collector's representations in this respect, because the orders of Government respecting the hereditary shotriums to be granted for the support of the ousted Poligars and their families generally, and instructions of the Board to Mr. Hutt, founded on those orders were positive, and no benefit could therefore apparently result to her by the adoption.

518. With regard to the question adverted to by Mr. Hutt of the rights of the adopted son to participate in the income of the Mograul family or of that of the late Poligar of Pankul (another of the four forfeited pollams), it appeared to us that might be safely left to the determination of the parties among themselves as the interests and revenues of the Government are in no way affected by its decision; the extent of the provision made by the Government for the families of the Poligars was defined and did not admit of increase, how many soever might benefit in its partition.

519. We have not yet been honored with the orders of Government on this recommendation.

520. Under date the 12th April we received from Government for our consideration the following copy of a despatch from the Chief Secretary at Bombay.
From the Chief Secy., in Cons., 8th May 1820, 9th March 1820.
 "Referring to a letter from Mr. Secretary Metcalfe of the 1st of January last intimating that information had been received from the Madras Government of the practicability of assigning a village in the vicinity of Tripetty of the annual value of Rupees 3,000 for Appajee Row, I am directed by the Honorable the Governor in Council to recommend that as similar grants have commenced from the beginning of the Fusly year 1229 the same indulgence may be extended in the present instance to Appajee Row."

521. Under date the 23rd August we had the honor of submitting a letter from the Collector in the Northern Division of Arcot, enclosing a Statement of the collections made and the balance due by the renter of the village of Coondrapauk (proposed to be assigned to Appajee Row) for Fusly 1229.
To the Chief Secy., in Cons., 23rd August 1820, para. 25th in Cons., 23rd August 1820.

522. The net collections in deposit were Rupees 2,352-6-8, and there was a balance of Rupees 633-8-4 due by the renter which he had agreed to pay within four months. The Collector was not aware of any objection to the amount in deposit being paid to Appajee Row, or to the renter's agreement for the payment of the balance being made over to him.

523. The Collector stated that the balance had not arisen from any loss of cultivation, but from the produce having been applied to repay assistance which the renter had obtained during some years of loss in the early part of the rent.

524. As the Tank of the village required considerable repairs, the Collector suggested that the transfer to Appajee Row should be made as early as practicable in order that he might take measures for the security of his revenue.

525. We solicited in conclusion the instructions of Government with respect to the terms of the cowle under which the village in question was to be held.

526. Under date the 17th October we were directed by the Honorable the Governor in Council to cause the net collections on deposit, from the village of Condrapauk for Fusly 1229, together with the renter's agreement for the payment of the outstanding balance may be made over to Appajee Row.
From the Chief Secy., in Cons., 6th November 1820.

527. Immediate possession of the village we were told was to be given to Appajee Row, or to any person duly authorized by him to receive charge of it, and the reserved rent was to be fixed at such an amount as would leave to the grantee, a net revenue of 3,000 Rupees per annum.

528. We were informed that we should be subsequently furnished with instructions regarding the terms of the cowle, under which the village in question was to be held.

529. These orders were duly communicated to the Collector on the 6th November.

530. Under date the 7th February we submitted a letter from the Acting Collector in the Northern Division of Arcot, forwarding Statements of the resources of the villages rented in that district, under the terms of the decennial lease by Condappah Moodelly, the heir of the late Armooga Moodelly, Manager in the office of the Sudr Adawlut.
To the Chief Secretary to Government, in Cons., 7th February 1820.
From Mr. Hutt, 3rd, in Cons., 7th February 1820.

531. The orders of Government under date the 17th July 1819 had directed that the same indulgence should be allowed to the heir of the late Armooga Moodelly as was recently granted in the case of Rungiah Naik.
From Mr. Secretary Hill, in Cons., 29th July 1819.

532. We recommended in our letter dated 24th January that the assessment on the village held by Rungiah Naik should be the amount of the average annual collections for 5 years after deducting manumiums, and it was calculated that this would leave to the renter a profit of Pagodas 180-30-66.
To the Chief Secretary, in Cons., 24th January 1820.

533. Condappa Moodelly we observed was the renter of certain villages in the Northern and Southern Divisions of Arcot, and in our letter of the 18th October 1819 we had supported the recommendation of the Collector that the average of three averages of the actual collections for different periods of years should be fixed as the rent of the village held by him in the Southern Division of that Province and this arrangement was confirmed by the Government.
To the Chief Secretary, in Cons., 18th October.
From Mr. Secretary Hill, 15th, in Cons., 25th November 1819.

534. For the villages rented in the Northern Division of Arcot, the Acting Collector recommended that the rent under the terms of the decennial lease being Pagodas 665-29-11, should be reduced on the expiration of Fusly 1230 to Pagodas 520, which would leave to the renter a profit of Pagodas 145-29-11.

535. It might be necessary to observe that according to the Statement contained in para. 3rd of the Acting Collector's letter, the renter sustained an annual loss in his rent of Pagodas 12-38-6. It was however stated that to compensate this loss there were 105 cawnies of waste land capable of improvement and calculated to yield upwards of 56 Pagodas per annum.

Sirkar rent ...	P. F. O.
Value of the cultivation..	665 29 11
	652 36 5
	12 38 6

536. Under these circumstances we recommended that the rent proposed by the Acting Collector, namely 520 Pagodas or Rupees 1,820 per annum should be fixed as the rent of the four villages held by Condappah Moodelly in the Northern Division of Arcot from the expiration of Fusly 1230 for a period of 25 years, subject to the approbation of the Honorable the Court of Directors and that the Collector should be authorized to issue a summon to Condappah Moodelly to that effect.

From the Secretary to Govt., in the Revenue Department, in Cons., 20th March 1820.
To the Chief Secy., in Cons., 13th April 1820.
From Mr. Secy. Hill, in Cons., 29th May.

537. This recommendation was adopted and sanctioned by Government under date the 13th March, the form of a cowle was submitted by us under date the 13th of April following, which was returned to us duly executed on the 3rd of May and forwarded to the Collector to be delivered to the renter on the 29th of the same month.

538. With reference to the sanction conveyed in the letter from the Secretary to Government in the Revenue Department under date the 17th July 1818, to a lease to C. Rungaiya Naik, for a term of 25 years of the village of Paupum Cuppum in the Northern Division of Arcot, we submitted under date the 24th January a letter and its enclosures from the Acting Collector in that district. The total number of cawnies of waste and cultivated lands of the village in question were we remarked stated by the Acting Collector in his letter to be Cs. 1,283-0-4½, but on reference to Statement A. enclosed in his letter, the total number appeared to be Cs. 1,381-0-11½, of which Cs. 970-13 were cultivated.

539. The Acting Collector recommended that the assessment on the village should be the amount of the average annual collections for 5 years, which had been computed to be Pagodas 255-35-64; from this was to be made a deduction of 60 Pagodas for the estimated amount of the Mauniam, leaving the total Beriz Pagodas 195-35-64.

Average annual cultivation	Pg.	F.	C.
...	376	21	50
Beriz, ...	195	35	64
Profit...	180	30	66

540. By this assessment the annual profit to the renter would be Pagodas 180-30-66 as shewn in the margin.

541. Under the circumstances referred to in the former correspondence and in the concluding para. of Mr. Hutt's letter, the Board submitted the above arrangement for the sanction of Government, subject to final confirmation by the Honorable the Court of Directors.

From Mr. Secy. Hill, in Cons., 6th March 1820.

542. This recommendation was adopted and sanctioned by Government under date the 23rd February.

To the Chief Secy., in Cons., 27th March 1820.
From Mr. Secy. Hill, in Cons., 22nd May 1820.

543. The form of a cowle was submitted by us under date the 27th of March following, was returned to us duly executed on the 19th of April and forwarded to the Collector to be delivered to the renter on the 22nd of May.

544. Under date the 10th July 1819 the Governor in Council was pleased to refer to us a Memorial from C. Rungiah Naik, Interpreter to the Government, and to desire that we would report whether it was in the power of Government to grant him the village he wished on shotrium tenure, and if so what was the amount of its annual volve.

545. Before the Board calling upon the Collector for this information we begged leave respectfully to refer the Government to our letter of the 22nd September 1817, and to the reply thereto under date the 7th October following, and to submit that in all cases it would be attended with convenience if the Right Honorable the Governor in Council would be pleased to state in the first instance the amount which it was intended to confer on a Shotriumdar as a pension in land and the number of lives for which the village is to be granted.

546. With this information before we stated that we should have no difficulty, in ascertaining the annual value of the village from the Collector on stating the amount proper to be reserved as the favorable quit-rent.

547. Under date 18th October we were requested to ascertain the average annual value in question, after which it was observed the Governor in Council would determine what portion of it should be remitted in favour of the Shotriumdar.

548. Under date the 10th January we submitted for the information of Government the letter and enclosures noted in the margin from the Acting Collector in that district.

549. From Statement No. 5 in Mr. Hutt's letter, it would be seen we observed that the average annual collection for the preceding ten years was Pagodas 445-20-20 or Rupees 1,559-1-3, and that the villagers were willing to admit Rungiah Naik as Shotriumdar.

550. We concurred in the suggestion of the Acting Collector offered in the concluding para. of his letter that if the village be granted to Rungiah Naik in Shotrium, he should be bound to continue the lands to the cultivators on the existing terms until the decennial rent expires.

551. Under date the 7th February the Governor in Council was pleased to grant to C. Rungiah Naik on Shotrium tenure the village of Eroopatundalum in the Northern Division of Arcot for his own life and that of his two next heirs, and to fix the rent at the sum of five hundred Rupees per annum, which would leave to Rungiah a clear revenue of about one thousand Rupees per annum.

552. The Shotriumdar it was added, would be required to continue the lands to the present cultivators on the terms in force, during the term of the decennial lease.

553. We were desired to prepare the draft of a Sunnud to be executed by the Governor in Council which we accordingly prepared and submitted on the 27th of March, and we issued orders on the 15th of May to the Collector to put the village in possession of the Shotriumdar.

554. Under date the 19th April the Governor in Council transmitted to us for our information and guidance copies of two letters from the Secretary to the Board of Trade with copies of the respective answers thereto, relative to a Shotrium which it had been resolved to grant to Codoorsamy Braminy, Native Manager of the Board of Trade. The letters transmitted were as follows:—

From the Secretary to Government in the Revenue Department to the Board of Trade.

"I am directed to acknowledge the receipt of your Secretary's letter of the 28th ultimo (220) and to state that it will afford the Right Honorable the Governor in Council pleasure to bring to the favourable notice of the Honorable the Court of Directors your renewed testimony to the long and valuable services of Codoor Sawmy Braminy, the head native servant in your office, with a

"recommendation that the Honorable the Court of Directors may sanction the grant of a Shotrium to him for his own and two succeeding lives. It will be explained to the Honorable Court that, in the event of their compliance, the remission of revenue made in favor of the Braminy will be debited to the Commercial Department."

555. The further letter from Government to the same authority was as follows:—

"I am directed to acknowledge the receipt of your Secretary's letter of the 10th instant (107) and to state that in compliance with your renewed recommendation, the Governor in Council has been pleased to resolve that, pending the reference to the Honorable the Court of Directors and subject to their confirmation, Codoor Sawmy Braminy, the Native Manager in your office, shall be allowed to enter on immediate possession of the Shotrium to be granted to him, you will accordingly communicate with the Board of Revenue as to the village selected by the Braminy, in order that the consent of the inhabitants may be procured to the arrangement; and you will also inform that Board what amount of remission it may seem to you proper to allow in his favor, so that the draft of the cowle may be prepared accordingly; when these points are adjusted, the draft of the cowle will be submitted to Government by the Board of Revenue."

To the Chief Secretary to Government, in Cons., 26th June 1820.
22nd, in Cons., 26th June 1820.

556. Under date the 26th June we laid before the Honorable the Governor in Council a letter from the Secretary to the Board of Trade, from which it appeared that the sum which that Board wished should be remitted in favor of Codoor Sawmy Braminy was two-thirds of the rent of the village which he had selected, after deducting the expense of collection.

557. The village chosen by Sawmy Braminy we observed was Nagalapooram in the Talook of Setwaid in the Northern Division of Arcot in which the lands are very favorably assessed, and the average of the annual collections for the preceding ten years was Rupees 4,662-8-5, two-thirds of which would give to the Shotriumdar Rupees 3,108-5-7 per annum exclusive of the

Vide Enclosure No. 4 in the letter from the Acting Collector in the N.D. of Arcot, dated 9th, in Cons., 12th June 1820.

charges of collection.

558. As this sum considerably exceeded the amount granted in other cases to public native servants, excepting those of Moottiah Moodely, whose residue exclusive of charges was Pagodas 1,150 or Rupees 4,025, and of Tannapa Moodely, whose receipts exclusive of charges were Rupees 2,457-3-7 we were desirous of receiving the specific sanction of Government for the amount to be remitted in favor of C. Sawmy Braminy before we prepared the cowle as directed in the letter of the Secretary to Government in the Revenue Department.

559. In reply we were informed that the Governor in Council was of opinion that it would be sufficient that one-third of the rent of the village to be granted to Codoor Sawmy Braminy, independently of the expense of collection, should be remitted in his favor.

From the Secretary to Government, dated 18th, in Cons., 20th July 1820.

560. These orders were communicated to the Collector under date the 20th July.

561. Under date the 26th November 1819 we were directed to report the value of the village of Vellanore, which Subadar Syed Hussain wished to receive as a Jaghire, and whether the inhabitants would consent to be placed under the authority of the Subadar.

From the Secy. to Govt., in Cons., 9th Dec. 1819.

562. The Acting Collector in the Northern Division of Arcot was desired to furnish the necessary information, and we forwarded under date the 10th January Mr. Hutt's report, from which we said it would be perceived that there were two villages situated 5 or 6 miles from Cauverypauk, the names of which were very similar and the rent of that which the Acting Collector concluded to be the one referred to, viz. Ool-yo-noor was Pagodas

To the Chief Secretary to Government, in Cons., 10th January 1820.

From Mr. Hutt, 6th, in Cons., 10th January 1820.

497-33-44 per annum for the decennial lease. The inhabitants of that village appeared to have no objection to be placed under the authority of Subadar Syed Hussain.

563. Under date the 12th April the Governor in Council was pleased to confer on the Subadar Syed Hussain a grant of the village of Oolyunoor on shotrium tenure for his own life and for the lives of his two sons Syed Hamed and Syed Subadar Ally or either of them, the rent being fixed at the sum of six hundred Rupees, which would leave to the Shotriumdar a clear revenue of upwards of one thousand Rupees per annum.

Enclosure in a letter from the Secretary to Govt. 3rd, in Cons., 12th June 1820.

564. We were afterwards honored with a communication of a subsequent resolution of the Governor in Council that the reserved rent previously fixed should be reduced to the sum of one hundred (100) Rupees, leaving the Shotriumdar a clear annual revenue to the full amount (the pay of his present rank) contemplated in Major-General Sir John Malcolm's despatch to Fort William, dated the 2nd September 1819.

Enclosure in a letter from the Chief Secretary, 3rd Nov., in Cons., 18th December 1820.

565. A copy of the foregoing resolution was furnished for the information and guidance of the Collector on the 18th of December.

566. Under date the 14th of February we submitted draft of a cowle proposed to be granted to Collah Singanah Chetty for the village of Paudy in the Northern Division of Arcot.

To the Chief Secretary, in Cons., 14th February 1820.

567. The rent of the village of Paudy had been fixed in conformity to the orders of Government at Rupees 1,601-15 per annum after a reduction of 10 per cent. on the average collections of the last 10 years and exclusive of Reddy Maunium and Pullaputtada.

568. The cowle was returned to us duly executed on the 13th of March, and we forwarded a copy of it to the Collector on the 8th of June, we retained the original to be delivered personally to Singanah Chetty who is an inhabitant of Madras.

From Mr. Secretary Hill, in Cons., 8th June 1820.

To the Chief Secretary, in Cons., 18th December 1820.
To the Collector of N. D. of Arcot, 13th, in Cons., 13th November 1820.
From do. 24th, in Cons., 27th do.
To do. 27th, in Cons., do. No. 269 of 1820.

569. Under date the 18th December we submitted the correspondence noted in the margin on the subject of a petition received from C. Singanah Chetty, praying that in consideration of the damages done to his shotrium village of Paudy in the Northern Division of Arcot, a remission in the amount of the rent of the same payable by him to Government might be allowed.

570. Thus shotrium having been granted to the petitioner for the support of a charitable choultry erected by him on the high road to Tripetty, the average annual collections of which as stated in the Board's letter of 11th November 1819 after deductions on account of Reddy Mauniams and Palputtra amounted to Pagodas 508-24-63, and by the cowle that accompanied Mr. Secretary Hill's letter of the 13th March last it having been declared that the rent of the village should be fixed at 10 per cent. below the average amount of the actual charges mentioned above, we observed that on these terms the sum left to petitioner for the maintenance of the choultry would be Pagodas 50-38-38½ or Rupees 177-15-9 per annum.

To the Chief Secretary, in Cons., 11th November 1819.
In Cons., 8th June 1820.

571. The Collector of the Northern Division of Arcot had reported that the choultry was extensive, well built, desirably situated and supported at considerable expense; further that the village of Paudy did not contain much waste land and that it was not capable of any material improvement. Under these circumstances the sum of Rupees 177-15-9 appeared to be small for the regular support of the establishment, and we therefore recommended that 20 per cent. of the net revenue of the village or Rupees 355-15-7½ should be allowed to C. Singanah Chetty

for that purpose; we at the same time solicited sanction for the outlay of Rupees 306-14 stated by the Collector in the estimates of the Civil Engineer in the Centre Division to be required for the repair of the tank.

572. The above letter is still under the consideration of Government.

573. Under date the 10th of January we received for our information extracts from the Minutes of Consultation on the subject of the Tripetty offerings of 1818 and copy of a letter addressed in consequence to Mr. Bruce, and we were directed to furnish the Acting Collector of the Northern Division of Arcot with the necessary instructions for affording that gentleman all practicable assistance in conducting the investigation with which he was charged.

From Mr. Secretary Hill, in Cons., 27th January 1820.

574. From the extracts alluded to, we learnt that in pursuance of the resolution passed on the 28th December it was resolved by the Government to commission Mr. Bruce, who was to pass through Chittore, in proceeding to join his station as one of the Judges of the Provincial Court for the Southern Division, to investigate those points connected with the Tripetty offerings of the year 1818, which still remained to be ascertained. For that purpose Mr. Bruce was to be furnished with a copy of our first report on the subject and copies of all its enclosures, with a copy of the reference to Mr. Sherson, and of that gentleman's reply and with a copy of the subsequent reference to this Board and of our further report. The points to be ascertained by Mr. Bruce were stated to be the following, viz.

Enclosure in Mr. Secretary Hill's letter, 10th, in Cons., 27th January 1820.

575. The correctness of the two deficiencies discovered in the gold collections being disputed by Mr. Sherson, Mr. Bruce was to refer to the accounts of the collections taken at Tripetty and report whether they had been correctly stated and whether there were any room to doubt their accuracy.

576. The offerings sent from Tripetty to Arcot appearing to have been despatched at two different times, Mr. Bruce was to ascertain the respective days on which each portion left Tripetty and reached first Wallajahpett and then Arcot.

577. It was to be ascertained whether C. Pereira went twice or only once from Arcot to Wallajahpett, and if twice, what reasons were assigned for his going the second time, and what were the days on which he left Arcot each time and returned to it.

578. What persons were present when C. Pereira opened the outer coverings of the offerings at Wallajahpett, what circumstances they stated to have happened on the occasion, and what opportunity was afforded by abstracting either at the time or afterwards, any part of the contents of the bags which were opened without being liable to detection.

579. On what days respectively the two portions of offerings sent to Arcot were opened in the bungalow at that place, and all the circumstances relative thereto which are specified in the preceding article relative to the opening of the gunnies at Wallajahpet.

580. When the Huzzur Cutcherry servants arrived at Arcot if they did not arrive before the offerings, what prevented their arriving sooner, if they did arrive before either portion of the offerings, what prevented them from being present when these were opened.

581. Whether the guard of peons was placed in the verandah and hall of the bungalow, so as to preclude all clandestine access to the iron cash chest and abstraction of its contents.

582. In what mode and under whose custody the gold offerings were sent from Arcot to Vellore and brought back to Arcot, and whether the Shroffs or other servants had any access to them, what were the respective days on which they left Arcot, reached Vellore, left Vellore again returned to Arcot.

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583. Whether any deloyets, peons or other persons were employed clandestinely or otherwise in carrying gold, either in Pagodas or in any other shape from Tripetty or Wallajahpet or Arcot to Madras. If they were, every circumstance of the transaction was required to be ascertained.

584. Whether any peons or deloyets who had been recently entertained, had quitted the Collector's employment since the transaction relative to the Tripetty offerings or since the enquiries concerning them.

585. Reference was to be made to the manner in which the Tripetty offerings had been examined and brought to account in former years, and Mr. Bruce was to ascertain and report in what degree the customary precautions against embezzlement had been either enforced, altered or neglected in the year 1818, should it appear that an alteration took place, enquiry was to be made into the motives assigned for such an alteration being either suffered or directed.

586. By a similar reference, Mr. Bruce was to ascertain and report whether the amount of the Chiller offerings uniformly corresponded in some degree with the offerings under other heads, or whether they were ever found to decrease when there was an increase under other heads, and in particular whether it had ever happened before that there was no gold at all in the Chiller offerings.

587. When Mr. Bruce had by all the inquiries in his power and by examinations on oath of all persons competent to speak to the facts under investigation, enabled himself to report on each of the foregoing points, he was directed to add such suggestions as might appear to him best adapted to prevent future frauds in the revenue obtained from the offerings at Tripetty.

588. Under date the 21st August we received from Government a copy of the report of Mr. Bruce upon the embezzlements alleged to have been committed on the collection of offerings at Tripetty in the year 1818 with its original enclosures, and were desired to refer to the former correspondence on the subject and report our opinion concerning the effect of the several points which Mr. Bruce had established, and generally concerning the whole merits of the case which had been under discussion.

From the Secretary to Government, 15th, in Cons., 21st August 1820.

589. We accordingly proceeded to take that report into consideration and submitted our Proceedings thereon under date 28th December.

Proceedings in Cons., 28th December.

590. We observed that of the different points which were referred by Government to Mr. Bruce for his investigation, the 12th or last was the only one which appeared to call for any remarks from the Board, and the question at issue was whether "the two deficiencies discovered in the gold collections had been correctly stated, and whether there was any room to doubt their accuracy."

591. Mr. Sherson had affirmed them to be fictitious, and Mr. Bruce was of the same opinion and grounded it upon the proofs of the fabrication of certain Hill accounts, which were made out so as to shew the receipt of a larger sum than that actually collected and remitted.

592. It was to be observed, we remarked, that these deficiencies were discovered at two different periods. The first deficiency was composed of 1 guinea, 47 gold Rupees and 243½ gold Pagodas, being equal to Madras Rupees 1,575, and was discovered on the 23rd November 1818. The shroffage of the coins in which this deficiency arose was completed on the 17th November, and the accounts being made upon the 23rd November 1818, the deficiency was reported to Mr. Sherson on the following day.

593. The second deficiency consisted of 1 Goa coin, 13 Shanar cash and 225½ gold Pagodas, being equal to Madras Rupees 864-12-1 and was not discovered till the 3rd March 1819, after

Mr. Sherson had left the district. The amount of both deficiencies was Madras Rupees 2,439-12-1 and the first was made good by Mr. Sherson on the 8th December 1818.

594. It appeared we said that the coins composing the four items of which accounts are taken on the Hill, were sorted by a Shroff belonging to the Pagoda in the presence of Gomastahs of the Tashildar, Iyengar and Parabutteyagar respectively, who each took down an account of them, and that the first remittance which was sent to Arcot was composed of part of the collections realized during the time Mr. Sherson was at Tripetty, of which the accounts had been sent daily to the Collector. No other account was therefore sent with this remittance, but with the second remittance which was sent after Mr. Sherson left Tripetty, the Tashildar had forwarded an account shewing the number of parcels and coin.

595. It was highly improbable we remarked that, in order to shew a deficiency, any falsification of the accounts should have taken place at this time, and that more money should have been entered in them than was actually collected and remitted, because if the usual mode of proceeding had been adopted of conveying the bags to the Huzoor Cutcherry at Arcot precisely in the same state in which they were sent from Tripetty and of counting the contents of the bags when they were first opened, the deficiency would have been immediately discovered, and the persons who prepared the accounts and sealed the bags would have been held answerable for the difference.

596. Such an attempt could not therefore we presumed have been made before the mixing of the Chiller with the four other items. This mixing and the separation of the gold from the silver by hired Shroffs, took place at Arcot from the 22nd October to the 8th November, and the first deficiency was discovered on the 23rd November.

597. Now as the depositions which relate to the fabrication of the accounts represent this to have been done about a month after the expiration of the festival, which was on the 26th October, the fabrication of the accounts if it really took place, must we said have been about the 26th November, and could not possibly apply to a deficiency discovered on the 23rd. Sham Row states (No. 58) that he signed the false Hill account of the 23rd October (No. 66) some day between the 15th and 20th of November, but as the shroffage of the coins at Arcot was completed on the 17th November, this account could not have been available to shew the 1st deficiency. When this deficiency was discovered, it appeared that the accounts of the offerings from the 11th to the 27th September, of which a part had been remitted from Tripetty to Chittore were not forthcoming.

598. They were accordingly sent for, but were not compared with the actual collections till about the 3rd March 1819, when the second deficiency was discovered. This deficiency is stated by Appoo Row, the Gomastah in the Collector's Cutcherry who compared the accounts to have been 13 Shanar cash, 1 Goa cash and 20½ gold Pagodas; but to this he adds 205 gold Pagodas which were originally found in the 5 gunnies of Chiller opened before Mr. Sherson at Tripetty, but supposed to have been subsequently abstracted as no memorandum of them was received from the Tashildar. The total amount of the two deficiencies as stated by this person, corresponds we observed with the statement furnished by Bheem Row, which the head Gomastah (Kistna Row) of the Collector's Cutcherry has deposed to being prepared from the daily accounts, which bear the seal of the Tripetty Amildar and the signature of his Serishtadar.

599. It was stated in our Proceedings of the 26th July 1819 that the deficiencies were in the gold alone, and we noticed it as remarkable that although 205 gold Pagodas were found in the Chiller of the 5 bags assorted at Tripetty, not

a single coin of that description was found in the Chiller of the remaining 26 bags which were forwarded to Arcot. This afforded strong grounds we thought for supposing that an abstraction of gold took place, and we proceeded to shew, how, under the effect of mixing the money of the four reckoned items with the Chiller before taking any account of them, the deficiency might have been much greater than actually appeared, without the possibility of obtaining any proof of the manner in which it had been effected.

600. From the moment the mixing of the coins took place, all check upon the real amount of the Chiller of which there was no previous account, was, we remarked, lost; but upon taking an account of the money in the gross, it was found that the gold contained in all the 5 items, which of course comprised the gold of the Chiller, was less than what, according to the accounts was contained in the four reckoned items.

601. The whole of the money contained in all the 5 items, having therefore been appropriated in the first instance to make up the amount stated in the invoice of the other 4 items, and the remainder having been carried to the account of the Chiller, it followed we thought that if the abstraction of gold had been less than or equal to the quantity originally contained in the Chiller, but of which there could be no account, no deficiency whatever would have appeared in the four invoiced items, and the outturn of the Chiller would have been merely reduced and entered in the accounts at a less sum than it would have been, if no abstraction had been effected; but still no proof could have been obtained of any fraud having been practised, and the reduction could have been only guessed at by a reference to the falling off in the amount of the Chiller offerings, without any apparent cause. The Chiller in short of which no account was taken served, we remarked, as a fund to fill up deficiencies in the invoiced items. In illustration of the above, let it be supposed that the gold contained by invoice in the four items was 1,000 Pagodas and the amount of gold actually in the Chiller though unknown, to have been 1,500 Pagodas. The money in these 5 items being mixed, makes a total of 2,500 Pagodas, from which an abstraction is made of 1,000 Pagodas and the Shroffs in making up the accounts of the receipts proceed to put aside from the mass 1,000 Pagodas as belonging according to invoice to the 4 reckoned items. There would then remain 500 Pagodas to be carried to the account of the Chiller, whereas the amount, if no fraud had been committed, would have been 1,500 Pagodas; but from there being originally no account of the Chiller, the proof of any abstraction having been made, would be impossible. Again if the abstraction made had been to the exact amount of the sum contained in the Chiller, viz., 1,500 Pagodas, there would still have been enough remaining to make up the amount by invoice of the 4 reckoned items, while no gold Pagodas would have remained to be carried to the account of the Chiller, which would thus have been reduced 1,500 Pagodas without any means being afforded of proving the fraud. If however more than 1,500 Pagodas contained in the Chiller was abstracted, the difference above it would appear against the other four reckoned items, from there not being sufficient gold left to make up their invoiced amount, the Chiller would, as in the second supposed case, have contained no gold.

602. Under the fact therefore of no gold Pagodas having been found in the Chiller of the 26 bags, of which an account was taken at Arcot, there was strong reason we thought for supposing that the whole of the gold of the Chiller must have gone to make up the gold invoices in the four other items, and this also appeared to be the only way of accounting for the falling off in the Chiller collections in Fusly 1223, while there was an increase under every other head.

603. The inquiries made by Mr. Bruce seemed to us likewise to warrant the conclusion on this last point, for he observes that "the Chiller will in its amount in some degree always correspond with the increase and decrease of the receipts in other offerings."

604. Various depositions accompanied Mr. Bruce's report, which go to prove the preparation about a month after the festival of new accounts on the Hill, which did not correspond with the old ones and the affixing of false signatures to them; Rung Row who was employed as the scribe to the Parputtygar's Gomastah, mentions having written by orders of the Parputtygars three fresh accounts of three certain days which did not correspond with the original Hill accounts, and the depositions of Seenevass Row, Sham Row and Jogee Punt go to prove that the Hill account of the 23rd October, which was written by Seenevassa Row between the 15th and 20th November was a fabrication.

605. Sham Row, we remarked, states the amount entered in that day's account to have been "two or three hundred gold Pagodas more than there were in the original daily account," and Seenevass Row states that the offering of 474 Pagodas and 122½ Rupees entered in the name of Wasdavapa Naik Birjee, could not have been made, and that the account is a forged one.

606. We had before stated our reasons for supposing that these fresh prepared accounts could not have been made use of to shew the deficiency discovered on the 23rd November, but admitting the false account of the 23rd October to have been available for that purpose, it would have alone shewn a deficiency of 474 Pagodas and 122½ Rupees, whereas the deficiency of Pagodas was only 243½ without any Rupees. For the same reason this account could not be applicable to the second deficiency which consisted of 225½ Pagodas, of which sum 205 Pagodas were found in the Chiller of the 5 bags opened by Mr. Sherson at Tripetty; besides we observed as it was the account of only one day, it could not have been split so as to have reference partly to one deficiency and partly to the other; neither could it have reference to the aggregate amount of both deficiencies, which was founded on the examination of the accounts of two distinct periods in neither of which as had been shewn, it could have been included, without producing a different result from what actually appeared.

607. Much stress had we said been laid by Mr. Bruce upon the sum of 474 Pagodas, entered in the above account, corresponding with what would have been the amount of the deficiency of Pagodas as shewn by Statement No. 83, had not a deduction been made in the column of Pagodas of 5 Pagodas on account of their being "less touch," by which means the deficiency was made to appear to be Pagodas 469 as had been stated by Bheem Row.

608. This Statement was forwarded to the Board by Mr. Roberts, the Acting Collector in his letter of the 24th May 1819, but the preparation of it is attributed by Mr. Bruce to Bheem Row and is considered by him to have been an act of great depravity.

609. On this subject we said it was obvious to remark that if this statement was not a *bona fide* one, but merely framed by Bheem Row for the purpose of shewing a particular deficiency, he might very easily have omitted any mention whatever of these 5 Pagodas, and still have contrived to make out the deficiency of Pagodas to be 469. On the other hand, let it be supposed, that the statement, before the deduction of the 5 Pagodas, was considered to have been drawn out according to the Hill accounts, of which the account of the 23rd October had been falsified in order to shew a deficiency of 474 Pagodas. It has been alleged, we said, that the deficiency of Pagodas by this statement would have then been 474, and that a deduction of 5 Pagodas had been made from the total Pagodas received to prevent discovery by the coincidence of the sum shewn as a deficiency by the statement, and that one entered in the Hill accounts, but it would be shewn we remarked that if this deduction had not been made, the deficiency of Pagodas would still not have been 474 but 469 as had been first stated. In explanation of this we remarked that if the deduction of 5 Pagodas had not been made, the total receipts in the column of Pagodas would have remained at 2,953 Pagodas, instead of being reduced by the deduction of the 5 Pagodas to 2,948 Pagodas, and the addition of 4½ Pagodas on account of these

5 Pagodas "less touch," could not have been made to the column of gold ornaments; the total of which would have remained at 3,080½ instead of being raised by the addition of the 4½ Pagodas to 3,085 as shewn in the Statement. Now as the outturn of these ornaments was 3,085, the 5 Pagodas less touch entered as 4½ Pagodas must have been included therein, but if they had not been transferred to that head and had continued to form a part of the 2,953 Pagodas, they would of course have been remitted to the Treasury at Chittoor with the other Pagodas. The total remittances on this account would therefore, instead of being 2,479 Pagodas as now entered in the Statement have been 2,484 Pagodas, which being deducted from the total receipts 2,953 Pagodas would leave 469 Pagodas, the amount of the deficiency as reported by Bheem Row.

610. For these reasons and for those stated in para. 609 of these Proceedings, it did not appear to us that the Hill accounts of the 23rd October if forged, could have had the effect of producing the amount of the two deficiencies either collectively or separately, and this conclusion was further strengthened by there being no deficiency under the head of Rupees, although 122½ Rupees are entered in that account as being received at the same time with the 474 Pagodas.

611. The declaration of Sham Row (No. 58) that the amount entered in the Hill accounts of the 23rd October was "two or three hundred Pagodas more than there were in the original daily account"; and that he signed this account from the 15th to the 20th November was we thought so vague, that much weight could not be attached to it; but Seenevass Row (No. 55) had stated that the offering of 474 Pagodas and 122½ Rupees entered in the name of Wasdavapa Naik Birjee could not have been made and Mr. Bruce had noticed (para. 21) several circumstances which disqualified this person, under the rules of his caste from presenting an offering until 24th or 25th of October. We had shewn that if this offering never had been actually made, but had been entered in the accounts, as having been received, the result of the deficiencies would have been different from what had actually appeared, and there would have been a deficiency in the Rupees as well as in the Pagodas which was not the case.

612. It had been stated that Wasdavapa Naik was disqualified from presenting an offering until the 24th or 25th October in consequence of the death of his father, which by the rules of his sect precluded him from quitting his quarters for twelve days; and that he had to perform other ceremonies on the 13th and 14th days following, the demise of his father which would still confine him to his apartment. On this subject we observed that the precise date of the death of Wasdavapa Naik's father does not appear to have been ascertained with certainty, it being stated in the depositions (Nos. 55 and 56) to have taken place on the 11th or 12th October, and Mr. Bruce to have been on or about the 10th or 11th October. Now under this uncertainty, and as there is the difference of one day between the time Wasdavapa Naik is said to have presented the offering, and the time when he was qualified to have presented one, it is very possible that according to Wasdavapa Naik's calculation, the proper number of days of ceremony may have elapsed, so as to admit of his presenting an offering on the 23rd October; but under every view of the case we inclined to think it not improbable that if the money was not paid by Wasdavapa Naik himself it might have been paid through his agent.

613. With respect to the differences and irregularities of date noticed by Mr. Bruce (Para. 23) in the entries made in the rough and in the fair accounts Nos. 66 and 67 and in the rough and fair account of the 23rd October, we remarked that these circumstances were rather the reverse of any proof of fabrication, for a person who wished to fabricate accounts would naturally take special care, that there should be no discrepancies either in dates or entries.

614. Mr. Bruce had expressed himself in very strong terms regarding the conduct of Bheem Row in having instigated the fabrication of what he terms the false account, No. 66, and in the preparation of the statement No. 83 which he considered to have been a scheme deliberately laid for wantonly blasting the reputation of his immediate superior and he pronounced the evidence adduced to be irresistible

with regard to the proof of Bheem Row's guilt and eventually the purity of Mr. Sherson's management in regard to the Tripetty offerings realized between the 11th September and 26th October 1818.

615. On the subject of what has been laid to the charge of Bheem Row, we observed that his name is not even mentioned in any of the depositions as having had anything to do with the preparation of the account No. 66, which even if forged, could not, as has been shewn, have had reference to the deficiencies which were discovered, and as to the Statement No. 83 it was prepared for transmission to the Board, by the directions of Mr. Roberts, the Acting Collector, and the only real objection to it appeared to be that it was made out at Bheem Row's house, which was accounted for by its being urgently required, and therefore drawn out on a Sunday.

* Appoo Row says that Bheem Row sent his servant Ramacharry to get an account from the Amildar Baba Row. He Bheem Row having previously applied to the deponent to write to Baba Row to prepare and send an account corresponding to the amount which he (Bheem Row) said was deficient, and which Appoo Row refused to do.
Nos. 45 & 46.

616. There were, we said, several depositions to the destruction of accounts, but they were chiefly composed of hearsay evidence. There is one person however (No. 6 and No. 39) who states that he saw Bheem Row and some others present when the destruction of accounts took place. This man Algul Veerapah, Police Duffadar, states that he was questioned about the destruction of the Duffers by Runga Rao, Aumeen at Palmanairy and that he in consequence gave a written declaration of what he had witnessed. These persons were present when this declaration was given; and they all confirm the statement of the Duffadar. There appears therefore good ground for suspecting that Bheem Row was seen by the Duffadar, employed in the destruction of accounts. But what those accounts were, whether they related to the Tripetty offerings of 1223 or to the offerings of former years, or to other transactions in which Bheem Row may have been engaged, we thought it impossible to say. It was improbable, we thought, that they should have been the accounts of the Tripetty offerings for 1228 only, for the Duffadar says that there was a heap of torn papers before Bheem Row, and the other employed with him in the work of destruction of 1 yard high and one yard square. The clandestine destruction however of public accounts of any kind is a heinous offence, and one for which if satisfactorily proved Bheem Row undoubtedly deserves to lose his situation. As only one evidence however has spoken to this point, it appeared only just that Bheem Row should be called upon for an explanation before he is condemned. It was worthy of particular remark in this place, we thought that Bheem Row's reason for the destruction of the original Tripetty accounts and the fabrication of new ones is stated by Bhojunga Row (one of the witnesses to the Duffadar's declaration) to have been the refusal of Mr. Sherson to give him a character, when that gentleman was at Arcot on his way to Madras. For the greater part of the whole deficiency was discovered, reported and made good only 16 days after the arrival of the remittance at Arcot and about 4 months before Mr. Sherson left the district. If Bheem Row had intended to blast the reputation of his superior, was it probable that he would have contented himself in the fabricating accounts to shew a deficiency of merely 865 Rupees; when so much larger a sum had previously been discovered and admitted. We presumed that if this had been his object, he would have made the accounts for a much larger sum.

617. This destruction of accounts is stated to have happened in the year 1819, two months after Mr. Sherson went to Madras, and although it is certainly an improper proceeding and requires explanation, it does not seem to bear upon the deficiencies having been falsely produced, particularly the first deficiency discovered so far back as the 23rd November 1813. We could not therefore agree with Mr. Bruce in thinking that the conduct of Bheem Row in the instances alluded to, involved that degree of heinous guilt which he had imputed to him.

618. With regard to Mr. Sherson's management it was not its purity, but the irregularity of it that was questioned by us. From the beginning we were inclined to attach suspicion to Pereyra, but we only imputed blame to Mr. Sherson in having, by the removal of the checks for

the security of the Chiller offerings rendered them liable to embezzlement, and in having by the mixing of the four other items with the Chiller without taking an account of them, as had been the usual custom, taken away the possibility of either ascertaining the real extent of the frauds that might have been committed, or of bringing them home to the persons concerned in them.

Para. 12.
Enclosure in Mr. Secretary Hill's letter of the 30th Oct., in Cons., 18th Novr. 1819.
From Mr. Sherson to Government, dated 22nd Oct. 1819.
Para. 47.

619. Mr. Bruce has confirmed the justice of our remarks upon the "irregularity of Mr. Sherson's proceedings in regard to the opening of the chests of offerings at Wallajapett, and their subsequent separation and shroffage at Arcot;" and Mr. Sherson has we observed himself admitted that "the mixture of the Chiller offerings with the other four items lead to much confusion certainly."

620. On the subject of the sweeping charge against Bheem Row, contained in the concluding part of para. 24th of Mr. Bruce's report, we observed that even if Bheem Row had formed and carried into full effect "the scheme" which has been attributed to him by Mr. Bruce, it could not in their opinion have possibly had the serious consequences he has contemplated of "blasting the reputation" of Mr. Sherson. It would have only shewn that frauds had been committed on the offerings, but it could not have from thence been inferred that Mr. Sherson was in any way personally concerned in them, and his conduct would have been only liable to the blame, which still attaches to him, and cannot we think be shaken off, of having by his acts rendered the prevention and detection of fraud impossible.

621. Upon the most attentive consideration of the whole case, we stated it to be still our opinion that frauds have been actually committed, but to what extent or by whom we could not say with any certainty. We however thought that strong suspicion attached to the hired shroffs, and this conclusion derived support from what Mr. Bruce himself says. He observes* that "the shroffs have stated that they were searched, but from the well known dexterity of these people, unless that duty had been most faithfully discharged, I should feel some hesitation in asserting that they had not purloined some of the articles which had gone through their hands, whatever might have been the degree of vigilance with which their conduct might have been watched by the sentries and the other persons present." Mr. Bruce further observes that "the measures adopted by Mr. Sherson for the security of the offerings during the period of their having been detained in the bungalow at Arcot, appear to have been very insufficient;" and after detailing what these measures of security ought to have been, he adds that they were "in no way whatever observed."

622. We had stated that from the beginning we entertained suspicions of Pereyra. The only direct evidence of his being in possession of certain copper images and jewels, and of a sum of money composed of Mahomed Shahi Pagodas 57, Gold Rupees about 25, Gold quarter Rupees about 13, and Porto Novo Pagodas 30 or 32 was that of a Bramin named Guddapah Seenapah, but Mr. Bruce considered this person's testimony to be "altogether unsupported" and that it could not readily be admitted. Pereyra's having given the copper images to Vencatachelam Naidoo, who gave them to Guddapah Seenapah, is confirmed by the deposition of the first of these persons, but there are several other important points stated in the deposition of Guddapah Seenapah which appear to have been susceptible of further proof. The Sayer * Mootesuddy to whom Pereyra was stated to have paid some money for cloth which he had purchased, might have been examined as to this fact, and as to what the coins were in which the payment was made. The Delayet Nursoo although examined, did not appear to have been asked if he received the 2 or 3 gold Rupees from Pereyra to be shared with the other Delayets.

No. 7.
No. 10.
* NOTE.—His name is not mentioned.
Answer to Question 6th.
No. 51.
No. 7. Answer to Question 6th.

623. The counting of the money before enumerated, which was contained in a bag which Pereyra was stated to have placed on his table, appeared to rest upon the evidence of Guddapah Seenappah alone, but the Goldsmith Veeragavah and his son Chengul Row, might have been examined as to having made a ring for Guddapah Seenappah with 5 Pagodas which he stated having received as a present from Pereyra.

624. We remarked that we were aware that any further information which might have been obtained on these points, although bearing against Pereyra, would not probably have been conclusive as to his having been guilty of frauds on the offerings and might only by inference have gone towards a confirmation of the suspicions which were from the first entertained by us with regard to him. These suspicions have been in some degree strengthened, we remarked by what Mr. Bruce had said with respect to the custody of the iron chest, in which the gold was deposited, and to which it is known that Pereyra who sometimes had the key of it had access; when alluding to the position of the iron chest, Mr. Bruce observes, "it is clear if even the north door has been open, clandestine access to it and the abstraction of its contents could not have altogether been prevented."

Para. 17. With regard to the 205 Pagodas which form part of the second deficiency, it has been given in evidence that they were originally found in the 5 bags which were opened by Mr. Sherson at Tripetty, but that no memorandum of them was received from the Tahsildar. From this we understood that these 205 Pagodas never reached the Treasury at Chittore, but as they had actually passed through the hands of the Huzur Shroff who took an account of them, it occurred to us that in the event of their having been embezzled or not forthcoming there would have been no difficulty in tracing the custody of them, and in fixing the responsibility for them, on some particular person; why this was not done, did not appear, but from the length of time that has elapsed all attempts to recover the money would now we feared be fruitless.

625. It appeared probable we thought from the difficulty of checking fraud that habitual abuses had been practised in the revenues of Tripetty Pagoda, and that Bheem Row and all the servants might have more or less been engaged in them. In the case under consideration, where facilities for abstracting a portion of the offerings were so great, we were of opinion that there was much more reason to presume that the deficiencies in question was real than fictitious, and the evidence adduced by Mr. Bruce was not in our judgment of a nature sufficiently strong to shake the opinion which we formerly expressed upon this subject.

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627. In conclusion we stated our opinion that no good purpose whatever could be answered by prolonging discussion upon this question. It had been conceded at all hands that Mr. Sherson was to blame in deviating from the ordinary practice in bringing the offerings to Arcot, in suffering the bags to be broken at Wallajapet and the money to be mixed and ascertained by the bazar shroffs; and Pereyra against whom the largest share of suspicion attached has long since been dead. It was improbable therefore that further inquiry into the subject would lead to any satisfactory result and there could be no doubt we thought that much valuable time would be lost by those employed in conducting it.

From the Collector North Arcot, 17th, in Dy. Cons., 24th August 1820.
From the Secretary to Government, 31st January, in Cons., 7th February 1820.

628. Mr. Hutt continued in the temporary charge of the District of North Arcot until the 17th August, when Mr. Cooke joined the district. This gentleman was appointed in the end of January 1820, but he was at that time directed not to join his station until further orders.

SALEM.

To the Chief Secretary to Government, in Dy. Cons., 24th April 1820.
Proceedings of the Board, in Cons., 17th April 1820.

629. Under date the 20th April, we submitted extract from our Proceedings under date the 17th April, relative to the settlement of the Aumanie Mootahs in the District of Salem for Fusly 1228.

630. The Collector having at various periods brought to our notice the great difference which existed between the assessments in the Balaghaut and those in the lands below the Tappoor Ghaut, we had on the 16th April 1818 authorized him to extend the principle of reduction beyond the rate of 10 per cent. to which we had formerly restricted him and to remit "as far as 25 or even 30 per cent." in cases where he might deem it absolutely necessary, in order to admit of the ryots deriving a profit from the cultivation of the land.

631. The necessity for so large a remission, or rather reduction in the teerwahs of these Aumanie Mootahs, would we remarked be obvious on a review of the accompts accompanying the Collector's letter on the subject. From Statement No. 1 it appeared that the total amount of the reduction in the settlement of the Aumanie Mootahs in the Salem Division of the Zillah for Fusly 1228, compared with the permanent jumma was Rupees 85,905-11-7, from which being deducted an increase in one Mootah of the Ahtoor and four of the Womaloor Talook, amounting to Rupees 529-5-11, the net decrease was Rupees 85,376-5-8. The total net jumma after the reduction was Rupees 2,76,229-13-10, of which there remained to be collected at the date of the Collector's letter, Rupees 14,088-5-4, which he had expectation of shortly realizing.

632. Statement No. 2 being the settlement of the Aumanie estates in the Baramahl Division of the district, shewed a decrease on the permanent jumma of Rupees 8,995-1-10. The cause of this decrease might be inferred from the Collector's letter to be a decrease in the quantity of land cultivated. It would however have rendered his statement more perspicuous had the quantity of land actually cultivated in each Fusly been entered. The balance outstanding in these Mootahs at the date of the Collector's communication was Rupees 153-3-11.

633. The rate of reduction on the different sorts of land in the Aumanie Mootahs of the Salem Division was shewn in Statement No. 3, from which it appeared that the total average percentage of reduction in the nunjah, punjah and garden lands collectively amounted to Rupees 19-15-6, or nearly 20 per cent. and on quit-rent to 9-1-8 per cent.

634. Statement No. 4 shewed the rate of the then assessment on each acre of the several kinds of land as compared with the former rates, and exhibited an average decrease of Rupees 2-1-3 in each acre of nunjah, of annas 9-7 in each acre of punjah, of Rupees 1-0-3 on each acre of garden lands in the Aumanie Mootahs of the Salem Division.

635. No. 5 was a similar Statement to No. 3 and shewed the reduction of assessment on the lands which might subsequently be brought under cultivation; from which it appeared that the reduction on the nunjah, punjah and garden lands collectively averaged (independent of the Ahtoor Talook) 38-8-6, or about 38½ per cent. below the pymash teerwah formerly fixed. We however thought that the reduction in these lands should be regulated by the number of years they might have lain waste at the time of their being brought under cultivation, and also with reference to their state, and to the labour and expense necessary to bring them under the plough.

636. The assessment on lands thus cultivated should we observed progressively increase, and after a certain period should reach the full assessment of the other cultivated lands. The teerwah to be fixed in the first year must depend upon the circumstances above noticed, but it appeared to us that the reduction proposed in Statement No. 5 was too great even for land to be assessed at the lowest rate, it being 100 per cent. more than that on the cultivated lands of the same Mootah, so large a reduction would be likely to cause the inhabitants to throw up the cultivated lands for the sake of bringing the new land thus lowly assessed under cultivation to the evident detriment of the revenue. We therefore desired the Collector to revise these teerwahs and make such modification of them as should appear to be necessary and furnish the promised information respecting the Ahtoor Talook.

637. No. 6 was a Statement shewing the average gross produce, charges, &c. of an acre of land of each sort, by which it appeared that in the nunjah land the then assessment averages Rs. 13-14-0 per acre, being annas 6 below the average price of the Sirkar share for Fuslies 1225, 1226, and 1227 and Rupees 1-2-0 below the former Pymash assessment. In punjah the Sirkar share was valued at Rs. 3-9-0, being 5 annas below the average value of the three preceding Fuslies and 7 annas below the calculation on which the pymashy teerwahs were founded. In the Garden lands the Sirkar share was valued at Rupees 7-8-6, being 1-9-9 below the average price of the three last Fuslies and Rupees 2-9-6 below the value in the Pymashy accounts.

638. This calculation was exclusive of two Mootahs in Namcul and three in the Parmutty Talook which are watered by the Cauvery channel.

639. This statement undoubtedly shewed that the assessment on the lands in the Salem district was formerly excessively high. The Sirkar share of the produce of the nunjah, punjah and garden lands was taken at 50 per cent, and this quantity commuted into money at a valuation above the average actual price of the preceding three years. We were of opinion that the reduction was scarcely sufficient, in the punjah lands especially, for in these the produce had been equally divided between Government and the ryot, whereas in other districts the Government share of the punjah crop was generally little more than 30 per cent.

640. No. 7 shewed the reduction on the nunjah, punjah and garden lands in the two Mootahs in Namcul and the three in the Parmutty Talook, which are watered by the Cauvery channel; by which it appeared that the new assessment on the three sorts of land collectively was Rs. 34-5-10 per cent. below the Pymash teerwahs and in the quit rent Rupees 18-0-0. per cent.

641. No. 8 exhibited the assessment on the lands of the 5 Mootahs on the Cauvery channel which might thereafter be brought under cultivation, shewing the average reduction on the Pymash teerwahs on the three sorts collectively to be Rupees 52 per cent; our remarks on Statement No. 5 we observed would equally apply to the principle to be observed in regulating the rates of assessment of these lands and we desired that the Collector with reference thereto would modify them accordingly.

642. No. 9 Statement exhibited a comparison between the former and present assessments in each sort of land in the 5 Mootahs watered by the Cauvery channel, from which it appeared that the average reduction in the nunjah lands was Rupees 6-4-7, in the punjah annas 6-7 and in the garden lands Rupees 1-3-5 per acre.

643. No. 10 Statement contained the average gross produce, charges, &c., of an acre of each sort of land in the 5 Mootahs situated on the Cauvery channel, which shewed the amount then payable by the ryot for the Sirkar share in nunjah to be Rupees 14-8 or annas 14 above the average price of the three last Fuslies and Rupees 6-13 below that fixed in the accounts of the Pymash teerwah, the value of the punjah was Rupees 1-4-6, being annas 1-6 below the average price of the three former Fuslies and annas 3-6 below the price in the Pymash teerwah accounts.

644. These lands appeared to have been formerly assessed at a most exorbitant rent. The portion of the net produce taken as the Sirkar share was about 75 per cent. in the nunjah lands, and the price at which this share was commuted in the Pymashy account, was so high, that the teerwah exceeded the value of the whole net produce at the average price of the preceding 3 years. The consequence of this over-assessment had been that the finest lands of the district had been deserted as being incapable of yielding any return to the cultivators for their labour.

645. The reduction in these lands appeared still to be inadequate to effect our intentions. The Sirkar share of the net produce in the nunjah land had been taken at the high rate of 75 per cent. and in the punjah and garden lands it had been taken in the former at 66½ and in the latter

at 50 per cent. The reason assigned for this in the 17th para. of the Collector's letter, "was that the lands were the best watered in the Collectorate, capable of giving two and sometimes three crops in the year, and the inhabitants made no complaint of the disproportion between their share and that of the Sirkar". It was obvious however that the number of crops could not alter the state of the case as regarded the rates of division of the produce between the Sirkar and the cultivators, and we were of opinion that those above noticed must bear hard upon the people; we desired the Collector therefore to take into consideration the propriety of making some reduction in calculating the Sirkar share of the produce and to state his opinion as to the modifications it might, in consequence, be necessary to make in the teerwahs of these lands.

646. With reference to the 21st para. of the Collector's letter, we desired that the Acting Collector might make a further report on the subject of the balances therein mentioned before we could recommend that the sanction of the Right Honorable the Governor in Council should be granted to the Collector to write off the sum of Rupees 9,976-8-1 which was due by the inhabitants of the Parmutty Talook on the Cauvery channel.

647. The Collector had throughout these statements omitted to give one very important item of information, viz., the gross produce of the land in the several Mootahs, for want of which it was very difficult to ascertain with precision the correctness or otherwise of the settlement. It would also we observed be desirable to have a statement showing the rates of assessment on the different sorts of land in the Palghat District with which these settlements might be compared.

648. On the subject of the balances due by the ryots to defaulting Mootahdars, we had explained our sentiments to the Collector in a letter dated the 14th September 1818; we further desired that a list of the balances due by the Mootahdars to the Sirkar and of the arrears said to be due to them by the ryots might be transmitted.

649. No. 11 was a Statement of the actual expense of the establishment employed in the reduction of the assessment as authorized in our letter 30th July 1818, amounting to Rupees 1,843-13-6, for which together with the sum of Rupees 961-4-0 being the actual expense of batta to servants employed in Circuit Cutcherry from the 10th August 1818 to 12th July 1819, we requested the sanction of the Right Honorable the Governor in Council.

650. Under date 24th May we were informed in reply that the Governor in Council entirely approved of the observations we had recorded, and would expect to receive the further information which we had instructed the Collector to furnish.

651. Sanction was given for the actual expense, amounting to Rupees 1,843-13-6 incurred by the Collector of Salem for the establishment entertained by him for the reduction of the assessment; and also for the further charge of Rupees 961-4 per batta to the servants employed in his Circuit Cutcherry from 10th August 1818 to 12th July 1819.

652. Copies of our proceedings and the orders of Government were duly communicated to the Collector on the 5th June.

653. Under date the 17th January we received from Government copy of a letter, to Mr. Sullivan, Acting Member of our Board with copies of its several enclosures, which it was observed would fully explain the measures taken by the Right Honorable the Governor in Council with the view of instituting a complete investigation into the abuses discovered in the revenue management of the district of Salem, and also the grounds on which those measures had been judged necessary; we were desired to offer any suggestions which might appear to us calculated to promote the object

in view and were authorized for the same purpose to communicate with Mr. Sullivan, as might be found expedient. Mr. Sullivan would however report his proceedings to the Government direct.

654. For copy of the instructions to Mr. Sullivan we refer to the letter as entered under the same date in our proceedings.

655. Under date the 11th July we received from Government two reports from the Commissioner at Salem with their respective enclosures, and we were informed that the Governor in Council had removed Mr. Hargrave from the situation of Collector of Salem and had appointed Mr. M. D. Cockburn to succeed him; although the investigation was not yet closed and various points connected with it remained for consideration, Mr. Hargrave's incapacity for the situation he had held so long was we were informed indisputably established, and it therefore had become necessary not to expose the interests of the district to injury by leaving it in the hands of an Acting Collector.

656. We were directed to take into consideration without delay what steps it might be proper to take for the public interest and to communicate fully on the subject with the Collector. In particular we were desired to consider whether the evidence which had been or which might still be obtained would in a Court of Justice be sufficient to lead to the recovery of embezzled property or to the punishment of the guilty. The only point which appeared to be established against Mr. Hargrave was his unfitness for the office of Collector. But the existence of gross frauds, in which Mr. Hargrave's name was implicated, being also established, we were directed to consider of the proper mode of affording him an opportunity of clearing himself of all concern in them. The Governor in Council felt assured that the subject in all its parts and bearings would gain attention from us in proportion to its extreme importance and would be disposed of in as satisfactory a manner as its unfortunate nature would admit.

657. Under date the 27th November, we had the honor of submitting our proceedings on Mr. Sullivan's two reports, severally dated the 11th May and 28th June 1820, on the peculations which have been discovered in the Collectorate of Salem.

658. The reports we observed had reference to the transactions of every department, and embraced the whole period from the appointment of Mr. Hargrave to the Collectorate in 1803 till his suspension.

659. The person who appeared to have been the principal agent in the dishonest transactions which were the subject of these reports was Narsiah, who having accompanied Mr. Hargrave to Salem when appointed Collector was, during the first four years the Head Revenue servant under the denomination of Peshcar. This office being abolished, Narsiah became an English writer on a pay of 60 Rupees a month and continued in that employ till he was suspended in 1819.

660. It appeared from the reports of the Commissioner that Narsiah exercised an universal control over the servants of every department and took cognizance of all the transactions of the district from which he could contrive to illicit for himself undue profits.

661. A full and anxious examination of the voluminous papers submitted by Mr. Sullivan, had painfully impressed the Board with the conviction not only that to the culpable negligence of the Collector was to be attributed the ascendancy so long possessed by Narsiah, but that the practice of making Narsiah the general channel of communication between the Collector and the public servants of the establishment, and most particularly the Treasury, had so blended the acts of the Collector with those of his English writer Narsiah as to render it imperative on the Board to call on Mr. Hargrave for explanation of many transactions, which, had they taken place without the Collector's concurrence, actual or implied, and in breach of rules and orders, would have needed investigation only as they concerned the acts of Narsiah.

662. Mr. Hargrave was appointed Collector of Salem on the 14th of January 1803 and joined his station on the 16th of February following. Narsiah accompanied him to the district, and was immediately appointed by him to the office of Peishcar or head revenue servant "to superintend the Treasury and other departments."

663. On Mr. Hargrave's taking charge of the Collectorate, there appeared to have been only one Treasury and that at Salem; a man of the name of Shenka Narrain Chetty filled the situation of Huzzoor Treasury Shroff to which he had been appointed in 1796. The evidence of this man was among the most important of the documents under consideration. He stated that during the first two years of Mr. Hargrave's Collectorship, the keys of the Treasury were daily delivered to the Collector or one of his Assistants. Thus long at least the rule prescribed in Section 12, Regulation II of 1803 for the security of the public money was observed, but after that time Shenka Narrain Chetty says that the keys were given to Narsiah's sole charge. When Mr. Hargrave entered on the duties of his office, he reported to the Board his having received the sum of Pagodas 8,871-35 from the former Collector as public money, for which sum he had passed his receipt.

664. Shenka Narrain Chetty stated that a man of the name of Ragavia, since dead, was appointed cash-keeper soon after Mr. Hargrave's arrival. This Ragavia came to the district with Narsiah. Ragavia is stated by Shenka Narrain Chetty to have gone every morning to Mr. Hargrave to receive the keys of the cash chest whence he paid out money "according to the Collector's and Narsiah's orders." The same witness says that "two months after Narsiah's coming to the Zillah, Ragavia said that he had an order from him to separate the ain and amanut* which had before been kept together, and to put them in different chests; accordingly the ain was placed in a large chest and the amanut in a small one to the amount of Rupees 54,000."

665. To the fact of a separation thus early made of the deposit money from the ain or regular available public cash, all the servants at that time in the Salem Treasury who were examined by the Commissioner had deposed. The evidence as to the amount within a few Rupees appeared to us conclusive. "Its malappropriation was detailed in the evidence of Shenka Narrain Chetty who stated that Narsiah took Pagodas 8,719-43-46 or Rupees 30,519-14-2 for his own use and Pagodas 964 or Rupees 3,374 in the name of the Collector, that Ragavia took Pagodas 146 and Fanams 250 or Rupees 530-7-1; Narsiah's younger brother 99 Pagodas or Rupees 346-8-0 in all Pagodas 9,929-24-26 or Rupees 34,753-6-3; that the following sums were paid for the public service.

	Ps.	F.	C.	Rs.	A.	P.
Enams to the Pymash Sibbundy	1,000	0	0	or	3,500	0 0
Devastanum Maramut... ..	3,482	4	39	or	12,187	8 1
Balance of purchase-money to Mootahdars	508	15	54	or	1,779	3 6

666. The total of these payments was Pagodas 14,919-44-36 or Rupees 52,219-15-4. The balance Pagodas 508-15-54 was stated to have been taken to Darum-poory where a second Treasury was established about five years after Mr. Hargrave's arrival, and whether Shenka Narrain Chetty was removed.

667. Shenka Narrain Chetty did not state whether the key of the smaller chest was one of the Treasury keys, which were regularly during two years, delivered to the Collector or his Assistant, daily, and regularly brought by the Cash-keeper in the morning to enable him to make the requisite disbursements, &c. but it seemed highly improbable that such a transfer should have been ventured upon by the Cashkeeper and Narsiah without the knowledge and consent of the Collector who had the keys in his possession and custody for at least 20 months after. It was true that

Mr. Hargrave's receipt was only for the ain money, but the Commissioner observed "in those days the ain cash was the only item that appeared in the English public accounts, or for which the Collector passed his receipts." But we observed the Collector must have known of the existence of a deposit fund. He must have taken an account of its amount when he received charge of the Collectorate; the payments made out of it must in those early days when he so regularly kept the keys have had his sanction, and the witness Shenka Narrain Chetty says that of the monies not appropriated to public purposes, 964 Pagodas were taken in the name of the Collector.

668. The sum of 54,000 Rupees above referred to was independent of all sums received into the Treasury subsequently to the transfer of the deposit money into a separate chest. Of the amount of those sums and their appropriation no account had been discovered, an investigation of the Treasury was stated to be going on to ascertain these particulars.

669. On this part of the subject under consideration, we resolved to call upon Mr. Hargrave to state the amount of deposit money which came into his charge, on his entering upon the Collectorate of Salem in 1803, and whether he sanctioned the transfer of 54,000 Rupees or any other and what sum, from the general cash chest, as stated by Shenka Narrain Chetty; and to point out the accounts in the Treasury, if any exist of the further sums paid in on account of deposits, and the appropriation of the whole or to shew that such accounts did at least exist, and to point out the persons who wrote such accounts, and who could depose to their contents and to shew satisfactorily that he took all necessary and proper precautions for the faithful entry of all receipts and payments on account of amanut or deposit cash. In order that the late Collector might be the better enabled to answer these points satisfactorily, we resolved to furnish him with copies of paras. from 10 to 44 inclusive from the 1st report and paras. 3 to 9 and 10 to 12 from the 2nd report of the Commissioner and with the extracts from the Appendix as noted in the margin, and we further authorized the present Collector to allow to Mr. Hargrave such access

1st Report.
Appendix 2, 3, 4, 5, 6. Extract
from Appendix 2nd Report
No. 2.

to the records of his Cutcherry as might be necessary for the purpose of his vindication or explanation of the points above referred to.

670. The next material point for consideration related to the settlement of the account between the Collector and the public cash chest.

671. Advances to a very large amount had we remarked been taken from the ain cash chest by Narsiah in the name of the Collector and in his own name. These advances were drawn both from the Salem and Darumpoory Treasury and the account was kept unsettled until the end of 1819.

672. Mr. Hargrave appeared never to have drawn his monthly allowances from the cash chest into a separate fund, but to have received through the agency of Narsiah such sums from time to time as he required, leaving him to adjust the receipt of his salary and Commission, and to appropriate money to the payment of sums drawn by him from the Treasury. This system, unwarrantable under any circumstances, was we observed rendered more injurious in its effects by his account having been kept open and unadjusted for so many years, and by the facility which Narsiah enjoyed during all that period of taking whatever sums he chose, either for the Collector or himself, and sometimes repaying the one Treasury by transfers, real or nominal, from the other, and sometimes transferring to the ain chest monies remitted on account of amanut and which in consequence were never credited to the Government.

673. Very strong evidence was recorded in the papers before the Board both of the frequency of the drafts made on the Treasury by Narsiah in the Collector's name and in his own, and of the payment of sums in discharge of these drafts from other public funds; many of such re-

payments appeared to have been made from the amanut money, the deficiencies in which were the subject of the former paras. The enquiry above directed into the receipts and appropriations of the amanut connected itself therefore with the subject of the advances from the ain money, and in this enquiry we were of opinion that the call for explanation must be made on the late Collector. He was we said, the officer responsible to the Government for the public monies forming the revenues of the district. It would therefore be necessary for him, under any circumstances, to shew that clear accounts were kept of all the real transactions of the Treasury, and of all sums the receipt and disbursement of which came within the scope of his cognizance, and especially that all sums drawn by himself were regularly entered in some produceable account, and that their repayment was made from funds of his own and not from public money.

674. The evidence, copies of which would we stated be furnished to Mr. Hargrave to enable him fully to answer the matters deposed to, shewed that at the close of these transactions when Mr. Hargrave was to transfer the Collectorate into other hands, there were balances due by him to each of the Treasuries of Salem and Darumpoory, to the latter* Rupees 75,298 and to the former† Rupees 56,000, making a total of Rupees 1,31,298.

675. The Darumpoory balance was stated to have been adjusted by entries, 1st, of a fictitious transfer to Salem; 2ndly, of money actually brought and paid by Narsiah; 3rdly, of money paid in by Mr. Hargrave; 4thly, by money transferred from the deposit cash chest; 5thly, by money entered fictitiously as having been paid in advance to servants to whom no such advance had actually been made; and lastly, by debiting the account with commission and salary to complete the liquidation of the balance.

676. The Salem balance was adjusted as stated by the evidence, partly by payments of money raised in loans and otherwise produced by Narsiah, and partly by actual remittance of cash by Mr. Hargrave. 31,000 Rupees of the money so paid in was entered as a remittance from Darumpoory.

677. It appearing that Narsiah was the channel through which all the drafts of the Collector for money were made and by whom the adjustment was finally effected, that large sums of amanut money have been received, of the appropriation of which no account was forthcoming, that towards the final adjustment of the Collector's balance sums were actually paid to the ain chest from the amanut, it was impossible not to suspect that other portions of the amanut money unaccounted for might have been paid from time to time to the credit of the Collector's account current; a true and clear statement of this account, therefore, which, under any circumstances, it would be the Collector's duty to furnish and support by vouchers, was particularly necessary to enable the Board to attach to Narsiah and to the late Collector respectively the responsibility which justly belongs to each.

678. Of the heavy moral responsibility incurred by Mr. Hargrave in allowing to a native servant, more particularly to one holding no responsible office, the uncontrolled authority and influence which Narsiah exercised, there could, we remarked be no doubt. It extended to all those abuses which due vigilance and exercise of the powers which the Collector possessed would have

enabled him to prevent or repress. But in the use of his unrestricted power Narsiah had been allowed from the first to identify himself with the late Collector and to control alike and blend in one the public money of the Sirkar and the private money of his master. Explanation of the Huzzoor Treasury accounts could only be sought under such circumstances from the late Collector, whose duty and interest it would be to show how far he was aware of the irregular practices, which obtained in that department, and how far the subtlety of the man in whom he confided had wrought deceit on him for his own private and individual benefit. It was not until this explanation should have been received that the Board could fix the amount for which Narsiah must be considered answerable in this important particular.

679. We resolved at once to communicate this part of our proceedings to the present and late Collectors with the extracts and copies noted in the margin, in order that the facts deposed to on oath before the Commissioner on the two points of the receipt and appropriation of Amanut money, and the debit and the credit of advances to the Collector and Narsiah from the Ain chest might be answered by Mr. Hargrave and his late servant Narsiah. The instructions given in paragraph 669 relative to the access which was to be allowed Mr. Hargrave for the purpose of his defence to the records of the Catcherry was to be considered to apply to that part of the enquiry which regarded the advances of money from the Ain cash chest as well as that which concerned the Amanut account.

680. We stated that we would continue in a separate proceeding our observations on the remaining topics in Mr. Sullivan's report.

681. We resolved in the meantime, with reference to the orders of Government communicated in Mr. Hill's letter of the 11th July and to his letter of the 7th November to forward this part of our proceedings for the information of Government.

682. The Honorable the Governor in Council entirely approved of the observations above recorded.

683. Under date the 26th December we submitted to the Honorable the Governor in Council a letter received from Mr. Hargrave, late Collector of Salem, acknowledging the receipt of the Board's Proceedings of the 27th, preceding to which he stated that it would be impossible for him to reply in time for his defence to be forwarded to England by the next despatch. He therefore urgently solicited the suspension of all judgment on his case as far as regarded his own acts until his explanations should have been submitted, and as the Proceedings hitherto must, he presumed be sent by this despatch, Mr. Hargrave was anxious that his present letter might, accompany them in order that the Honorable the Court of Directors might suspend their judgment on his case until his vindication should be laid before them.

SOUTHERN DIVISION OF ARCOT.

684. Under date the 2nd March we submitted an extract from our Proceedings of 24th February on the Jummabundy and Kistbundy of the Southern Division of Arcot for Fusly 1228.

685. The following Statement exhibits a comparison between the settlement of this district for Fusly 1228 and that of Fusly 1227.

A.

Land Revenue.	Number of Villages.	Settlement for Fusly 1227.		Number of Villages.	Settlement for Fusly 1228.		Increase.		Decrease.	
		Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
On Village lease ...	2789	17,49,336	13 0	2790	17,64,405	4 7	15,068	7 7	...	...
On actual cultivation and produce ...	1	83	4 8	...	...	...	...	...	83	4 8
On Salvary ...	37	27,587	12 5	40	34,129	4 6	6,541	8 1	...	...
Aumanie ...	88	47,229	14 11	85	32,013	15 7	...	...	15,215	15 4
Mootah Permanent Settlement ...	44	38,307	11 6	44	38,307	11 6	...	...	...	...
Assumed Jaghires, &c. ...	33	37,192	2 1	33	37,217	1 5	24	15 4	...	...
Shotrium ...	58	17,469	15 6	58	17,469	15 6	...	...	...	...
Add										
Bagayet, &c....	...	3,003	10 9	...	3,013	5 6	9	10 9	...	...
Ready money Collections ...	...	1,200	3 5	...	1,236	2 5	35	15 0	...	...
Total...	3050	19,21,411	8 3	3050	19,27,772	13 0	...	...	...	...
Deduct Jahree Items ...	...	10,352	12 10	...	10,364	5 7	11	8 9	...	...
Net Ayen Revenue ...	3050	19,11,058	11 5	3050	19,17,408	7 5	6,349	12 0	...	...
Abkary ...	...	47,228	9 0	...	46,353	9 0	...	...	875	0 0
Chank, &c. ...	...	2,602	11 6	...	2,581	6 11	...	...	21	4 7
Palapatadah ...	...	30,587	4 10	...	31,071	3 1	483	14 3	...	...
Sayer... ..	...	1,49,230	10 9	...	1,63,346	14 0	14,116	3 3	...	...
Salt	...	2,18,376	10 5	...	2,38,836	10 11	20,460	0 6	...	...
...	...	4,48,025	14 6	...	4,82,189	11 11	35,060	2 0	890	4 7
Net increase of extra Revenue ...	...	...	...	...	...	...	34,163	13 5	...	...
Grand Total...	3050	23,59,084	9 11	3050	23,99,598	3 4	40,513	9 5	...	...

636. The Statements which accompanied the Collector's report we thought very satisfactory; they fully elucidated every circumstance connected with the revenues of this district.

637. In the Land Revenue it was to be observed that there was a decrease in the revenues of the Aumanie lands to the amount of Rupees 15,215-15-4. This seemed to have been caused by a decrease of the three villages in the number of those under Aumanie and the deficiency under this head was more than counter-balanced by the increase of Rupees 21,609-15-8 under the heads of Leased and *Salvary villages.

+ Leased on a progressively increasing rent.

638. Prior to the receipt of the Board's instructions under date the 9th February 1818 the Collector had rented on lease 4 of the villages which were before under Aumanie, but from three villages which were before held on lease having fallen under management there was an increase of only one in the number of rented villages as shown in the Statement.

639. The net increase under the head of Land Revenue was Rupees 6,319-12-0, which result we considered to be very satisfactory.

690. Of the total demand on account of the current Ayen revenue of Fusly 1228 being Rupees 19,17,408-7-5 the balance on the 12th of July preceding amounted to only 1,02,272-13-1 and it had subsequently been reduced to Rupees 51,165-14-7.

691. We directed the Collector to furnish information as to his expectations of realizing this balance.

692. In para. 5 of his letter the Collector observed that "whenever any villages under lease come under Aumanie, the circumstances of the labouring class of inhabitants are so much impoverished that they are not able to carry on their usual extent of cultivation which they did previous to the leasing system nor are they even able to cultivate to that extent, on which the basis of the Chettum Beriz was grounded." This the Collector entirely attributes to the oppressions of the renters, "which evil he is of opinion will be removed by the introduction of the annual Ryotwar system, which he states he is persuaded is preferred by the labouring class of inhabitants to any other mode of revenue administration."

693. The collections from the extra sources of revenue were very satisfactory. The decrease of Rupees 895-4-7 had been chiefly caused by the offers for the Abkary rent being lower than those in the preceding Fusly, but there was an increase under the other heads of Rupees 35,060-2-0, leaving a net increase in favor of Government of the sum of Rupees 31,163-13-5.

694. The Collector in his letter of the 15th September 1818 had informed the Board that 12 choultries which he had been authorized to build by Government for the accommodation of travellers, were nearly finished, in consequence of which the Board had submitted to Government in an extract from their Proceedings under date the 29th of March last, the propriety of

acceding to the Collector's request that 13 pensioned sepoy should be placed under his orders to take charge of these choultries and a bungalow at Trinomallie, we had also called upon the Collector to state the quantity of land which he would consider sufficient to be attached to each. In his letter then reported upon he had stated his opinion that 9 cawnies of punjah and 6 of nunjah land should be attached as a maunium to each choultry. He further requested permission to be allowed to grant fifteen cawnies of land to such natives as should be desirous of building choultries or chuttrums for the accommodations of native travellers. These suggestions we considered to be deserving of attention, and we therefore recommended that the Collector should be authorized to grant* 15 cawnies of land to each of the choultries now built under the orders of Government and the same quantity should be granted to those natives who were willing to build chuttrums, &c., provided that the Collector approved the plan and considered the situations in which it might be proposed to erect them to be eligible for the purpose.

* 9 of Punjah and 6 of Nunjah.

15

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695. We have not yet been honored with the commands of the Governor in Council on the foregoing report.

696. Under date the 23rd August we submitted our Proceedings to the Chief Secy. to Govt., of the 21st of that month, on the report of the Collector in the Southern Division of Arcot, upon the revenues of his district for Fusly 1229.

697. The number of villages rented on lease in this Collectorate at the close of Fusly 1228 was we observed 2,830. The Aumanie villages 85. The Collector however reported that during Fusly 1229, eleven and a half leased villages had come under Aumanie, which reduced the number of rented villages at the close of Fusly 1229 to 2,818½ and increased that of the Aumanie villages to 96½.

698. There were also 44 villages under Zemindary settlement. In Fusly 1228 the revenue from the leased villages was

Rupees...	17,98,534	9	1
In Fusly 1229...	17,83,264	12	4

Decrease in Fusly 1228... 15,269 12 9

699. The revenue of the Aumanie villages was

In Fusly 1229 ..	43,506	5	0
In Fusly 1228 ...	32,013	15	7

Increase in Fusly 1229... 11,492 5 5

700. The total revenue from rented and Aumanie villages was

In Fusly 1228	18,30,548	8	8
In Fusly 1229...	18,26,771	1	4

Decrease in Fusly 1229... 3,777 7 4

701. There was a decrease in the total Land Revenue including Farms and Licenses of Fusly 1229 compared with Fusly 1228 of Rupees 2,554 1 9 as follows:—

In Fusly 1228...	19,97,414	10	5
In Fusly 1229...	19,94,860	8	8

Decrease in 1229... 2,554 1 9

702. The eleven and a half leased villages which it had been already stated reverted during this Fusly to Aumanie management had been settled on the Ryotwar principle of assessment, and the Collector stated that the amount of this year's settlement fell short by Rupees 7,256-4-5 of the beriz of the same villages when they were rented.

703. This decrease was to be attributed to the impoverished condition of the ryots occasioned by the exacting of the renters, but as the tendency of Ryotwar management was to improve the condition of the ryots, we indulged the hope that in the course of another Fusly the collections would come up to, if not exceed their former standard.

704. In reply the Governor in Council expressed himself entirely satisfied with Mr. Hyde's management of the district under his charge.

705. Under date the 21st September we submitted two letters from the Collector in the Southern Division of Arcot, the former reporting the death of Chetum-bala Vathyar, late one of the head Masters of the College on whom the Village of Anungar had been conferred for the support of a choultry which it was his intention to have built at that place, and the latter stating the progress made in erecting the choultry.

To the Chief Secy. to Govt.,
in Cons., 21st Sept. 1820.
18th, in Cons., 23rd Dec. 1819.
13th, in Cons., 21st Sept. 1820.

706. During the life-time of Chetumbala Vattayar no cowle had been issued for the village in question as the general form of Shotrium cowles had not been determined upon by Government.

707. The object of our address was to submit for the consideration of the Honorable the Governor in Council whether a cowle should be issued to the heirs of the deceased, (adopted children) or whether it should be made out in the name of the choultry (for the exclusive support of which the village was granted) and the establishment taken under the immediate management of the Collector.

708. Throughout the correspondence on the records of the Board, there was we said no mention of the heirs of the Shotriumdar; for the obvious reason that it was a grant solely for the support of a choultry for the accommodation of travellers and not a personal grant for the maintenance of the grantee or his family.

709. In the letter from the College Board dated 19th January 1819, copy of which was enclosed in Mr. Secretary Hill's letter of the 26th of the same month, it was distinctly stated that "the whole establishment would be exclusively a public one under the general superintendence of the Collector", and there did not therefore appear to be any reason for making over the land to the heirs of the deceased, which would give to the grant the appearance of being a personal donation for the support of the family and would doubtless be considered so by the incumbents.

710. In pursuance of the original object of the grant, we therefore recommended that land in the village of Anungar to the value of 500 Pagodas per annum should be assigned for the support of the choultry in question to be named after the deceased Vattayar and that under the general control of the Collector one or more of the heirs of the deceased should be appointed to manage the concern and superintend the disbursements, submitting the accounts for the revision of the Collector. The remaining lands of the village to the value of Pagodas 419-40-37½ we observed should be resumed on account of Government.

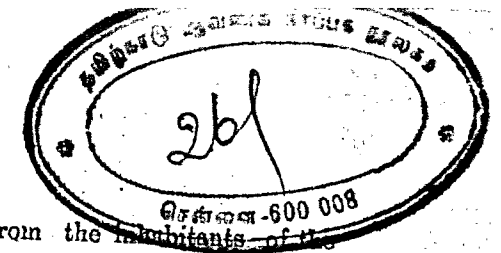
711. The choultry we observed was nearly finished, and as it was from the first intended that it should be built out of the private funds of the Vattayar, the heirs might, we thought be allowed to complete it, or if they were unable to do so the Collector might be authorized to assist them with small advances from the public Treasury.

712. In reply the Honorable the Governor in Council desired that land of the value of 500 Pagodas per annum might be assigned for the support of the choultry, and that if necessary the Collector might furnish any small sum required for completing its erection.

713. These orders were duly communicated to the Collector on the 23rd October.

TANJORE.

714. Under date the 19th October we submitted for the orders of Government a letter from the Collector of Tanjore who stated that a Nuzzer is customarily presented by each Talook to the Rajah when travelling through the country and proposed that on the occasion of the tour which His Highness was then about to make, the sum required for the Nuzzer should be advanced from his Treasury and collected by himself from the inhabitants, instead of its being paid by the head inhabitant and levied by them from the people. This measure he deemed advisable to prevent fraud and over-collection.



715. Before sanctioning the proposed mode of recovering from the inhabitants of the Talooks the sum which it was proposed to present in their name through the chief inhabitants of each district, it was our desire to learn the sentiments of the Honorable the Governor in Council as to the propriety or expediency of sanctioning the Nuzzers at all. It would, we thought, impose an unnecessary burthen upon the people for no efficient purpose, unless it should be considered expedient on the political ground of the relation between His Highness and the people of Tanjore, but even under this view it would seem to be improper we remarked that the collection of the Nuzzer should receive the sanction of the Collector's authority.

716. In reply we were informed that the Honorable the Governor in Council would be averse to do away any customary mark of respect to the Rajah of Tanjore, which was probably gratifying alike to His Highness and to the inhabitants of the district. The Nuzzer in question seemed from the Collector's letter to be a voluntary offering at the season of Dusserahi; and the Governor in Council thought it would be sufficient to authorize the Collector as proposed by him, to adopt measures for protecting the people against impositions in the collection of it.

717. Copy of the above orders was forwarded to the Collector on the 23rd October.

From Govt., in Cons., 20th January 1820.

718. Mr. Cotton's appointment took place on the 15th January.

TRICHINOPOLY.

719. Under date the 14th September we submitted for the information and orders of the Honorable the Governor in Council an extract from our Proceedings under date the 11th of that month, on the settlement of the District of Trichinopoly for Fusly 1229.

720. We observed with regret that the Land Revenue of Trichinopoly continued to decline. The annexed Abstract Comparative Statements between the Settlement of Fuslies 1223 and 1229 exhibits a net decrease in the latter year of Rupees 11,562-4-4 :-

	Jumma of 1228.			Jumma of 1229.		
	Rs.	A.	P.	Rs.	A.	P.
Nunjee or wet Talooks	9,39,319	8	4	9,25,511	4	1
Punjee or dry do	5,70,633	14	11	5,72,880	0	3
	15,09,953	8	8	14,98,391	4	4
	Decrease...			11,562	4	4

721. This decrease appeared in a material degree to be attributable to the extraordinary rise of the river Cauvery; the freshes of Fusly 1229 having exceeded those of Fusly 1228 no less than 7 feet and the freshes of 1228 were considered higher than any that had occurred for forty years before.

722. In the 3 Talooks of Lalgoudy, Conard and Utticutty, 55 villages were stated to have been swept away; some lives were lost, the whole of the first crop was nearly destroyed; the busi-

ness of cultivation was interrupted, and to add to the general distress the epidemic raged with the greatest violence.

723. The demand against the Nunjee Talooks for Fusly 1229 was Rupees 9,25,511-4-1, the collections made up to the 31st July amounted to Rupees 5,77,173-15-9, leaving a balance of Rupees 3,48,337-4-4. Of this sum the Collector expected that about Rupees 90,000 would be realized before the expiration of the English year, and that the real balance against the settlement would be reduced to 2,58,337-4-4 equal to 27½ per cent. of the jummah.

724. We were however inclined to think that the deficit would in reality be nearly what it was on the 31st July, as the collections made from that time till the end of the year would probably be from the produce of the present Fusly 1230 or from the advances made to enable the ryots to carry on the cultivation; but in either case the prospect we thought discouraging. The Collector in a former communication had stated that he considered a reduction in the rents of the wet Talooks to the extent of 22½ per cent. to be necessary to enable the Meerassidars to pay the Government demand even in ordinary seasons, a reduction of 22½ per cent. on the settlement of Fusly 1229 would bring it down to 7,63,642-16-4, and the collections within the Fusly were Rupees 5,77,137-15-0 which leaves a balance of 1,86,505-1-4
Deduct expected collections 90,000-0-0

so that the net balance would be 96,505-1-4
or 12½ per cent. on the reduced settlement.

725. It appeared doubtful therefore whether the revenue would be punctually collected from the wet Talooks in ordinary seasons even when the proposed reduction in the assessments should be made.

726. We prepared the following Statement to exhibit the amount of the Settlement of Land Revenue for the preceding five years, viz., from Fusly 1225 to Fusly 1229 inclusive, the collections within each Fusly, the balances at the end of each year; and the balances outstanding on account of each of these Fuslies up to the 31st July last.

Fuslies.	Settlement of Land Revenue.		Collections to the end of each Fusly.		Balances at the end of each Fusly.		Balances still outstanding on the 31st July 1820.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1225	16,48,206	0 0	14,23,875	0 0	2,24,341	0 0	1,30,490	0 0
1226	16,32,889	0 0	14,43,600	0 0	1,89,289	0 0	1,02,243	0 0
1227	16,03,870	0 0	14,33,984	0 0	1,69,886	0 0	1,17,679	0 0
1228	15,09,953	0 0	10,29,286	0 0	4,80,667	0 0	3,77,039	0 0
1229	14,98,391	0 0	11,18,044	0 0	3,80,347	0 0	3,80,347	0 0

727. From the above it appeared that the heaviest balances had accrued during Fuslies 1228 and 1229, in both which years the district was visited by the "united calamities of sickness and inundation;" and in the last year, the Collector had stated the loss sustained in the wet lands from inundation and deficiency of crops to be no less than Rupees 1,91,624.

728. On the 10th August 1819 we had addressed the Government on the subject of the resumption or surrender of the present leases, and of the formation of a new settlement upon the Principle which had been adopted for the settlement in progress in the province of Tanjore.

729. The Honorable the Governor in Council having been pleased under date the 25th August 1820 to concur in our views, regarding the Trichinopoly District, the necessary orders on the points above noticed had been communicated to the Collector on the 31st August preceding, and we expected to receive an early report from him on the measures which he might adopt in consequence.

730. The Collector had stated an opinion that the losses sustained in the Talook of Lalgoody were owing in some degree to the improvements made in the means of irrigating Tanjore, and that the revenue of Trichinopoly must suffer from "every innovation" made in the works of that Province.

731. The innovation here alluded to was the closing up of certain outlets in the Agunda Cauvery, whereby a loss was occasioned to several villages in the Trichinopoly District; but it appeared from the reports of Captain Biss, then Superintendent of Tank Repairs, and from the references made on the subject to the Collector of Tanjore that the loss in Trichinopoly would be greatly more than counterbalanced by the benefits which would arise from the measure to the Province of Tanjore.

732. The whole correspondence on this subject had we observed been laid before the Government in the Board's Proceedings of 28th January 1819 on the settlement of Trichinopoly for Fusly 1227, and we had observed that it would be but just that a liberal compensation should be made by a proportionate abatement of rent to the Meerassidars of the villages, the irrigation of which would be affected by the closing up of these outlets.

733. The Collector we remarked stated that he had adopted the same means for ascertaining the loss of each individual Meerassidar in Fusly 1229 as he pursued in 1228, and he had every reason to hope and believe that the leniency of Government had only been extended to deserving objects.

734. The settlement of the dry districts for 1229 afforded a more encouraging prospect. It exceeds that of 1228 in Rupees 2,246-1-4 and the collections made and expected exceeded the collections of Fusly 1228 in the sum of Rupees 6,397-6-6. This increase was the more satisfactory as it had followed immediately on the reduction made in the teerwah rates amounting on an average to 8 per cent.

735. These proceedings are still under the consideration of the Governor in Council.

MADURA.

736. Under date the 31st January we submitted for the information and orders of Government extract from our proceedings under date the 24th January on the settlement of the District of Madura and Dindigul for Fusly 1228.

737. It appeared that the Talooks composing the Provinces of Madura and Dindigul had been allotted by the Collector into separate Tahsildaries, and distributed in his accounts according to the former orders of the Board, and the following Abstract Statement was submitted by us to exhibit the settlement of Fusly 1228, compared with that for Fusly 1227.

Heads of Revenue.	Fusly 1227.			Fusly 1228.			Increase.		Decrease.	
	M. Rs.	A. P.		M. Rs.	A. P.		M. Rs.	A. P.	M. Rs.	A. P.
Amount tribute of the pollams permanently settled.	6,44,984	6 2		6,44,984	6 2		...	...	...	...
Amount tribute of the pollams unsettled.	84,186	2 0		84,186	2 0		...	...	...	...
Amount rent of the Talooks and of the estates.	7,25,761	11 10		7,47,894	0 1		22,132	4 3	...	...
Amount of the Hill rent ...	4,910	9 7		4,910	9 7		...	...	...	...
Total Land and Hill rent ...	14,59,842	13 7		14,81,975	1 10		22,132	4 3	...	...

738. It was satisfactory to observe that the general result was an increase in the settlement for Fusly 1228, above that for the previous year to the extent of Rupees 22,132-4-3.

739. On reference to the Statement enclosed in the Collector's letter marked No. 2, it was to be observed that there was a decrease in the Talook of Sholavendan of Rupees 541-9-4, which composed the total decrease in Madura and which was attributed by the Collector "to the failure of the crops in some villages, and to the frightful effects of the epidemic cholera, to avert which the people were led to desert their houses and their lands and seek an asylum in more unfrequented spots."

	Rs.	A.	P.
Increase...	23,461	15	5
Decrease...	541	9	4
	22,920	6	1

740. In Madura the net increase was Rupees 22,920-6-1.

	Rs.	A.	P.
Decrease ...	9,273	10	6
Increase ...	8,485	8	8
	788	1	10

741. In Dindigul the net decrease was Rupees 788-1-10.

	Rs.	A.	P.
Increase ...	22,920	6	1
Decrease ...	788	1	10
Net Increase...	22,132	4	3

742. The net increase therefore in Madura and Dindigul including the assumed Zemindaries was as before noticed Rupees 22,132-4-3.

743. The decrease in Dindigul appeared from what was stated in the 12th para. of the Collector's letter to be partly owing to a reduction of the teerwahs, as directed in our letter to the Collector of the 25th June 1818, and noticed in the 33rd para. of our proceedings under date the 21st October 1819.

Para. 12.

744. We were well pleased to observe that "the lands of this district were actually under classification" and that "the business would shortly be completed."

745. Part of the deficiency in Dindigul was also stated to be owing to "a decrease of cultivation" and to the losses which certain pollams "had sustained in population by fever in this as well as in former years" and to "a want of rain for the dry cultivation."

746. In the preceding Fusly it had been found necessary we remarked to assume the Zemindary of Vadukurry. The demand of annual Peshcush for this Zemindary was

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Rupees 8,958-12-10, and it appeared that the settlement for Fusly 1228 had fallen short of this sum, but that the actual collections exceeded those of Fusly 1227 in Rupees 2,877-5-10. We entertained hopes that the state of the Zemindary would improve under the management of the Collector and in the meantime ten per cent. on the net collections should we thought be paid to the Zemindar for his subsistence.

747. The proposition submitted in the 19th para. of the Collector's letter regarding the minor Zemindary of Pulliavanaickencor we deemed inadmissible. Estates of minors once taken under the charge of the Court of Wards must continue so, until the expiration of the minority, and a separate annual report on the management of such lands should be submitted by the Collector for the information and orders of the Court of Wards.

748. The same "good effects" which were stated to be "gradually developing themselves" in the Collector's management of the assumed Zemindaries might be reasonably expected to be felt in the management of a minor's estate under the same authority.

749. The Hill rent in Fusly 1228 was the same as in the preceding year. The quantity of Cardamums gathered in the expired year exceeded that of Fusly 1227 in maunds 1,195, lbs. 19½, a copy of the account sales of the Cardamums sent to Madras by the Collector were transmitted to him on the 13th December 1819. These articles with a few elephant's teeth produced Rupees 49,147-3-9.

750. Statement No. 7 shewed the total amount of teerwah lowered in Dindigul to Rupees 31,688-4-0 and of remission "on account of lands dried for want of water" Rupees 894-3-1;

751. The total settlement for Fusly 1228 after all deductions was Rupees 14,81,975-1-10, exhibiting an increase on that for the previous year, as before stated of Rupees 22,132-4-3, which result we considered creditable to Mr. Peter's management. This increase was observed to be attributable to a general extension of cultivation.

752. The balances outstanding for Fusly 1228 up to the end of November 1817 were as follows;—

	Rs.	A.	P.
Lands permanently settled	...	...	...
Do. not permanently settled	...	...	...
Do. under Ryotwar Rent	...	...	...
Total...	1,90,921	4	2

753. The greater part of this balance, namely Rupees 1,79,123-9-6 was due from the Zemindary of Ramnad, on the subject of which the Collector had addressed the Board in a separate communication.

754. With respect to the remaining balances, we referred the Government to paras. 26 and 27 of the Collector's letter.

755. The services and exertions of Mr. Newlyn, the Zillah Surgeon during the prevalence of the cholera in Madura appeared to be justly praised by the Collector in the 28th para. of his report, and would, we did not doubt, meet with due notice from the proper authorities.

756. With reference to the 29th para. of his letter, the Collector was desired to refrain from introducing any matter connected with the Police of his district in his reports to the Board of Revenue, to whose department the subject we remarked was entirely foreign.

757. We were well pleased to observe that the exertions of Mr. Drury, the Head Assistant were highly commended by the Collector.

758. With reference to the concluding para. of the Collector's letter we remarked *have only* that in our Proceedings under date the 21st October last we had confined ourselves to such remarks as the papers before us appeared to require, and we had to regret that the conduct of the Collector should have called for any animadversion from us; but we trusted that no "disposition" to place the management of the Collector in an unnecessary, strong or unfavorable light could be attributed to us from the observations which a sense of our duty had induced us to record on the occasion.

759. The report from the Collector as far as regarded the amount of the Statement of his district for Fusly 1228 was considered to be satisfactory; the Government however we said would observe that the important information referred to in the 27th and following paras. of our Proceedings under date the 21st October preceding, respecting the nature and principles of the settlements formed by the Collector and the progress which he might have made in carrying into execution our former orders respecting the reduction of the *teervahs* in Dindigul, had not been furnished.

760. In the concluding para. however of the Collector's letter the requisite explanation was promised, and as soon as it should be received, we observed that we should be prepared to address the Government on the subject in a separate communication.

761. The orders of Government on this communication have not yet been transmitted to us.

To the Chief Secretary, 2nd
November 1820.
Proceedings of the Board,
26th October 1820, in Cons., 5th
October 1820.

762. On the 2nd November we submitted with our proceedings thereon a letter from the Collector of Madura, dated the 25th September 1820 reporting on the settlement of his district for Fusly 1229.

763. The amount of the net Settlement for Fusly 1229 compared with the Settlement for Fusly 1228 was shewn in the following Statement.

Heads of Revenue.	Fusly 1228.		Fusly 1229.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Amount tribute of pollams permanently settled	6,44,984	6 2	6,44,984	6 2	...	...	...	...
Do. do. do. unsettled.	84,186	2 0	75,782	0 5	...	...	8,404	1 7
Amount rent of the Talooks and of the Estates...	7,47,894	0 1	7,25,042	14 3	...	...	22,851	1 10
Amount of the Hill rent ...	4,910	9 7	4,277	6 8	...	...	633	2 11
Total ...	14,81,975	1 10	14,50,086	11 6	...	...	31,888	6 4

764. The decrease in the Talooks and in the assumed estates under the Collector's immediate management was stated to have arisen principally from the deaths occasioned by the epidemic

cholera and fever, and partly by want of rain, and from a reduction made in the assessment of some villages. The number of puttahs issued in Fusly 1228 was 24,013
in 1229 22,024

Difference... 1,984

765. The Settlement was made as usual upon the actual cultivation.

766. The Collector stated that he was induced by the representations of some of the inhabitants of the Mondecota Talook, and by an examination of the crops for the current year, compared with the produce of former years and the average selling prices to lower the assessment in several villages. We stated that we should expect to receive at an early period detailed information regarding the reductions made in these villages, and of all other alterations of the assessments both in Madura and Dindigul.

767. The decrease in the tribute of the pollams was stated to arise from the transfer to the head of Land Revenue of two estates, and the restoration to the Zemindar of another.

768. A small decrease of Rupees 633 appeared in the Hill rent for Fusly 1229. We were gratified to observe that the rent, has this year been given to the inhabitants, instead of to the former Renters, who appeared to have had no connection with the country.

769. The balances outstanding on account of the Settlement of Fusly 1229 to the end of August were as follows:—

	Rs.	A.	P.
Lands permanently settled	2,03,524	3	7
Do. not do. do.	2,073	15	3
Under Ryotwar Rents	26,581	13	7
Total Rupees ...	2,32,180	5	0

770. Of the balance due from the lands permanently settled Rupees 1,91,057-12-5 was an arrear upon the Ramnad Zemindary which was under adjustment. Rupees 9,513 by the Sheva-gunga Zemindar since collected. Of the balance due from the lands under Ryotwar rent, viz., Rupees 26,581-13-7, 16,347-9 had since been collected, and the greater part of the remainder was expected to be realized.

771. By the last report of the Demand Collection and Balance of the Collector, the total collections on account of the settlement were Rupees 12,40,824-3, leaving a balance outstanding of Rupees 2,04,985-1-10.

702. On the 25th October 1819 we had occasion in our proceedings to animadvert on some parts of Mr. Peter's revenue management. The Collector had since addressed a letter to us in answer to those proceedings and offering explanations upon those points of his conduct which we had disapproved.

773. We had objected to the practise of transferring assumed estates from the head of *Peshcush* to that of annual rent of Talooks and estates as tending to produce a fallacious comparison between items containing different estates in different Fuslies; we had remarked that "this mode of covering the real decrease in the Aumanie lands by transferring to that head as an increase, the decrease in the pollams was by no means proper, and that if transferred at all, the transfer should have been made in the accounts of both Fuslies." The Collector in his letter under consideration stated that this transfer was made by the Board's orders. He had not pointed out the particular letter in which such instructions were conveyed to him or the date of it. If an order to this effect had inadvertently been given, the Collector of course could not be blamed for complying with it.

774. Of the inexpediency of this practice however, and of the validity of our objection there could be no stronger proof than what was afforded by the accounts of the Settlement for Fusly 1229, a decrease of Rupees 8,404-1-7 was stated under the head of Peshcush for pollams unsettled which was said to be transferred to the head of Land Revenue under the Collector's immediate management. It was to have been expected therefore that the sum of this last head for Fusly 1229 would have exceeded that Fusly of 1228 by the addition of the jummah of these estates. The statements however shewed the amount of this head of Land Revenue in Fusly 1229

to have been...	...	...	...	...	7,47,894	0	1
in 1229	...	...	...	...	7,25,042	14	3

the immediate inference from this would seem to be that instead of being transferred, the sum of 8,404-1-7 had been omitted altogether. From an explanatory note however in the margin of the report, it appeared to form part of the sum of 7,45,042-14-3, and that the defalcation in the revenues of the Talooks under the immediate management of the Collector was so great, that even the addition of the Jummah of these estates was not sufficient to bring it up to the level it had attained in Fusly 1228.

775. It was necessary therefore that a more accurate comparison should be made between the different items composing the total of Land Revenue than was so given in order that the Board might see clearly the real increase or decrease of each head.

776. We requested that in future the Collector would enter in his Comparative Statement, the rent of the Talooks and Estates of Fusly 1229; and the rent of the same Talooks and Estates for Fusly 1230; and if any estates should be assumed within the Fusly that a comparison might be made between the actual payment made by the Zemindars for such estates in the preceding Fusly and the Jummah of the year, and we desired that in the following year the Jummah of 1231 should be compared with that of 1230. The entry of this in the Comparative Statement should we said be headed "Estates assumed since Fusly 1229."

777. In explanation of the delays which had occurred in furnishing the Board with information regarding the reductions that had been made and were making in the Teerwahs, and on which delay the Board were obliged to animadvert. Mr. Peter stated, that the expedition with which the survey was made by Mr. Hurdis necessarily involved it in many errors; that to ascertain these and to remove them was a work of much delicacy and difficulty, and that it was not easy to find a sufficient number of instruments qualified for such a work.

778. We were aware that both in the Southern Division of Coimbatore and in Dindigul, the survey was hastily made by Mr. Hurdis it was to be supposed therefore that the errors in it were proportionably large, and difficult of correction; and under the explanation afforded by the Collector we readily acquitted Mr. Peter of any want of zeal or energy in carrying our instructions into execution.

779. With regard to the best mode of reducing the survey assessments, we were decidedly of opinion that no change should be made in the classification of the lands, but that a reduction should be made to a certain extent upon the classes as they then stood, and in all parts of the district where the Teerwahs had been proved by experience to be too high.

780. It was believed, we observed that the ryots were employed in classing the lands when the survey was first made, the mistakes therefore if any there were, which occurred then, were likely to be repeated in a second experiment; another objection to a reclassification was, that it would tend to shake the confidence of the ryots in the stability of the survey altogether. But the mere reduction of the rates was a measure too obvious to be mistaken.

781. The Collector stated that the ryots in his district would be decidedly adverse to undertake the lease of their putcut lands for a term of years; on this we observed that it was not a necessary part of what was obtained in the name of the putcut system; that the lease should extend beyond

a single year. The great principle of the system was to assess the whole farm of each ryot at a given rent, the basis of which should be the survey rates modified according to the particular circumstances of individual ryots.

782. We were aware that the system was more particularly applicable to districts where ryots were not in the habit of often changing their lands, and where they cultivated the same fields every year.

783. If the high survey rates were continued, we remarked they must hang as a dead weight about the ryots, and deter them from improving the lands; but if the assessment fixed on them were moderate, the great obstacle to their improvement would be removed, and the profits arising from them would enable the ryots to cover the risk which they would run in undertaking to rent their lands for a term of years; but we added it should at the same time be explained to them that they might rent their farms from year to year if they preferred it, and that they would be secured in the possession of their lands so long as they pay the Sirkar rent.

784. It was possible we remarked that there were no farms either in Madura and Dindigul held upon these terms, but even if there were, we had no desire that the ryots should be urged to rent them upon the principle of a "putcut lease;" a system of this kind to be successful could only grow with the wishes of the people; it would be sufficient for the Collector to explain to the people distinctly what the system was and to accept any offers that might be made to him by individual ryots to rent their whole farms at a given rent for one or more years, taking the field survey rates and the average payments of such ryots under them, as his guides for fixing the rents.

785. On the subject of these proceedings we have not been honored with the sentiments of the Governor in Council.

In Cons., 13th Sept. 1819. 786. With reference to Mr. Secretary Hill's letter under date the 30th August 1819 we submitted under date the 10th January a letter
To the Chief Secy., in Cons., 10th January 1820.
From Mr. Peter, 22nd, in Cons., 29th November 1819. from the Collector in Madura and Dindigul respecting the affairs of the Ramnad Zemindary.

787. On the subject of the remarks contained in Mr. Peter's letter with reference to the accounts Nos. 3 and 4 accompanying it, we observed that for the reasons given in our former correspondence we considered them to be fallacious. These Statements did not shew the surplus revenue which actually was realized in Fuslies 1225, 1226 and 1227 respectively, but the surplus from the collections made on account of these years up to the 31st October 1819 or to a period including more than 4 months in Fusly 1229. In other words they shewed what the surplus revenue would have been in each of these years, if nearly the whole of the settlement for each year had been realized, which has never been the case.

788. While the Demand, Collection and Balance Account shewed the Zemindary to be heavily in arrear, Mr. Peter had submitted a Statement No. 5 shewing a surplus of Rupees 25,713 in favor of the Zemindary up to the 31st October 1819. This was not however a real surplus, but merely an estimated one upon a calculation as assets of Rupees 3,34,592 for balances still outstanding on the different settlements and for Tuccavy.

789. For a correct view of the state of the case, we referred the Government to the Statement No. 2 enclosed in Mr. Peter's letter; it differed from No. 1, the form of which was prescribed by us, by the insertion of Columns 7 and 8 containing the collections on account of extra revenue and the recoveries of Tuccavy which had been overlooked by us in our letter of the 26th July last.

790. Each of these two accounts (Nos. 1 and 2) embraced the whole period from Fusly 1224 to 1228 inclusive they shewed first, the demand for current and arrears; secondly, the collections of

current and arrears; thirdly, the balances of current and arrears; fourthly, the charges, and fifthly, the net revenue at the end of each Fusly; next was shewn the demand of Government upon this net revenue, viz. that for the current jummah, the jummah in arrear, and the interest; the appropriation of the net revenue in payment of this demand was then shewn, and the difference constituted the balance of current arrear and interest, the assets on hand to cover this balance closed each Statement.

791. In our subsequent remarks we followed the Statement No. 2 as that corrected and approved by Mr Peter.

792. The Government we said, would remark that each line of this Statement shewed the complete transactions of an entire Fusly year; whether the demand was for arrear or currents, whether the collections were in liquidation of the current or arrear, and whether the payments, to Government were for principal arrear or current or for interest, each transaction was exhibited as it took place and the Demand, Collection and Balance were each for the same uniform period.

793. On reference to the last line of Statement of No. 2 it appeared that excluding Fusly 1224 during which the management of the estate was only partially conducted by Mr. Peter, the average of his settlements for the four subsequent years fell Rupees 14,310 per annum, and his average actual gross collections to the end of Fusly 1223 fell Rupees 61,362 per annum below the average collections from Fusly 1212 to 1220.

794. It would further be observed we said that deducting from these gross collections (Column 9) the charges for each year (Column 13) there remained, excluding Fusly 1224 a net revenue on an average of Rupees 3,84,014 per annum as shewn in Column 14; from which deducting the Government jummah of Rupees 3,31,565 the net annual surplus would for Fuslies 1225, 1226, 1227, and 1228 be only Rupees 52,449. By overlooking the extra revenue we had stated it in our letter of the 26th July last for the first three of these Fuslies at only Rupees 25,810, but Mr. Peter by bringing the collections to the 31st October 1819, in Fusly 1229 in the 5th para. of his present letter made it for these 3 years Rupees 1,10,379.

795. The following Statement would shew the appropriation of the surplus revenue in question within each Fusly year.

Fuslies.	Net Revenue at the end of each Fusly.		Payment for Current Jummah.		Payment for arrears.		Balance of Current Jummah.		Balances of arrears.		Interest.		Total Balance.		Assets to meet this Balance.	
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
1224...	56,000	0 0	56,000	0 0	.....	.....	2,75,565	8 0	1,75,000	0 0	21,000	0 0	4,71,565	8 0	2,03,61	3 1
1225...	3,14,792	2 4	2,06,518	10 4	1,08,273	8 0	1,25,046	13 8	3,42,292	0 0	67,306	10 0	4,53,445	8 0	2,73,993	0 11
1226...	4,44,065	4 3	1,88,472	0 6	2,55,593	3 9	1,43,093	7 6	2,11,745	9 11	1,01,164	11 6	4,56,003	12 11	3,51,449	9 5
1227...	4,15,740	1 8	1,38,267	3 11	2,77,472	13 9	1,93,298	4 1	77,366	3 8	1,19,508	3 4	3,90,172	11 1	1,35,291	10 5
1228...	3,61,462	0 9	1,09,147	4 10	2,52,314	11 11	2,22,418	3 2	18,349	11 10	1,26,793	2 3	3,67,566	1 3	4,37,195	10 3
Total...	15,92,059	9 0	6,98,405	3 7	8,93,654	5 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	8,93,654	5 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	.....	.....	15,92,059	9 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

796. It would, we said be observed that since Fusly 1225 the balance of current jummah has annually increased from 1,25,000 to 2,20,000 Rupees or about 1,00,000 Rupees; the balance of arrears had on the contrary decreased annually from 3,42,000 to 18,000 or 3,14,000, but interest, of which no part has been liquidated, had accrued to the extent of 1,26,000, so that the total balance has been reduced since Fusly 1225 from 5,34,000 to 3,67,000 or about 1,67,000 in a period of four years, being at the rate from forty to fifty thousand Rupees per annum.

797. The total jummah, arrears and current due to the 11th July 1819 was Rs. 3,67,566-1-3. To cover this there is stated to have been then on hand assets "in grain and ready money" including the advances made on account of Tuccavy to the value of Rupees 4,37,195-10-3.

798. In explanation of these assets, we had called upon the Collector for a further statement which was enclosed in the letter from him, dated the 3rd instant, and it thence appears that to the 31st ultimo Rupees 1,46,963-1-2 had been realized, of the remainder being Rupees 2,90,232-9-1, Rupees 2,39,374-13-5 consisted of grain, Rupees 48,857-10-6 of collections to be made in ready money and Rupees 2,000-1-3 of Tuccavy to be recovered.

799. This communication is still under the consideration of Government.

800. Under date the 21st February we submitted a letter from the Collector of Madura, reporting the death of Moottoo Vijaya Ragoonanda Saithoopudy, Zemindar of Ramnad on the 1st of that month, and under date 1st May we sent up a further letter from Mr. Peter, forwarding copies of papers, relating to the supposed adoption by the Zemindar of his brother's son named Ramasawmy.

801. The Zemindary being under the Collector's charge in conformity with a precept of the Sudr Adawlut, pending an appeal to the King in Council, no measures appeared necessary to be then taken in consequence of the decease of Ragoonanda Saithoopudy or with reference to the possible invalidity of the adoption which has been announced.

To the Chief Secy., in Cons., 11th December 1820.
To Mr. Peter, 29th, in Cons., 29th April 1816.
From do. in Cons., 6th August 1818.
To do. 17th, in Cons., 17th August 1818.
From do. 30th Jan'y, in Cons., 18th Feby. 1819.
To Mr. Drury, 18th, in Cons., 18th February 1819.
From do. 28th April, in Cons., 6th May 1819.
From Mr. Peter, 25th Feb., in Cons., 2nd March 1820.
To do. 2nd, in Cons., 2nd March 1820.
From do. 25th, in Cons., 31st July 1820.
To do. 31st, in Cons., 31st July 1820.
From do. 18th, in Cons., 25th September 1820.
To do. 19th, in Cons., 19th October 1820.
From do. 29th Nov., in Cons., 11th Dec. 1820.

802. Under date the 11th December we submitted the correspondence noted in the margin on the subject of the assumed Pollams in the District of Madura.

803. The Statement enclosed in the Collector's letter of the 29th December exhibited we observed the names of all the assumed pollams of the Poligars; the net collections from each pollam for 5 years, the average thereof, and the amount which 10 per cent. on that average will give to each Poligar.

804. The Board at first had it in contemplation to confer on these Poligars in lieu of a Zemindary grant for the whole of their lands, a jaghire grant for the cusbah village in each pollam or for that in which the Poligar usually resided with such a further grant of villages to be attached thereto on a nominal quit-rent as would form an equivalent for a liberal pecuniary allowance; at the same time not involving a further grant of revenue than would be made by the transfer of the whole of these lands on Zemindary tenure. It had been thought that this arrangement would ensure to them an adequate provision and would relieve the country from the evils incident to the investing them with the rights of Zemindars and from the confusion, ruin and distress in which their incapacity to manage extensive tracts of country and consequent failure would otherwise, under the strict administration of the law infallibly involve both them and their families.

805. The Poligars however on the proposed arrangement being communicated to them had expressed their wish to receive an allowance of 10 per cent. on the collections of their respective pollams in preference to the grant of a village in the manner which had been suggested and in consequence we had desired the Collector to furnish the Statement which he had submitted in the letter dated 29th December as explained in para. 803 of this address.

806. It only remained to recommend that the sanction of Government should be given to the payment of the sums entered in the Statement as equal to 10 per cent. on the average collections of each pollam to the parties entitled to receive the same and to their heirs and successors in perpetuity; with the exception of the Zemindar of Sundayore who has stated to have received a monthly allowance of 80 Rupees from the time of Mr. Collector Hardis and to whom we recommended a continuance of the same stipend.

807. The Collector having on several occasions stated his opinion that the balances outstanding against these pollams were absolutely irrecoverable we solicited the authority of Government to strike them off according to the Statement enclosed in the Collector's letter of the 18th September last and amounting in the aggregate to Rupees 2,31,806-11-1 of which sum only a few Rupees were stated to be in two instances recoverable and would thereafter be brought to account.

808. These balances though at first view considerable being due in some instances since Fusly 1215 and the Collector having declared them to be desperate, the lands being in the possession of Government, we had no hesitation in recommending that they be written off.

TINNEVELLY.

To the Chief Secy., in Dy.
Cons., 1st June 1820.

809. Under date the 31st May we submitted to the Right Honorable the Governor in Council an extract from our Proceedings under date the 29th instant with the Collector to report on the settlement of the District of Tinnevely for Fusly 1228.

810. The following is a Statement of this settlement in comparison with that for Fusly 1227:—

No. of Villages.		Jumma of Fusly 1227.		Jumma of Fusly 1228.		Increase.		Decrease.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
994	Settled on the decennial lease.	11,52,055	7 2	11,52,055	7 2	...	...	...	...
107	Under Aumanie or annual Settlement.	1,34,670	0 1	1,35,398	1 6	728	1 5	...	...
78	On Shotrium tenure	37,751	3 6	37,751	3 6	...	...	...	...
	Ready money collections and Village Taxes	60,937	0 7	59,746	7 9	...	...	1,190	8 10
	Total Jumma from Sirkar lands Shotrium village (taxes.)	13,85,413	11 4	13,84,951	3 11	728	1 5	1,190	8 10
								728	1 5
								462	7 5
	Add revenue permanently settled	3,44,288	0 0	3,44,288	0 0	...	...	...	...
	Total Ain Revenue	17,29,701	11 4	17,29,239	3 11	...	...	462	7 5
	Sayer	1,21,951	10 10	1,29,685	8 7	7,733	13 9	...	...
	Salt	1,64,157	11 4	1,72,119	5 3	7,961	9 11	...	...
	Abkary	13,949	1 2	12,763	15 0	...	...	1,185	2 2
	Chank Revenue.	23,770	13 4	28,291	10 8	4,520	13 4	...	...
	Chay Root do	14,106	1 0	15,951	8 3	1,845	7 3	...	...
	Stamp do	17,590	8 7	18,124	15 11	534	7 4	...	...
	Total subordinate branches of Revenue	3,55,525	14 3	3,76,936	15 8	22,596	3 7	1,185	2 2
						1,185	2 2		
	Grand Total	20,85,227	9 7	21,06,176	3 7	21,411	1 5	462	7 5
	Deduct Decrease					462	7 5		
	Net Increase					20,948	10 0		

811. From Statement B accompanying the Collector's report, it appeared that of 1,179 Sirkar villages 994 were then rented on the decennial lease which expires in Fusly 1231. This number was the same as last year, and consequently bore the same assessment, viz., Rupees 11,52,055-7-2.

812. The 107 villages under Aumanie although the same in number as in the preceding Fusly, had this year been assessed at Rupees 1,35,398-1-6 being Rupees 728-1-5 above the Settlement of 1227 which was Rupees 1,34,670-0-1.

813. There were also 78 villages held on Shotrium tenure in this as in the preceding Fusly bearing an assessment of Rupees 37,751-3-6 in each year.

814. The ready-money collections in Fusly 1228 amounted to Rupees 59,746-7-9 being a decrease of Rupees 1,190-8-10 below the preceding Fusly. The permanently settled Jumma of the Zemindaries amounting annually to Rupees 3,44,288 completed the items of the land Settlement showing on their total amount a decrease below the Settlement for Fusly 1227 of Rupees 462-7-5.

815. The items of the increase in the Aumanie lands will be seen in the following Statement being an Abstract of Statement C in the Collector's letter:—

	Fusly 1227.		Fusly 1228.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Nunjah	1,27,827	11 0	1,27,650	12 0	...	...	176	15 0
Nunjah mail Puhjah	2,336	14 7	2,122	0 4	...	...	214	14 3
Bagayet	3,144	5 4	2,507	3 6	...	...	637	1 10
Nelavary or land tax	2,438	8 5	2,485	2 2	46	9 9	...	...
Punjah	24,780	10 9	25,682	13 5	902	2 8	...	...
Tope Teerwah	17,342	8 3	18,002	2 0	659	9 9	...	...
Fish Rents	770	9 11	731	12 8	...	...	38	13 3
Total	1,78,641	4 3	1,79,181	14 1	1,608	6 2	1,067	12 4
Deduct ready money Mauniums	43,971	4 2	43,783	12 7	...	...	187	7 7
	1,34,670	0 1	1,35,398	1 6	1,608	6 2	880	4 9
					880	4 9		
Net Increase					728	1 5		

816. The chief causes of the decrease in the Nunjah and Bagayet cultivation were stated by the Collector to be the distress occasioned by the spasmodic cholera, a failure of rain during the N. E. monsoon and a reduction in the rate of the commutation price of grain from Rupees 88-12-6 per M. garce which was the Jummaundy price of Fusly 1227, to Rupees 83-0-4½ or Rupees 5-12-1½ per M. Garce. We observed however with satisfaction that the increase in other items and the decreased expenditure on account of ready money mauniums had caused a net increase of revenue to the amount of Rupees 728-1-5 as noticed above.

817. The decrease in the ready money collections and village taxes of Rupees 1,190-8-10 was attributed by the Collector to deaths and desertions in consequence of the prevalence of

the spasmodic cholera which by the report forwarded by the Collector with his Demand, Collection and Balance Statement for August last, amounted on the 20th September last to 13,487.

818. Under the head of Extra collections, the only decrease observable was in the Abkary revenue in the sum of Rupees 1,135-2-1. This had been satisfactorily explained by the Collector in his separate report on Extra revenue, dated 2nd October 1819, as having been caused in part by the discontinuance of rents at Tutacurin in consequence of the restitution of that Settlement to the Dutch, but principally by the low offers made for the rent at Palamcottah owing to the absence of a number of followers with the companies of the Battalion stationed there, who had been sent to Ceylon.

819. The increase under the heads of Sayer, Salt, Chank Chay-root and Stamps amounted to Rupees 22,596-3-7, from which the decrease in Abkary being deducted, there remained a net increase of Rupees 21,411-1-5. We observed with regret that the total amount of outstanding balances at the end of August was Rupees 3,31,489-2-6, of which Rupees 2,65,382-2-3 were on account of Ayen Land Revenue from Sirkar villages, Rupees 37,042-7-4 due on Peshcush or revenue permanently settled, Rupees 3,791-10-8 on account of Chank revenue and the remainder on smaller items.

	In Fusly 1227 at the end of June.		In Fusly 1228 at the end of Aug.	
	Rs.	A. P.	Rs.	A. P.
Colacand	33,452	4 8	99,583	7 1
Sharenmadavy. ...	11,848	9 4	69,223	4 11
Streevygoontam ...	5,632	10 10	33,794	14 6
Brumadasum	8,559	9 0	19,427	14 5

820. These balances were heaviest in the same Talooks which were noticed in our Proceedings on the settlement of this district for Fusly 1227, viz., Rupees 99,583-7-1 in Calacaud, 69,223-4-11 in Sharenmadavy, 33,794-14-6 in Streevygoontam, 19,427-14-5 in Brumadasum, to which might be added the Talook of Nelleambelam, the balance in which was Rupees 20,528-11-1.

821. From the Demand, Collection and Balance Account to the 29th February last, it appeared that the balances of Land Revenue for Fusly 1228 had been reduced to Rupees 1,61,632-13-5 and that the balance of Peshcush was Rupees 10,492-7-8 on account of the Zemindary of Wootoomully under sequestration.

822. By the Collector's report, it appeared that of the 994 villages rented on the decennial lease, 703 bearing an assessment of Rupees 9,30,790-15-10 gave security for the payment of their kists, and the remaining 291 villages assessed at Rupees 4,17,900-13-1 having refused to give any security were taken under the superintendence of the Tahsildar.

823. The security here mentioned was the same as that noticed in our Proceedings on the settlement of the Collector of Tinnevely for Fusly 1227, the nature of which the Collector was therein called upon to explain.

824. In his letter on this subject under date the 21st May last, the Collector stated "that whatever might have been the plan pursued in other districts, in this no security of any kind was taken from the renting Meerassidars at the time the lease was formed for the fulfilment of their engagement, and none even now was procurable except at an advanced state of the season when the produce was certain, and then it consisted of nothing more than the more respectable and extensive Meerassidars of the village becoming responsible for the rest, no instance having occurred here of the inhabitants of one village, as is stated to be the case in the Ceded Districts, giving security for the rent, payable by those of another; the land too, which by the Regulations was declared to be the security for the revenues, was in general in this district unsaleable for an arrear."

825. Under these peculiar circumstances, the Collector was informed that the measure was approved by the Board.

826. The number of the villagers thus refusing to become responsible for the amount of their kists had, we were sorry to observe increased from 254 to 291. Of this number 61 had yielded their full assessment, while the remaining 230 had failed to the extent of about 1,35,000 Rupees or 37 $\frac{1}{4}$ per cent. of their produce.

827. We directed the Collector to state what portion of this balance he considered recoverable and within what period.

828. The sum of Rupees 1,55,289-0-0 outstanding in the other villages, the Collector expected to be enabled to recover by the end of the month of October.

829. The Collector ascribed these balances to a decrease in the extent of the cultivation, a decrease in the available produce being the Toondoovaram or share of the Meerassy Proprietors and to a decrease in the current price of grain.

Commutation price of Grain in Fusly 1226...	94	9	7
1227...	88	12	6
1228...	83	0	4 $\frac{1}{2}$

830. The cause of the great backwardness in the collections was to be chiefly attributed to the difficulty experienced in selling the grain which was on hand. The Collector observed "there is no demand for it, and instead of merchants seeking to purchase it, they are obliged to be sent for and invited to take it, by offering it to them at a low price, and by allowing them time to sell it again before payment is required of them."

831. Although the Collector had stated the decrease in the cultivation to be the cause of the defalcation in the revenue, it would appear that the produce was still more than was required to supply the wants of the district; were not this the case, it would be difficult to account for the very low state of the market for the necessity of the inhabitants endeavouring to persuade the merchants to purchase their grain at a low rate. This conjecture was confirmed by a letter from the present Acting Collector, dated 20th November 1819, transmitting his Demand, Collection and Balance for October last in which he said, "The produce of the car crop has hitherto been reported to be favorable, but this I fear will further depreciate the value of paddy, for which it is very difficult to obtain even two-thirds of the former average prices."

832. Under these circumstances, it was evident that the strict enforcement of the demands of Government must be highly detrimental to the people, who must annually sink a certain portion of their capital in the payment of their rents, and thus become every year less capable of liquidating the demands against them; or in the Collector's words "there is nothing to be expected but disappointment to the Renters, and a continued defalcation in the public revenues."

833. The Collector having reported that the inhabitants of Peroongolum, a village which was surveyed and assessed, Ryotwar, would not consent to the settlement which he proposed, we had on the 10th June 1819 directed him to endeavour to obtain from them and from the inhabitants of the district generally, stated reasons for their refusal. On the 20th October 1819 the Collector forwarded two representations, one from the inhabitants of the Tencausey Cusbah and the other from the Meerassidars of Wallanaud, a village in the Vidoogramum Talook.

834. The inhabitants of the former village stated the great advantages which they derived from an Aumanie Settlement as relieving them from all responsibility, whatever variation there might be either in the produce or the price of grain. They then shewed the hardship which they suffered from the price of grain having fallen so very low, and they concluded with requesting that land left waste by the Proprietor might not be cultivated without his consent; that remissions might always be granted in proportion to the losses they sustained from bad seasons; that

Government should receive their rents in grain and dispose of it at their own risk; that the new teerva be fixed at 25 per cent. below the average of the decennial lease; and that the Cavalgarrahs should be obliged to make good the value of all property stolen. These propositions we observed were quite inadmissible being ever more undefined than the Aumanie division of the produce.

835. The Meerassidars of Wallanaud by whom the other representation was made, had formed a kind of Ryotwar Settlement among themselves by apportioning to each Meerassidar the payment of such a share of the kist as the land occupied by him bore to that of the whole village. They nevertheless alleged that since the lease system has been introduced, they had from the variation in the seasons, suffered so much that they had been obliged to dispose of their personal property for the payment of their kists, and were therefore unwilling to consent to any other system than that which formerly existed of a division of the produce.

836. In our Proceedings of the 15th November 1819, we brought to the notice of Government the several objections which existed to a Ryotwar Settlement in the wet lands of Tinnevely, Tanjore and Trichinopoly, and we did not therefore press this subject any further on the Collector's notice, but had furnished him with a copy of these Proceedings, to which on the 4th January last he forwarded a reply in which he shewed that the district of Tinnevely had suffered very severely during the present lease, and in order to avoid the Aumanie system to which it was the determination of the inhabitants to recur, he proposes that in addition to the reduction which Government might make in estimating the price of grain, the inhabitants might be allowed a commission of 5 per cent. on the mailwaram produce in order to cover the expense and trouble of keeping and selling it. This percentage he represented would be a much lighter charge than the expense which Government would incur by their own Aumanie management and would therefore be no positive loss.

837. The Meerassidars of the above villages among the other reasons for the objections which they made to the Ryotwar mode of settlement stated as one principal cause, the great insecurity of all property under the present code of Regulations. "In this district they observed 'abound with Marawars, a caste of people who live chiefly by plunder, the Cavalgarrahs too are 'in general of this description, and since it has been declared that they are not responsible in 'any pecuniary way for robberies which was before the established custom of the country, deprecations, it is true have increased in every part; and instead of as in former times when the standing 'crops were plundered, the Cavalgarrahs whose special duty it is to protect them were immediately 'made answerable for the quantity stolen, the only redress a Meerassidar can now obtain is to get 'them punished for neglect of duty, which is little or no satisfaction for the loss he has sustained."

838. On this subject we proposed to address the Government at a future period with reference to Mr. Secretary Hill's letter of the 13th March. In the meantime the Collector we said would be desired to report upon the practicability of concluding a Settlement upon the principle recommended by us in our Proceedings of the 15th November and approved by the Government. The Collector would also be desired to report the amount of the remission which he might consider necessary to be made to the Meerassidars in order to effect this plan of Settlement.

839. No orders have been received from Government on this communication.

840. On the 12th November we submitted for the orders of Government, extract from our Proceedings under date the 30th October, on the settlement of the district of Tinnevely for Fusly 1229.

To the Chief Secy. 13th Nov.
In Cons., 30th Oct. 1820.

841. The following Statement shews the settlement of Fusly 1229 compared with that of Fusly 1228.

No. of Villages.	—	Jumma of Fusly 1228.		Jumma of Fusly 1229.		Increase.		Decrease.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
994	Settled on the Decennial lease.	11,52,055	7 2	11,52,055	7 2	...	...	...	...
109	Under Aumanie or annual settlement ...	1,35,398	1 6	1,33,083	1 6	...	...	2,315	0 0
78	On Shotrium tenure...	37,751	3 6	37,751	3 6	...	...	...	...
	Ready-money Collections and Village Taxes ...	59,746	7 9	62,755	12 2	3,009	4 5	...	...
	Total Jumma from Sircar lands, Shotriums and Village Taxes...	13,84,951	3 11	13,85,645	8 4	3,009	4 5	2,315	0 0
						2,315	0 0		
						694	4 5		
	Add Revenue permanently settled. ...	3,44,288	0 0	3,44,288	0 0	...	...	...	...
	Total Ayen Revenue ...	17,29,239	3 11	17,29,933	8 4	694	4 5	...	...

842. The collections up to the end of September amounted to Rupees ... 17,27,500 1 7 leaving a balance of ... 2,78,317 14 0

843. The balance due by the rented villages was 1,74,070-0-9 and was stated to arise from the depressed price of grain which was $15\frac{1}{2}$ per cent. less than the average assumed by Mr. Hepburn in forming the decennial lease. The collections were for a time suspended to give the ryots an opportunity of waiting for a more favorable market for the grain. No alteration however having taken place in the price, the grain was disposed of and the collections went on.

844. The Collector stated that 780 of the rented villages furnished security; but that in 214 villages the crops were as usual cut under the management of the Sircar officers, and that the out-turn was an excess (beyond the rented Beriz it is supposed) of Rupees 7,182-11-9 in 42 villages, and a deficiency in 172 villages amounting to 79-273-10-1 or $24\frac{1}{2}$ per cent.

845. This mode of realizing the revenue from the rented villages was considered to be extremely objectionable. The lease was in fact abrogated by it, and the collections were in reality made upon an Aumanie division of the crop. In our letter to the Collector under date the 29th June last, we had directed him to submit his

opinion whether the leases of those renters who either failed in their engagements or could not give security for them should not be resumed; and also whether the surrender of the leases of those renters who might be desirous of relinquishing them for the remaining term of the lease should not be received; we resolved again to call the attention of the Collector to this subject, and to desire him to resume all leases that might be thrown up either from the inability of the renters to pay the rent or from unwillingness on their part to retain them. We desired the Collector also to furnish the Statement called for in the abovementioned letter, of the remission which he might consider to be necessary to allow to the renters an account of the balances which had accrued during the lease.

846. The Collector stated (para. 22) that 12 per cent. appeared to be the least which could be an effectual relief in the nunjah Talooks, taking the average, but that in some villages it would be more and in some less.

847. We concluded that this remission had reference to the new settlement directed to be made under the orders of Government in the Board's Proceedings of the 15th November 1819, and advertg to the continued low price of grain, it did not appear to be too much. The Collector would however, as he proceeded in the new Settlement, be enabled to form a more correct opinion upon this point, and we should expect to receive from him the fullest information on the subject. He was also desired to report from time to time the progress made by him in the settlement of the lands which had reverted to his management.

848. The balance due by the Aumanie villages on the 30th September was 42,855-15-7, in satisfaction of which grain was in hand of the value of Rupees 19,480-1-11.

849. A balance of 51,249-10-10 was due on the 30th September by the different Poligars, and their estates had been attached by the Collector for the payment of it.

850. We stated our expectation of receiving from the Collector his opinion, and the grounds in detail upon which it was founded, as to the causes of the excessive depreciation of grain in his district. The diminution in the consumption in consequence of the deaths by the epidemic could hardly have had any effect worth noticing.

851. We wished to know why there was scarcely any exportation of grain by sea from Tinnevely, although large quantities were sent annually from the ports of Tanjore for the supply of Ceylon.

852. We desired to be informed whether the rents of the 172 villages mentioned in a former paragraph of our proceedings had been resumed. We concluded from the Collector's report that the revenue realized from those villages in Fasly 1229 fell short of the rented Beriz in the sum of Rupees 79,273-10-1. If this were the case, the leases should be cancelled and the villages taken under the immediate superintendence of the Collector.

853. The Collector we added must exert himself to prevail upon the ryots of the Aumanie villages to agree to a money settlement. We were not aware of any circumstances peculiar to Tinnevely which should make the introduction of such a settlement there more difficult than in Madura and Tanjore; objections had been started and insisted upon for a time wherever the attempt had been made to substitute money-rents for a division of the produce. They had been overcome however by perseverance and temper, and the benefits arising from such a change were felt and acknowledged in all cases where the assessments were moderate.

his conduct towards them by asserting that they were rebels and protested against the proceedings of the Collector in carrying on the Chank Fishery.

882. As the Resident thus displayed every inclination to obstruct the progress of the Fishery and to molest the Parawars, the Collector had again called the attention of the Board to the proposition contained in his letter of the 3rd, submitted to Government on the 10th January last, for establishing a town without the limits of the Dutch territories for the Parawars to dwell, in and stated his conviction that until this measure should be adopted neither the Chank nor Pearl Fisheries could be carried on with success.

883. With reference therefore to our letters of 11th November and 10th January last, we respectfully again brought the subject to the notice of Government and requested their orders thereon.

884. Under date the 29th September we received from the Honorable the Governor in Council copies of letters from the Special Agent for Foreign Settlements with copies of their enclosures and we were told that while the Governor in Council had under his consideration the question concerning the right of the British Government to interfere with the Parawars to the extent assumed by Major Fraser, he desired that the Collector might be instructed to take the necessary steps for carrying on the Fishery in the same manner, in all respects as in the year 1818.

885. The Governor in Council trusted that the stated reluctance of the Parawars to engage in the Fishery would be removed, when they should have been apprised that the same mode of conducting it was now again to be resorted to, as then provisionally; and the Collector in availing himself of their services, on the footing upon which they were then employed, was said to be careful to follow up the arrangement observed on that occasion, leaving the question of right still open as before; but meeting the disposition shewn by the Netherland's Resident to afford every facility to the prosecution of the Fishery, by a corresponding desire on his part, to avoid any act that might tend to bring that right into discussion.

886. These orders we immediately communicated to the Collector.

887. Under date 30th November we submitted for the information and orders of the Honorable the Governor in Council a communication received from the Collector in Tinnevely with its enclosures, being copies of a correspondence that had passed between him and the Resident of the Netherland's Government at Tuticorin on the subject of the Chank Fishery and the Parawars or persons employed therein.

888. Conformably to the instructions conveyed in Mr. Secretary Hill's letter of the 29th September last, the Collector of Tinnevely was informed that it was the desire of Government that the Chank Fishery should be carried on during the present year in the same manner in all respects as in the year 1818.

889. It now appeared however, that an obstacle has presented itself to this mode of proceeding from the conduct of the Parawars themselves, the inhabitants of Tuticorin, without whom it would not be practicable to carry on the Fishery to any extent, and who declared that nothing but force should induce them to return thither, so long as their grievances were unredressed, and who were accordingly then living and pursuing their craft within the British limits, and it was on this point that the Collector and the Resident of the Netherlands were at issue.

890. The right of the British Government to interfere with the Parawars so far as to claim the privilege of protecting and making use of the services of persons who had fled from Tuticorin and over whom the Dutch Government's representative claimed undisputed

sovereignty was still under the consideration of Government; we therefore forebore to remark on this point in the correspondence, at the same time we submitted that the conduct of Mr. Hudleston had been most just and forbearing, he had not held out any temptations or offers to the Parawars to quit the Dutch and to reside in the English territory, but as they had fled apparently to him for protection, he had considered that he could not "cause them to return to their houses," unless authorized by superior authority to force them to do so when he has declared his readiness to comply with any order he might receive to that effect.

891. Under date the 20th January we submitted to Government a letter from the Collector in Tinnevely in which he stated that a portion amounting to Rupees 1,117-14-1 of the rent of Chayroot in the Province of Tinnevely in last Fusly having been objected to be paid by the Renter on account of the resistance made by the Netherland's Resident to his gathering of Tuticorin and on the Islands. The Acting Collector therefore had submitted for the approval of Government an arrangement regarding the balance in question to which the Renter appeared to have acceded.

Rs.	A.	P.	
175	0	0	The amount of the Renter's proposal for the islands being Rs. 530-4-10.
530	4	10	Mr. Young offered him a remission of those sums as noted in the margin, provided he would pay the remaining balance amounting to Rupees 412-9-3.
Total...	705	4	10

893. This offer the Renter had agreed to, and had paid the balance of Rupees 412-9-3.

894. The letter abovementioned from Mr. Young solicited that a remission might be made in the rent of the Chayroot of last Fusly of Rupees 705-4-10, which we recommended might receive the sanction of Government, and we submitted that it should be debited against the Netherland's Government until the matter should be finally decided on.

895. Under date the 29th September we received from Government copy of a despatch from the Special Agent for Foreign Settlements, referring to the favourable consideration of Government the claim of Cawder Meerah Pillay, the late Chayroot Renter in Tinnevely to remission in consequence of the encroachments of the Netherland's authorities on the ground in which the Renter was authorized by his cowle to gather the root in Fusly 1229.

896. We observed in reply that we had already recommended that remission to the amount of Rupees 705-4-10 should be made to the Renter, and that if the Government were pleased to concur in this recommendation, the object of the petitioner in addressing his solicitation to Major Fraser would be attained.

897. We have not been honored with the orders of Government on this reference.

898. Under date the 28th February we submitted two letters from the Collector in Tinnevely, forwarding an application from his Head Sheristadar for permission to resign his situation and recommending his request for a Shotrium to favourable consideration.

899. From the numerous and respectable testimonials of Combaconum Vencatarow's character and services enclosed in the Collector's letter, it appeared that he had been employed in revenue situations under this Government from the year 1792 and that his conduct had given entire satisfaction to each of the officers under whom he served.

900. In his situation of Head Sheristadar under the Collector in Tinnevely, the certificate of the late Collector (Mr. Cotton) shewed that he had been employed under him since the month of April 1814, and that he was considered by his immediate superior in office to be "a very faithful and correct public servant and for his length of services, with the high testimonials he bears of "good conduct, deserving of the favourable notice of the Board of Revenue and of Government."

901. We subjoined an extract from the printed list of Revenue servants drawn up in the year 1816 which shewed the precise nature and extent of Vencatarow's services in the Revenue Department and we expressed a hope that the Right Honorable the Governor in Council would concur with them in considering this individual justly entitled to the same indulgence as was granted on a former occasion to C. Lutchmiah, the Interpreter in the Surveyor-General's Department, namely a * Shotrium village on a reserved rent which will leave to the grantee an yearly income of about five hundred Pagodas.

902. Should the Government we observed be pleased to confer a Shotrium on Vencatarow, we would call upon the Collector in Tinnevely to ascertain and report the name of the village which the Petitioner might select and the amount of the rent which it would be necessary to fix in order to leave the sum above recommended to the proposed incumbent.

903. In the meantime we proposed to accept the resignation of Vencatarow whose age and infirmities appeared to be such as to render him unfit for further active service.

904. The Governor in Council observed with much satisfaction the favorable testimony borne to the service of Combaconum Vencatarow, Head Sheristadar of the Collector of Tinnevely, and, agreeably to our recommendation agreed to grant him a Shotrium on such terms as to yield him and his two next heirs a profit of 1,750 Rupees per annum.

To the Chief Secy., in Cons.,
17th August 1820.
From the Collector of Tinnevely, 17th, in Cons., 27th April 1820.
To the Collector of Tanjore, 27th, in Cons., 27th April 1820.
From do. do. 18th, in Cons., 27th July.

905. Under date 17th August we submitted a correspondence on the subject noted in the margin.

906. Vencatarow having expressed his wish that the village to be granted to him should be situated in the Tanjore District, the Collector of that District had been directed to communicate with him on the subject, which he had accordingly done, and in his letter of the 13th July stated that Vencatarow had fixed on the village of Villianellore in the Mayaveram Talook of Tanjore.

907. The total amount of the jummah of this village is M. Rupees 2,519-4-8, from which sum the Collector proposed to deduct Rupees 215-15-3 per cent: on the nunjah lands in consequence of the reduced price of grain.

908. The total jummah therefore exclusive of the reduction of 10 per cent. would be Rupees 2,303-5-5, from which Rupees 1,750 the amount bestowed on the Shotriumdar by Government being deducted, would leave the sum payable by him Rupees 553-5-5. The Collector therefore proposed and we recommended that the sum to be fixed as the Shotrium rent to Government should be Rupees 550.

From the Secretary to Government, in Cons., 4th September 1820.

909. Under date the 29th August the Governor in Council approved and sanctioned this arrangement.

910. The above orders were communicated to the Collector of Tanjore on the 4th September.

919. The Collector in Tinneyelly having opened a Register for all maunium in money, land and grain, discovered that most of them were held on the title of maumool or prescriptive right and had been under this title continued from father to son. The Collector being of opinion that it was not the intention of the Native Governments who originally granted them, that they should become hereditary, had submitted to the Board the propriety of continuing to the families of deceased incumbents those allowances which were held upon this tenure.

	Rs.	A. P.
Gross Settlement. 1228.	22,04,455	4 11
Do. 1227.	21,51,490	6 2
Difference.	52,964	14 9

929. The gross settlement of Fusly 1228 exceeded that of Fusly 1227 in the sum of Rupees 52,964-14-9.

	Fusly 1228.	Rs.	A. P.
Gross Settlement.	22,04,455	4 11	
Deduct. ...	27,071	4 3	
Net Settlement.	21,77,384	0 8	
	Fusly 1227.	Rs.	A. P.
Gross Settlement.	21,51,490	6 2	
Deduct remissions to the ryots ...	34,071	0 5	
	21,17,419	5 9	
Deduct payment to Monigar ...	3,260	6 1	
Net settlement.	21,14,158	15 8	
	Fusly 1227.	Rs.	A. P.
Net Settlement...	21,14,158	15 8	
Add after collections.	7,264	2 8	

Total Net Settlement	21,21,423	2 4
Net Settlement of Fusly 1228...	21,77,384	0 8
Do. do. 1227...	21,21,123	2 4
Net increase	55,960	14 4
	Rs.	A. P.
Remission in Fusly 1227 ...	34,071	0 5
Do. in 1228...	23,810	14 2
Decrease in 1228..	10,260	2 3

932. The following Statement was proposed to show the settlement of former years from Fusly 1218 to 1228 inclusive:—

	Fusly	Rs.	A.	P.
	1218	20,97,319	0	0
	1219	21,06,977	9	0
	1220	21,29,362	3	0
	1221	18,88,380	4	9½
	1222	17,69,707	7	5
	1223	17,02,221	5	5
	1224	18,35,371	8	1½
	1225	21,03,843	14	10
	1226	20,28,166	5	5
	1227	21,14,158	15	8
	1228	21,77,384	0	8

933. From the above it appeared that the settlement concluded for Fusly 1228 exceeded the settlements of all the former Fuslies from 1218 inclusive.

934. The Punjab cultivation appeared to have increased in this Fusly. The number of Bullahs cultivated in 1227 was 2,95,674, in 1228 3,00,212, shewing an increased number of Bullahs brought into cultivation of 4,538. The increase in the settlement of these lands in Fusly 1228 was Rupees 25,046-3-10.

935. The total extent of garden lands was Bullahs 33,990-7-0, of these 33,511 were cultivated and 478 waste. The settlement on these lands for Fusly 1228 was Rupees 4,71,891-10-3 in Fusly 1227, Rupees 4,57,684-10-2, shewing an increase in 1228 of Rupees 14,207-0-1.

936. The total number of cawnies of nunjah land was, we said 42,679; of this number cawnies 41,930 were cultivated and 748 waste. The accounts submitted by the Collector shewed a decrease in the settlement* of the nunjah lands in Fusly 1228 compared with Fusly 1227 of Rupees 6,901-5-3 which he stated to be "entirely owing to the inundation of the country from the Cauvery and from the ravages occasioned by the epidemic."

937. The total settlement on these lands in Fusly 1228 was Rupees 1,32,851-14-2, in Fusly 1227 it was Rupees 1,22,052-1-4 shewing an increase in Fusly 1228 of Rupees 10,799-12-10.

938. The total increase of Soornadayem in Fusly 1228 was Rupees 9,791-12-2 as follows.

—				Fusly 1227.		Fusly 1228.		Increase in Fusly 1228.		Decrease in Fusly 1228.	
				Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Tax on trees	...	...	...	40,105	0 0	41,052	13 1	947	13 1	...	....
Tax on cattle	...	...	...	19,216	15 9	21,683	13 3	2,466	13 6	...	....
Quit-rent	...	...	...	17,004	4 2	17,014	10 8	10	6 6	...	....
Grass tax	...	...	...	3,189	8 6	4,726	13 0	1,537	4 6	...	....
Hill rent	...	...	...	3,182	6 8	2,669	3 5	...	...	213	3 3
Tax on houses	...	...	...	44,397	3 2	48,602	2 7	4,204	15 5	...	....
Tax on bazars	...	...	...	5,600	11 9	6,438	6 2	837	10 5	...	....
Total ...								10,004	15 5	213	3 3
Deduct Decrease ...								213	3 3		
Net Increase...								9,791	12 2		

939. According to the Demand, Collection and Balance Account transmitted by the Collector, the total demand of current revenue inclusive of Rs. 30,427-13-1 being the amount of the Loom tax was Rupees 22,07,811-13-9,* of which the total collections to 12th July 1819 were Rupees 21,77,668-12-7, leaving a balance of current revenue then uncollected of Rupees 30,143-1-2 which had since been reduced to Rupees 11,445-10-2.

940. With reference to the revenue of Fusly 1228 derived from extra sources in this district, we resolved to refer Government to para. 6 of our letter to the Chief Secretary of the 22nd May last.

941. We referred particularly to the 116th para. of Mr. Sullivan's report in which he shewed the successful result of the last four years of a Ryotwar management, compared with what would have been the probable result of the village leases had they been allowed to stand.

942. Mr. Sullivan had not we observed particularly explained the principles on which he had formed this settlement, but we concluded it had been formed as in the preceding years.

943. With respect to the remarks made by Mr. Sullivan on our Proceedings of the 14th December 1818 as the Government had approved of the putcut lease settlement, in the expediency of which settlement Mr. Sullivan also fully concurred, it appeared superfluous to enter into a general discussion which had already perhaps been carried too far; the different reports of Mr. Thackeray we remarked would explain his views with respect to Coimbatore. Although different, general inferences had been drawn, the present Board were not aware of any objections to which the orders as they stood with regard to Coimbatore were liable.

944. Under date the 15th September we were informed that the great success of the system of Ryotwar Settlement pursued in Coimbatore was highly satisfactory to the Governor in Council and reflected much credit on the gentlemen who have been in charge of that district. It was observed that from the Statement inserted in the 5th paragraph of our Proceedings, it appeared that the collections in Fusly 1228 exceeded the average collections of the ten preceding Fuslies in the amount of nearly two lacs of Rupees.

945. Copy of the above orders were duly communicated to the Acting Collector on the 21st September.

946. Under date 21st August we submitted to the Honorable the Governor in Council an extract from our Proceedings under date the 14th August on the land revenue settlement of the district of Coimbatore for Fusly 1229.

947. The amount of the settlement including Sornadayam, Poligars' Peshcush and Monigars' pay was Rupees 22,45,080-15-4. The gross settlement of Fusly 1228 exclusive of Manger's pay was Rupees 22,59,642-5-9, but the Collector in his letter of the 29th May 1819 had stated that the amount which he expected to realize was Rupees 22,35,831-7-7 and that the difference Rupees 23,810 was kept in the accounts under the head of Towkoof or "collections postponed" until enquiry could be made whether the claims made to remission on the part of the ryots were just. This was done as the collections went on, and the revenue realized upon the settlement of Fusly 1228 including the collections on account of Towkoof was Rupees 22,34,483-1-4.

948. In the settlement of Fusly 1229 the Acting Collector had struck the head of "Towkoof" out of the accounts, and in our opinion his reasons for doing so were satisfactory; every item is now as before included in the settlement, the Tahsildars go on making their collections upon it; and remissions are made if necessary at the end of the year. The practice of entering a sum in the accounts as "Towkoof" or doubtful was a temptation to the Tahsildars to postpone the collection of the amount till the end of the season, and then to make it for themselves. It was telling them indeed that the Collector had little or no expectation of collecting the full amount of the settlement.

949. The difference between the gross settlements of 1228 and 1229 including Monigars' pay was shewn in the following abstract:—

	Rs.	A.	P.
Settlement of 1228.....	22,62,902	11	10
Do. 1229.....	22,45,080	15	4
	17,821	12	6

950. This decrease was occasioned for the most part by a reduction and equalization of the grass tax in the two divisions. The Southern-Division had theretofore paid one-fourth only of the survey rent for grass lands, and the Northern Division a third, The Acting Collector

under our orders had in the settlement for 1229 reduced the tax in the Northern Division to a fourth also. By conferring this great boon on the ryots of the Northern Division, Government we observed had given up Rupees 12,670-6-8 the difference between the rent of the grass lands let at a third or fourth of the survey teerwah.

951. The other principal item of decrease was nominal; a quantity of land of the annual rent of Rupees 4,000 has been struck out of the accounts of Fusly 1229 and made over to the Monigars of the Erood Talook in lieu of the money payments which they had before received, to the Monigars and Toties of the Southern Division to make up the difference between their Enam lands at the original survey value and the value affixed to them by the revised teerwahs of Fusly 1217, and in making over good lands to some few of the village servants who got unproductive land in exchange for their old Enams which were attached in Fusly 1212.

952. The decrease in the settlement of Fusly 1229 therefore had not been occasioned by any diminution in the cultivation or failure of the resources of the country, and the Acting Collector had expressed an opinion that the collections would be made with more promptitude in this than in the preceding year, an opinion which we were gratified to observe appeared to be fully confirmed by the last Demand, Collection and Balance accounts then received from the Collector. The collections from the 13th July to the 30th of June 1228 were.....21,23,901 3 8
For the same period of Fusly 1229.....21,15,111 1 7

Difference...8,790 2 1

953. The Acting Collector calculated that it might be necessary eventually to remit about 12,000 Rupees of the settlement to cover the damage done by wild elephants, and the losses sustained by the prevalence of the epidemic.

954. We were gratified to observe by the Acting Collector's report that the cultivation of Cotton had been materially extended within the preceding year, and they again brought to the notice of Government the advantages that might be expected to accrue both to the revenue and commerce of the country from an extension of the Cotton investment.

955. It had been stated repeatedly that Cotton of every quality and to any quantity might be grown in Coimbatore and that Government might save a large sum in the cost of the article by availing themselves of the facilities of water-carriage afforded by the river Cauvery by which the bales could be carried down to Porto Novo and from thence be re-shipped for the Presidency.

956. The increase of the nunjah cultivation in the Caroor Talook as reported by the Acting Collector appeared we thought to deserve the particular notice of the Board.

957. The rice lands of this Talook join the rice lands in the Zillah of Trichinopoly. Great difficulties were experienced in realizing the revenue in Trichinopoly from the fall which has taken place in the price of grain, it appeared rather extraordinary therefore that the cultivation of nunjah lands should increase so immediately within the neighbourhood.

958. We were not aware that the Collector of Coimbatore found any particular difficulty in realizing the rents from the ryots of Caroor. It appeared of importance therefore to ascertain whether the money rents of the nunjah lands in the Caroor Talook were so low compared with rates at which the ryots in the adjoining lands of the Trichinopoly District paid their revenue, as to enable the former to under-sell their neighbours in the market. If this should prove to be the case, the increase of cultivation in Caroor we observed might be easily accounted for.

959. As the Ryotwar mode of settlement also existed in the Talook of Caroor, and Meerassy right prevailed there with all its attendant peculiarities, the same as in the adjoining Talooks in the District of Trichinopoly it was very desirable that the system of management

which has been practised with such success in the Talook of Caroor should be adopted in the neighbouring Talooks of Trichinopoly.

960. In order to effect this object, as well as to obtain the information alluded to in the preceding paras. of these proceedings, we proposed that the Collectors of Coimbatore and Trichinopoly should communicate direct with each other, and that the latter should be directed particularly to inform himself of all the details of the settlement as formed in Caroor, and to endeavour to assimilate his own management thereto.

961. We resolved therefore to furnish the Collector of Trichinopoly with an extract of our Proceedings, and to call upon him to report fully to the Board the result of the communication which he was directed to make with the Collector of Coimbatore.

962. The Acting Collector stated that he had not been able to settle the revenue of the Neilgherry Hills to his satisfaction. The revenue of the Hills was paid he said for the most part in kind, it was a grain rent indeed, but the quantity of grain and other articles to be delivered in lieu of money was not determined at the market price of the day, but by the mamool value which might have been fixed a century ago. The produce was then made over by the Collector to a renter for a stipulated sum.

963. This mode of management was found to be extremely hurtful to all parties. The ryots could often find their advantage in selling some of their valuable products on the Malabar side. If they availed themselves of this advantage, they pleaded that the crops had suffered from bad seasons, and tendered the value in money to the renter, not at the bazar, but at the mamool value which the renter could not accept without injuring himself as in entering into engagements with the Sirkar to pay a stipulated price for the articles, he had calculated upon the profits which he would derive from the sale of the produce, he was to receive at the mamool, and sell at their real value, and as the Collector was the guarantee that the renter should receive a certain quantity of produce he could not resort to extreme measures for the recovery of balances.

964. By paying money to the renter, the ryots were saved the trouble of bringing down their articles in bulk to the foot of the mountains.

965. The remedy for these evils was to make a Ryotwar settlement and to collect the revenue in money.

966. Mr. Sullivan we stated had informed us that the ryots would prefer this mode of settlement, and as the rents of the lands were already fixed, there would, we remarked, be no difficulty in adopting it.

967. Mr. Sullivan had stated to us that the ryots and inhabitants of part of the Coligal Talook suffered great inconvenience from the distance of their residence from the Huzzoor Cutcherry at Coimbatore, which is about 120 or 130 miles; they were compelled to make this journey to prefer complaints, or as parties and witnesses in Police cases.

968. To get to this part of Coligal, it is necessary to ascend the Guzzlehutty Ghaut and to pass through a dangerous jungle and a large tract of the Rajah of Mysore's Territory. There were we observed obstacles to the way of the Collector's visits to Coligal. He found it difficult to check abuses at so great a distance and where it was not easy for him to come in contact with the people, and when the Jummahbundy was made, it was necessary to depute a person from the Cutcherry, who being withdrawn from all observation, was placed in a situation where he might abuse his trust without much danger of detection.

969. The tract of country which constitutes the present Talook of Coligal was we stated formerly divided into two Talooks. The Talmally and Coligal Talooks, the one composed of the villages immediately above the Guzzlehutty pass; the other of the village about the Cusbah

Coligal and eastward from thence to the Compooram pass. Coligal, the residence of the Tahsildar was, we said more than 50 miles distant from Talmally, the head of the Guzzlehutty Ghaut, and there was no way of getting to it but through the Mysore Rajah's country; Coligal on the other hand is within 30 miles of Seringapatam.

970. With a view to the relief of the inhabitants and to the effectual control of the revenue servants, Mr. Sullivan had stated his opinion to the Board, that it would be expedient to transfer what was formerly the Coligal Talook with a proportion of the Native establishment to the Collector of Seringapatam, and to retain the Talook of Talmally as being much nearer to Coimbatore as a part of that Collectorate.

971. As the Collector of Seringapatam had but little business to do either Revenue or Judicial, we were inclined to be of opinion that the transfer would be expedient, we resolved therefore to solicit the orders of Government upon the subject.

972. In conclusion we had much satisfaction in observing, that although from the reduction of the grass tax in the Northern Division, the aggregate of land revenue in Fusly 1229 was somewhat less than in Fusly 1228, yet that the cultivation had considerably increased, and the revenue been more productive in the Southern Division and in the Coligal Talook of the Northern, where the grass tax was not levied. In these parts of the district the revenue had increased more than Rupees 40,000.

973. The gradual increase of the revenue in Coimbatore since Fusly 1225, and the facility and punctuality with which it has been collected, afforded we remarked incontestible proofs in our opinion that the assessments were on the whole moderate and that the people were in general satisfied with the manner in which they were applied.

974. The district had been under the management of Mr. Whish during the whole of Fusly 1229, and we had much satisfaction in recording our entire approbation of the way in which he had discharged the trust reposed in him.

975. In reply we were informed that both the amount of the settlement and the facility with which the collections were made were highly satisfactory to the Governor in Council and afforded the best evidence that the district is under good management; we were directed to signify to Mr. Whish the approbation with which his conduct as Acting Collector is regarded by the Governor in Council.

976. The cultivation of Cotton in Coimbatore had it was added, received all the encouragement which the state of the markets would allow and must have proved highly beneficial to the district.

977. The Governor in Council approved of the proposed settlement of the revenues of the Neilgherry Hills and was glad to learn that it would prove acceptable to the inhabitants.

978. The difference between the state of Coimbatore and Trichinopoly with respect to the facility of disposing of the produce of the two districts, which we had adverted to, was observed to be very remarkable and to require full investigation. The instructions which with that view we had addressed to the Collectors of the two districts are considered very proper.

979. The Governor in Council was not of opinion that the proposed transfer of Coligal to the Collector of Seringapatam would be an advisable arrangement.

980. These orders were duly communicated to the Collector of Coimbatore and the reference proposed was made to the Collector of Trichinopoly. The result of the enquiry will be notified for the information of Government.

981. With reference to Mr. Secretary Hill's letter under date the 4th December 1819, we forwarded for the information and orders of the Honorable the Governor in Council a letter from Mr. J. M. Heath, and copy of our reply thereto, and we recommended to the favorable consideration of Government Mr. Heath's request, that the demand of 20 per cent. proposed by the Board in their letter of the 15th November last to be the share taken by Government from the produce of mines, might have retrospective effect with regard to the present invoice of aqua marine stones obtained by him from the mine in the Coimbatore District.

982. This recommendation was favourably received by the Governor in Council, who ordered that the Government demand on the undivided produce of the aqua marine stone Mine in Coimbatore worked by Mr. Heath, should be limited to a fifth share.

983. In the month of June we received from the Acting Collector of Coimbatore the half share of the product of the aqua marine Mine, which under the original agreement was to be the property of the Honorable Company, purchasable by Mr. Heath at a price to be determined by us. The stones were accompanied by a table of classification.

984. Being of opinion that the classification of stones made at Coimbatore was not quite correct, we proceeded in the first instance, with the aid of skilful lapidaries, to reclass them. The result of our classification compared with that arranged at Coimbatore is exhibited in the following Statement:—

Class.	No. of Stones.		Weight.		
	Coimbatore.	Madras.	Coimbatore. Seers. Rs. wt	Madras Rupees.	
1st Class	1st sort ...	80	31	9 1½	117
	2nd do. ...	158	61	6 8	110
	3rd do. ...	152	134	4 14½	122
2nd do. ...	...	270	148	4 10	97
3rd do. ...	...	194	230	3 11½	84
4th do. ...	...	336	141	3 3¼	58
5th do. ...	...	...	110	3 11½	71
6th do. ...	...	...	170	5½	40
1 bag small pieces including rejected stones from the other bags	...	165	...	...	121
Total ...	1,190	1,190	34	18½	820

985. We next proceeded to divide the half share transmitted by Mr. Whish, which under the former rule of division, was the Company's share into two portions, in conformity with the late resolution of Government, and we assigned to Mr. Heath six-tenths of the said half which, added to the moiety of the whole which had already been relinquished to him, made up the total of four-fifths of the whole, to which he was now entitled.

986. Lastly we affixed the valuation which appeared to us just, on the share which remained to the Honorable Company. This we did in consultation with respectable merchants, and on reference to the account of the sale by auction of the Sirkar share of last year's produce. The following Statement exhibits that valuation, and we tendered this remainder for Mr. Heath's acceptance and it was accepted and paid for by him at the prices affixed.

			Rs.	S.	Pags.
1st Class	1st sort...	12 stones weighing.	47	261	
	2nd do....	22 do.	44	170	
	3rd do....	51 do.	48½	155	
2nd do. ...	...	54 do.	38½	76	
3rd do. ...	...	98 do.	33½	45	
4th do. ...	...	64 do.	23½	35	
5th do. ...	...	55 do.	28½	28	
6th do. ...	...	45 do.	16	13	
1 bag small pieces	...	...	48½	35	
			401	328	818

987. Under date the 25th September we submitted for the consideration of the Honorable the Governor in Council two letters from the Acting Collector of Coimbatore, the former requesting to know whether any public servant would be appointed to succeed Mr. Woodcock in conducting the defence of the suit instituted against the Collector in the Provincial Court for the Southern Division by Casey Chetty, and the latter stating that the plaintiff Casey Chetty had moved the Provincial Court to allow him to withdraw his suit.

988. It appeared to us to be a matter of considerable importance that Casey Chetty's motion should be opposed. Casey Chetty had been in confinement under the provisions of Regulation XXXIII of 1802 for non-payment of a sum embezzled by him. He had been released from that confinement on giving security, according to the provisions of Section 9 of that Regulation that he would bring the Collector's demand to trial. It was not therefore competent to the Court, we conceived to discharge the suit from their file, except upon the securities delivering up the plaintiff to be again confined, as he had been before his liberation on bail for the purpose specified.

989. If a party legally arrested and confined for embezzlement of the public money, were allowed to come out of prison for the alleged purpose of bringing the justice of the demand to trial, and having instituted his suit, were permitted to withdraw it without fulfilling the conditions on which alone he had been released, it was obvious we thought that the precedent so established would be followed in every instance, particularly as it was an event of too common occurrence that the securities taken by the Courts when called upon to fulfill their engagement, or to make good the penalty in which they had bound themselves, were found to be incompetent and not possessed of tangible property; we had reason to believe that of this description were the sureties accepted by the Court for Casey Chetty; and if so, and he should be allowed to withdraw his suit, the dangerous example would be observed, be shewn of a public defaulter availing himself of a provision intended for the furtherance of substantial justice to evade a just and important law.

990. To bring these points fully before the Provincial Court, and to direct the proceedings on behalf of the defendant, if the Court determined that the suit commenced by Casey Chetty should go on to judgment unless he surrendered himself, or was brought in by his securities, we were of opinion that the appointment of an experienced and zealous Civil servant, versed in judicial proceedings was necessary.

991. We stated that we would confer with the Advocate-General on the propriety of any measures which it might seem expedient to adopt in this case, with reference to the institution of the suit by the same plaintiff against the Collector in the Supreme Court of Madras, and we said that we should be prepared to issue the necessary instructions to the gentleman whom the Government might be pleased to appoint as the representative of the defendant at Trichinopoly.

992. The Governor in Council approved of the course of proceeding we had recommended with respect to the motion made on the part of Casey Chetty in the Provincial Court for the Southern Division, and we were informed that Mr. James Munro had been appointed to defend the suit on the part of the Collector of Coimbatore.

From the Secy. to Govt.,
6th, in Cons., 9th Oct.
1820.
To Govt., in Cons., 9th Nov.
1820.
From Ag. Collector of Coimbatore, 2nd, in Cons., 9th Nov, 1820.

993. Under date the 9th November we submitted a letter with its enclosure from the Acting Collector of Coimbatore, reporting that the suits instituted against the Collector in that Court had been dismissed on the plaintiff's application.

To Govt., in Cons., 20th November 1820.
From Acting Collector of Coimbatore, 10th, in Cons., 16th November 1820.
To do., 16th do., 16th do.
From do., 13th do., 20th do.

994. Under date the 20th November we submitted the correspondence with the Acting Collector of Coimbatore noted in the margin on the subject of the suits instituted against the Collector by Casey Chetty.

995. We stated that we had maturely weighed the reasons stated by the Provincial Court for granting the motion of the plaintiff and dismissing his suits, and we were finally of opinion that no valid objections could be urged against them, and therefore that it would not be expedient to prefer an appeal from the order of dismissal.

996. We had reason to fear that the sureties accepted by the Zillah Court were not men of any property, and that little good would result from proceeding against them; on this point however we observed that we had called for further information from the Acting Collector.

997. Under the circumstances stated, it did not appear that any further benefit could accrue from Mr. Munro's detention at the station of the Provincial Court.

998. Under date the 24th November we were informed that Mr. Munro had been directed to return to his station at Coimbatore, and that the Governor in Council would expect a further report from us with respect to the measures proper to be pursued towards Casey Chetty and his sureties. The report required we shall submit as soon as the circumstances of the case will admit.

999. Under date the 4th September we requested to be informed whether the Collector and his Assistant were considered entitled to draw the usual commission on sandalwood, aquamarines and elephants' teeth as branches of extra revenue.

1000. We stated that we considered the claims of the Collector and his Assistant to commission on the revenue derived from the articles above enumerated to be reasonable, and accordingly recommended that they might be admitted and that the Civil Auditor should be authorized to pass the same from the commencement of the current Fusly.

1001. Under date the 12th September we were informed in reply that before deciding on the recommendation it contained, the Honorable the Governor in Council was desirous to receive a Statement of the amount of the extra revenue in Coimbatore under those heads on which we had

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recommended that the Collector and his Head Assistant should be allowed to draw commission, and also to be informed from what date it was our intention to recommend that the commission should be drawn.

1002. We were further informed that there was one point of view in which the proposed commission on Sandalwood might have a tendency to injure the revenue. The commission on extra revenue was granted on the principle that the revenue was of a nature to be augmented by vigilant management and by that personal interest by which vigilance is excited. But, as the Sandalwood ought not to be cut until the tree had attained a considerable age, the vigilance of the Collector or the zeal of his Native servants in recommending themselves to his favour, might augment the revenue of one year by exhausting the source from which the revenue of many future years should be drawn, and that although the vigilance of Revenue Officers might require to be stimulated in other branches of Extra revenue, perhaps in this branch, it might rather stand in need of caution and restraint. The Governor in Council desired that we would take the point into consideration.

1003. Under date the 18th December we submitted a Statement of the amount of Extra revenue derived from Sandalwood, Elephants' teeth and aquamarines in the District of Coimbatore.

1004. The revenue from Sandalwood and Elephants' teeth for three years or from Fusly 1227 to 1229 inclusive was shewn to be upon the first of those articles Rupees 52,340-11-9, and upon the latter Rupees 223-12-6 from aquamarines, for 1227 only it was Rupees 2,702-5-5. Total 55,266-13-8. We requested to be informed whether the Collector and his Assistant were to be permitted to draw the usual commission upon this sum which would amount to Rupees 352-3-4.

1005. With reference to the concluding para. of Mr. Secretary Hill's letter, we observed that it appeared to us to be the interest of the Collector if he draws commission upon the Sandalwood revenue, to prevent that source of revenue from being exhausted, as none but wood of a certain size and growth was fit for the market.

1006. The orders of Government on this reference have not yet been received.

To Government, in Cons.,
13th November 1820.
6th, in Cons., 13th November
1820.

1007. Under date the 13th November we submitted the letter noted in the margin from the Acting Collector of Coimbatore.

1008. In the 8th, 9th and 10th paras. of this communication and in the enclosure therein referred to, the Acting Collector brought to our notice the state of the Elephant Department in his district, and observed that no settlement had been made with the Commissariat for the Elephants supplied to that department. We recommended that the Commissary General might be requested to submit his sentiments with regard to the best mode of disposing of the Elephants caught in the Coimbatore District, which it would appear from the letter from the Commissariat Officer to the Acting Collector's address, were considered to be of a very inferior description and unfit for the public service.

1009. The capture of the Elephants in Coimbatore was not a matter of choice we remarked, but of necessity, and whether the Commissariat received or rejected them, the Collector would be compelled to use every means in his power either for their capture or destruction.

1010. It is hardly possible to destroy them by fire arms, and merely to drive them away from the crops is productive of no permanent benefit. They return again in the ensuing season with increased numbers, and extend their ravages; the only effectual way of checking them, therefore, is to follow the plan adopted by the Mysore Government and practised with great success in 1819, viz. to hunt large herds at once into an enclosed space from whence they cannot escape.

1011. When taken in this way they become public property and as such are available for the service of the Commissariat Department. It did not appear necessary therefore that the Commissariat should do more than pass a receipt for such as he might wish to take, but that a nominal value should be affixed to each Elephant as a set off against the expense of the establishment which the Collector is compelled to incur in their capture.

1012. The Assistant Commissary-General had given his decided opinion that the Coimbatore Elephants were of an inferior description and unfit for the public service, as the Mysore Government had always derived a large proportion of their supply of Elephants from Coimbatore, and had established annual hunts for their capture, it might be presumed, we thought, that it was owing to something wrong in their treatment after they were taken, rather than to any inherent defect in the animal, that they were rendered unfit for the public service.

1013. If the Commissary-General should consider it inexpedient to take the Elephants for the use of his Department, they must we said be destroyed when captured as the expense of keeping them in Coimbatore would only add to the very heavy charges annually incurred, and which must continue to be borne, to preserve the country from their ravages.

1014. With reference to the concluding paragraph of the Acting Collector's letter stating the advantages that had accrued to the district by the practice of giving drafts for the Presidency on the Provincial Treasury, we solicited a reference to our letter of the 17th of December 1818, forwarding for the consideration of Government a letter from the Collector of Coimbatore, dated 27th November preceding. In that letter a review was taken by Mr. Sullivan of the several objections urged by the Accountant-General to the propositions before submitted by him, for promoting the commercial interests of his province and facilitating the collection of its revenues, by permitting bills to be drawn upon his Treasury from Mysore and Malabar.

1015. If it should be the opinion of the Governor in Council that the system suggested by Mr. Sullivan was not open to objections of a financial nature, we stated that we would submit the expediency of its adoption, with the greater confidence, since it appeared that so much benefit had accrued from the operation of a partial arrangement of a similar nature.

1016. Under date the 15th December we were informed that under the opinion entertained by the Officers of the Commissariat with respect to the uselessness of Coimbatore Elephants, and the impossibility of selling them found by the Collector, it seemed to the Governor in Council to follow that they ought to be destroyed like other injurious wild beasts. The Governor in Council was glad to learn that the measures taken last year for that purpose had been effectual. The Collector's best endeavours should it was added, continue to be directed to, so desirable an object.

1017. The Governor in Council considered the proposed scheme of allowing bills to be drawn by one subordinate Treasury upon another, to be liable to objections which the advantages that might occasionally be derived from it would be insufficient to counterbalance. If authorized wherever such advantages were anticipated, it would render the distribution of the public funds at all times uncertain, and in many cases it would undoubtedly lead to a traffic in coins at the expense of Government. In the case proposed by us, it did not appear to the Government to be particularly required either by the difficulty or the expense of effecting remittances of money.

1018. The above orders were duly communicated to the Acting Collector on the 21st December.

1019. In consequence of Mr. Sullivan's acting appointment as Member to our Board during the absence of Mr. Wayte, Mr. Whish was appointed to act as Collector and Magistrate on the 3rd January.

CANARA.

1020. Under date the 29th December we submitted for the information and orders of the Honorable the Governor in Council an extract from our Proceedings under date the 28th ultimo, on the settlement of the District of Canara for Fusly 1229.

1021. We submitted the following Abstract Comparative Statement drawn out from the accounts of the Collector, shewing the settlements of Fuslies 1228 and 1229.

	Settlement of Fusly 1228.		Settlement of Fusly 1229.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land rent and village taxes ...	15,62,642	7 10	15,93,842	3 7	31,199	11 9	...	...
Arrack and Toddy farms ...	35,078	9 2	33,365	13 1	...	...	1,712	12 1
Sundry small farms and licenses ...	1,735	0 0	1,600	0 0	...	...	135	0 0
Ferry farms ...	2,418	4 0	2,294	12 0	...	...	123	8 0
Tobacco revenue ...	2,06,930	0 7	2,32,421	4 3	25,491	3 8	...	...
Aumeen Devie revenue ...	31,623	12 5	31,029	15 2	...	...	593	13 3
Road Customs ...	2,86,344	9 11	2,64,065	11 4	...	...	22,278	14 7
Salt Revenue ...	2,11,534	6 9	2,08,645	7 10	...	...	2,882	14 11
Total ...	23,38,307	2 8	23,67,265	3 3	56,690	15 5	27,732	14 10
Deduct Decrease ...					27,732	14 10		
Net Increase ...					28,958	0 7		

1022. This Statement we observed exhibited a net increase in the total settlement of 1229 of Rupees 28,958-0-7. It appeared however from the Collector's letter that the greatest proportion of this increase consisted of recoveries of balances of land rent outstanding upon the settlement of the previous Fusly 1228.

1023. The Collector stated that it was necessary to grant a remission in that year of Rupees 54,077, of which Rupees 27,085 was collected in, and added to the jummah of 1229. The Collector was requested to observe that the mere postponement in the collections of any part of the annual revenue could not be called a remission, still less could the realization of it, in the following year, be considered as an augmentation of the revenue of that year. By "remission" we observed, was understood a complete relinquishment by Government of any portion of its claim upon the ryots, and not a temporary suspension of demand.

1024. The sum said to have been remitted therefore but afterwards recovered, we thought should properly be added to the jummah of 1228 and deducted from the jummah of Fusly 1229, and the correct comparison of the settlement of land rent of the two Fuslies would then be as follows :—

	Rs.	A.	P.
Settlement of land rent according to the Collector's Statement of Fusly 1228	15,62,642	7	10
Add collections in Fusly 1229 of the revenue of Fusly 1228 ...	27,805	0	0
Total for Fusly 1228 ...	15,90,447	7	10
Settlement for Fusly 1229 ...	15,93,842	3	7
Deduct collections in Fusly 1229 of the revenue of Fusly 1228. ...	27,805	0	0
Total for Fusly 1229 ...	15,66,037	3	7
Decrease in Fusly 1229 ...	24,410	4	3

1025. The Collector stated that he had been obliged to make a similar remission upon the settlement of 1229 of Rupees 4,788, and we directed that if any part of this sum should be collected within the present Fusly, it might be carried either to the credit of the settlement of Fusly 1229 or to the head of Extra revenue.

1026. We noticed that the Collector had fallen into a similar error with regard to what he stated to be a remission made to the Salt manufacturers in Fusly 1229, a part of which, he held out an expectation of being able to realize hereafter.

1027. We entirely concurred in the opinion expressed by the Collector, upon the expediency of making occasional remissions to the ryots, but we held it to be very impolitic that they should be called upon in one year to pay a demand which had been virtually relinquished to them in the year preceding.

1028. In our letter to Government under date the 9th September 1819, we submitted our final opinion as to the principle upon which the future settlement of Canara should be formed; we observed that the limitation placed by Colonel Munro upon the Government demand, was the full shist and $\frac{1}{4}$ of the shamil, but that this limitation had been departed from, and the shist with the full shamil was assumed as the limit of demand, which was thus raised above Colonel Munro's standard upon upwards of 20,000 ryots paying more than half the revenues of the Province. This, we remarked, had led to same degree of over-assessment, and both Mr. Read and Mr. Harris had recommended a remission, but the reduction of 4 per cent. of the assessment upon each estate as suggested by Mr. Read, or to relinquish all that had been superadded to Colonel Munro's maximum as proposed by Mr. Harris, or to adopt any universal or indiscriminate remission we considered to be objectionable.

1029. We further observed that remission was required in those over-assessed estates, the revenue of which, it had not been found practicable to raise beyond Colonel Munro's maximum, or which though assessed at it, had been unable to pay it; but that on the other hand, many of the estates which had been assessed upon Colonel Munro's maximum were fully capable of paying their present assessment, and remission was in such cases unnecessary.

1030. We therefore gave it as our opinion that the actual collections on an average of the last 16 or 17 years, should be taken as the basis of the settlement, and as the general limit of demand; we observed however that in revising the settlement, the Collector should grant such remission for a

Para. 7th and 8th.
Para 9th.
Para. 10th.

term of years, from 2 to 10, from the proposed standard as particular estates might require, as it was understood that the collections from many had been beyond their resources. We also remarked that in some cases where the land might be susceptible of improvement, the average of past collections might be found too low for a maximum demand, and that in such cases the maximum of Colonel Munro or such reduction thereof as the Collector might deem requisite, might be adopted as the ultimate limitation, and the demand be gradually raised to that standard.

1031. A copy of our letter to Government, of which the foregoing was the substance, was furnished to the Collector on the 11th October 1819, and the settlement of Canara for Fusly 1229 then under consideration, had been formed upon the principles therein laid down, with the exception of the Talooks of Ankola and Soonda, which the Collector, for particular reasons stated in his letter of the 30th December 1819, had been authorized to settle in the usual mode.

From Mr. Harris, in Cons.,
10th January 1820.

To do. 10th, in Cons.,
10th January 1820.

1032. The full Beriz in Canara, although never realized, had been brought on in account from year to year, and the ryots had constantly had the total payment of it hanging over them. The amount of the ancient or full Beriz, exclusive of Ankola and Soonda, and of village Taxes, but including Devastanum was Rupees 16,72,611; and the amount of the standard Beriz assumed by the Collector for Fusly 1229 was Rupees 15,24,883, being Rupees 1,47,728 below the ancient Beriz. The actual settlement for Fusly 1229 formed by the Collector, and modified according to the condition and circumstances of the landholders was Rupees 13,88,254, being Rupees 2,84,357 below the ancient Beriz; and Rupees 1,36,629 less than the standard Beriz.

1033. The Collector had divided the standard Beriz of 1229 into nine different rates of payment, and we submitted the following Statement exhibiting the number of each class of landholders by whom the standard Beriz was payable.

—	Number of Landholders.		Standard Beriz.			
			Rs.	A.	P.	
1st Class ...	5,650	to pay	1,28,386	15	7	or full Beriz.
2nd do. ...	16,396		8,34,669	7	1	or the average of 17 years collections.
3rd do. ...	7,515		3,30,528	8	5	or the shist and $\frac{1}{4}$ shamil.
4th do. ...	462		33,501	15	2	or the shist and $\frac{1}{4}$ shamil.
5th do. ...	330		20,947	2	0	or the shist and $\frac{1}{4}$ shamil.
6th do. ...	2,698		1,36,285	13	6	or the shist only.
7th do. ...	148		1,613	7	7	or at the cowle namah.
8th do. ...	669		26,663	1	7	or at the Moolputtah.
9th do. ...	393		12,287	4	0	or at no particular standard from the uncertainty of their payments.
Total ...	34,216		15,24,883	10	11	

1034. In modification of the standard Beriz, the settlement concluded by the Collector for Fusly 1229, amounted as before stated, to Rupees 13,88,254, and the following Statement shewed the number of landholders of each of the classes above enumerated, paying the standard of Fusly 1229, and the number with whom the settlement for Fusly 1229 is below the standard but who were expected eventually to come up to it.

Number and Class of Ryots		Standard of Fusly 1229.				Jummahbundy of Fusly 1229.			
		No.	Rs.	A.	P.	Rs.	A.	P.	
Paying standard Beriz ...	...	4287	81,768	8	4	81,768	8	4	
To come up to it ...	...	1363	46,618	7	3	38,128	6	10	
	1st...	5650	1,28,386	15	7	1,19,896	15	2	
Do.	do.	12673 3723	6,11,042 2,23,626	8 14	9 4	6,11,042 1,98,648	8 10	9 0	
	2nd...	16396	8,34,669	7	1	8,09,691	2	9	
Do.	do.	1695 5820	62,421 2,68,106	10 13	9 8	62,421 2,22,916	10 4	9 10	
	3rd...	7515	3,30,528	8	5	2,85,337	15	7	
Do.	do.	41 421	2,372 31,129	15 0	2 0	2,372 26,299	15 8	2 10	
	4th...	462	33,501	15	2	28,672	8	0	
Do.	do.	15 265	1,310 19,636	13 4	7 5	1,310 15,973	13 12	7 0	
	5th...	280	20,947	2	0	17,284	9	7	
Do.	do.	107 2591	3,089 1,33,196	11 2	6 0	3,089 90,401	11 5	6 8	
	6th...	2698	1,36,285	13	6	93,491	1	2	
Do.	do.	115 83	1,256 356	13 10	2 5	1,256 228	13 1	2 9	
	7th...	148	1,613	7	7	1,484	14	11	
Do.	do.	447 222	13,528 13,134	13 4	2 5	13,528 10,391	13 12	2 5	
	8th...	669	26,663	1	7	23,920	9	7	
Do.	do.	127 271	2,492 9,794	12 8	0 0	2,492 5,982	12 0	0 6	
	9th...	398	12,237	4	0	8,474	12	6	
Paying standard Beriz ...	...	19507	7,79,234	10	5	7,79,284	10	5	
To come up to it ...	...	14709	7,45,599	0	6	6,08,969	14	10	
Total...		34216	15,24,883	10	11	13,88,254	9	3	

1035. We observed that the 1st Class was composed of 5,650 ryots who came under the description of those mentioned in the latter part of our letter to Government of the 9th September 1819, and that the standard demand fixed upon them was the same as the full beriz, which had been their usual rate of payment. Of the above number however 4,827* ryots had been assessed in Fusly 1229 at the standard, and 1,363 ryots who were hereafter to come up to it, had been assessed at Rs. 8,490 below it. This remission had been considered by the Collector to be necessary on account of the loss of produce, and various other misfortunes sustained by the ryots.

1036. The 2nd Class consisted of 16,396 ryots of the description noticed in paras. 8 and 9 of our letter to Government just mentioned, and the standard had been fixed on them according to the average collections of 17 years, which exceeded Colonel Munro's maximum; but the assessment for Fusly 1229 had been fixed according to this standard on 12,673 ryots, and 3,723 ryots had been assessed at 24,978 Rupees less than the standard, to which they were hereafter to come up.

1037. The Collector stated that in assessing the estates at this standard, he had been guided by their circumstances, and that all those which had been so assessed, were full and well cultivated. It appeared that those estates which had been assessed below their former actual collections, had on various accounts, been again allowed remission, and it seemed therefore proper that time should be given to them to come up to what they had once paid.

1038. Class No. 3 comprised 7,515 ryots of the description mentioned in the 1st part of the 6th para. of our letter to Government, and the standard on them had been fixed at the shist and $\frac{1}{4}$ shamil or Colonel Munro's maximum; but of this number only 1,695 ryots had been assessed for Fusly 1229, at that standard, and 5,820 ryots had been assessed at Rupees 45,190 below it, and eventually to come up to it. The time allowed for making up this sum was in some instances from 1 to 5 years, but chiefly from 1 to 3 years, and the Collector seemed to entertain no doubts that the standard now fixed, will, with proper attention and management, be eventually realized.

1039. In the 6th para. of our letter to Government we alluded to estates, the revenue of which, it had not been found practicable to raise beyond Colonel Munro's maximum, or which, though assessed at it, had been unable to pay it; and it did not appear to be quite clear whether the estates of the 1,695 ryots mentioned by the Collector as having been assessed in Fusly 1229 at the standard of the shist and $\frac{1}{4}$ shamil had ever paid that assessment. The Collector was therefore requested to furnish an explanation on this point.

1040. Classes No. 4 and 5 were composed of the estates noticed in para. 10 of our letter to Government. In the former the standard had been fixed at the shist and $\frac{1}{4}$ shamil, and of 462 ryots only 41 had been assessed in Fusly 1229 at that standard, and 421 had been assessed at Rupees 4,830 below it, but were hereafter to come up to it. In the latter comprising 280 ryots the standard had been fixed at the shist and $\frac{1}{4}$ shamil, and only 15 paid this standard, and 265 were to come up to it.

1041. The collections from the estates in both these classes had never risen beyond the standard which was then fixed on them, and the greater part of them had been paying below it. The lands of these estates had been neglected from various causes, but they were capable of considerable improvement, and there was every reason to hope that they would soon feel the benefit of being relieved from the ancient Beriz demand, and of the moderate standard then fixed on them. The time granted for coming up to the standard was from 1 to 10 years.

1042. Class No. 6 was composed of 2,698 ryots, and the standard on them had been fixed at the shist only; of the above number 1077 paid that standard, and 2,591 were to come up to it. The standard which had been then fixed must have considerably exceeded the amount of actual collections, as the Collector had stated "that if the average of collections were assumed, it would fall far below the Jummahbundy."

2,591 ryots.	{ Standard Rs. 1,33,196
	{ Settlement of 1229 ... 90,401
	42,795

1043. The Collector had enumerated various circumstances which operated to prevent the cultivation of these estates in which, he observed, one-20th part of the land was probably not under cultivation and no part of the waste had been attempted to be cultivated. Although, therefore, the standard fixed was above the former actual collections, the ryots might be able to pay it, if the cultivation could be extended, but not otherwise. The Collector had stated that the experience of another year might enable him to give a more favorable view of these lands, and we in the meantime, relied on his using his best endeavours to remove the difficulties which then existed to the extension of the cultivation.

1044. Class No. 7 contained 148 ryots settled upon cowle-namah; of these 115 paid the full amount, and 33 were yet to come up to the limit fixed as their future Beriz.

33 ryots	{ Standard Rs. 356
	{ Settlement of 1229 ... 228
	128

1045. Class No. 8 was composed of 669 ryots settled upon the terms of the former Moolputtahs granted to them, and of whom 447 paid up to the Beriz and 222 were to come up to it.

222 ryots	{ Standard Rs. 13,134
	{ Settlement of 1229 10,391
	2,743

1046. Class No. 9 comprised 398 ryots who had not been rated at any particular standard from the uncertainty of their payments, in consequence of their labor being bestowed on land one year, which was quitted the next.

1047. In comparing the gross land settlements for Fuslies 1228 and 1229, the Collector had assumed the former at Rupees 16,16,719-0-0 and the latter at Rupees 15,93,842-0-0

Difference 22,877-0-0

but in the above gross settlement for Fusly 1228 was included the remission of Rupees 54,077, of which Rupees 27,805 were collected and included in the sum taken above as the gross settlement for Fusly 1229; so that, in fact, this sum of Rupees 27,805 had been entered in the gross settlement of both Fuslies.

Settlement of 1228 per Jummahbundy Statement ...	Rs. 15,62,642	1048. We observed that in order to shew a proper comparison, such part only of the remission of Rupees 54,077 as was recovered, should be included in the gross settlement for Fusly 1228 which would then be Rupees 15,90,447, and the amount of these recoveries should be deducted from the gross settlement for Fusly 1229; which would then be Rupees 15,66,037, giving a difference of Rupees 24,410.
Add remissions in 1229	27,805	
Rupees ...	15,90,447	
Settlement of 1229 per Jummahbundy Statement ...	15,93,842	
Deduct recoveries ...	27,805	
Rupees ...	15,66,037	

1049. We further observed that if from these settlements be deducted the jummah of Ankolah and Soonda, into which Talooks the new settlement had not yet been introduced, the following result would appear.

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Settlement for Fusly 1228 exclusive of Ankolah and Soondah, and including village Taxes	Rupees 13,16,718 0 0
Settlement for Fusly 1229 do. do.	12,89,937 0 0

Giving a decrease of Rupees 26,781 0 0

in Fusly 1229 under the operation of the new Settlement.

1050. The effects of the present average settlement had been to strike off Rupees 1,47,729, which stood in the accounts as a nominal demand against the landholders, and which must have operated as a heavy check upon the industry of the proprietors. The best consequences would, therefore we hoped result from the relinquishment of this demand, and we trusted that the future reports of the Collector would convey a confirmation of these expectations.

1051. We noticed with much satisfaction the attention bestowed by the Collector to the formation of the new Settlement, which we hoped, he would be enabled to extend in the current Fusly to the Talooks of Ankolah and Soondah.

1052. We were gratified to learn that notwithstanding the low prices of grain in Canara for a series of years, the land had not depreciated in value, and we concurred in opinion with the Collector that this fact, and the very trifling sales that had been made of it for arrears of revenue, the unfrequency of distraint of personal property were satisfactory proofs that the Province was in general moderately assessed.

1053. The Collector stated that he had struck off hundreds of suits which were pending before the Court for arrears of revenue when he took charge of the district, that he restored the defaulters to their farms, and gave them a certain time to pay up their balances, and that these measures of leniency had been attended with the happiest effects, we cordially approved these proceedings of the Collector.

1054. The Collector proposed that "Tuccavy" issued upon unencumbered lands should be recovered only once in three years. But we stated as our opinion that this as a general measure would lead to numberless abuses; that the ryots would then pay the money received as "Tuccavy" back again to the Circar as rent; that the first money paid by the ryots was usually appropriated to repay the advances made to them at the commencement of the season; that they were always prepared to meet the demand within the year; and it would be contrary to all experience of the characters of the ryots, to expect them to provide for the discharge of heavy debt, as well as of their kists at the end of the third year.

1055. Besides the impolicy of permitting the ryots to run into a long arrear of debt, we conceived that the Collector's proposal be acceded to, would create great confusion in the revenue accounts of the district. A ryot would require three advances within the three years, for which credit for his first advance would be given, and long before one debt could be cleared, others would be contracted.

1056. This we observed could only be obtained by making the issues of "Tuccavy" "Triennial" instead of annual, from which no benefit could be derived by the cultivators. We were therefore of opinion that a loan in the shape of Tuccavy for 3 years might be made with good effect to substantial landholders to enable them to bring waste into cultivation, to clear forest lands, or to repair or construct works for irrigation, but we considered the present practice of recovering "advances" within the Fusly to be under all considerations of the case, from the great body of the ryots to be preferable to giving them credit for a more extended period.

1057. The Collector was of opinion that the deduction made from the land rent for the repair of dams, and water-courses (Kutoolar) was quite inadequate for the purposes to which it was destined; and that a considerable loss of cultivation and the present state of the Cundapoor

river, which from being one of the deepest in the Province was now become the most shallow, was occasioned by the destruction of some water-courses and by the imperfect manner in which the dams were repaired.

1058. The amount of deduction made under this head was only Rupees 10,293-9-7 to assist (the Collector said) in realizing the gross produce of the land valued at 40 lacs of Rupees.

1059. The Collector did not state what proportion of this large sum was produced from lands artificially irrigated; it was strongly recommended however many years ago, that the actual expense of repairs should be deducted from the land-tax, and the Moolgars made answerable for the execution of them.

1060. The Collector proposed that Government should make loans to the landholders from one to five years without interest, to enable them to keep the works in repair. The advance to be made in the first year not to exceed 15,000 Rupees.

1061. The Board were of opinion that it would be better either for Government to repair the works at their own expense at once or to grant a further remission from the land tax, and to make the Moolgars accountable for the repairs, and that of the two, this last would be the preferable course.

1062. There was ground for believing that this last mode of proceeding would be more agreeable to the people than the first, as the amount of remission was resumed both by Major Munro and by Mr. Ravenshaw with the intention of repairing the works at the expense of Government. This intention however was soon afterwards abandoned and the amount continued to be remitted from the Jummahbundy.

1063. The Collector was requested to state what proportion of land rent was dependent upon lands artificially watered, and to furnish an estimate of the annual cost of repairing the works.

1064. In concluding our Proceedings we expressed our approbation of the manner in which the Collector had conducted the management of the District under his charge, and we also observed with satisfaction the favorable mention made by him of his first and second Assistants, Mr. Cameron and Mr. Cotton.

1065. Under date 4th December we submitted a letter from the Collector of Canara, stating that the numerous disputes between the ryots of Soonda and Bilghi and those of the Mahratta and Mysore frontier, rendered the adoption of measures for finally adjusting the boundaries absolutely necessary.

1066. This part of the country having been surveyed (as it appeared) under instructions from the Surveyor General's Office, we recommended that a reference should be made to that Department on the subject of the present communication from the Collector of Canara, for the purpose of ascertaining the best mode of defining the boundaries in question.

1067. On the 11th December we submitted a further letter on the same subject.

MALABAR.

1068. Under date the 6th November we submitted for the orders of Government an extract from our Proceedings, under date the 30th October on the settlement of the District of Malabar for Fusly 1229.

1069. The subjoined Abstract Comparative Statement was prepared to shew the amount of each head of Revenue for Fuslies 1228 and 1229.

	Jummah of Fusly 1228.		Jummah of Fusly 1229.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Rent ...	17,04,633	12 6	17,04,646	9 7	12	13 1	...	...
Salt ...	1,70,334	9 2	1,81,767	8 10	11,432	15 8	...	...
Sayer ...	72,156	5 4	77,321	0 5	5,164	11 1	...	...
Abkary ...	60,856	13 10	63,584	12 9	7,727	14 11	...	...
Sundry small farms and Licenses...	37,335	1 10	37,762	3 3	427	1 5	...	...
Tobacco Monopoly ...	2,79,395	5 9	3,18,697	7 11	38,802	2 2	...	...
Extra Revenue ...	2,744	2 8	2,819	8 7	75	5 11	...	...
Total ...	23,27,956	3 1	23,91,599	3 4	63,643	0 3	...	...

1070. The demand for land rent in Fusly 1229 exclusive of Mahé and Cochin was Rupees 16,97,961-2-1. The collections within the Fusly amounted to Rupees 15,92,488-5-1, leaving a balance outstanding of Rupees 1,05,472-13-0 which was much below the balance left to be collected at the close of five preceding Fuslies.

1071. The annual collection from Fusly 1217 to Fusly 1229 both inclusive were we stated as follows:—

	Rs.	A.	P.
1217	17,81,258	4	5
1218	17,12,960	3	3
1219	17,02,234	8	5
1220	16,91,347	13	6
1221	16,79,300	12	8
1222	16,49,123	5	6
1223	16,42,555	11	3
1224	16,23,058	15	9
1225	14,74,161	11	3
1226	15,42,155	10	10
1227	15,33,573	12	6
1228	15,27,252	11	0
1229	15,92,488	5	1

1072. It appeared from this Statement that the difference between the collections on account of land rent within Fuslies 1217 and 1229 was nearly two lacs of Rupees. The Collector had not stated what proportion of the balance outstanding at the end of past Fusly he expected to collect, but a comparison of the demand for Fusly 1229 with the collections within Fusly 1217 shews a decrease in the land revenue within the last 13 years of Rupees 83,297.

1073. Although therefore we were gratified to observe that the collections of Fusly 1229 were larger and the balance smaller in that year than in the five preceding Fuslies, we considered the land revenue in Malabar as by no means in a satisfactory state.

1074. The Collector was of opinion that the discussions which had lately taken place on the policy or expediency of introducing a new assessment upon the lands had contributed to lower the revenue, and that the landholders had purposely withheld payment of their rent and deteriorated their property in the expectation of obtaining more favorable terms from Government, when a new survey and assessment should be made.

1075. We were inclined to consider the landholders of Malabar so blind to their own interests as to persevere in a course which must infallibly lead them to ruin; and as the deterioration in the land revenue had commenced some years before any proposition for altering the assessment was started, it was evident we remarked that the discussions which had lately passed could have had but little influence in producing it.

1076. The Collector also attributed the difficulty in collecting the revenue partly to the dissipated habits, listlessness and indolence of the landholders, to their pursuits of visionary projects, rather than to the heaviness, and inequality of the assessment. But the habits of the people we presumed, were much the same than as they had been for centuries before, and the depressed state of the revenue could not with any propriety be attributed to a cause which had been in operation from time immemorial.

1077. As little weight was in our opinion to be attached to another cause which the Collector had stated has operating to bring the revenue into arrears, that is, the individual interest which each landholder in Malabar has in his property, and the indifference he feels to that of his neighbour; "self-interest" said the Collector "alone influences the cultivator, he is perfectly indifferent to what is nearest neighbour is doing, he is at liberty to cultivate the whole or any part of the land, according as his industry caprice or idleness actuates him; no one, can or will interfere with him as long as he pays his revenue; it is from these circumstances I am firmly persuaded that the greater part of the Revenue defaulters have fallen into arrears."

1078. The state of property described here is common to many parts of the territories subject to the Presidency of Fort St. George, and we inclined to think, that results the very contrary from what have been stated by the Collector should be expected from it, but at all events the system had been in operation for ages, and the low state of the land revenue could not we thought in any way be ascribed to it.

1079. The Collector stated in para. 9 that he had found it necessary to attach and sell some lands, but that the proportion between the property attached and sold tended only to prove that the Ryots had in most cases designedly fallen into arrears, and that when pressed they found the means of paying up their arrears. The inference the Collector drew from this was (and in our opinion it was a just inference, that their complaints of over-assessment were ungrounded.

1080. The Collector drew very correct conclusions as to the state and condition of the people from the increased consumption in the province of Salt and Tobacco, and argued very justly that if the land rent pressed with unreasonable weight upon the landholders, we should naturally look for a diminution of the revenue which was derived from taxing articles of necessity and comfort such as Salt and Tobacco.

1081. As corroborative of the flourishing state of the Province, the Collector submitted a Comparative Statement of the exports of assessable staple produce of Malabar in Fuslies 1228 and 1229, which in most articles shewed a large increase in favor of the latter year.

1082. The difficulty of recovering rent and of dispossessing a tenant was stated by the Collector as another reason for the progressive increase of the balances of land revenue. The influence of the Revenue Officers was said to have been formerly sufficient to bring the tenants to terms, but that in consequence of the vexatious, tedious and expensive process of the law of eject-

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ment, the tenants not only withheld rents, but kept possession of the property in defiance of the landlord, who was glad to compromise matters rather than have recourse to the tedious forms of the Court; and that the power of the tenants to withhold their rents had been stated by the landlords as a reason for their being in arrears.

1083. We were not aware that greater impediments exist in Malabar to the realization of rent by the landlords, than in other Zillahs. The process of ejectment we observed is the same in each, the power of the landlord the same, and the forms of the Courts the same, and although we were far from thinking that landlords might not occasionally find difficulties in obtaining payment of their rents, we could not consider this as an adequate cause for the heavy and progressive deterioration in the Land Revenue of Malabar.

1084. The Collector entered into general reasoning to shew that the institution of Zillah Courts and of the Judicial system as applied to revenue had had a marked tendency to throw the revenue into arrears, and to make the collections a work of more difficulty than they were before the Courts were established. There could be no doubt we thought that the influence of the Courts in impeding the revenue administration had been more or less felt in all the Provinces but not to such a degree, as to affect materially the collections.

1085. In Malabar however from the litigious and independent character of the people and from the frequent law suits in which the Collector appeared to be involved, we were disposed to think that the effects of the Judicial system had operated in a more than usual degree to embarrass the revenue administration.

1086. We observed that the Collector made frequent complaints of undue interference on the part of the 3rd Judge of Appeal and Circuit, with the Department under his charge.

1087. In our letter to Government under date the 21st November 1814, we had occasion to notice the inconvenience which resulted from Mr. Baber's interference with the late Collector, and we were decidedly of opinion that nothing but injury could arise to the public service from extra judicial interference with the Revenue Department.

1088. The great defalcations of Land Revenue which were observable in other districts were clearly to be traced, either to over-assessment, or to the vicious and corrupt administration of the intermediate Agents employed in the collection of it, whether Zemindars or officers of Government; but there did not appear to be any just ground for apprehending that over-assessment generally prevailed in Malabar; the system of revenue is now what it was when the Province came into the hands of the British Government, and the vigilance of the Collector gave the Board reason to believe that his subordinate servants were not wanting in their duty.

1089. On the whole we were of opinion that the present depressed state of the Land Revenue in Malabar could not be attributed either to the discussions which had passed regarding an alteration in the assessments, or to the habits and manners of the people, or to the state of property in the Province, or to the difficulty of recovering rents, or to the establishment of the Courts; because some of these assigned causes had existed for many years before the revenue began to decline, others some years afterwards, and none were peculiar to Malabar.

1090. Although we could not concur in opinion with the Collector on this subject, we greatly approved the attention he had bestowed upon it, and had great pleasure in recording our approbation of his general management of the Province entrusted to his charge.

1091. We expressed ourselves happy to observe that some improvement had been made in the revenues of Cochin. The Collector recommended that Government should dispose of the property they have on that part of the coast, which is not actually within the boundaries of Cochin itself, as it is held upon the most precarious terms as far as it regards the security of revenue.

1092. This property principally consisting of gardens formerly belonging to the Dutch, lies in different parts of the Travancore territories at the distance of many miles from Cochin. The Collector proposed that they should either be sold or tendered upon equitable terms to the Rajah through the Resident.

1093. For the reasons assigned by the Collector, we were disposed to think it would be advisable to get rid of this property, and as both the Cochin and Travancore Rajahs were stated to possess landed property situated within the British territories, an exchange might be effected which we remarked would tend to the accommodation of both parties, and lead to a better definition of the boundary of the two States.

1094. The Collector stated that he should be much disposed to recommend a new Jumma-bundy, but as he anticipated many important changes, he thought it would not be worthwhile to deviate from what had been the practice for many years past. We observed that we were not aware that any important changes were in contemplation for the Revenue Department in Malabar, or that it was the wish of Government that a new survey should be made, but at all events we conceived, that no anticipations of this kind should operate to prevent the Collector from forming a new Jumma-bundy, or revising the present one, if he considered such a measure expedient.

1095. The orders of Government on these proceedings have not yet been received.

To the Chief Secretary, in Cons., 6th January 1820.
From Mr. Vaughan, 15th, in Cons., 23rd December 1819.
In Cons., 22nd Nov. 1819.
Enclosure in Mr. Vaughan's letter, 4th, in Cons., 13th September 1819.

1096. Under date the 6th January, we submitted a letter from the Collector in Malabar reporting the amount to be paid to Bissaram Sing, under the orders of Government of the 8th of November preceding, to be Star Pagodas twelve thousand three hundred and eighty-eight, sixteen fanams and sixty-two cash, or Rupees 43,359-4-11 being one-third of the profit brought to the credit of Government on the Salt under his charge as stated by Mr. Commissioner Græme in the 8th para. of his address to Government under date the 1st September.

1097. The Right Honorable the Governor in Council was, we observed aware that the proposition for remunerating Bissaram Sing, in the same manner as Mr. Morris did not originate with us, we merely submitted the letter of the late and present Collector of Malabar "for the orders of Government;" and we explained in our address of the 20th September last our reasons for refraining from offering any opinion respecting it under the orders of Government regarding the mission of Mr. Græme.

1098. In submitting the letter from the Collector, proposing under the orders of Government so considerable a disbursement as nearly half a lac of Rupees to Bissaram Sing, we trusted that we should not be considered as exceeding the limits of our duty, in soliciting the attention of Government to the 5th para. of our letter under date the 20th September last, in which it was stated that "we understood from the two letters enclosed that Mr. Græme, as yet, has addressed the Government on one only of the numerous irregularities attributed by Colonel Munro to Mr. Warden's management, as arising from the interference of Bissaram Sing;" and in respectfully suggesting to the consideration of Government, whether the payment of so large a sum had not better be delayed until the whole of the improper conduct attributed to that person is fully investigated.

1099. It appeared from the concluding para. of the Collector's letter that no official communication of the opinion passed by the Government on the subject of Bissaram Sing's conduct had been made to that individual. It was for Government we observed to decide whether it might not be sufficient in modification of their former orders to inform Bissaram Sing that he had been entirely exculpated as far as regarded the Salt Department, and that the subject of remunerating him for his services in this respect would be taken into consideration at a future period.

From Mr. Secretary Hill, in Cons., 31st January 1820.

1100. Under date the 24th January we were informed that a reference on the subject had been made to the Commissioner in Malabar.

1101. And on the 13th March the Governor in Council further acquainted us that a reply had been received to the reference on the subject, which it was judged proper to make to the Commissioner in Malabar, and that agreeably to Mr. Græme's opinion therein expressed, the Governor in Council desired that the remuneration to Bissaram Sing which had been formerly sanctioned might be paid to him.

1102. These orders were communicated to the Collector accordingly on the 27th March.

1103. On the subject of the remuneration to be granted Mr. Morris for his services as Manager in the Salt Department Cannanore, we forwarded for the information and orders of Government a letter from the Collector in Malabar, stating that since the payment of the sum of Rupees 6,988-2-3 for that person, as sanctioned by Government under date the 19th June 1819, no recompense whatever had been made to him though he had continued in the execution of his duties, the amount and mode of his future remuneration being still under the consideration of the Commissioner Mr. Græme.

1104. Under these circumstances and the necessity that existed for Mr. Morris being paid some regular sum for his personal expenses, the Collector suggested that until a decision should be passed respecting the final remuneration to be granted to him, a salary of Rupees 150 per month should be allowed him, to have a retrospective operation as far back as the 11th January 1819 for his services, up to which period only he had been rewarded.

1105. We were of opinion that the sum suggested was moderate, and, we accordingly recommended that the suggestion of Mr. Vaughan might be sanctioned.

From Mr. Secy., Hill, in Cons., 31st January 1820.

1106. Our recommendation was adopted by the Governor in Council under date the 24th January.

1107. The Governor in Council having transmitted for our information copy of a letter from the Chief Secretary to the Government at Bombay, with a copy of its enclosure, respecting a quantity of Cardamoms consigned to that Presidency by the Collector of Malabar.

To the Chief Secy., 6th, in Cons., 6th April 1820.
To the Board of Trade, 24th May 1819.
From Mr. Gwatkin, 5th, in Cons., 12th July 1819.
From Mr. Vaughan, 26th July, in Cons., 5th Aug. 1819.
From do, 13th, in Cons., 22nd November 1819.
From do, 10th, in Cons., 20th January 1820.
Extract of a letter to do, 20th, in Cons., 20th January 1820.
Paras. 2 & 3.
* In Cons., 8th March 1819.

1108. We submitted for the consideration of the Right Honorable the Governor in Council, the correspondence noted in the margin. The Collector of Malabar under date* 22nd February 1819 had we observed, proposed as a measure of probable advantage that a tender of the Cardamoms then on hand, the produce of the preceding year, should be made to the Commercial Department at Madras for exportation to Europe.

1109. The Board of Trade, to whom application was accordingly made, desired to have a sample of the spice, which, on inspection was not considered by their officer to be of a sufficiently good quality for the European market.

1110. The Collector of Malabar afterwards proposed that the Cardamoms of that year's produce should be made over to the occasional Commercial Agent of the Provinces, a Covenanted Civil servant of the Bombay establishment to be disposed of at the discretion of that Government; the proceeds

to be credited to the Madras Government. The reasons offered by the Collector in favor of this arrangement appearing satisfactory, it was sanctioned by the Board, and the account now transmitted was, we observed, the account of the sale of that consignment of spices.

1111. We stated that we did not clearly comprehend the principle on which the adjustment had been made, which exhibited a loss of Rupees 21,030-1-78, and we therefore called upon the Collector in Malabar for an explanation on this point, the result of which when received, we said, we should have the honor of submitting to Government.

1112. In the meantime, however, we thought it proper to bring to the notice of Government a charge of Rupees 2,283-3-0 for "Town duty and fees," from which the Cardamoms as territorial produce, were we said, exempt under the order, of the Supreme Government communicated in Mr. Secretary Hill's letter of the 9th June 1818.

1113. As connected with the subject of this letter, we caused a Statement to be prepared, exhibiting the out-turn of sales of spices and other articles of territorial produce, which had been sold by public auction at Madras since the year 1815. The total of the gross receipts appeared to be Pagodas 35,214-34-23, and on this, the charges amounted to Pagodas 3,608-2-2 or 10 $\frac{1}{4}$ per cent.

1114. We suggested for the consideration of Government, whether a more advantageous arrangement might not be made in communication with the Commercial Department for the disposal of all the territorial produce as it comes to hand, by placing it under the charge of the export warehouse-keeper, to be sold in the mode which might appear from time to time likely to be most beneficial.

1115. Under date the 2nd June we were informed that our suggestion for transferring from the Revenue to the Commercial Department such articles of territorial produce as were to be disposed of by sale, had been referred for the consideration and report of the Board of Trade, whose reply was transmitted to us with a copy of its enclosure. The mode therein proposed for giving effect to our suggestion was deemed by Government very proper, and we were desired to give directions for its being observed. The export warehouse-keeper, it was added, would be authorized to draw the usual commission on the proceeds of sales effected by him for the Revenue Department.

1116. Under date 22nd June we submitted for the information of the Honorable the Governor in Council a letter from the Collector of Malabar, reporting on the account furnished by the Government of Bombay of the sale of Cardamoms.

	Pags.	F.	C.
1117. The amount stated the invoice price of the Cardamoms at Rupees...	53,187	2	80
The Bombay charges	3,231	0	37
Total...	56,468	3	17
The amount realized by the sale	35,438	1	39

And the apparent loss with which the Madras Government are debited Rs. As. P.
21,030 1 78

With regard to the invoice price above noticed, the Collector observed that it was "nominal and imaginary," and he also stated the loss of Rupees 21,030-1-78 to be "merely nominal and fictitious," and introduced with the view of "balancing the general account."

1118. It appeared from Mr. Vaughan's letter and the Statement A enclosed, that the amount paid by him to the Hill Coodians, as their share of the value of these Cardamoms

was Rupees 17,306-13-0, and the charges for watching Kolkars; cooly hire and sundries, Rupees 1,317-12-11, making the actual cost to the Government before the Cardamom quitted the Hills Rupees 18,624-9-11. If to this were added the freight to Bombay 1,133-0-7, the amount we observed would be 19,757-10-6. This last mentioned sum being the total payments made in every way by the Collector of Malabar, it appeared to us that the spice should have been invoiced at this amount, by which the real profit or loss of the sale, which was made by way of experiment, would have been known, whereas the results, as shown in Statement A, were we thought altogether fallacious.

1119. The Collector in that Statement had inserted two charges for Customs in his district, viz:—

	Rs.	A.	P.
Land Customs	2,594	9	0
Sea do.	4,113	15	5

Whether the Collector had included these charges in the estimate on which he had made his invoice to Bombay, was not stated by him; but it is probable he did, when the very high valuation which he fixed was considered. The immediate object however of Statement A in the Collector's letter was to shew what he considered the true result of the sale, after deducting all allowable

charges; but in this point of view, as in every other, the charge for Customs was inadmissible; under the rule declared in Mr. Secretary Hill's letter of the 9th June 1818, and which was ordered to obtain in the territories subject to this Presidency, Cardamoms being an article of export or import in the territorial department were not subject to duty. This rule was communicated to Mr. Vaughan in common with other Collectors,

but, because in order to exemplify the rule, the Board in their Circular Dated 24th August 1818. letter had instanced a few articles, such as "Cardamoms received by the Collector in Dindigul from the Hills there, Coffee, &c., the produce of Tinnevely, Sandalwood the produce of the Coimbatore Forests and Coir from the Beebee of Cannanore," Mr. Vaughan had considered it a matter of doubt, whether the Cardamoms of his district should be charged with duty or not, although after the enumeration above cited, the Board had added "in short any articles which may form part of the territorial revenue." The Collector stated himself to have doubted, and to have inclined to think that they ought to be exempt; nevertheless he had charged them with the duty.

1120. With these charges for duty the actual cost of his Cardamoms would amount to Rupees 26,466-2-11, being less than half the price at which he invoiced them to the Bombay Government. The charges at that Presidency were Rupees 3,281-1-5 inclusive of a charge of Rupees 2,383-12 for Town duty and fee.

1121. As the rule exempting territorial produce from duty had been established on the construction which the Law advisers of the Supreme Government had put on an Act of Parliament, equally applicable to all the Indian territories, we submitted our opinion that a reference should be made on the point to the Government of Bombay, in order to obtain the remission of the duty charged in the present instance.

1122. The result of the account sale as furnished by the Bombay Government, on the invoice of the Collector of Malabar, was a debit or loss of Rupees 21,030-1-78.

1123. The result of the account furnished by the Collector of the actual cost, including the Customs, was a profit of Rupees 5,691-1-3.

1124. The result of the account after deducting the 3 items of Customs, viz. Rs. A. P.

Land Customs, Malabar	2,594	9	0
Sea do. do.	4,113	15	5
Town duty, Bombay	2,383	12	0
Rupees	9,092	4	5

would we observed, shew a profit to the Government of Rupees 14,783-5-8.

1125. The Governor in Council entirely approved of the manner in which we proposed that the account of the Cardamoms exported by the Collector of Malabar to Bombay should be made out, and informed us that a letter had been addressed to the Bombay Government with respect to the Town duty and fee charged on the Cardamoms; the result of which reference was that the Town duty charged on the Cardamoms consigned to that Presidency by the Collector of Malabar was remitted.

1126. The attention of the Governor in Council having lately on several occasions been drawn to the system of revenue and Police administration in Malabar, we were informed under date 25th August that the Governor in Council attached much importance to frequent personal communication between the Collector and the inhabitants, with the view of affording him authentic knowledge of their condition and of inspiring them with confidence in his concern for their welfare. The Collector it was remarked ought to arrange that he himself or one of his Assistants should annually visit every part of the district, and it was stated that it would be satisfactory that we should possess the means of judging both of the manner in which this duty is performed, and of the good effects with which it is attended; we were desired to address such instructions to the Collector for the foregoing purpose as might seem most proper.

1127. On this subject an immediate communication was made to the Collector of Malabar, and we had the honor of submitting to the Governor in Council a letter from that officer, by which it would be satisfactory to the Government to learn that Mr. Vaughan had deputed his Assistant, Mr. Holland to Wynaud, to receive and enquire into such complaints as the inhabitants of that part of the Collectorate might desire to lay before him, and that it was Mr. Vaughan's intention to proceed in person to another part of the same district.

1128. The Collector of Malabar in a letter to the Board dated the 30th September last had applied for permission to remit a balance due by the inhabitants of Wynaud amounting to Rupees 6,391-8-7 on account of the Cardamom rent for 1807-8, which appeared to be irrecoverable, we therefore requested authority from Government to strike it off.

1129. The Collector had also brought to our notice the case of several of the inhabitants of Wynaud who were in confinement in the Manantoddy Jail for the part they took in an insurrection in that district in 1812. The ringleaders appeared to have died in confinement, and the prisoners that remained were supposed to have been merely their tools. The Collector stated, that it would be very grateful to the population at large if the remainder of the sentence passed upon the survivors, were remitted, and themselves released, upon giving reasonable security.

1130. We recommended their case to the favorable consideration of Government.

1131. Under date the 24th November the Governor in Council according to our recommendation, granted authority for writing off to profit and loss the sum of Rupees 6,391-8-7 on account of the irrecoverable balance of Cardamom rent in Wynaud for the year 1807-8, and also authorized the Collector and Magistrate to liberate from confinement the prisoners in the Jail at Manantoddy on account of the part they took in the disturbances of 1812.

1132. Under date the 27th November we brought to the notice of the Honorable the Governor in Council the meritorious conduct of Addavakaat Kistna Menon, Sheristadar of the Northern Division Cutcherry of Malabar, who with imminent risk and peril to himself and his small party had succeeded in repelling the attacks of a very large body of smugglers and in seizing and rescuing from them a quantity of Cardamoms.

1133. The communication received from the Collector on this subject had been submitted to Government on the 20th April last, and we now requested that the recommendation of that gentleman that the Sheristadar should be presented with a gold bangle worth 320 Rupees, with an inscription on it suitable to the subject in testimony of approbation of his determined conduct might be complied with.

From the Secretary to Government, in Cons., 21st Dec. 1820.

1134. The grant of this honorary reward was authorized by Government on the 15th December.

1135. The above orders were duly communicated to the Collector on the 21st December.

1136. On the 6th January we submitted a letter from the Collector in Malabar in answer to the observations in para. 71 of the late General letter from England in the Revenue Department under date the 22nd May 1813 on the subject of the observations made by his predecessor, relative to the importation of Salt and Tobacco into the French Settlement of Mahé.

From Mr. Vaughan, 30th May, in Cons., 12th June 1820.	
From do. 20th do. 31st July do.	
To do. 31st do. 31st do. do.	
From do. 17th do. 28th Aug. do.	
To do. 28th do. 28th Aug. do.	
To the Chief Secy, 28th do. 28th Aug. do.	
From Government, 5th do. 7th Sept. do.	
Do. do. 19th do. 12th Oct. do.	
From Mr. Graeme, 23rd Oct., in Cons., 2nd Nov. 1820.	
To do. 2nd do. 2nd Nov. do.	
From Government, 7th do. 13th Nov. do.	
From do. 8th do. 14th Dec. do.	
To Mr. Vaughan, 14th do. 14th Dec. do.	
From Government, 12th do. 14th Dec. do.	

1137. The correspondence noted in the margin took place on the subject of the proposed supply of a quantity of Salt (500 garces) by the Government of Bombay to the Collector of Malabar, for the immediate relief of that Province. The required supply we were informed would be despatched from Bombay with the least possible delay.

SERINGAPATAM.

To the Chief Secy. to Govt., in Cons., 20th July 1820.
From Mr. Casamajor, 7th, in Cons., 20th Jan. 1820.

1138. Under date the 20th January we submitted a letter from the Collector in the Island of Seringapatam.

1139. We stated that on the receipt of the Collector's annual report on the Extra Revenues of his District for Fasly 1228, perceiving that there was a general deficiency in the collections, we had called upon the Collector in a letter of which we submitted a copy, to afford the necessary explanation on the subject.

1140. The Collector in his reply attributed the deficiency in question to the decrease of the population of the Island which in the year 1809 was calculated by the then Collector to contain 40,000 souls, but was rented by Mr. Casamajor at 10,000 only, which he considered to be its lowest ebb, as the remaining inhabitants were "creditable Merchants and Tradesmen who from long residence and a feeling of security under the protection of property in the Company's country, contrasted with that of the neighbouring towns in Mysore were not likely to change their residence."

1141. To remedy therefore the deficiency in the Revenues which the decrease of the population had occasioned, the Collector proposed to establish a Town duty which it would be observed from the correspondence noted in the margin was objected to on a former occasion, partly because the neighbouring capital of Mysore was exempted from duty, and also for many other reasons which were detailed in Mr. Collector Newnham's letter of the 29th March 1809.

1142. The Collector stated that a heavy duty had within the last six years been levied on all articles imported into the Town of Mysore, it was his opinion that all the objections formerly made by "Mr. Collector Newnham in his report to the Board of the 29th March 1809 have now been set aside."

1143. After an attentive reperusal of Mr. Newnham's letter above referred to, and a mature consideration of the circumstances stated by the Collector, we were of opinion that in the reduced state of the population and the nature of their occupation (Merchant and Tradesmen) as described by the Collector, it would be highly impolitic to deprive them of the only advantage they possess in a Mercantile point of view over the inhabitants of the neighbouring country by imposing an import duty on articles brought into the Island for the consumption of the place. The obvious effect of such a measure, we observed would be to reduce the population still further by inducing the merchants and others to remove from a thinly inhabited and unhealthy Island, to the more populous and flourishing towns in the neighbouring country, where they would enjoy the advantages of a more extensive demand and a more salubrious climate, without being subject to any other disadvantages than such as are common to all the subjects of the Mysore Government, and which would equally await themselves if they remained on the Island of Seringapalam after the establishment of the proposed import duty.

1144. The levy of such an import moreover did not appear to be of much importance in a revenue point of view, for although the Collector had estimated that a sum of Rupees 19,336 might be collected in the course of one year, it was obvious that if, as might justly be apprehended, the population of the Island was to undergo a further decrease, the consumption of the place would also suffer a corresponding diminution, and the estimate would in all probability turn out to be very considerably above the actual result, with the bad effects of the experiment might prove to be irremediable.

1145. In addition to the foregoing objections the Collector did not appear to be aware that under the late Act of Parliament no new duty could be imposed without the enactment of a regulation authorized and sanctioned by the authorities in England.

1146. The Board for the foregoing reasons could not support the recommendation of the Collector for the establishment of an import duty in the Island of Seringapatam, but we deem it our duty to submit the subject for the orders of the Right Honorable the Governor in Council.

1147. For the same reasons we did not take into consideration the Tariff submitted by the Collector.

From the Secretary to Government, dated 23rd Feb., in Cons., 6th March 1820.

1148. The Governor in Council entirely concurred in our opinion as to the inexpediency of the Town duty at Seringapatam.

1149. The above order were duly communicated to the Collector on the 6th March 1820.

PRESIDENCY.

1150. Under date the 6th January, we submitted for the information and orders of the Right Honorable the Governor in Council an extract from our Proceedings under date the 3rd instant, on the Settlement of the Presidency Revenues for Fusly 1228.

1151. The following is an Abstract of the Settlement and Collections for the year in question.

	SETTLEMENT OF DEMAND.				COLLECTIONS.			
	Fusly 1227.	Fusly 1228.	Increase.	Decrease.	Fusly 1227.	Fusly 1228.	Increase.	Decrease.
	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.
Land Revenue	64,525 4 5	66,632 0 6	2,106 12 1	...	53,231 10 10	50,002 2 1	...	3,229 8 9
Country Arrack	1,18,710 6 4	1,34,216 8 7	15,506 2 3	...	1,18,710 6 4	1,30,095 1 5	11,384 11 1	...
Batavia do.	38,531 8 0	50,989 4 11	12,457 12 11	...	37,702 0 0	50,285 12 11	12,583 12 11	...
Punch Houses	59,188 8 0	77,532 0 0	18,343 8 0	...	57,242 8 0	76,048 0 0	18,805 8 0	...
Toddy...	2,16,480 6 4	2,62,737 13 6	46,307 7 2	...	2,13,654 14 4	2,64,238 14 4	50,584 0 0	...
	1,05,344 15 2	1,22,500 0 0	17,155 0 10	...	1,05,344 15 2	83,004 15 11	...	22,339 15 3
Total Abkary...	3,21,775 5 6	3,85,237 13 6	63,462 8 0	...	3,18,999 13 6	3,39,433 14 8	20,434 0 0	22,339 15 3
Land Customs	5,69,933 11 10	5,22,227 13 3	...	1,47,705 14 7	6,70,254 8 0	5,22,043 11 5	...	1,48,210 12 7
Drawback, &c.	1,83,002 0 9	1,50,211 5 9	...	32,790 11 0	1,83,002 0 9	1,50,211 5 9	...	32,790 11 0
Actual Land Customs	4,86,931 11 1	3,72,016 7 6	...	1,14,915 3 7	4,87,252 7 3	3,71,832 5 8	...	1,15,420 1 7
Salt Revenue	66,409 3 6	83,711 8 2	17,302 4 8	...	66,409 3 6	83,711 8 2	17,302 4 8	...
Net Stamp duties...	9,638 13 2	9,825 4 4	186 7 2	...	9,638 13 2	9,825 4 4	186 7 2	...
Sundry small farm and licenses...	8,437 4 4	7,860 12 1	...	576 8 3	8,437 4 4	7,860 12 1	...	576 8 3
Sales of land	5,490 4 9	619 13 6	...	4,870 7 3	5,490 4 9	619 13 6	...	4,870 7 3
Government fees for Grants, &c.	402 8 0	335 0 0	...	17 8 0	402 8 0	335 0 0	...	17 8 0
Extra Revenue including Madras	2,174 1 2	2,294 11 5	120 10 3	...	2,174 1 2	2,294 11 5	120 10 3	...
Cavilgars' fees on houses	5,001 1 11	5,138 5 0	137 3 1	...	5,001 1 11	4,986 4 2	...	14 13 9
Hire of utensils and godown rent	...	...	...	...	...	...	...	...
paid by the Country Arrack Distillers	...	...	...	...	...	...	...	...
Total...	11,53,787 10 7	10,83,933 1 9	83,315 13 3	1,53,170 6 1	11,40,039 5 2	10,21,163 1 5	60,383 6 1	1,19,259 9 10
Deduct Drawback...	1,83,002 0 9	1,50,211 5 9	...	32,790 11 0	1,83,002 0 9	1,50,211 5 9	...	32,790 11 0
Actual Receipts...	9,70,785 9 10	9,33,721 12 0	83,315 13 3	1,20,379 11 1	9,57,037 4 5	8,70,951 11 8	60,383 6 1	1,14,468 14 10
			Deduct Increase...	83,315 13 3			Net Decrease...	60,383 6 1
			Net Decrease...	37,063 13 10				86,085 8 9

1152. The Government we said would perceive that there was a small decrease in the Land Revenue to the extent of Rupees 3,229-8-9.

1153. Under the head of Abkary there was an increase of Rupees 42,774 in the Arrack rents, from which a decrease to the extent of Rupees 22,339-15-3 under the head of Toddy being deducted, there remained a net increase in the Abkary branch of the revenue for Fusly 1228 Rupees 20,434-0-9.

Rs.	A.	P.
42,774	0	0
22,339	15	3
20,434	0	9

1154. The decrease in the Toddy farm was attributed by the Collector to the effects of the great storm in the month of October 1818, which injured or destroyed so many trees as "that no revenue could be collected;" and the rent being given up, the Collector had been obliged to commence another.

Duty on	Rs.	A.	P.
Chopping goods, &c.	67,174	5	9
Duty on Betle, Tobacco, &c.	81,036	6	10
	1,43,210	12	7

* Vide Statement enclosed in the Collector's letter.

1155. In the Sayer or Land Customs there was a decrease to the large amount of Rupees 1,48,210-12-7 which was stated to be owing to the falling off of the export trade in the last year. The drawbacks, however having been less in proportion, the actual receipts under the head of Duty on Chopping Goods, &c. in Fusly 1228 fell short of those in Fusly 1227 in the sum of Rupees 34,383-10-9* only.

1156. The other branch of the Sayer was the duty on Betle, Tobacco, &c., &c., and the daring system of gang smuggling which had prevailed, left no room to doubt that the deficiency of Rupees 81,036-6-10 under this head was to be attributed solely to this cause.

1157. The measures, however, which had then recently been adopted for the prevention of smuggling and the encouragement of the fair trader justified the expectation that a considerable increase would be observable in the collections of the current year.

1158. In the Salt Revenue there was an increase of Rupees 17,302-4-8.

1159. In the sundry small farms and licenses there was a decrease in Fusly 1228 of Rupees 5,172-3-10 below that of Fusly 1227, which was ascribed chiefly to the falling off in the sales of land.

1160. The total result was a deficiency in Fusly 1228 below the preceding year of Rupees 1,18,876-3-9, but if the drawbacks in each year were deducted, the Collector stated that the net decrease would be reduced to Rupees 86,085-8-9, and if the Tobacco Revenue in which, as has been stated, the principal deficiency had occurred in consequence of the great extent to which smuggling had been carried were deducted, the Collector observed, that the net decrease would be Rupees 5,049-1-11 only. It might be necessary we said to observe, that there was a trifling difference between a few of the sums entered in these Proceedings and those in the Collector's letter owing to our having noticed the actual collections only, and to the Collector having confined himself to the Settlements.

Fusly	Rs.	A.	P.
1227	11,40,039	5	2
1228	10,21,163	1	5
	1,18,876	3	9

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1161. These proceedings were acknowledged under date the 24th January and we were informed that from the measures adopted by Mr. Spottiswoode, the then Collector, and the success with which they had been attended, the Governor in Council confidently expected an increase of revenue in the current Fusly.

From Mr. Secretary Hill, in Cons., 31st January 1820.

To the Chief Secretary, 16th October 1820.
From the late Collector of Madras, 1st, in Cons., 9th March 1820.
To do. do. do. 9th, in Cons., 9th March 1820.
From do. 3rd, in Cons., 5th October 1820.

1162. Under date the 16th October we submitted for the information and orders of Government an extract from our Proceedings under date the 5th October, on the settlement and collections of the Presidency revenues for Fusly 1229 together with the letters noted in the margin

1163. The former of these letters contained the report of the late Collector on the revenues of the Presidency up to the 29th February, the date when he was compelled to leave Madras for the purpose of proceeding to the Cape of Good Hope for the recovery of his health. The latter enclosed the report of the Acting Collector for the remaining period of the Fusly or from the 1st March to the 11th July 1820.

1164. The Honorable the Governor in Council we said would perceive by the letter addressed to the Collector on the 9th March that the Board considered the result of his management to the period of his departure as shown in the Statement enclosed in his letter to be highly satisfactory. The total increase at that time above the collections for the corresponding period in the previous years was Rupees 2,35,109-3-6, and it was further observed that it would answer no useful purpose at that time to enter into a comparison between the collections realized by the late Collector and the Acting Collector for the periods respectively reported on by each; the following Statement for the whole Fusly was submitted for the information of the Honorable the Governor in Council.

ITEMS.	DEMAND.			COLLECTION.		
	Fusly 1228 or from 12th July 1818 to 11th July 1819.	Fusly 1229 or from 12th July 1819 to 11th July 1820.	Increase.	Fusly 1228 or from 12th July 1818 to 11th July 1819.	Fusly 1229 or from 12th July 1819 to 11th July 1820.	Increase.
Land Revenue including quit-rent, &c.	66,682 0 6	65,869 8 0	772 8 6	50,002 2 1	71,503 13 11	21,501 11 10
Abkary.						
Country Arrack Shells	134,216 8 7	1,36,738 0 0	2,521 7 3	1,80,095 1 5	1,36,738 9 8	6,613 7 10
Bateria Arrack Shops	50,900 4 11	54,362 13 0	3,473 8 1	50,285 12 11	52,609 5 0	2,323 8 0
Punch Houses	77,592 0 0	1,12,948 8 8	35,416 8 8	76,045 0 0	1,10,457 10 8	34,409 10 8
Toddy...	2,62,773 6 6	3,04,049 5 8	41,311 8 2	2,56,428 14 4	2,99,805 8 11	43,376 10 7
	1,22,500 0 0	1,24,250 0 0	1,750 0 0	83,004 15 11	1,13,261 1 1	30,256 11 2
Total Abkary, Arrack and Toddy...	3,85,237 13 6	4,28,299 5 8	43,061 5 2	3,39,433 14 3	4,13,067 4 0	73,633 5 9
Sayer Revenue or Land Customs.						
Duty on chopping and Gruff Goods including drawback (this including Collector's fees)	3,56,528 3 5	4,20,922 9 3	68,394 5 10	3,56,624 10 11	4,24,922 9 3	68,297 14 4
Duty on Betel, Tobacco, Goodauck and Bang (this including Collector's fees)...	1,65,699 9 10	2,63,054 13 0	97,355 3 2	1,65,419 0 0	2,62,897 1 8	97,478 1 2
Total Land Custom or Sayer Revenue...	5,22,227 13 3	6,87,977 6 3	1,65,749 9 0	5,22,043 11 5	6,87,819 10 11	1,65,775 15 6
Salt Revenue.	83,711 8 2	95,005 13 0	11,294 4 10	83,711 8 2	95,005 13 0	11,294 4 10
Amount of sales of Stamp paper and Cadjans.	9,225 4 4	8,465 3 1	760 1 3	9,325 4 4	8,465 3 1	860 1 3
Sundry small farms and Licenses	7,860 12 1	13,475 2 10	5,614 5 9	7,860 12 1	13,475 2 10	5,614 5 9
Sales of land.	619 13 6	1,710 1 1	1,090 13 7	619 13 6	1,710 1 1	1,090 13 7
Government fees for Grants, &c.	383 0 0	542 8 0	157 8 0	385 0 0	542 8 0	157 8 0
Extra Revenue Madras Cavaliers' fees on horses in Black Town	2,294 11 5	3,053 7 3	758 11 10	2,294 11 5	3,053 7 3	758 11 10
Hire for Utensils and Godown rent paid by the Country Arrack Distillers...	5,138 5 0	5,185 6 10	47 1 10	4,986 4 2	5,134 13 7	198 9 5
Grand Total Revenue Rupees...	10,53,933 1 9	13,09,574 8 0	2,27,774 0 0	10,21,163 1 5	12,99,828 7 8	2,80,025 7 6
Sayer Revenue or Land Customs.						
Total duty on chopping and weighing Goods.	3,56,528 3 5	4,24,922 9 3	68,394 5 10	3,56,624 10 11	4,24,922 9 3	68,297 14 4
Deduct drawback allowed on Goods imported from the interior accompanied by Rowannahs	1,50,211 5 9	1,72,230 15 12	22,019 10 2	1,50,211 5 9	1,72,230 15 11	22,019 10 2
Duty received from chopping and weighing Goods...	2,06,316 13 8	2,52,691 9 4	46,374 11 8	2,06,413 5 2	2,52,691 9 4	46,278 4 2
Total duty from Betel, Tobacco, Goodauck, Ganjah and Bang	1,65,699 9 10	2,63,054 13 0	97,355 3 2	1,65,419 0 0	2,62,897 1 8	97,478 1 2
Total Receipts of Land Customs...	3,72,016 7 6	5,15,746 6 4	1,43,729 14 10	3,71,832 5 8	5,15,588 11 0	1,43,756 5 4
Total of the other items of Receipts...	5,61,705 4 6	6,21,597 1 9	59,891 13 3	4,99,119 6 0	6,12,008 12 9	1,12,859 6 9
Total Revenue...	9,33,721 12 0	11,37,343 8 1	2,03,622 12 1	8,70,951 11 8	11,27,597 7 9	2,56,645 12 1

1165. It would we said be observed that there was an increase in every item of Revenue throughout this Statement with the exception of that derived from the sale of Stamp paper and Cadjans in which there was a decrease of Rupees 1,360-1-3 which was not explained by the Acting Collector, during the period of whose management it occurred.

1166. The principal items of increase were those noted in the margin and the whole Statement shewed that the greatest attention had been given by the officers who had charge of the Collectorate to the zealous and active discharge of their duties.

1167. The total net increase for the whole year was Rupees 2,78,665-6-3.

1168. For particulars regarding the several items of increase and the causes to which they were to be attributed, the Board referred the Government to the letters of the late and then Acting Collector.

1169. These proceedings were acknowledged under date the 3rd November and we were informed that the report was considered a most favorable and that the result shewed what benefit these revenues might derive from vigilant superintendence, even under great disadvantages, such as dull trade for the Customs, a reduction of half the rate of duty on Tobacco and two storms by which the Abkary and other branches had been diminished; and the Governor in Council desired that the attention of the present Collector might be pointedly drawn to that result.

1170. Our attention was also called to Mr. Spottiswoode's opinion that the duty on Tobacco had been reduced lower than was necessary to ensure the collection of it.

1171. Under date the 16th November we submitted for the information and orders of Government an extract from our Proceedings under date the 9th instant.

1172. We stated that the attention of the Collector of Madras would be pointedly drawn (as directed by Government) to the great benefits which the revenues of his Collectorate might derive from vigilant superintendence as evinced by the considerable increase obtained in almost every branch of the collections during the short but successful management of the late Mr. Spottiswoode, and the Board had no doubt that the exertions of the present Collector would be actively employed in keeping his Department in the same state of efficiency.

1173. With reference to the concluding para. of the letter from the Government above recorded, it was resolved to take the question of raising the duty on Tobacco again into consideration; the Board had at various times since the reduction of the duty given their attention to this point and it was we said observable from the correspondence* noted in the margin that the measure of raising the duty to its original standard had been pressed upon the Board both by the late and the present Collector, but as the quantity of Tobacco imported into Madras since the reduction of the duty continued to increase in almost each successive month and as the revenue even at this reduced rate of duty very far exceeded the amount of the collections levied during the period when the high duty had been imposed, they were unwilling to disturb the existing arrangements particularly as the Regulation for prohibiting the storing of Tobacco within certain limits had not taken effect.

* From Mr. Spottiswoode, 5th, in Cons., 8th July 1819.
To do, 5th, in Cons., 5th August 1819.
From do., 1st, in Cons., 9th March 1820.
Para. 7.
From the Acting Collector, 5th, in Cons., 8th May 1820.
From Mr. Murray, in Cons., 28th September 1820.
To do, 9th, in Cons., 9th October 1820.

1174. The following Statement drawn from the monthly reports of the Collector, exhibits the quantities imported and the duties levied on the 1st sort of Tobacco in each month from April 1818 to October 1820 inclusive.

				Quantity of Tobacco of 1st sort 1819.			Total Customs half duty.		Quantity of Tobacco of 1st sort 1818.				Total Customs full duty.				
				Candy.	M.	V.	P.	Pags.	F.	C.	Candy.	M.	V.	P.	Pags.	F.	C.
				114	12	7	16	1,324	37	60	58	12	7	1	1,355	15	25
April ...	...	...	...	93	19	4	36	1,086	1	10	55	7	2	5	1,279	23	55
May ...	...	...	...	120	15	5	2	1,395	32	60	68	16	1	31	1,590	14	15
June ...	...	...	...	153	9	4	0	1,773	28	45	65	19	2	32	1,524	27	0
July ...	...	...	...	228	1	4	29	2,635	28	35	45	6	5	14	1,047	32	45
August ...	...	...	...	137	17	6	28	1,593	19	40	5	10	6	8	128	0	40
September ...	...	...	...	205	19	2	19	2,380	3	40	50	18	4	38	1,177	3	65
October ...	...	...	...	267	16	1	17	3,094	30	40	12	11	1	9	290	10	30
November ...	...	...	...	237	16	6	31	2,748	19	15	1	2	7	4	26	20	15
December ...	...	...	...	1,560	9	3	18	18,032	21	25	364	5	6	22	8,419	12	50
				243	9	4	17	2,813	25	10	...	...	...	...	...	...	...
January 1820	...	...	...	162	3	7	17	1,874	13	75	...	...	...	...	...	...	...
February ..	...	...	...	184	4	2	8	2,128	32	15	...	...	...	...	...	...	...
March ...	...	...	...	187	19	0	24	2,171	41	75	...	...	...	...	...	...	...
April ...	...	...	...	121	19	4	32	1,409	27	70	...	...	...	...	...	...	...
May ...	...	...	...	242	12	7	12	2,803	42	35	...	...	...	...	...	...	...
June ...	...	...	...	200	4	5	35	2,313	40	40	...	...	...	...	...	...	...
July ...	...	...	...	234	0	4	12	2,074	14	30	...	...	...	...	...	...	...
August ...	...	...	...	238	15	7	16	2,759	17	79	...	...	...	...	...	...	...
September ...	...	...	...	255	8	0	36	2,951	22	28	...	...	...	...	...	...	...
October ...	...	...	...	2,070	18	5	9	23,301	8	57	...	...	...	...	...	...	...

1175. It was also pointed out that in the last three months there had been a considerable progressive increase in the quantity imported and as this increase had taken place since the dismissal of the Pygust peons, the result was considered very creditable to the present Collector as evincing a superior degree of vigilance and attention on the part of his establishment.

29^v

* From the Collector, 3rd, in Cons., 6th October 1820.

From do, 14th, in Cons., 16th October 1820.

From the Acting Collector, 8th, in Cons., 10th April 1820.

* 10 peons at 7 Rupees each per month.

1176. The Collector had however in a letter dated 14th October last recommended that a small addition should be made to the establishment of Peons at St. Thomas' Mount, at which station the Acting Collector had on a former occasion informed the Board that smuggling was carried on to a great extent by Pariahs and camp followers. The Board requested the sanction of Government to this establishment*.

1177. It would, it was remarked, be gathered from the correspondence which accompanied that both the late and present Collectors had at different periods stated their opinion that the high duty might be again levied on Tobacco, but that it was for the Honorable the Governor in Council to determine upon the information before them, and with reference to the Statement entered in the 1174th para. of these Proceedings whether the whole or any further portion of it should now be reassessed.

1178. If we said the Honorable the Governor in Council should determine upon raising the present rate of duty, the Board recommended that it should not exceed three quarters of the original high duty, and that a notice should be published, stating that until further orders a remission of one-fourth only of the established high duty would be allowed.

1179. On the 8th December we were informed that the Honorable the Governor in Council was of opinion that it would not be advisable to raise the duty on Tobacco to its former rate until the improved system of management of that branch of the revenue had been more completely established.

One part of that system consisting of the removal of Tobacco Depôts to a distance from Madras, having been very recently introduced, and not having therefore taken full effect. The Governor in Council however was not disposed to think that, with vigilant superintendence on the part of the Revenue servants, the former rate of duty was higher than Tobacco could well bear at Madras, and we were therefore desired to keep in view to raise the duty to that rate, whenever we should be satisfied that the practice of smuggling was in a great measure suppressed and not liable to be resumed in consequence of the increased duty; and in the meantime and to endeavour, to acquire satisfactory information on the subject, so that the resolution for raising the duty might not rest on the unsupported opinion of the Collector. The material points it was observed, to be attended to, in limiting the rate of duty, were that it should not be raised so high as to operate as a stronger temptation to smuggling than the means employed against smugglers were able to check, or, when smuggling was prevented, to reduce the growth or the consumption of Tobacco, and sanction was communicated for the addition of ten Peons, with seven Rupees each to the Collector's establishment which we had recommended.

From Mr. Spottiswoode, 7th, in Cons., 13th Dec. 1819.
To the Chief Secy. 13th, in Cons., 13th December 1819.

From Mr. Spottiswoode, 7th, in Cons., 10th Jan. 1820.
To the Chief Secy., 10th, in Cons., 10th Jan. 1820.

From the Secy. to Govt., 24th Jan., in Cons., 3rd Feby. 1820.

To the Chief Secy. 3rd, in Cons., 3rd February 1820.

From Mr. Spottiswoode, 5th, in Cons., 7th Feby. 1820.

To the Chief Secy., 7th, in Cons., 7th Feby. 1820.

From Govt., 7th, in Cons., 17th February 1820.

From do., 31st, in Cons., 31st July 1820.

From the Acting Collector, 5th, in Cons., 7th Aug. 1820.

To the Chief Secy. 7th, in Cons., 7th August 1820.

* To the Chief Secy. in Cons., 11th December 1820.

† From the Collector of Madras, 6th, in Cons., 11th Dec. 1820.

1180. A reference to this correspondence noted in the margin will shew the gradual increase in the importation of Tobacco into Madras under date 11th December, and with reference to our Proceedings of the 9th November last,* we submitted the Statement received from the Collector of Madras† of the quantity, value and customs levied upon Tobacco imported during the preceding month, from which it appeared that the increase in the collections of the month of October amounted to Rupees 2,473-1-9.

1181. The Collector had not offered remarks to account for this large increase, we presumed however that the operation of Regulation III. of 1820 relative to the storing of Tobacco had partly tended to produce this favorable result.

To the Chief Secy. to Govt.,
22nd, in Cons., 22nd May 1820.
Enclosure in the letter
from the Honorable Company's
Solicitor, 19th, in Cons., 22nd
May 1820.

1182. Under date the 22nd May we submitted for the information of the Right Honorable the Governor in Council copy of the opinion given by the Advocate General on the subject of the regulation proposed by the Board to be enacted for protecting the duties leviable on Tobacco, Ganjah and Bang.

1183. As the Advocate General had pronounced that the Regulation in question is "altogether objectionable and cannot be legally enacted by the Government" we concluded that it must, in its present form, be abandoned, but as every useful object would, we thought be attained by enacting a Regulation, merely prohibiting the storing of the articles abovementioned anywhere within twenty miles of the limits of the Supreme Court, and declaring such articles when stored contrary to that rule to be liable to seizure and confiscation, we suggested that the Board for preparing Regulations should be instructed to frame a Regulation containing provisions to that effect with as little delay as possible.

In Cons., 18th March 1819.
RULES.
From Mr. Ellis, 30th Sept.,
in Cons., 22nd October 1813.
From Mr. Spottiswoode, 6th,
in Cons., 9th March 1820.
From Mr. Spottiswoode, 8th,
in Cons., 10th April 1820.

1184. Accordingly we submitted in conformity with the instructions of Government under date the 9th March 1819 for communication to the Regulation Board, the specific rules which we thought it desirable to have framed into a Regulation, together with the correspondence noted in the margin for their guidance in this respect.

1185. In communicating to us the resolution of Government that the necessary instructions as recommended by us would be given to the Board for preparing Regulations to prepare the draft of a Regulation, prohibiting the storing of Tobacco, Ganjah and Bang within twenty miles of Madras. The Governor in Council transmitted to us copy of a letter of the same date to the Honorable Company's Solicitor, desiring him to draw the attention of the Advocate General to two opinions recently furnished by

From the Secretary to Government,
16th, in Cons., 19th June 1820.

Enclosure in a letter from
the Secretary to Government,
16th, in Cons., 19th June 1820.

him to the Board of Revenue, one under date 19th May relative to a proposed Regulation for prohibiting the exportation of Opium by land from the territories subject to this Presidency into the Foreign Settlements adjacent thereto, the other under date the 19th May relative to a proposed Regulation for protecting certain duties to which Tobacco, Ganjah and Bang are already subject. In both which cases the Advocate General had, it was observed, merely expressed an opinion decidedly unfavorable to the measures in contemplation, as being beyond the legal competency of the Government but had assigned no reasons for his opinion. The Governor in Council stated his desire that the reasons on which the opinions were founded should be fully and particularly explained, and that a similar course might be observed on the occasion of all future references that might be made to the Advocate General. The Board of Revenue would be prepared, it was added if called upon, to transmit the proposed Regulations again to the Solicitor in order that they may be re-considered by the Advocate General.

1186. We have accordingly at the call of the Company's Solicitor, again transmitted the Regulation concerning the transit of Opium for the consideration of the Advocate General; but no further opinion has yet been received from that officer.

1187. The Regulation for prohibiting the storing of Tobacco within the stated distance of Madras having been proposed by the Regulation Board, was passed by the Governor in Council on the 25th August 1820.

1188. On the 28th December 1819 we received an extract from the Proceedings of the Right Honorable the Governor in Council in which was stated that the Governor in Council had resolved that the four cawnies of ground adjoining that on which the house of Subadar Shaik Mohudeen Khan Bahadar stood situated in the District of St. Thomé should be granted to him in lieu of the fourteen cawnies of land that remained of the sixteen, that the Government had been pleased to bestow on him in G. O., of 29th September 1813 as a reward for his good conduct and faithful services while employed in Persia.

1189. On the 3rd February we brought to the notice of the Right Honorable the Governor in Council the correspondence noted in the margin, from which we said it appeared that the Subadar in question first stated "his wish to have a piece of ground sufficient only to build a house upon" in the neighbourhood of St. Thomé, and the remaining portion of the ground which it had been resolved to bestow upon him "at the village of Mangaut near Poonamallee." That two cawnies of land had been accordingly purchased at the rate of 200 Pagodas per cawny in the District of St. Thomé and made over to the Subadar, but that it had been found impracticable to comply with the request regarding the land at Mangaut, because the Zemindar refused to part with it; and that the Subadar had at that time (1815) declined pointing out the same quantity of land in any other village.

1190. We further remarked that in the year 1817 the Subadar Adjutant General's letter of the 9th July 1817. In Mr. Secy. Hill's letter 6th, in Cons., 7th August 1817. "solicited that the remaining portion of fourteen cawnies of land granted to him by Government might be within the limits of Tottapolliam in the District of Vellore."

1191. This it was also found impracticable to comply with, there being no land of any description to "be had there" but the Collector have explained that the required quantity could be procured at a village only half a mile distant from Tottapolliam. On this occasion, however "neither the Subadar nor his Vakil" appeared before the Collector.

1192. In the year 1818 the Subadar "solicited that the remaining portion of fourteen cawnies of land granted him by Government might be within the limits of Vilchimbaucum in the District of Madras." The name of this place having been incorrectly written, several communications took place between the Board and the Collectors of Madras and Chingleput before the site of the village in question could be ascertained, and it was at last ascertained that the village of Villasarawaucum was the one alluded to by the Subadar. The Collector stated that "upon calling on the Subadar to point out the land he required in order that the consent of the Meerassidars might be obtained, he declined doing so explaining that he had preferred a subsequent application to the Board for land in another situation." This application we presumed was that laid before the Government in

the Adjutant General's letter under date the 22nd December 1819, wherein it was stated that the Subadar was anxious to have 4 cawnies of land adjoining that on which his house stood in lieu of the 14 cawnies which he was to have selected elsewhere.

Enclosure in Mr. Wood's letter, 28th December, in Cons., 3rd February 1820.

1193. We trusted we said that the correspondence adverted to in the forgoing paras. of our letter would sufficiently explain that every thing possible had been done to carry into effect the intentions of the Government and to meet the wishes of Subadar Shaik Moheecooddeen Khan.

1194. We had been informed that the terms which the owners of the land now solicited by the Subadar were willing to accede to, were 3 cawnies at the rate of 220 Pagodas per cawny, and 1 cawny at 250 Pagodas making a total of Pagodas 910 in addition to the 400 Rupees which had already been expended on the Subadar's account.

1195. We stated finally that the assignment to the Subadar of an extent of 14 cawnies of land in the interior would be attended with a trifling sacrifice of revenue compared with the sum above noticed, but that should Government resolve upon purchasing the 4 cawnies of land mentioned by the Subadar at the rates abovementioned, no time should be lost in making the necessary communication to the Collector for carrying the measure into effect.

1196. On the 13th March we were informed that the Governor in Council authorized the purchase of four cawnies of ground for Subadar Shaik Moheecooddeen Khan, adjacent to the two cawnies formerly purchased for him, and sanctioned the expense amounting to nine hundred and ten (910) Pagodas to be incurred on that account which would be debited to the Military Department.

From the Secy. to Govt., in Cons., 20th March.

1197. The above orders were duly communicated to the Collector on the 20th March.

1198. On the 17th January a petition from certain Native merchants of this place was referred for our consideration and report, complaining of an Excise duty being levied from them by the Collector of Madras, and on the 24th February we transmitted in explanation a letter received from the Collector on this subject to whom the petition had been referred for his report.

From Mr. Secy. Hill, in Cons., 20th Jan'y. 1820, No. 427 of 1819.
From Mr. Spottiswoode, 17th, in Cons., 24th Feby. 1820.

1199. From this letter it appeared that the tax of which the Petitioners complained was not an Excise duty, but a ground rent on that portion of ground occupied by their shops at the rate of 10 Pagodas per ground, but varying from 5 to 20 cash on each shop per day.

See Statement No. 3 in Mr. Spottiswoode's letter.

1200. The collection of a ground-rent of this nature had been made known to Government in a correspondence on the subject in the years 1811, and 1812 and the rates at which it was levied had been reported by the Collector of Madras in a letter under date the 17th August 1812, which had been submitted to Government on the 21st of the same month.

From Mr. Ellis, in Cons., 20th August 1820.

1201. From the whole of that correspondence, it appeared that the object in view had been to prevent the beach and streets being rendered impassable by the then increasing number of these bazars.

1202. That the tax was reasonable would, it was said be seen by comparing it with the table in the latter Collector's letter above alluded to, in which the tax on each of these kind of shops was rated at $\frac{1}{2}$ Pagoda per mensem or 6 Pagodas per annum, while the highest rate levied by the present Collector amounted only to 2 Pagodas per annum.

1203. It appeared also from the enclosures in the Collector's letter that these very shops then paid a tax of $\frac{1}{2}$ a fanam or 1 fanam per diem to certain persons denominating themselves

"head shop-keepers" who thus appropriated to themselves a revenue which was the right of Government alone.

1204. These head shop-keepers not only received a tax to which they had no pretension, but on this plea grounded a claim to the land itself, for which they applied for certificates and these the Collector stated had in some cases been granted.

1205. It was probably to be attributed we thought to the levy of this tax by the head shop-keepers that the public streets were not more blocked up with these petty bazars, and as it was evident that the tax was thus far expedient and also in some measure requisite as an acknowledgment of the rights of the Government in the land, the Board were of opinion that it should be continued.

1206. Should however the Government we said, not consider the Collector authorized to collect it under their former orders, the Board solicited sanction to the measure and further suggested that every shop should be furnished with a license from the sitting Magistrates, whose duty it was to prevent any improper encroachments on the streets.

1207. On the 5th April we were informed that the explanation thus afforded was considered to be perfectly satisfactory.

1208. The above orders were duly communicated to the Collector on the 17th April.

1209. On the 20th January we replied to a letter under date the 8th May last, enclosing an extract from a presentment of the Grand Jury to the Supreme Court of Judicature, and desiring us to take into consideration whether the increased prevalence of the vice of drunkenness might be in any respect attributable to an illicit importation and sale of spirits, and to state what measures we should advise to be taken to remedy this evil.

To the Chief Secretary, 20th, in Cons., 20th January 1820.
In Cons., 10th May 1819.

1210. On this subject we laid before the Government a letter received from the Deputy Collector of Madras in consequence of the reference which we had deemed it our duty in the first instance to make to the Executive Revenue Officer.

1211. In this communication the Deputy Collector stated it as his opinion that except from the notorious fact of a number of dissolute characters having recently resorted to the Presidency the vice of drunkenness had not greatly increased nor had we, we said from personal observation, remarked any extraordinary increase of intoxication, but the Grand Jury from the evidence before them, must have been better able to judge of the fact than either ourselves or the Collector from casual observation.

1212. We at the same time observed that notwithstanding the Deputy Collector's belief that the illicit sale of liquor was not carried on to any considerable extent it would be difficult, satisfactorily to account for any usual prevalence of this vice, except on the ground that by some means, the lower orders of society had either obtained some unusual command of money, or were able to purchase liquor from illicit retail dealers at a rate cheaper than usual; the great increase in petty thefts and larcenies during the period alluded to might we thought have thrown more money than usual into the hands of the dissolute characters at the place, and the exemption from all punishment of the illicit dealers in spirits must no doubt have tended as much to the increase of immorality as to the injury of the revenues of Government.

1213. In consequence of the public mention of the prevalence of drunkenness at the Presidency by the Judges of the Supreme Court in a charge to the Grand Jury, we had it was remarked on the 21st September 1815 brought to the notice of Government the defect of the law in this

To the Chief Secretary, in Cons., 21st September 1815.

respect and had recommended that the Advocate-General should be instructed to take the necessary steps to enable the Magistrates to punish the *unlicensed* as well as the *licensed* retail dealers for any breach of the Police Regulations, to which communication the Board had not been favored with any reply.

1214. We observed that we had at the same time, hinted at the expediency of not only recognizing but supporting the jurisdiction which the heads of caste according to the customs of the country possess over the members of their respective tribes, in matters connected with their moral conduct; and that we had stated that in consequence of their authority not being recognized, they no longer ventured to impose those petty criminal punishments which deter from infraction of the wholesome restrictions imposed by the rules of caste, especially as regards the use of spirituous liquors; and we continued of opinion that a formal enactment recognizing in such cases the power of the heads of the castes over their respective tribes, and sanctioning some specific punishment in the event of any gross infraction of the established rules of morality and decorum, amongst them would effectually tend to check the evil complained of, and give great satisfaction to the respectable classes of the community.

1215. We were not honored with any orders on this subject.

To the Chief Secy. to Govt.,
in Cons., 29th May 1820.
To the Chief Secy., in Cons.,
6th June 1816.
From Mr. Lane, 28th May,
in Cons., 3rd June 1819.
To Mr. Spottiswoode, 29th,
in Cons., 29th July 1819.
From do. 20th, in Cons.,
24th January 1820.

1216. On 29th May we adverted to the case of Chinniah Moodelly, Shotriundar of Manaly which had been submitted to Government in our letter of the 6th June 1816 and we laid before the Right Honorable the Governor in Council the letters noted in the margin.

1217. In para. 7 it was observed of our Proceedings of the 15th May 1815, copy of which had been submitted to Government on the 6th of the following month, we recommended Chinniah Moodelly should receive a compensation for the prohibited manufacture of Salt in the Manaly Cotaur up to Fusly 1224 inclusive, which had been sanctioned by Government under date the 29th June 1816, and it was then resolved that the manufacture of Salt in that Cotaur from the expiration of that Fusly should be allowed to be resumed.

1218. It appeared however that this resolution had not been intimated to the present possessor of the Shotrium till so late in Fusly 1225 as to preclude the possibility of the manufacture of Salt in that year.

1219. In consideration of this the then Acting Collector submitted that the Shotriundar might be allowed compensation for Fusly 1225. This the Government would perceive it was said from the statement forwarded with the Collector's letter of the 20th January amounted to Rupees 3,381-15-8 or Pagodas 966-12-50, Pagodas nine hundred and sixty-six, twelve fanams, fifty cash, and as we were of opinion that Chinniah Moodelly was entitled to this compensation we solicited the sanction of Government for the payment of it.

1220. On the 23rd June it was communicated to us that the Governor in Council authorized the Collector of Madras to pay to the Shotriundar a compensation for that Fusly amounting to Rupees 3,381-15-8 in the same manner as he had already received compensation for the Fuslies preceding during which the manufacture was hindered.

1221. The above orders were duly communicated to the Collector on the 29th June.

To the Chief Secretary, in
Cons., 26th June.
To the Collector of Madras,
12th, in Cons., 12th July 1819.
From Acting Collector do.
16th, in Cons., 18th May 1820.
To do. 18th, in Cons., 18th
May 1820.
From do. do. 13th, in Cons.,
19th June do.
To do. do. 19th, in Cons.,
19th June 1820.
From do. do. 24th, in Cons.,
26th June 1820.

1222. On the 26th June we laid before the Honorable the Governor in Council the correspondence noted in the margin respecting the rent of the Toddy farm in the Collectorate of Madras.

1223. The rent for Fusly 1229 had been granted for the sum of Pagodas 35,500 to Arnachella Gramany and V. Vencatachella Gramany.

1224. In consequence however of the storm which happened on the 29th and 30th of March, the renters had represented their inability to fulfil their engagements and the collections had been accordingly taken under Aumanie. The then Acting Collector at the same time suggested that proposals should be invited for the rent from the 1st of June to the end of the ensuing Fusly 1230, which was sanctioned by the Board on the 18th of May.

Mannupa Gramany.
Erassapa do.
Colunda do.
Arnachella do.
P. Arunachella Gramany.

1225. Accordingly on the 13th June the Acting Collector submitted such proposals as had been tendered, and the Board on the 19th of the same month directed him to accept the offer of the persons noted in the margin, namely Pagodas 2,200-22-53 for the broken period of Fusly 1229 and of Pagodas 25,099-22-27 for Fusly 1230.

1226. The Acting Collector in his letter of the 24th of June submitted a Petition from the first Toddy renters for Fusly 1229, praying for a remission in their rent on account of the partial failure in the produce of the trees from the 29th March, the date of the storm to the 7th May the period when they resigned their rent as before stated.

1227. It appeared that the renters had paid their rents up to the 31st March, that the balance due by them was Pagodas 3,518-41-12 and further that from the 1st April to the 7th May they had collected only Pagodas 2,007-20-60 falling short of the rent payable by them by Pagodas 1,511-20-32.

* Excess of rent due beyond
the actual collections made
by the renters ... 1,511-20-32
Remission of rent for the
29th, 30th and 31st March
which was paid but no col-
lections made by the ren-
ters ... 290-44-20
1,802-19-52

1228. The Acting Collector further stated that "on the 29th, 30th and 31st of March no collection at all had been made, whereas the dowle amount would be 290-44-20 and which in fact had been paid into the Treasury, and he therefore recommended that the renters should be allowed a remission of Star Pagodas 1,802-19-52."*

1229. As this remission appeared to be reasonable under the peculiar circumstances of the case, we recommended that it might receive the sanction of Government.

1230. On the 18th July we were informed that the Governor in Council entirely concurred in our opinion and in that of the Collector as to the expediency of releasing the renters from their engagements, under circumstances of so untoward a nature; and also sanctioned the proposed remission of rent which amounted to Pagodas 1,802-19-52 for the period previous to the renter's release; and further that with reference to the injury which the trees were likely to have sustained, as stated by the Acting Collector, the Governor in Council was of opinion that the rent obtained for the current Fusly was fair though nearly 10,000 Pagodas less than that for the Fusly preceding.

1231. The above orders were duly communicated to the Collector on the 20th July.

1232. On the 16th June we received from Government copy of a letter from the Superintendent of Police, recommending that the sale of Beer at Madras should be prohibited except by persons who might take out a license for the purpose; and it was observed that should we from the information we possessed or might procure be induced to concur in this recommendation, we should submit to the Board for preparing Regulations the rules which might appear proper for carrying it into effect.

1233. On the 20th July we stated that not possessing any specific information on the subject, we had made a reference to the Acting Collector of Madras, whose reply was submitted and who, we said was of opinion that it would be difficult to prevent sellers of Beer, even under a special license from selling spirits and other liquors besides those which they might be authorized to vend. Indeed that the liquor which is termed Beer seemed to be a compound of bad Malt liquor and Toddy or Arrack, and that it would therefore be most expedient he thought and the Board concurred in his opinion that the sale of Beer by retail (or rather for the purpose of being drunk on the spot) should be forbidden, except by licensed tavern or punch house-keepers.

1234. On the 18th August we received from Government copy of a letter from the Superintendent of Police, and we were desired to report whether we considered the measures therein recommended to be advisable, and whether in that case it was competent to the Superintendent of Police to adopt them on authority for that purpose from Government without any change in the Police Regulations.

1235. On the 24th August we replied as to the expediency of the measures thus proposed for an increase of the fee on the licenses for the sale of Country Arrack, for the imposition of a fee on the grant of licenses to Toddy shops and shops for the sale of intoxicating drugs, for extending to unlicensed persons selling spirits, the punishment to which licensed dealers were subject for breach of the conditions of their licenses and for putting down certain shops which were stated to have greatly multiplied where wine, beer and spirits were indiscriminately sold.

1236. We remarked that we had not the means of answering these questions very satisfactorily, but we apprehended that no new or additional tax could be imposed without reference to the authorities in England and their previous sanction having been obtained.

1237. We observed that by the 5th Section of the Madras Police Regulation No. 4 referred to by the Superintendent of Police, the sale of spirituous liquors or strong waters, the produce of Asia without a license was forbidden under the same penalties and forfeitures "which were in force against unlicensed vendors of British or foreign spirituous liquors."

1238. As the regulation of all matters connected with the establishment and conduct of public houses and shops for the sale of spirits was vested in the Police Magistrates under certain rules registered and published in a specified manner, we concluded that no alteration in these respects could take place except under the sanction of an amended Police Regulation.

1239. We said that the experience of some months might have enabled the Superintendent of Police to ascertain with precision the powers which he required generally to have vested in himself or in the other Magistrates of Police to provide efficiently for the safety and good order of the Presidency, and if so we conceived that the time was arrived for new modelling as had been proposed the preceding year in all necessary respects the existing Regulations in communication with the Board for preparing Regulations and the Company's Law Officers. The Governor in Council would we thought probably deem it moreadvisable that the whole of this important

subject should be considered at once, than that any partial modification should be introduced which always tended to create intricacy and frequently caused the enactment of contradictory or inconsistent provisions.

1240. On the 11th September we submitted to the Honorable the Governor in Council a letter from the Collector of Madras, in which it was stated that the Renters of the privilege of selling Country Arrack at Madras were by the terms of their covele entitled to sell Arrack for removal from their shops under specific rules and to a limited extent.

1241. The 9th clause of the 4th Police Regulation has the following words: "licensed keepers of Arrack and Toddy shops shall be authorized to sell by retail Arrack and Toddy and other wholesome liquors, being the produce of Asia, so that such liquors may be drunk in their Taverns, Punch houses or shops respectively, but not to sell any kind of liquor to be drunk out of the same."

1242. The 11th clause of the same Regulation is as follows: "No keeper of a Tavern or Punch house or Arrack or Toddy shop shall sell spirits or any intoxicating liquors to any European or Native Non-Commissioned officer or soldier, nor allow any spirits to be removed from his house or shop except on a written application signed by the party requiring it, and countersigned by the Superintendent of Police or sitting Magistrate."

1243. These provisions appeared to be inconsistent with each other, and it was stated by the Collector that the Superintendent of Police considered himself bound by the letter of the first rule while the practice which it was understood obtained formerly of countersigning the applications of individuals for leave to remove small quantities of liquor from Arrack shops seemed to have been fully borne out by the last quoted section.

1244. Under these circumstances we referred the subject for the orders of Government, and suggested with reference to the concluding para. of our letter of the 24th August that the necessary alterations might be made when the revision of the Police Regulations should take place.

1245. On the 20th October a copy of a letter from the Superintendent of Police, relative to the passes that used to be granted for Arrack with original enclosures was transmitted for our consideration.

1246. On the 1st August we received copy of a letter addressed to Government by the Clerk of the Peace and were desired to ascertain and report the nature of the tax therein referred to and the authority under which it was levied.

1247. On the 2nd October we laid before the Honorable the Governor in Council a letter from the Collector of Madras on the subject of this duty which was denominated Poligar's fees and was paid by certain proprietors of houses in Madras, and concerning which a reference had been made to Government by the Justices in Sessions.

1248. We had, it was stated, had the honour of submitting to Government a report on the allowances and emoluments of the Poligar of Madras on the 29th of August 1814, and we transmitted at the same time a letter from the late Collector Mr. Ellis, which was again laid before the Government in elucidation of the particular question under discussion.

1249. Among the enclosures in Mr. Ellis' letter were two cowles given by different Governments to the Poligar, both of which granted the fee on houses at the rate of three fanams for a large, and two fanams for a small house; but those cowles stipulated for restitution by the Poligar to persons robbed of the amount which had been stolen from them whether the thief were or were not apprehended. The office of Poligar having long ceased to exist, such of the fees as were originally granted for the support of the office, and continued still to be paid, were received by the Government. One of these was the fee on houses, of which the average demand was stated by the Collector to be Pagodas 537 and the average collection about Pagodas 332.

1250. As the restitution of stolen property was not under present circumstances claimable and as the dwellings in the town were liable to be assessed in support of the necessary establishments for watching, we agreed we said with the Collector that the tax should be abolished and we proposed that it should cease with the current Fusly.

1251. On the 20th October the desire of the Government was communicated to us that this tax should be abolished from the period recommended by us.

From the Secy. to Govt., in Cons., 23rd Oct. 1820.

1252. The above orders were duly communicated to the Collector on the 23rd October.

1253. In consequence of the death of the late Mr. Spottiswoode Mr. Murray was nominated Collector of Madras on the 15th August last.

From the Secy. to Govt., in Cons., 17th Augt. 1820.

RYOTWAR SETTLEMENT.

1254. Under date the 4th May, we had the honor to submit for the information and order of Government an extract from our Proceedings of the 27th April respecting the survey of the Village of Taloprole, selected by the Collector of Masulipatam for the experimental introduction of the Ryotwar system.

*To the Chief Secretary to Government, in Dy. Cons., 8th May 1820.
Proceedings of the Board, 27th April 1820.*

1255. We stated that on the receipt of the letter from Government under date the 7th October 1817, we addressed a Circular letter, under date the 27th November 1817, to the Collectors in the Northern Circars; calling upon them to submit certain information on several important subjects connected with the administration of the revenue in those districts, which their management of the estates of disqualified proprietors under the Court of Wards, and of Zemindaries under Aumanie would, it was expected, enable them to furnish. The Collector of Masulipatam in reporting on the experimental introduction of the Ryotwar system into the village of Taloprole, we observed had availed himself of this opportunity to lay before the Board, under the orders above adverted to, certain detailed observations on the subject of the revenue system which had hitherto obtained in the Northern Circars. His sentiments on the various points which he discussed appeared to have been formed from the most correct information which it had been possible to obtain and the whole report was drawn up with a degree of judgment and accuracy which we considered to be highly creditable to the talents and researches of Mr. Russell and which could not fail to render it a most useful document.

1256. We said that in laying this report before Government, we should follow the course pursued by the Collector by which the revenue system which had heretofore prevailed in the Northern Circars would first come under consideration, and afterwards the survey of the village of Taloprole. We were thus enabled to explain the principles by which the Collector had been guided in calculating the present assessment on the village in question.

1257. The rent from the lands in Hindoostan, as in every other Asiatic Government had we remarked from time immemorial constituted the principal part of the revenues of the sovereign power and whatever mode of collecting those revenues might have been adopted by the ancient Rajahs of India previously to the irruption of the Mahomedans there seemed to be little doubt that the Zemindars* as found by the British were first appointed (as the name implies) by the Mussulman Government; and paid† either by a commission on the revenues collected by them or by assignment of a portion of land exempted from the payment of rent and known to this day, by the name of Nauker lands in Bengal and in the Northern Circars; Savaram and certain fees called Russooms. These ministerial officers of the Mussulman Government the Police of the times had rendered it necessary for us at first to continue, and afterwards to convert into great landed proprietors, transferring to them the absolute proprietary right in the soil which had till then been vested in the ruling power alone in contradistinction to the possessory right or right of occupancy (commonly called meerassy) which was and still is or rather ought to be, vested in the hereditary cultivators.

1258. To the creating of these intermediate agents between* the Government and the husbandman, the Collector justly attributed the abolition of the rights and privileges of the cultivators and the great difficulty which opposed any research into the ancient Hindoo institutions in the Northern Circars.

1259. The powers of the Government having been transferred to the Zemindars, the rights and privileges of the people could oppose but a feeble barrier to the exactions and oppressions which the wants and necessities of their masters induced them to exercise in their inconsistent and anomalous capacity of absolute proprietors of the soil and at the same time tenants under a superior Government.

"The length of time (said the Collector) that has elapsed since these provinces fell under the dominion of foreigners has thrown all ancient usages into oblivion, and entirely precludes any hope of ascertaining what the original rights of the cultivator may have been. The people indeed have lost even the tradition of former customs. But I shall hereafter have occasion to shew that the little which remains gives good reason to believe the institutions and privileges of the inhabitants were once regulated by the same rules as those which have been found to have prevailed in the more Southern Districts."

1260. We had little doubt that the institutions and privileges of the inhabitants in the Northern Circars, if minutely investigated, would be found to resemble those in the Southern Provinces as above stated and as shewn in the 6th para. of the Collector's report.

1261. We referred the Government to the several paras. of the Collector's letter for detailed information on the following points: namely, the alienation of land for the support of the village establishments; the privileges of the cultivating classes the caste, customs; and agricultural stock of the inhabitants, the division and wages of labour; the whole process of husbandry from the plough to the thrashing floors, the various productions of the earth, the number of the crops, the mode of calculating the Sircar dues; the land measures in use in the district, the nature of the interference exercised by the Zemindar and his servants from the time the crops begin to ripen to that of the receipt of the Sircar share in money* by the Zemindar, and lastly the numerous deductions and extra assessments which under various forms were levied from the ryot after the division of the produce had taken

* Perhaps the following may contain some allusion to the origin of Zemindars.

"He (Mahomed, son of Tughlick) began to encourage cultivation upon a new plan which he himself had invented. He appointed an Inspector for the regulation of all that related to husbandry, by the name of Ameer Kohi, who divided the country into districts of 60 miles square under a Deputy who was to be answerable for its cultivation and improvement."

† Dow's Hindoostan—Reign of Mahomed III, A. D. 1346.

place. It was to this last species of exaction and oppression that the general impoverishment of the cultivators under the Zemindars was to be mainly attributed as would be shewn in another part of these proceedings.

1262. In the 8th, 9th, 10th and 11th paras., the Collector noticed the different kinds of Mauniams and Enams and the rates at which they were generally assessed, and observed that "whatever might be the mode of assessment, one-third

Para. 10. "of the harvest was the utmost proportion that ought in fairness to be available to the Sirkar, because "it was the highest that could be collected without reducing the proprietor to the level of a ryot."

Colonel Munro had also stated his opinion that "as one-third of the Letter dated 15th August 1870, in Cons., 4th February 1898. "produce is therefore the highest point to which assessment can in "general be carried without destroying private landed property, and as

Para. 3. "it is also the point to which it must be lowered before persons who "are not cultivators can occupy Sirkar land without loss, it is obvious that unless the assess- "ment is reduced to this rate, land can neither be occupied by all classes of the inhabitants nor "even become private property, nor can any permanent settlement be made calculated to improve "the condition of the ryots or of the public revenue."

1263. Mr. Russell observed that "the almost universal share of the resident ryots was one half

Para. 27. "of the net produce and of him who belonged to another village 55 per "cent., while a further allowance of 5 per cent. was allowed to those "who were related to the Zemindar, and whose rank excluded them from personal labour. But "this division was merely nominal. The exaction of various items of extra revenue, and the charges "entailed on the husbandman by the system here alluded to, absorbed all his profits, and left him "little other ostensible means of livelihood even than the produce of his coins and the labors "of his women."

1264. The Collector in another part of his report made the following calculation of the pro- duce of dry grain land, the expenses of cultivation, and the profit remaining to the ryot. "A ryot who has 2 ploughs will cultivate one "cutty of mettah or dry land, and that extent of ordinary soil in a favourable year will produce "4 Pootties, 10 T. of Jonnaloo and other grains and Pulse."

	M. Rs. A. P.
"Value of 4 Pootties, 10 T. at 22 Madras Rupees per Pootty which is a high computation since it is reckoning the whole produce at the same rate as *Jonnaloo	99 0 0
"Deduct Sirkar share	49 8 0
Ryot's share...	49 8 0

*These charges are about 36 per cent. of the ryot's share and would not fall upon him if there was no intermediate agent between the cultivator and the Government.

"Deduct *Durbary charges on 4 Poot- ties, 10 Tooms at 2 M. Rupees per Pootty	9 0 0
"Deduct Nuzzer catoy, &c., at 3 M. Rupees per cent.	1 8 0
"Batta to Mahasoldars, Anchanadars, &c., at 16 per cent.	8 0 0
Remaining to the ryot...	31 0 0

"Deduct charges of cultivation.	
"Value of 2½ Tooms of seed grain... ..	3 0 0
"Subsistence to 2 slaves for 6 months at 1 seer of Jonnaloo per diem	10 12 0
"2 Cumbalies	1 0 0
"Charges incidental to the replacing of cattle one year with another	6 0 0
"Wear and tear of ploughs, &c.	0 8 0
	21 4 0

"Balance in favor of the ryot... 9 12 0"

And in the wet lands the following is the Collector's calculation:—

"In paddy lands 2 ploughs are not equal to the culture of more than "0 Cutties, 10½ Veesums and 8 Pootties are a good crop for that extent "of land in a favorable season."

	M. Rs. A. P.
"Crop 8 Pootties, value at 20 M. Rupees per Pootty	160 0 0
"Deduct Sirkar portion	80 0 0
Ryot's share...	80 0 0
* About 33 per cent. of the ryot's share. "Deduct *Durbary charges at 1½ Rupees per Pootty	12 0 0
"Nuzzer Catoy, &c., at 3 per cent.	2 6 6
"Mahasoldars, &c., charges at 16 per cent.	12 12 6
Total deductions...	27 3 0
"Remain to the ryot...	52 13 0
"Deduct charges of cultivation:	
"4 Tooms of seed grain at 20 M. Rupees per Pootty	4 0 0
"Subsistence of 2 slaves for 6 months at 2 seers of paddy each per idem 0 P. 18 T. 0 S., value thereof 20 M. Rupees per Pootty	18 0 0
"2 Cumblies	1 0 0
"127 Planters at the average rate of 30 men for every Toom sown	10 8 0
* Buffaloes are much shorter lived animals than bullocks and in the end more expensive, but they do their work better in this sort of cultivation. "Charges incidental to the replacing of *buffaloes one year with another... ..	8 0 0
"Wear and tear of ploughs, &c.	1 0 0
Remaining to the ryot...	10 5 0"

1265. From these calculations it appeared that the share of the resident ryots so far from being one-half of the net produce was in fact as the Collector stated, "merely nominal" and was reduced by extra charges of various descriptions as above shewn to so small a sum as to render it impossible for him to subsist by the produce of his labour and to drive him to theft and fraud as the only means of compensation for those profits of which he was deprived by the oppression and exaction of the Zemindar or his officers; admitting, therefore, that "one-third of the "produce was the highest point to which assessment could in general be carried without destroy- "ing private landed property," the "present impoverished condition of the cultivators under the "system just described was not to be wondered at."

1266. The want of a defined demand and of a moderate assessment by which alone exaction could be prevented and stock accumulated reduced the ryots to such a condition that "they hold no landed property which is worthy of "purchase and their fields therefore devolve without a price to any "other person to whom the Zemindar may allot them, while those under the Ryotwar system "become attached to their farms by the benefits of a low assessment and retain them as a lasting "possession."

1267. In the settlement of the village of Taloprole therefore the Collector had regulated the assessment in such a manner as to exempt the ryots from the various extra collections and other illegal and vexatious demands to which they were before liable and for this purpose had fixed the assessment "with reference to the quantity of grain and pulse that had really been produced and

"as the seven years preceding had been marked by every variety of season and the extent of ground under cultivation remained the same" he adopted the average produce of that period as the ground work of the calculations. The usual fees having been deducted and the residue divided into two equal portions, the moiety of

Para. 43. the Sirkar was converted into money at rates established on a medium of 7 years selling prices and the amount was distributed on the different ryots with reference to the situation, quality and former produce of the lands.

1268. By this means the assessment amounted to about 45½ per cent. of the gross produce heretofore actually brought to account and the share of the ryot to 49½ as explained in the 44th para. of the Collector's letter; we were not we remarked, disposed to consider this to be a very moderate rate of assessment particularly for the punjah lands in which we observed that the produce had been divided in the proportion of ½ to the Sirkar and ½ to the ryot, whereas in other districts it was believed that the Government share was generally little more than 30 per cent. under the circumstances however stated by the

Para. 45. Collector we were willing to sanction it for the time, subject to such alteration as after circumstances might render necessary.

1269. We also submitted the following Abstract Statement showing the extent and description of all the lands in the village of Taloprole and the amount of the assessment.

Cultivated.	Ac. es.	G.	Rs.	As.	P.
Dry	19	20	870	0	11
Garden... ..	74	19½	353	13	5
Wet	262	7½	1,659	3	5
Total dry garden and wet...	1,056	7½	2,883	1	9
Total quit rent of alienated lands...	511	18½	668	14	9
Total...	1,567	26	3,552	0	6
Deduct Cundrekadar's receipt and occupant's fields ...	...	...	420	6	5
Net amount of Sirkar revenue	...	...	3,131	10	1
Add Tank Marah	...	...	118	7	8
Total Assessment	...	...	3,250	1	9
Estimated net amount of Sirkar revenue on the uncultivated lands	4,736	2	4,042	15	1
Total cultivated and capable of being cultivated. ...	6,333	28	7,293	0	10
Add Surva Enam lands	506	14½			
Add Porumpoke or barren land sites of villages, road, bed of rivers, &c., &c.	1,420	3			
Grand Total Sirkar and Enam and Porumpoke, &c. ...	8,260	5½			

1270. The following was stated to be the average amount of the assessment on the different species of land in the village :—

	Rs.	A.	P.
Dry land per acre	1	0	9
* Wet land do.	5	4	0
Garden land do.	5	3	1

* Including the demand on account of compensation for Tank Repairs on a reduced scale. Vide paras. 22 and 49 of the Collector's report.

1271. The classification and rates of assessment applied to the village of Taloprole only and the Collector had explained that they would probably differ materially if applied to a whole Talook instead of a single village.

1272. The following was a comparison between the average collection of the last 7 years and the assessment now fixed :—

	Total average collections including all items.			Present sist on the cultivated land.			Difference.		
	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.
	3,843	0	4	3,131	10	1	711	6	3
							which is equal to 18½ per cent.		

1273. The difference was equal to 18½ per cent. but would soon be more than compensated, the Collector observed by the increase of cultivation, the waste land being "capable of yielding even a greater revenue than that theretofore tilled" as shewn in the following memorandum.

	Sist on cultivated land.			Sist which the land now uncultivated is capable of yielding.			Difference.		
	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.
	3,131	10	1	4,042	15	1	911	5	0

1274. This result of the survey was considered to be very satisfactory, particularly as "the difference between the past and present jumma had arisen from the abolition of unjust exaction, rather than from a sacrifice of the land-lord's just dues."

1275. It did not appear that the Collector had followed in every respect the detailed rules which had been furnished for his guidance in regard to the measuring, classing and assessing of the lands in Taloprole, but as we recommended that the system of surveys should not be persevered in, and as the assessment was 18½ per cent. below the average of former collections and all extra demands and exactions had been abolished, it might be thought to be considered sufficiently favorable to render any alteration at the present period unnecessary.

1276. We recommended that the village mauniums where they were still found to exist should be continued, but where from length of time or other cause all traces of them had been obliterated, we considered it inexpedient to attempt to revise them particularly where there were no village servants at present established who would be entitled to hold them in consequence of having hitherto discharged the duties of the offices for the support of which those assignments of land had formerly been established. In the village of Taloprole there were only three mauniums; which were held by the head inhabitant, the Curnum and the vetty man, the former it appeared had

been granted in Fusly 1196 for digging a tank. In another part of his report the Collector had stated his belief that the assessment of mauniums to head * inhabitants was not to be traced to a period anterior to the Mahomedan conquest and in this opinion the Board were disposed to concur.

1277. On reverting to the Ryotwar system, the Collector would in all cases be careful to bring to our notice every instance in which, as stated in the 11th para. of his letter, the mauniums of the village establishment, where they still existed, were subject to the payment of an improper tax or rent in order that measures might be taken for exonerating them from all demands to which, by the nature of their original institution, they were not subject.

1278. We highly approved the arrangement adverted to in the 43th para. of the Collector's letter and we considered the object which it had in view to be very proper.

1279. By fixing permanently the fees which it was usual to deduct from the gross produce instead of allowing them to fluctuate according to the actual extent of the produce, a material check against fraud in grain settlements would be observed, as the individuals who were entitled to participate in them would then no longer have any interest in preventing theft; they would receive the same amount although the grain might be plundered and removed, whereas under the usual practise it would be their interest to endeavour to prevent fraud for the purpose of securing the full amount of their own dues. But as in the village of Taloprole the Sirkar share had been commuted for a fixed sum in money, the appropriation of the grain by the inhabitants was not a matter of any concern to the Government, and it was therefore considered desirable that the ryots should be relieved from all interference on the part of persons entitled to participate in the customary fees, and this was best effected by fixing also the amount of such fees in money on an average of former years. The ryot was thus left "the sole master of his crop and could thrash it whenever he pleased," and was not, as before, compelled to consult the convenience of the Curnum whose attendance might be necessary to take an account of the produce.

1280. As connected with our proceedings under date the 25th November 1819 on the subject of Slavery, the 17th para. of the Collector's letter appeared to be worthy of remark as shewing that in the northern Circars as well as in the southern parts of the Peninsula and the Malabar Coast, the condition of the Hindoo slave was rather that of a willing labourer looking "up to his master as his hereditary protector" than that of an abject wretch groaning under the lash of lawless tyranny and unmerited persecution.

1281. It had often been stated that private property in land as it exists in Europe was entirely unknown in India except on the Malabar Coast. On this subject the Collector observed:

"If any trace remained of private property in land paying revenue to the Government, the
Para. 13. "Judicial records of the last 16 years would surely have afforded
"some evidence of the fact, but no case of this description has ever
"yet been filed, nor did I ever meet with a native who had heard of such a claim."

1282. Colonel Munro has observed, "Had the public revenue in India ever been paid by
Letter dated 15th August 1807, Para. 2. "private landowners, the share of the produce received by the
"sovereign would now have served to regulate the demand." But
nothing could be plainer than that private landed property had never
"existed in India excepting on the Malabar Coast."

1283. With reference to the 42nd para. of the Collector's letter, the Board were of opinion that whatever amelioration in the condition of the ryots under the Zemindary system, the Government might endeavour to introduce by reducing the public demand against the Zemindars

*"When any village is cultivated to the highest degree of perfection by the skilful management of the chief thereof, there shall be bestowed upon him half a biswah of every beegah of land or some other reward proportionate to his merits." Ayeen Akbery, Part III, instruction to the Amilyuzzer or Collector of the revenue.

still little hope could be reasonably entertained that such endeavours would be attended with success; it was one of the most forcible objections to the Zemindary system that remissions and reductions made to the Zemindars never reached the ryots who were usually compelled to pay the full rent according to custom. Instead therefore of adopting measures towards the Zemindars which might render it unnecessary to "bring their lands to sale," it was desirable that as many of the created Zemindaries (in contradistinction to the ancient Rajahships) as possible should revert to Government that the Ryotwar system on a moderate rate of assessment might be introduced. With regard to the experiment which the Collector proposed to try in the estates of minors under the charge of Court of Wards, we had only we said to observe that we considered any such measure to be unnecessary, as the Collector would have it in his power to relieve the ryots from extra assessment and illegal exactions so long as the Estates remained under his charge, and when delivered over to the proprietors on their becoming of age the lands would be held under the same condition as all other Zemindaries, and we feared the usual exactions would again take place so that no permanent benefit would be derived by the ryots.

1284. With regard to the rights of the Zemindars to compensation for the Moturpha revenue which they were prevented from collecting, but which was nevertheless included in the assets on which the permanent Jummah of their Estates had been formed, we observed that in the Zemindaries in Guntoor and in other districts where claims of this description had been established, they had been submitted to Government, and the remission to which the Zemindars were entitled on this account had been granted; the same would be done with regard to the Zemindars in Masulipatam so soon as the Collector should lay their claims in a separate communication before the Board.

1285. In conclusion we again expressed the satisfaction we have derived from the perusal of Mr. Russell's report. The pains which he had taken to investigate the nature and defects of the system which had hitherto prevailed, and the desire he had shown to promote the welfare of the cultivating classes by proposing to relieve them from illegal exactions and extra assessments sufficiently explained "the eagerness with which the ryots had hailed the change of system, and the satisfaction they expressed at the prospect of being exempted from an arbitrary and undefined demand."

To the Chief Secy. to Govt.,
in Dy. Cons., 10th April 1820.
Proceedings of the Board,
23rd March 1820.

1286. Under date the 6th April we submitted to the Right Honorable the Governor in Council an extract from our Proceedings under date the 23rd March, relative to the measurement, classification and assessment of the village of Toomalcherrivoo in the district of Guntoor.

1287. This village had been surveyed in October 1817 by Mr. Anstey, the then Head Assistant Collector in that district, but the Collector delayed forwarding the accounts till he had personally revised them.

1288. This village was in a rocky soil and contained acres 6,045, goontas 26, feet 11, inches 5½ of land.

1289. The measurement was stated by the Collector to have been carried on according to the instructions which he had received on this subject. Boundary marks had been placed by Mr. Anstey to the different fields, but they had since disappeared in consequence of the rains having destroyed the marks. This was however stated to be of little consequence as the Curnums could at any time decide the extent of each field.

1290. The land of this village was distributed in the following manner.

		Paying revenue to Government.				Revenue alienated.				Total.			
		Acres.	G.	F.	I.	Acres.	G.	F.	I.	Acres.	G.	F.	I.
Cultivated.	Wet land ...	92	15	21	...	...	...	...	...	...	...	...	...
	Mettah or dry land ...	1,499	36	8	61 $\frac{1}{2}$	899	15	...	11 $\frac{1}{2}$	...	...	...	...
	Garden land ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	1,592	11	29	61 $\frac{1}{2}$	899	15	...	11 $\frac{1}{2}$	2,491	26	30	6 $\frac{1}{2}$
Waste.	Wet land ...	11	5	6	3 $\frac{1}{2}$	...	...	...	...	...	...	...	...
	Dry land ...	64	36	17	8 $\frac{1}{2}$	840	19	26	3 $\frac{1}{2}$	...	...	...	...
	Garden land ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	76	1	24	4	840	19	26	3 $\frac{1}{2}$	916	21	17	3 $\frac{1}{2}$
Not cultivated within 20 years.	Dry land ...	651	15	17	2 $\frac{1}{2}$	...	...	...	...	651	15	17	2 $\frac{1}{2}$
	Grand Total ...	2,319	29	4	9 $\frac{1}{2}$	1,739	34	27	2 $\frac{1}{2}$	4,059	23	32	1 $\frac{1}{2}$
	Add Perumboko...	1,986	2	12	5 $\frac{3}{8}$	...	...	...	...	...	...	...	...
	Total land in the village...	6,045	26	11	5 $\frac{1}{2}$	...	...	...	...	...	...	...	...

1291. The Collector had in the 12th para. stated that some increase on the former measurement had resulted from land being brought to account which was before unmeasured, because it had been uncultivated.

1292. The above statement would show, we said that a large portion of the lands of this village were not under cultivation. This was accounted for by the Collector in para. 8 of his report, in which he stated this to be attributable to the rockiness of the soil.

1293. The following was an Abstract of the mode in which the Government lands of this village had been classed by the Collector.

Class.	Cultivated.				Uncultivated.				Totals.			
	Acres.	G.	Ft.	I.	Acres.	G.	Ft.	I.	Acres.	G.	Ft.	I.
1st ...	27	8	22	5 $\frac{1}{2}$	19	3	3	5 $\frac{1}{2}$	40	11	26	3 $\frac{1}{2}$
2nd...	312	24	22	11 $\frac{1}{2}$	92	37	3	5 $\frac{1}{2}$	405	21	26	5 $\frac{1}{2}$
3rd ...	456	28	...	8 $\frac{1}{2}$	258	26	27	2 $\frac{1}{2}$	715	14	27	10 $\frac{1}{2}$
4th ...	703	14	28	1 $\frac{1}{2}$	351	25	0	9	1,054	39	28	10 $\frac{1}{2}$

1294. The Collector had accounted for the seemingly contradictory fact of some of the best land being left uncultivated, while the inferior sorts were brought under tillage, by stating that some of the superior sort was at a very considerable distance from the village. In this instance it appeared to us that the Collector had not taken into consideration the principle laid down in the 10th Rule of the instructions to assessors which had been furnished for his

guidance, in which it was particularly stated that "if one field is near the village and another of the same quality at a distance from it, the distant field must be rated lower, because it required more labour to watch and also to plough it." The object of this rule was that those who cultivated the lands most unfavorably situated, might by the proportionate lightness of the assessment be placed on an equal footing with the other ryots, whose lands were more advantageously situated. This object, however was defeated by the plan of classification adopted in this village, as land of the first sort, situated as above described, had been placed in the 1st class and was consequently subject to a higher rate of assessment than had been intended. The Collector would be remarked accordingly be directed to rectify this error and to place the more distant lands in a lower class.

1295. In Statement No. 1 the Collector shewed the rate of assessment on the Mettah lands of the village. It appeared that these lands had been originally assessed by Mr. Craufurd, not indeed on a field assessment, for to this he had not been able to induce the ryots to accede as they stated their utter incompetence to judge of the productive powers of the soil, and on the point being rather strenuously urged, they fled to the territories of the Nizam. Mr. Craufurd had therefore been compelled to abandon this project and to address only the total lands of each ryot, on a system, in fact similar to the Patent assessment of the present day.

1296. Mr Craufurd's assessment had been fixed at the following rates :—

First sort of land ...	Fanams	32	49	per acre.
Second ...	...	24	11	
Third ...	...	18	8	

1297. Subsequently to this period Mr. Geo. Smith had increased the settlement in some village as far as 12 per cent. The Collector was of opinion that the ryots would not have submitted to this increased demand, had they not been aware that the measurement was less than the actual quantity of land held by them.

1298. The Ser Turimdars or head assessors fixed the assessment of the lands under the present survey which the Collector subsequently revised, and in some instances reduced. The following was a comparison of the assessment of Mr. Craufurd with that of the Ser Turimdars and the Collector's final revised settlement.

				Mr. Craufurd's assessment per acre.			Ser Turimdar's assessment.			Collector's revised assessment.		
				M.	Ps.	F.	M.	Ps.	F.	M.	Ps.	F.
1st	...	...	...	0	32	49	0	28	77	0	27	41 $\frac{1}{2}$
2nd	...	...	...	0	24	11	0	21	57	0	20	50 $\frac{1}{2}$
3rd	...	...	...	0	18	8	0	14	38	0	13	60
4th	...	...	...	...	...	...	0	7	19	0	6	70

1299. The ryots of the village had also, it appeared concluded a kind of Ryotwar settlement among themselves, and by this that the assessors had been guided the reasons what had induced the Collector to make a reduction in the settlement of the assessors were, the occurrence of those adverse seasons in succession and because in the two years which elapsed from the assess-

ment by the Turimdar to the Collector's revision, no augmentation of stock had been caused by the increased extent of cultivation.

1300. We had already noticed in our observations on the classification, the error into which the Collector had fallen in assessing the land of the 1st sort, and we concluded of other classes also, without reference to distance from the village or other circumstances, which rendered cultivation more expensive, or what is the same thing, the labour of cultivation greater.

1301. The average collections from the Mettah lands from Fusly 1207 to Fusly 1220, a period of 14 years, were M. Pagodas 335-30-2½ or Star Pagodas 369-18-63, and it appeared that the collections in one of these years, viz. 1218 amounted to M. Pagodas 555-7-9 or Star Pagodas 610-32-22. A triennial lease for Fuslies 1221, 1222 and 1223 had been made by Mr. Oakes, upon Mr. Craufurd's plan and the collections in each of these years had been M. Pagodas 618-3-40 or Star Pagodas 679-40-65, but it was found that a decrease had taken place in the cultivation and that the assessment was too high and it had been reduced in Fusly 1224, and the average collections since that time till the expiration of Fusly 1226 had been M. Pagodas 517-35-65 or Star Pagodas 569-35-59 after which period the sist had been increased to M. Pagodas 534-32-15 or Star Pagodas 588-17-20 and the average collections for the last 14 years had been M. Pagodas 517-4-7 or Star Pagodas 568-37-9.

1302. Should we remarked the reductions proposed by the Collector be carried into effect, the assessment of the dry lands of village would be M. Pagodas 508-25-37 or Star Pagodas 559-26-2, and when the waste lands were brought into cultivation it would be M. Pagodas 737-32-67 or Star Pagodas 811-31-51.

1303. In Statement No. 2 the Collector had shewn the value of the produce of all the Mettah lands cultivated in Fusly 1226, and after having deducted fees to the village servants, the amount which remained to be divided between the Sirkar and the ryots was M. Pagodas 727-9-21½ or Star Pagodas 799-44-18. From para. 20th of Mr. Oakes' letter it appeared that the inhabitants had paid in that year M. Pagodas 534-32-40 or Star Pagodas 588-17-55, which it was stated did not give them more than 3¼ mercials "in 20" * and that if the country had been under Aumanie, they would have had to pay M. Pagodas 363-22-50½ or Star Pagodas 399-44-49. It was obvious that the collections in the year abovementioned were greatly too high, and must have proved very injurious to the people, and even supposing the system of Aumanie had prevailed, it appeared to us that they would have been also too great, as the amount the inhabitants would have had to pay was calculated upon a division of the produce, half and half between the Sirkar and the ryots; we believed we said that the produce of dry grain lands was in other districts generally divided in the proportion of ⅓rds to the ryots and ⅓rd to the Sirkar. The Collector would report the custom which prevailed in his District, and as we concluded the rates of assessment proposed by the Collector had been calculated upon the principle of an equal division of the produce, he would, with reference to the foregoing observations, take into consideration and report whether it might not be expedient to make some further reduction in the rates of assessment proposed by him.

1304. The observations of the Collector on the maunium lands and their effect on the cultivation of the Government lands, were we thought worthy of consideration, and we proposed that some arrangement regarding them, similar to that which had been recommended for the District of Tinnevely and sanctioned by Government under date the 7th February last should be carried into effect.

1305. The inhabitants of the village having at a former period been much distressed in consequence of engagements to rent the wet lands, the Collector stated that they would not agree to rent them on any terms whatever. He was

* Note.
3¼ Mercials in 20 is about 16½ per cent, but if the ryots paid 534 Pagodas out of 727 Pagodas they got about 28½ per cent.

also of opinion that the great variation in the produce as exhibited in Statement No. 4, which shewed the extent of land cultivated and the produce derived therefrom for the last 7 years, would prevent the possibility of an equitable assessment on them. The principle of Ryotwar, however, was to reduce the rent of the land to such a degree as to cover all the losses consequent on variation of seasons and other causes, so that the profit one year might be sufficient to answer any probable deficiency in another. By making the assessment on these principles, we entertained hopes that the Collector might still be able to prevail upon the inhabitants to agree to the payment of a money rent.

1306. The assessment fixed by the Collector was M. Pagodas 2-11-58 per acre on wet land of the 1st description, and M. Pagodas 1-30-25 per acre on that of the 2nd sort. The wet land remaining to be brought under cultivation was included in the latter sort, and consequently bore the same assessment. These rates had been calculated on an average of the value of the Sirkar share of the produce for the last 7 years, but the Collector did not appear to have made the deduction, as directed in para. 7 of the instructions for the risk and responsibility of undertaking a money-rent. He would therefore take this point into his consideration, and make such further reductions as he might consider necessary and report the result of his further communications with the inhabitants on the subject of their agreeing to pay a rent in money for the wet lands.

1307. From Statement No. 5 it appeared that the rent of those now under cultivation was M. Pagodas 169-34-55 or Star Pagodas 186-43-18 which was above the value of the Sirkar share of the produce during the highest of the previous 7 years, as shewn in Statement No. 4 and the Collector in para. 30 stated his opinion that with due attention to the cultivation, the Government collections from the wet lands would in future average M. Pagodas 209-12-45 or Star Pagodas 230-12-64. In para. 31 the Collector also stated that if the wet lands were kept under Aumanie and the dry lands rented on the principle proposed by him, the entire rent of the next year might be estimated at M. Pagodas 809-11-57 or Star Pagodas 890-11-49 and when the whole lands of the village were brought under cultivation, they would yield M. Pagodas 1,150-19-7 or Star Pagodas 1,265-26-19 (see Statement No. 5.)

1308. Notwithstanding the amount which the Collector had estimated might be derived from the wet lands under Aumanie management, we gave a decided preference to the introduction, if possible, of money rents, and it was desirable we thought that this object should be attained, even at some sacrifice of revenue, rather than continue the objectionable system of making a division of the produce.

1309. It appeared that in addition to the Russooms of the village servants, a deduction was made on account of Desabagum; the Collector would explain the purposes to which this grain was appropriated.

1310. With reference to the benefit stated by the Collector in the 29th para. as likely to be derived from the repair of the large tank, which formerly filled nearly all the tanks in the five Purgunnahs, we suggested that the Collector should communicate on the subject with the Civil Engineer. It occurred to us that the work might be done at a much less expense than what was stated by the Collector, by the employment of the convicts in the Northern Division, upon the plan lately adopted for a similar undertaking at Chittoor; we furnished the Collector with copies of the correspondence which had led to the commencement of this last work, and should expect we said to receive from him further information on the practicability of repairing the Tank in Palnaud, in the same manner.

1311. We requested that the sanction of Government might be granted to the expense incurred in this survey, amounting to M. Rupees 690-13-9.

To the Chief Secy. to Govt.,
in Diary Cons., 16th March
1820.
Proceedings of the Board,
6th March.

To the Inspector of Tank
Estimates, 22nd, in Cons., 22nd
May 1817.

From do. do. do. 22nd,
June, in Cons., 30th June do.
To the Head Assistant in
charge of Chingleput, 30th, in
Cons., 30th June do.

From the Inspector of Tank
Estimates, 30th June, in Cons.,
2nd July 1818.

From do. do., 20th Sept.
in Cons., 4th Oct. 1819.

Also the following letters
from the Secretary to Govern-
ment in the Revenue Depart-
ment, forwarding for the
information of the Board, copy
of a correspondence with the
Bombay Government accom-
panied by a Map of a village
in the Baroche Purgunnah
together with a statement ex-
planatory and a glossary of the
technical and local terms used
therein.

From Mr. Secy. Hill, 8th, in
Cons., 25th January 1819.

From do. do. 3rd, in
Cons., 12th July do.

1312. Under date the 13th March we had the honor to submit to the Right Honorable the Governor in Council an extract from our Proceedings under date the 6th instant on the subject of the survey of the village of Ootramalore in the Zillah of Chingleput.

1313. With reference to the letters noted in the margin, we stated that on the receipt of the instructions from the Honorable the Court of Directors directing the introduction in all practicable cases, of the Ryotwar mode of assessing and collecting the public revenue, we had been desirous of obtaining detailed information on certain points connected with the measurement, classification and assessment of lands and deputed accordingly a surveyor from the office of Inspector of Tank Estimates with instructions to proceed to the village of Ootramalore in the Zillah of Chingleput for the purpose of constructing a map of all the lands of every description within its limits and with directions to exhibit each field as actually then divided, the name thereof, the class under which it was entered in the village accounts, the name of the person by whom cultivated; the name of the person who claimed the right to cultivate it (Meerassy), the share (Warum) or money-rent (Teerwah) actually due to Government, on the field being cultivated, the share of water to which it was entitled and all other particulars.

1314. The duty assigned to the surveyor having been confined to an exhibition of the actual state of the village as he might then find it, he had been directed not on any account to re-class or assess the lands nor to interfere with questions of revenue, or of property in the Sirkar or alienated lands.

1315. The village in question or rather the part of it which was thus surveyed contained nearly 2,664 square cawnies and in the execution of the work the surveyor had been employed from the 22nd July 1817 to the 31st March 1819 upwards of one year and eight months, which would doubtless appear a very long period for the survey of a portion of one village only, particularly when it was recollected that the measurement, classification and assessment of the whole of the Ceded Districts under Colonel Munro had occupied only five years; the latter, however, it would be observed be remembered as only a revenue survey and executed by many, the former is a Geographical and Topographical survey on the work of a single individual; the survey of Ootramalore as far as regarded the map or plan of the village appeared to be executed in a scientific manner and was protracted on paper with every attention to perspicuity and neatness.

Vide para. 21st of Major De
Havilland's letter of the 29th
September, in Cons., 4th Octo-
ber 1819.

Vide 23rd para. of Major De
Havilland's letter of the 29th
September, in Cons., 4th Octo-
ber 1819.

Vide Colonel Munro's letter,
dated 26th July, in Cons., 24th
August 1807.
Paras. 1 and 2.

1316. Besides containing the Cusbah itself which is an extensive village, it "had in it all the principal objects and features for its topography such as boundaries, nullahs, tanks, bowries, topes and gardens, hamlets, pagodas, churches and choultries;" statement shewing separate cuttalays in detail on the sub-division of them into fields, had also been prepared.

1317. On examining the numerous plans and statements by which the surveyor's report was accompanied, it might be thought that much time and labor had been mis-spent in preparing them, as the principal and most useful part of the information to be derived from the whole work was to be found in the two Statements marked F, Nos. 1 and 2 only. But the

whole survey exhibiting the situation, and arrangement and distribution of the lands and existing state of the cultivation of the village was a useful and highly interesting document.

1318. The object which we had in view when they directed the survey of the village in question to be executed was to enable them to obtain detailed information on certain points connected with the measurement, classification and assessment of each field in a village, but as we had for the reasons stated in our Proceedings under date the 30th November 1818 (extract of which had been laid before Government on the 7th January 1819) deemed it our duty to recommend the introduction of the putcut Ryotwar in lieu of a field assessment, the necessity of prosecuting the tedious and expensive operation of measuring and classing the lands in every village throughout the country was obviated, while the principal objects of the Ryotwar system, namely a settlement direct with each Meerassidar, ryot or cultivator without entering into any agreements with a middle or third person and the fixing a defined demand on all the lands cultivated by each were equally upheld and preserved.

1319. The information to be derived from the statements before us tended to confirm us in our opinion with regard to the expediency of giving the preference to the putcut Ryotwar and of the very great difficulty, if not impracticability of fixing either an equal or a permanent assessment on each field where the price, the species and the quantity of the produce were continually varying, and where the same field was as was sometimes, we observed the case, cultivated with two or more different kinds of produce at one and the same time; where land was occupied as it was in Ootramalore and where the share of one individual was intermixed with that of another and sometimes contained in the same field, it would be almost impossible to define the exact spot of land for which a money rent was to be paid by each cultivator; accordingly the mode of settlement alluded to in our letter to the Collector in the Zillah of Chingleput under date the 14th January 1819, and so highly approved of by the Government in the 3rd para. of their letter of the 4th December last, appeared to be the one best adapted to the village of Ootramalore and to all other villages where similar circumstances opposed similar obstacles to the introduction of an individual field assessment.

1320. That settlement was one "with each Meerassidar of a village for a money rent for his share of the village, the Meerassidars being mutually responsible for one another and being left to occupy and interchange their shares of the village as they might find most conducive to their advantage or agreeable to their inclination."

1321. On reference to the Statement marked F No. 1 which regarded the nunjah lands only, it would be seen that some of the inhabitants had distinct shares in every one of the several cuttalays of which the village was composed, that these shares were scattered over all parts of the village and intermixed with those of others, and were sometimes to be recognized in whole fields held under the name of the individual; and sometimes in merely a share of a field as in the case of the field marked No. 35 in the Vellamoorthy Cutlay which was stated to be held by "Mootheyaloo Naick and Co.," and that some of the Meerassidars were females as in the case of Nos. 52 and 53 and 56, 57 and 121 in the Paroondawn Cutlay which were held by Caumacheyummall and Vencatanmall respectively.

1322. The lands situated nearest to the means of irrigation being of greater value than those which were more distant from the sources of supply, it would be seen that portions of land more or less favorably situated in this respect were attached to each of the shares belonging to the Meerassidars.

1323. It was remarkable that in the Paroondawn Cutlay, which appeared to be the largest in the village, every one of the Meerassidars (with two exceptions only) cultivated his own land.

and this shewed the justness of the observation of Colonel Munro that "the ryot of India

Letter from Colonel Munro, dated 15th August 1807, in Cons., 4th February 1808, para. 16.

"united in his own person the characters of labourer, farmer and "landlord;" so completely indeed was this remark verified in the present instance, that it held good even with respect to the female Meerassidars abovementioned, who also cultivated their own land.

1324. The rest of the statement under consideration shewed the measurement, number of crops in a year, produce of 1815, share or warum, classification, amount of the Mailwarum in kind and in money of each field, and the share of water to which it was entitled; but we apprehended that the information on these points, with the exception of the actual measurement, was not much to be depended on particularly as the Carnum's accounts

Vide Mr. Ross' letter to the Inspector of Tank Estimates, dated 13th May 1819. Enclosure in Major De Jia-villand's letter, 29th Sept., in Cons., 4th October.

did not appear to have been consulted on the occasion, and as the surveyor himself expressed some doubts with regard to the correctness of the data on which he had proceeded. It had, however, been explained that the object of this particular survey was to enable us to frame rules for measuring, classing and assessing lands in general, and therefore that it was not intended to regulate the assessment on the lands of the village by the information which might have been obtained from a topographical survey of it.

1325. The Statement marked F No. 2 did not appear to require any particular remark. It contained the same information with respect to the punjah as the statement before noticed did with regard to the nunjah lands and exhibited also the sunnud and Tarapuddy mannum; these latter were the mannum of the village servants and on referring to the survey of a village in the Baroche Purgunnah received from the Bombay Government, as noticed in a former part of these Proceedings, it was curious to remark how exactly the nature of the village establishment in the Province of Guzerat corresponded with that of the villages in the Carnatic; and how little the institutions of India vary in different parts of the country.

1326. The rights, privileges, duties and emoluments of the several classes of inhabitants

appeared from the glossary which accompanied Mr. Secretary Hill's letter of the 3rd July last, to correspond exactly both in the Province of Guzerat and in those of the Carnatic.

1327. With respect to the survey of the village of Umlesur received from the Government of Bombay, it would seem to have been rather a plan and register of *alienated lands* than a revenue survey of the *Sirkar lands* of the village, which were of much more importance to the Government than the possessions and property of others. On reference to the plan it would be seen that the Sirkar land, which was coloured red, was left almost unnoticed, with the exception of a few observations in the corner of the map respecting the mere extent and measurement of it; but with regard to its arrangement, and distribution into fields, or other sub-divisions, the mode of occupation by the ryots, its sources of irrigation, the number of crops in a year, the rate of warum or share; the classification and assessment of the land; the number of cattle, sheep, ploughs and other agricultural stock, of the inhabitants, &c. &c., no particular explanations were to be found; some information however on some of the points

Vide Enclosure No. 2 in Mr. Hill's letter, dated 8th, in Cons., 25th January 1819. In Cons., 24th August 1807.

above noticed might be extracted from the General statement of the lands of all villages of the Baroche Purgunnah which accompanied the letter from the Bombay Government, but the survey did not embrace the detail of that conducted by Colonel Munro in the Ceded Districts and so ably explained in his letter of the 26th July 1807, a printed copy of which it appeared had been forwarded for the information of the revenue officers under the Bombay Government.

1328. In reference to the 21st para. of a letter from the Inspector of Tank Estimates dated 29th September 1819, it was resolved that the survey of the lands of the village of Ootramalore should not be further prosecuted; sufficient had

already been done, as before stated, to prove the great difficulty of fixing an equal and permanent assessment on each field in a village and to shew the expense, labour and time which a revenue and topographical survey required and the services of Mr. Surveyor Ross might we thought be more usefully employed in the Tank Department; we however considered it due to Mr. Ross to record our approbation of the ability and zeal with which he had conducted the survey of Ootramalore and according to the Inspector-General's recommendation with respect to his allowances

In Cons., 4th Oct. 1819. as adverted in the 23rd para. of his letter of the 29th September 1819, we observed that we should make a special application to Government for the increase of salary to which by the Regulations for fixing the allowances of surveyors, he appeared to be entitled.

From the Secy. to Govt., 12th, in Cons., 27th April 1820.

1329. Under date the 12th April we were informed that these papers would be brought to the notice of the Honorable the Court of Directors and that the plans would be forwarded to the Honorable Court.

To the Chief Secy. to Govt., in Diary Cons., 9th March 1820. Proceedings of the Board, 2nd March 1820.

1330. Under date the 6th of March we submitted to the Right Honorable the Governor in Council an extract from our Proceedings under date the 2nd of the same month on the Ryotwar settlement of the District of Bellary.

1331. In our letter to Government of the 29th April 1819 we submitted a concise summary of our various deliberations, respecting the orders from England for reverting to the Ryotwar settlement of the land revenue; we briefly explained the several descriptions of Ryotwar management, and proposed to issue certain specific orders on the subject to the Collectors; although we had not been favored with a reply to that communication yet, with the view of being prepared immediately to execute such orders thereon as we might receive, we transmitted to all the Collectors a copy thereof, and directed each to report which of the different Ryotwar settlements therein described, he considered best adapted to the district under his charge. In concluding our remarks on the settlement of Bellary for Fusly 1228, we specially called the Collector's attention to the reduction on the field assessments of the Ryotwar survey proposed by Colonel Munro, and requested a communication of his sentiments thereon; the letter abovementioned from Mr. Thackeray contained his reply to both of these communications, and his sentiments generally, on the important subject of the new settlement to be formed in this large division of the Ceded Districts.

1332. In discussing this subject, we considered it particularly fortunate that we had been able to avail ourselves of the aid of an officer so peculiarly well qualified for the duty which he had executed. Independently of his known ability and great experience as a revenue officer, Mr. Thackeray had we said enjoyed the advantage of acquiring a practical knowledge of all the localities and peculiarities of the Ceded Districts, under the best conducted Ryotwar management of Colonel Munro, as a Member of the Board of Revenue, at the period when that settlement was abandoned he was thoroughly acquainted with all the discussions which terminated in the introduction of the lease settlement, and as Collector of Bellary, he had since been enabled personally to observe its result, and to compare the existing with the former circumstances of the District and of the people. The information, remarks and opinions which he had submitted were therefore we thought entitled to great weight.

1333. The Ryotwar survey of the Ceded Districts, by which an assessment had been fixed upon each field, had universally been admitted to have been conducted in a manner superior to that of any other District under this Presidency. It seemed however to have been intended by Colonel Munro rather as a preliminary, than a final standard of assessment, rather as the data, than the rule, by which the demand upon the

From Mr. Thackeray, 21st Oct., in Cons., 29th Nov. 1819. 15th August 1807. In Cons., 4th Feby. 1808. 15th August 1807.

country should be fixed. It was true we remarked that for a few years after it was completed, it formed the chief standard of demand, and "the revenue was then raised as high as the country would bear, under an arbitrary system most ably managed;" but Colonel Munro himself had admitted that so long as there were "bad crops and poor ryots," the continued payment of this assessment would be beyond the capability of the country; and when, towards the close of his administration, he proposed a final settlement of the land revenue of the Ceded Districts, a general reduction of the survey assessment to the extent of 25 per cent. formed the basis of that arrangement.

1334. The wisdom and policy of this measure never had been questioned, it was not adopted at the time on the ground of its impracticability, the great sacrifice of revenue which it involved having been deemed incompatible with the pressing wants of the State; "the Government was at that time pressed for money, and therefore the village leases were preferred to Ryotwari, with an enormous loss at the outset;" but it seemed doubtful whether the sacrifice proposed would practically have been so great as was apprehended, it was a sacrifice rather of demand than of collection, and it would certainly have gradually repaid itself, while the refusal of it had materially affected the productive powers of the country, on the flourishing state of which depend the permanent resources of the State.

"The consequences," said Mr. Thackeray, "have been injurious to the agriculture and revenue of the country and the moral effects have been bad, a great many of the principal farmers have failed and been confined as defaulters, and, as bankrupts or prisoners, have lost those feelings of pride and decency, and respect for the Sirkar, which, with all their faults, they used to shew; the agricultural stock and cultivation may have increased, under the tranquil Government of the Company, but the country is in many respects in a worse state than it was in 1809, and in some, than it was in 1801"; the survey rent "is confessedly too high for the present times; the renters were obliged to let land at a much lower rate; the Sirkar officers are now obliged to grant temporary reductions, particularly that under the head of *Moonasib Kumees*, which open a wide door to fraud and oppression; the ryots are drawn from the occupation of this highly assessed Sirkar land to the cheap Enam land, of which there are many hundred thousand acres; a great deal of land has been thrown up which the renters let for a share of the produce, and which the Sirkar has found it more advantageous not to let at all, than, on terms which opened so wide a door to fraud; so far from having any expectation of getting the wastelands which have been relinquished cultivated under the present rent, even with the practice of annual reductions it is found very difficult, and may soon be impossible, to keep the ryots to the land they now occupy, and prevent a further annual diminution of revenue."

1335. Mr. Thackeray attributed these evils partly to "the renting system," which he observed "on any principles was altogether unsuitable to the country," and as exemplifying this, he further stated that "in some of the villages which were rented at a notoriously low rent, the same evils had at last been felt, as in those highly rented." It was obvious however that he considered them to have originated chiefly in over-assessment, which, under any system of collection, must produce the most injurious results. In our proceedings of the 21st July 1814 upon the lease settlement of Bellary, we had expressed our opinion that the decennial rent was too high; in our subsequent proceedings of the 29th February 1816, we were so fully convinced of this fact, that we suggested the acceptance of the surrender of all those leases which the renters might be disposed to relinquish, and the last report of Mr. Thackeray shewed that "the villages were rented in fact to the highest bidders," and "the rents put up to auction;" under such an arrangement, it was not surprising that the decennial settlement had failed in this district, and that the country was reduced to a situation requiring the most fostering management.

1336. It was under these circumstances that the proposal made in 1807, for the reduction of the survey field assessment to the extent of 25 per cent. had been renewed by Colonel Munro, before he last left India. "It is much to be regretted," said Mr. Thackeray "that this reduction, with the rest of Colonel Munro's plan, did not take place in 1808, when it was proposed. I have no doubt these districts would have now exhibited a very different appearance; it would not have been necessary, or indeed practicable, to make the whole reduction at once; it might be extended to three or four Talooks each year, the sooner it is made now the better; or rather, I may say with safety, that unless this or some other great relief or encouragement to agriculture be afforded, the land revenue will decrease faster and faster each year."

1337. The reduction of the field assessments to the extent of 25 per cent. proposed in 1807, with the view of establishing private property in the land, was we observed demanded, not to improve and secure the existing revenue, but to prevent its annually decreasing. Mr. Thackeray reckoned that it would not do more than place the ryots in Bellary "on the footing of those in Coimbatore with respect to rent." He added "with respect to the greater uncertainty of the seasons and crops, and the greater expense and labour of cultivation in the black lands here, the rent ought to be lowered further if necessary, in proportion to the greater risk and expense; the Sirkar wells must be made in time private property, by the 8 per cent. additional reduction of rent proposed by Colonel Munro, or in some cases, where necessary, by a still further reduction, and an obligation from the ryots to keep the wells in repair."

1338. As an experiment Mr. Thackeray, in forming the settlement for Fusly 1229, had commenced this reduction in the districts of Raidroog and Taurmaree, and in two villages of the Anantpoor Taluk; the principles upon which he had proceeded in conducting this important arrangement are most fully detailed in his report, (vide para. 11, &c.) and referring for particulars to that document, we recorded our general approbation of his proceedings, and of the settlement which he had introduced.

1339. It was to be observed that the reductions made in the assessment had been regulated by the principles laid down by Colonel Munro; the settlement however, differed in some respects from that suggested by him in 1807, being on a plan similar to that introduced by Mr. Thackeray, and Mr. Sullivan into Coimbatore, and then approved by the Government. The reasons which had operated to induce Mr. Thackeray to introduce the Putcut or farm Ryotwar into Bellary, was similar to those urged by him in favor of that plan, in his able reports on the Coimbatore District. He shewed that, in practice, the field assessment Ryotwar, on reduced *teerwahs*, would resolve itself very nearly into this system, and as the sentiments of the Board in favor of it, were very fully before the Government and had been approved, so far as regarded Coimbatore, we were of opinion that it would be superfluous to expatiate further on the subject.

1340. The picture however which Mr. Thackeray had drawn of the state of this district, and the whole of our proceedings respecting it for several years past, would shew we said that unless the reduction proposed by Colonel Munro, and thus at length introduced by Mr. Thackeray, were guaranteed to the people for a term of years, little comparative benefit would result from the measure, either to the Government or to the people. It was originally proposed by Colonel Munro that the reduction should be permanent. Mr. Thackeray proposed that the settlement introduced by him should be confirmed at least for ten years, and under the information before us, it was our duty to state that the condition of the country and situation of the people loudly demanded this stimulus to industry and exertion.

1341. This beneficial arrangement, so long contemplated in the Ceded Districts, would thus however have been only commenced, it remained to complete the reduction, by gradually extending to the other Talooks the settlement introduced into Taurmaree and Raidroog; a measure of considerable difficulty and labour would thus devolve on Mr. Campbell, the present Collector, but

the great ability with which his predecessor, Mr. Thackeray, had defined the plan to be followed, would we said render his task comparatively easy, for he would only have to adapt to the localities of each Talook, the settlement which that gentleman had introduced.

1342. It was however to be observed that, while Mr. Thackeray had most clearly admitted that "there can be no doubt of the necessity of reduction in general," he has very strongly urged that "the Collector must take care that the Government loses no fair revenue, and must reduce the rent as much and in such a manner as the circumstances of the different Talooks, villages or fields may require. In some places the survey rent should be reduced generally 25 per cent, in other places we must reduce further still, in others we must require the ryots to cultivate more Government waste and endeavour to ease them, without losing too much revenue;" so far as this inculcated a due caution on the part of the Collector, not to make any unnecessary sacrifice of the Government dues, we entirely concurred in the sentiments recorded by Mr. Thackeray. It would be the special duty of the Collector we remarked to guard against this or any of the various impositions to which the ryots would not fail to resort, in many cases to obtain terms extravagantly favorable, but we added the Collector must bear in mind that an overstrained anxiety for a full treasury had in a great measure been the cause of the district being reduced to its present state, where reduction therefore was requisite, it would in our opinion be impolitic to withhold any portion of what was required, and in the existing state of Bellary, we felt apprehensive rather lest what was due might be withheld, than lest more should be given than was requisite.

1343. With respect to making it a condition of the reduction that the ryots should extend their cultivation, and bring a further quantity of waste under cultivation, we entirely approved of it, where the ryots might be induced voluntarily to agree to this arrangement. But, in no case whatever, should waste be forced or "saddled" upon the people.

1344. It remained to notice the subject of Enams alluded to throughout Mr. Thackeray's report. It appeared that in Bellary the Sirkar or Government land amounted to 19 lacs of acres, and that the land of which the revenue had been alienated exceeded sixteen lacs of acres; a great portion of the latter was understood to be held on invalid tenures; a still greater portion of it had never been cultivated, in consequence of the Native Governments who had made these grants having always prevented the ryots from occupying Enam land until the usual quantity of Sirkar land had been first fully cultivated. But as the ryots had gradually acquired a knowledge of that freedom over their own labour, which had been conferred on them by the general principles of the code of regulations, they had been gradually relinquishing, the Government for Enam land which the Enamdars were glad to get cultivated on any terms; and Mr. Thackeray stated his belief that the Government cultivation had decreased, nearly in the same proportion that the Enam cultivation had augmented, considering the vast extent of Enam still uncultivated, it was obvious we thought that unless some measure was adopted to check the relinquishment of Sirkar for Enam land, the revenue would be annually subject to further reduction from this cause.

1345. To declare the ryots free to relinquish Government for Enam land, yet to expect the same revenue from the country as was obtained from it when the Government monopolized the labour of the ryot, was we remarked obviously impossible. If the ancient native system was to be maintained, the restrictions on the labour of the ryot alluded to by Mr. Thackeray, must be legalized by a formal enactment. If however, as the Board would recommend, entire freedom of labour was to be continued to the ryots, the Government must pay its price, and it seemed not inconsistent with justice that they should look to indemnification to the Enamdars who, by the freedom which they would enjoy of engaging the labour of the ryots without any restriction, would obtain benefits which it was never contemplated, they should have at the time their grants were made, and would enjoy profits which formerly went to Government and in which therefore the Government had a fair and just claim to participate.

1346. In concluding our remarks on this part of the subject, we deemed it proper to notice a partial advantage derived by the Sirkar from the profits in which they did not directly participate. It was stated by Mr. Thackeray in the following words in the 3rd para. of his report: "much of this land is in the hands of Reddies and principal farmers, being either their own service Enam, or Bhutwurttee, charitable and other Enams, purchased perhaps illegally or obtained by some other means by them, from the original grantees; if it were not for the assistance they derive from these Enams, they could not perhaps pay the present revenue."

1347. The effect here described as resulting from the cultivation of some of the Enam lands was similar to that which the Board in the 23rd para. of their Minute of the 5th of January 1818, remarked to have arisen from the cultivation of concealed lands in the Northern Division of Arcot, whereby the cultivators were enabled to pay the high assessment on the lands registered as cultivated.

1348. The present Collector would we remarked give this subject his attentive consideration, and submit to the Board his opinion respecting the best plan of inquiring into the validity of the tenures under which these extensive Enams were claimed.

From the Secretary to Government in the Revenue Department, 8th, in Cons., 11th September 1820.

1349. On the subject of the foregoing report, we were honored with the following instructions.

1350. Under the circumstances apparent from the whole correspondence and particularly set forth in Mr. Thackeray's report, the Governor in Council informed us that he had no doubt as to the necessity of a reduction of the assessment. That measure it was remarked, had been recommended in 1807 to promote the prosperity of the district, it was now required to arrest its progress towards ruin and restore it to its former condition. The best mode of making the reduction was what required to be considered, and that question embraced various particulars on which the following were the sentiments of the Governor in Council.

1351. It would have been convenient if the state of the Province would have admitted of the reduction being carried through in the way it had been begun by Mr. Thackeray. Those districts where it had been first introduced might have begun to recover from their decline before it was extended throughout the Province, so that the revenue should never be effected to the full extent of the reduction; and the measure might have been executed satisfactorily under the Collector's personal superintendence; a gradual reduction of three or four districts in the year would however prove to show a remedy for the evil and the Governor in Council was satisfied that it must be introduced at once throughout the whole Province, if the deterioration of its resources was to be checked.

1352. In order that every ryot might be apprized of the reduction, he would be entitled to and might regulate his cultivation accordingly; it was necessary that it should be publicly proclaimed in each village that the reduction would take effect from the commencement of the current Fusly. The intention of the Governor in Council was that the reduction should be general and should not be confined to those cases that absolutely require it. The survey rates it was observed ought not to be touched with a view to equalize the assessment. Such an attempt, besides being attended with fraud and corruption, would produce endless confusion and distrust.

1353. As it had been made a question whether the ryots should not be required to make up for the reduction of the assessment by occupying waste land, the Governor in Council informed us that he was clearly of opinion that they should be allowed to cultivate as much or as little as they pleased. They would always occupy as much land as they could cultivate profitably, and it was not the interest of Government that they should occupy more. The only restriction under which they should be placed was that, in limiting their cultivation, they were not to be allowed to pick

out the good land and throw up the bad, but should take the fair proportion of the two, according to the usage of the country.

1354. It was to be understood that the ryots were not to be bound by any lease. To force the ryots to occupy and to pay for as much land in bad seasons as in good, was in reality to impose an extra assessment upon them.

1355. Much attention had, it was observed been drawn to the injury to the revenue resulting from the cultivation of Enam land. The Governor in Council was impressed with the belief that it was the high rent on Sirkar land which has driven the ryots to cultivate Enam land, and that the reduction of the assessment would cure that evil. No other measure therefore was considered necessary. If however the opinion above stated should prove unsound, a tax it was added, could subsequently be imposed on the standard assessment of Enam land. That the State had a right to impose such a tax could not it was observed be doubted. The Native Governments imposed it, by rendering the occupation of Enam land subservient to the collection of the Sirkar revenue. It would be absurd it was remarked if in a country where the revenue consists mainly of a high land rent, one-third or one-fourth of a great Province were not merely to be exempt from that tax but were to impede the collection of it from the rest of the Province.

1356. It was stated to be the intention of the Governor in Council that the reduction of the assessment should be permanent, by which was meant, that the assessment shall not be soon or often altered, though liable to be raised again at the discretion of Government, when the resources of the country might admit, and the exigencies of the State might require, an augmentation of revenue. That in reality was all the permanent settlement that could take place in any country or under any system.

1357. With these explanations the Honorable the Governor in Council desired

1st.—That a reduction of 25 per cent. on all dry and wet land, and of 33 per cent. on well land, as proposed in 1807 should be made in Bellary.

2ndly.—That the reduction should be made by a uniform lowering of the survey rate; that it should be made immediately, and public notice be given of it in all the villages, in order that the ryots might have the full benefit of it in the current year.

3rdly.—That the ryots should be left at liberty to increase or diminish their cultivation, with no other restriction than that of their not being permitted to separate the good and bad lands which by the custom of the village are usually rented together.

4thly.—That no restraint should be imposed on the cultivation of Enam lands.

5thly.—That we would issue without delay to the Collector of Bellary the necessary instructions for carrying the proposed measures into effect.

In Dy. Cons., 11th Sept. 1358. These instructions were immediately communicated to the Collectors on the 11th September.

1359. Under date the 27th November we took into consideration a letter from the Collector of Bellary, reporting the progress he had made in reducing the assessment in his district, and urgently soliciting that he might be vested with adequate powers to protect the ryots from the exactions to which they were subject, and to punish bribery and corruption amongst his servants.

1360. Without such powers the Collector stated, there was too much reason to fear, that a large proportion of what was remitted by Government would be collected from the ryots both by the servants of the Cutcherry and those of the villages.

1361. The draft of a Regulation for the remedy of this great evil, and embracing other subjects intimately connected with it, had been submitted to Government on the 11th December 1815, but no orders had been passed upon that communication.

1362. Strong additional proofs however of the pressing necessity which existed for having recourse to measures somewhat similar to those therein recommended, had since been afforded by the result of the inquiries into the revenue administration of Salem.

1363. We therefore again solicited the attention of Government to this most important subject, and proceeded to offer such further observations as a more mature consideration of it had suggested and to give a sketch of such legislative enactments, as in our judgment were necessary to be framed for the more effectual protection of the ryots, the security of the revenue, the speedy adjustment of disputes regarding the right to land and crops and the distribution of water and the punishment of delinquency on the part of the Native Revenue servants.

1364. We were assured not only from the reports from officers deputed to inquire into complaints in the provinces but from other unquestionable sources of information, that the great body of the ryots were not in that state of ease and security in which the justice and policy of the British Government meant to place them. In general the ryots submitted to oppression and paid what was demanded from them by any person in power, rather than have recourse to the tedious, expensive and uncertain process of a law suit; the cases in which they were sufferers were we observed so numerous, various, intricate and technical; they and their witnesses were so far from the seats of the Courts of Judicature; delays were so ruinous to them, they were so poor, so averse to forms, new institutions and intricate modes of procedure, they were so timid and so simple a race that it was necessary for the Government to endeavour to protect them by a summary and efficacious judicial process, and it was evident that the officer intrusted with the general government of the province as having the greatest and most immediate interest in the welfare of those under his government, and as the only officer having a free and full intercourse with them, should be vested with the duty of conducting these summary proceedings. It was necessary therefore in our opinion to provide by Regulation, first, for the protection of the ryots the great object of all our provincial institutions and indeed of Civil Government in this country but one of most difficult attainment and for that purpose.

1st. That the Collector or other officer intrusted with the general government of a province, his Assistants, when he should delegate his authority to them and the Native officers acting by his orders, should have primary and summary jurisdiction in all disputes between Zemindars and their under-farmers and ryots regarding rates of assessment, occupancy of land, and payment of revenue, and that they should hold a Revenue Court for the investigation and settlement on the first instance of such disputes.

1365. Custom, or especial agreement should we thought regulate the demand of the Zemindar against the ryot; the Zemindar should not eject the ryot from his land, unless the ryot should refuse to agree to pay the usual or stipulated rent or warum, as soon after the beginning of the season for settling for the cultivation of the year, as might be reasonable and customary, nor should the Zemindar demand more than the customary or stipulated warum or rent.

1366. Collectors should be permitted to refer such disputes to punchayets, the award of the punchayet to be final, provided both parties had previously agreed to abide by their award.

1367. Collectors might also we thought refer such disputes to Tahsildars and other officers acting under them, and to District Munsifs who should proceed in the summary manner now directed and make their report to the Collector who should decide on their reports, or on such other information as might seem advisable.

1368. Collectors we thought should be empowered to adjudge such damages and costs as might seem reasonable, and to impose such fines and penalties as the regular Courts would be empowered to levy in similar cases of non-attendance, contempt, litigiousness and oppression, if the suits had been tried before them.

1369. The decisions of Collectors we proposed to be immediately enforced by the process laid down in the Regulations for enforcing the process of the Courts, and such decisions to stand until they should be reversed by a decree of Court; but in all cases, excepting in decisions on the award of a punchayet, an appeal to be open from the decision of the Collector to the proper Court in which the suit from its amount and locality might be triable, provided the petition of appeal was presented to the Court within a reasonable period, after the delivery of the Collector's decision, it might also be necessary to limit the right of appeal from the decisions of the Collector to sums above 10, 15 or 20 Rupees as might seem reasonable.

1370. These suits being summary, the summons to parties and witnesses, and other proceedings and examinations might we observed be verbal; but might be recorded at the Collector's discretion, but in all cases the Collector we said should record the names of the parties, the abstract of the suit and decision, and its date and in cases, which it was probable might be appealed, the whole of such proceedings as should be taken should be recorded, as such proceedings are usually recorded in the Cutcherry in the Native language; and proceedings so recorded should be received as good evidence in the Courts, nor should objections to such proceedings on the mere ground of informality be admitted; it would not be necessary to use stamp paper, and any friends of the parties duly authorized, might act as their Vakeels.

1371. The Collector might be empowered and enjoined to keep ryots or their sureties against whom there might be a demand for arrears, whether due to the Sirkar or to the Zemindar under Peons or in the Cutcherry according to the custom of the country, for a reasonable period and then, if they should wish to return to their village in order to find means to liquidate the demand within a reasonable period to be fixed by the Collector, to permit them to do so; if they should at the expiration of the period fixed, fail to liquidate the demand, the Collector should be empowered to send for them again and keep them under the same restraint for a further reasonable period, nor ought the Collector to proceed himself when the arrear may be due immediately to the Sirkar, nor empower the Zemindar when the arrear might be due to the Zemindar, to send the defaulter to the common jail, except in cases of contumacy, where it might be absolutely necessary for the sake of example; and in such cases the Collector should report the circumstances to the Board of Revenue. The distraint and sale of property and the imprisonment of the ryots in the common jail for arrears of revenue, as they have been practised in many places, we thought severe measures unknown in the country before the enactment of the present Regulations, and as it was understood from good authority that the character of the ryots had been degraded, their customs and comforts invaded, and their means of cultivating and paying the public revenue diminished by the frequent recurrence to these measures, particularly by the new Mootahdars in the Baramahl and other revenue farmers; in other places we were of opinion that they should never be resorted to, except in cases of contumacy which, where ryots were concerned would hardly ever occur when the demand was fair.

1372. When Zemindars might distraint for rent, they should we thought give notice to the Collector before the distrained property should be sold, and the Collector should take care either by deputing some of his Native officers to attend, or by such other measures as might be equitable and efficacious that the distrained property be fairly sold so as to produce its full value; no Commissioner for the sale of distrained property to act without a sunnud from the Collector; the Collector we thought might appoint the District Moonsifs or Tahsildars, or other Native officers or other respectable natives, Commissioners either generally or for the special case. It had been proposed and indeed ordered by the Honorable the Court of Directors that the Zemindars should not be permitted to sell distrained property without due notice previously given to the Collector; it

appeared to the Board to be expedient that this proposition should be adopted to its full extent and that the imprisonment of ryots for arrears in the common jail should be altogether forbidden; but it had been suggested that it was at present necessary to allow of the imprisonment of ryots even in cases of contumacy and to require that a complaint should be preferred before the Collector took any official notice of cases of distraint by the Zemindar. It was apprehended that if the Zemindar was obliged in all cases to give previous notice to the Collector, the Collector in the daily routine of business would find himself obliged to permit the sale to proceed often without having an opportunity of learning the merits of the case, and might thus be unconsciously led in some cases to lend his sanction to acts of oppression, to which he might even appear a party. The ryot might be deterred from complaining, or if a complaint should come, the Collector might have to reverse or even punish measures he had previously been led to sanction. The Zemindars might also complain and claim remissions, or at least that the collection of revenue due by them should be suspended; it would also appear too inquisitorial to interfere without a complaint; we thought that the provisions here proposed would afford ready redress in cases of oppression, without the appearance of inquisitorial interference and that imprisonment would be resorted to only in cases of contumacy for the sake of example; no ryot should be sent to jail, and no property sold without the knowledge of the Collector, and it should be his duty, as the general protector of the ryots, to see that they were not oppressed, and when the ryots found that the Collector could and was bound to afford redress in cases of oppression, they would not be deterred from complaining.

1373. Collectors should have primary jurisdiction in all cases of extortion, exaction and extra collections from the ryots, and when such exactions were proved to have been made, whether by revenue officers or any other persons, not being European British subjects, the Collector should be empowered to cause the amount to be immediately refunded and repaid to the injured party, and besides to levy a fine from the party who made the exaction, not exceeding four times the amount of it. If the exaction shall have been made by a Native servant he ought moreover be liable to be declared at the discretion of the Government, incapable of again serving the Company, the Collector should have authority to summon witnesses and administer oaths, where it might be necessary and the proceedings ought to be verbal or be taken down in writing at the discretion of the Collector, but the names of the parties, the amount and abstract of the complaint and decision and its date should in all cases be recorded, and in general it might be proper and always in cases likely to be appealed, that an abstract of the accounts and depositions should be made in writing in the Native language according to the usual course of business in the Cutcherry and country in such cases and certified by the proper officers, and such proceedings ought to be received as good evidence in the Courts, but no appeal should be permitted in cases where the sum did not exceed 20 Rupees. The demand for the refund should be in writing under the signature of the Collector, and the amount should be recovered by the same process as an arrear of revenue, whether such refund were due from public officers, head inhabitants, Curnums or any other description of persons whatever, not being European British subjects.

1374. An appeal should be open from such decisions by the Collectors to the Board of Revenue, and ultimately to the Government, provided the party dissatisfied with the decision should request a revision of it by petition within a reasonable period, after it might have been delivered by the Collector, but the decisions of the Collector in these cases, as well as all his other proceedings ought at any period to be subject to the revision of the Board of Revenue and the Government, not only on the petition from dissatisfied parties, but on any other information, or any other grounds, on which it might seem advisable to revise such proceedings.

1375. When the case might be appealed or in any other way brought up before the Board of Revenue or the Government, or any other competent authority, the Collector should defer the execution of his decision, provided the party gave good security for paying the amount adjudged against him. If he failed to do so, the Collector should take such measures for securing his person

and property, until the final decision of Board or the Government should be passed, as might be most likely to prove effectual, without occasioning to the person adjudged any unnecessary loss, inconvenience or disgrace; persons under these circumstances should be kept under Peons or in the Cutcherry, and their property should be held under sequestration according to the custom of the country with every precaution for its safe custody, or when of a perishable nature, for its disposal to the best advantage in cases where it might be concealed, Collectors to have power to issue search warrants; no transfer of property under these circumstances to be valid, and Soukars and others with whom such property might be lodged should be answerable for it to the Government.

1376. We were of opinion that the Collector should also have primary jurisdiction over all persons not European British subjects, in cases of embezzlement of the public revenue, or the concealment, destruction or abduction of the public accounts; the proceedings of the Collector to be conducted, and his decisions enforced and the amount of the embezzlement recovered by the same process and the decision of the Collector to be subject to be revised in the same manner as in cases of extortion.

1377. But in cases of alleged exaction as well as embezzlement in which the person against whom the decision of the Collector might have been passed, might not have been a public officer, receiving pay from the Government in money, lands, fees or any other shape should by the orders of Government be referred to the regular Court in which the case from its amount and locality might be triable; and the person against whom the decision of the Collector might have been passed should be at liberty to petition the regular Court to revise the Collector's decision provided the sum adjudged against the party exceeds 10, 15 or 20 Rupees as might seem reasonable and such petition be presented within a reasonable period, which sum and period ought to be previously fixed. The Court, in which the petition might be presented should institute a summary inquiry, by calling on the Collector and referring to other sources of information to ascertain whether it was a case concerning exaction, extortion and extra collection, or the embezzlement of the public revenue, or making away with the public accounts, and should either reject his petition if it should appear that the petitioner was a public servant, or had placed himself in the situation of a public servant, by any overt act capable of proof establishing the character of the transaction, or that the matter against him was for exaction, extortion and extra collection, or for embezzlement of the public revenue, or making away with the public accounts or otherwise ought to proceed to try the case, if it should appear not to be a revenue case of such description. The fact of having made exactions or extra collections, or of having embezzled public revenue or made away with public accounts would be enough to make it a revenue case of exaction or embezzlement. We were of opinion that every case of exaction from the ryots and embezzlement of revenue or making away with public accounts should in general be tried in the first instance by the Collector, whose decision might be subject to revision by the Board of Revenue and the Government in their judicial capacity as exchequer, or mal Adawlut Judges, and that the decision of the Government in such cases should be final, but that all other private suits in which revenue officers or other persons might be concerned should of course continue triable in the regular Courts. The public servants could not be observed complain of being made subject to the summary jurisdiction now to be established, because they had in India, and indeed in most other countries, been always amenable in revenue cases to the same summary exchequer procedure, and because they might quit the service if they disliked the conditions; nor could any individual, not ostensibly in the public service, complain with any reason if he should have taken upon himself to exercise power and levy money; there were several instances of individuals not in the public service who had taken advantage of an influence they were supposed to possess in the Cutcherry, and who have plundered the Government and the people with impunity, and it might be expected that persons who should have a prospect of making a rapid fortune by taking advantage of such influence, might resign the service and effect their object with impunity, unless they were made subject to the Revenue laws in cases in which the character of the transactions could be clearly established.

1378. The Government might either decide on all cases of exaction and embezzlement brought before it, or refer the case for further enquiry to the Board of Revenue and Collector, or pass such other orders as might seem advisable, or refer it for trial to the regular Courts, or appoint a special Commission to try the case, when from its importance or other circumstances it might seem advisable,

1379. The special Commission might be composed of one or more members, as might be expedient, and should have full powers to summon and examine on oath all persons whose evidence might be necessary to require personal security, or to place under personal restraint all persons suspected of being concerned in exactions, embezzlement or making away with the public accounts, to place their property under sequestration, to issue search warrants for concealed property or accounts and to exercise any other judicial, revenue or executive powers now vested in the Courts, or with the Magistrates or Collectors, or in the Board of Revenue or the Government, as the Governor in Council may deem it advisable at the time, by a letter from the Secretary, to intrust the special Commission,

1380. The decision of the special Commission when confirmed by the Government should be final and should be immediately enforced. During the progress of an enquiry into the revenue administration of a district by a special Commission appointed by Government, it might be expedient to place the Collector under the immediate orders of the Commission. This would materially facilitate enquiry and prevent all collision of authority.

1381. It might be necessary we remarked to say a few words with respect to the rules which were proposed for the summary trial of cases of exaction from the ryots and embezzlement of revenue, and the recovery as far as might be practicable, and re-payment of the money to the injured parties.

1382. The result of recent enquiries, particularly in Coimbatore, Rajahmundry and Salem, shewed that cases of exaction and embezzlement ought to be tried on the spot immediately by a summary process before a competent authority, and that the amount of the exaction and embezzlement ought to be recovered immediately as far as might be practicable and re-paid to the injured parties. The regular Courts could not decide on such cases to the satisfaction and security of the people or of the Government as the enquiry involved an examination of intricate revenue accounts which the servants of the Court could not be supposed to be acquainted with. Too many persons were concerned as witnesses, or sufferers in such cases, their residence was at such a distance from the seats of the Courts, and the lapse of time before the Courts could examine them was so great that much inconvenience was generally felt in attempting to substantiate such cases in the Courts in the ordinary way; many of the parties or witnesses died before the Court could examine them; some of the most important were bought off or induced to soften or retract their evidence or accusations. It appeared that at least six hundred witnesses would be necessary to establish the matters to be proved in the suits instituted by Causey Chetty against the Government in the Trichinopoly Court; the case had been in fact clearly established before the special Commission in 1815. and besides the great inconvenience and expense of sending half the country again to testify before the Courts what they had already stated before the Commission, many died before they could be examined and many more must die before their evidence be taken according to the formal procedure of the Courts in the causes in which Causey Chetty is concerned, and in consequence from want of evidence the causes many be lost; many have not yet even been examined for want of time or other cause, there was no calculating, we remarked, when these causes might be settled, as they have been removed into the Supreme Court. How the Supreme Court could investigate such matters, even supposing they were not revenue cases, on which they have no jurisdiction, it was difficult to imagine. They could only be properly investigated, indeed by persons intimately conversant with revenue affairs; at all events justice had not been done, because if Causey Chetty did not exact and embezzle the money he was said to do, his property had been sold, his person had been confined,

and he had suffered a good deal of inconvenience and expense without getting any redress; if, on the other hand he did, as no body now doubted, make these great exactions and embezzlements, neither the Government nor the ryots had yet got any satisfaction, even to that extent to which they ought and might have got it, under a prompt and effectual system; and what was worst of all, other public servants had seen that there was no prompt power even to recover the amount of exactions and embezzlements, much less to punish them, as all natives think they ought to be punished. In the case of exaction the money should, we said be restored on the spot to the persons from whom it was taken, or at all events, those who exacted it ought to be immediately punished, if this was not done, the ryots would not be satisfied with our justice. In Causey Chetty's case, it seemed useless or rather giving unnecessary trouble to oblige hundreds of men of business and farmers to attend a distant Court to give evidence in a case which was not likely to be settled for many years when the individuals who were injured should be dead, and the subject forgotten, so that even supposing the claims of the Government against Causey Chetty were at last fully admitted, no benefit could result either to the injured individuals or to the Government in the way of example to other public servants. Life and every thing else in India are so uncertain, that the advantage of prompt justice had become proverbial. Causey Chetty and his friends plundered the Government and the ryots according to the belief and judgment of those who had the best opportunities of looking into these cases of about six lacs of Pagodas, the Government committed him to jail and sequestered and sold his property and had recovered near thirty thousand Pagodas, but he had prosecuted the Government for damages, had put them to a great expense and had got released from confinement without having given sufficient security, and from the death of witnesses, the negligence with which Government suits are usually managed, and the uncertainty of the law, may possibly gain his suits, at least in the Lower Courts. It is impossible that with such an example before them the ryots or the native servants, could respect the Government or its regulations or conduct. It was true, it might be said, that if Mr. Garrow had not neglected his duty, these extortions and embezzlements could not have been carried so far. There could be no doubt that we must principally look to the Civilians in charge of the general Government of provinces for the protection of the ryots and the security of the revenue, but it seemed also necessary to establish a proper system, consistent with the business and extent of the country, the nature of the people, and our own situation in India.

1383. Unless such a system were established, our officers in charge of provinces and ryots had not fair play; if, instead of settling these matters immediately on the spot and affording ready redress, the Government referred their ryots and their own interests to a Court of Chancery where the matter would most likely not be settled for twenty years, their native subjects and servants would neither look to the Government for redress, nor be afraid of any legal consequences and would act accordingly. In all countries revenue extortions and embezzlements were when brought forward, soon tried and settled. In England even where there was so much personal freedom, it is to be supposed there are ways of getting justice soon, when there is no want of money to pay for it, and particularly in exchequer cases.

1384. Neither the Government nor the ryots had yet any adequate satisfaction for the exactions and embezzlement of Causey Chetty in Coimbatore, and with respect to those lately reported on at Salem, of which no doubts can be entertained, and which seemed to have been carried on for a longer period to a greater extent and with more injury to the people though from circumstances they perhaps might not have been so large in amount as those in Coimbatore there did not appear to be any way of recovering any part of the public money or of redressing the injury done to the people. Those who had carried on this system of exaction and embezzlement for years would retire and enjoy the large fortunes they had made, such impunity could not but have bad effects on the Native servants and the people at large.

1385. The great objection, and it is admitted a very strong one, which can be urged against the summary jurisdiction proposed to be given to the Collectors and officers intrusted with the management of the provinces, (for it seems decidedly wrong and to lead to many serious incon-

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veniences to call those whose duties and powers are so general, Collectors) was we thought that they would have more business than they could properly perform even supposing them men of capacity equal to so important and general a charge as the management of a province, but that we could not expect to find in the whole service a sufficient number of men with the ability, activity, zeal, general information and health requisite. To this, however, it might be answered that every form of Government is attended with some inconvenience and that in this country a strong and efficient system had fewer inconveniences and more advantages than any other; that the Civil service is a numerous body to choose from, and that there are many young men rising of excellent dispositions and principles, well educated, masters of some native language who want only a few years' experience in the provinces to become fit for any public duty that might be intrusted to them; the provinces, we observed, are a fine school to learn in; and offer a field to practise afterwards what they have learnt with honor and profit to themselves; what was most wanted was a taste among the rising men for country business. The Government it might be further said had generally and might be expected to continue to select the fittest men for situations, where so much would be required; and that the Government might also be enabled to know what was going on in the provinces and would be ready as it had always been to prevent or remedy the evil consequences of imprudence or misconduct which must be occasionally expected under any system. The Honorable the Court of Directors had repeatedly directed that one of the Members of the Board of Revenue should be on circuit in the provinces. This arrangement would be attended with the best effects; when from sickness, absence, or their being employed on any other particular duty, a Member of our Board could not continue the circuit, some other experienced servant whose service might be available might take it up. The old Collectors or any experienced servants would not dislike this duty which should be considered one of the first importance and to lead to promotion to the first offices; it might be proper that the Government should nominate the Member of the Board or the experienced Civilian who should have to go the circuit, and that the Board should propose to the Government the objects and places to which he should be sent, and from time to time report his proceedings; when any particular enquiry should make it expedient the Civilian so deputed might be appointed a Commissioner.

1386. We proceeded to suggest such observations as occur to us for the regulation of the appointment and dismissal of the native servants employed in the Revenue and Police Departments.

1387. Great inconveniences had arisen from the interference and control exercised by the Board in the Dutcherries of the Collectors, and the Court of Directors had ordered that the Servant Regulation should be rescinded. It was proposed therefore that such parts of Regulations I of 1809 and V of 1811, and of any other Regulations which might limit the authority of the Collector and Magistrate under the Board of Revenue and the Government with regard to the appointment and dismissal of Revenue and Police Servants should be rescinded, and the Government through the Board of Revenue and the Collectors should exercise over all Revenue and Police Officers, including Curnums and head inhabitants and Service Inamdars and others receiving pay from the Government whether in money, land, fees, or in any other shape, the natural authority of all masters over their servants without any judicial restriction.

1388. The provisions of Regulation III of 1819, for the punishment of extortion by Police Officers should, we thought, be extended to Revenue Officers and all other persons; extortion and embezzlement by Revenue and Police officers and all other persons should be declared crimes, and the offenders should be subject to corporal punishment by stripes, labor on the roads, and imprisonment in irons, in such degree as the Criminal Courts might adjudge. These offences should be described and the punishment defined with technical accuracy in the Regulation.

1389. It was understood that the ryots complained of being frequently summoned to a great distance from their homes to appear as prosecutors and witnesses before the Magistrate in

cases of petty theft. It appeared to us that petty thefts when attended with no aggravating circumstances and not committed by notorious offenders, ought to be tried in a summary way and punished on the spot by native authorities as they were before the establishment of the British Government; petty thefts of this description produce less inconvenience to the society than the formal investigations of them, when attended with so much delay, expense and trouble before a distant tribunal.

1390. The natives would readily, from a sense of duty attend the Courts to prosecute or give evidence in important cases, where a murder or other atrocious crimes had been committed, and when a serious robbery had occurred, the owner of the lost property was always forward to complain in the hope of recovering part of it, or at least of getting some satisfaction; but the natives feel that these petty offences are not of sufficient consequence as regards either morals of the people, or the security of property to require that they should lose their time in attendance at a distant tribunal in order that such petty matters might be formally investigated and punished. It would be necessary therefore we remarked to insert a clause in the proposed Regulation empowering Tahsildars to try and punish petty thefts in a summary way when the amount of the stolen property should not exceed two Rupees, and Zemindars if vested with the Police and head inhabitants when it might not exceed one Rupee, and the case might not be attended with aggravating circumstances or the theft by a notorious offender.

1391. The extent and nature of the punishment which it might be proper to empower the native officers to inflict on the spot immediately after the offence is committed, or on reference to the Magistrate might be determined and specified in the draft; it would be proper to guard against any abuse of power as far as could be done in a Regulation by heavy penalties for oppression and extortion, but it was to be kept in mind that the persons who usually commit and are liable to be charged with such thefts are generally men of low caste, below the enmity of native officers, and safe in their poverty from exactions; there was always danger of the better sort especially ryots, being exposed to exaction, and no respectable person should be liable to suffer a disgraceful punishment, except after a solemn conviction; it might perhaps be safely asserted that a ryot ought never to be flogged at all; if he was led to commit a great crime he might suffer the severe sentence of the law; but society would suffer much more in this country by the frequent recurrence to disgraceful punishments, because the general character of the people would be lowered than from the prevalence of petty thefts to any extent that could be apprehended; it might therefore be proper to provide that no ryot paying land rent directly either to the Government or to the Zemindars, should be subject in any case to be punished by stripes or other disgraceful punishment except by a sentence of the Magistrate, the Criminal Judge, the Court of Circuit or Sudr Adawlut. Under these provisions we thought the power of trying and punishing petty thefts in a summary way might be intrusted to native officers; the number of Civil servants in the provinces must always be too limited to allow of their personally hearing and determining all these petty cases, without occasioning greater inconvenience to the people, than could arise from any abuse of the limited power so cautiously delegated to the native officers.

1392. It might be necessary, we added, to insert a clause in the proposed Regulation, enjoining and empowering the Collector, who is the immediate protector of the ryots, and who from his intercourse with them and his annual circuits, is the only public officer who can procure accurate information to represent to the Court by which they might be appointed, and to which the appeal from their decree might lay, any instances of corruption or partiality in the District Moonsifs which might be brought to his notice, and to cause the Government Vakeel to bring forward any wrong decisions in order that they might be reversed in which the ryots are concerned.

1393. It is understood we observed that the ryots have in many cases suffered injustice from their simplicity and ignorance and neglect of forms, which they were not bred to observe, and that Zemindars had also been placed in the same situation from the neglect or connivance of their Agents

and Vakeels, it might therefore we thought be proper in the proposed Regulation to insert a clause giving a very wide latitude for appeal from, or reversal of, ex-parte decisions, where the defendants might be Zemindars or ryots, and have failed to appear or to file their pleadings or documents at the appointed time; a clause might be inserted in such terms as should give the Courts an ample discretionary latitude to admit appeals and petitions for reversal, without giving any encouragement to litigation.

1394. In all disputes regarding boundaries or the right to land, or crops, or to the distribution of waters, the Collector and his Assistants with the aid of native officers, acting by his orders, ought we thought to decide on a summary enquiry who should occupy the land for the then current Fusly, or should take possession of the crop in dispute, and how the water should be distributed; the Collector's decision ought to be made on the award of a punchayet or the reports of the officers acting by his orders, or on such other information as may be procurable, the decision of the Collector might stand until reversed by a decree of the Court; the parties, if dissatisfied to be at liberty to institute a regular suit to try the right in the Court competent to try the suit; the decision of the Collector ought not to give any title to permanent possession of the lands, crops, or the right to the water in dispute unless the parties might acquiesce in that decision, but if neither of them should appeal to the regular Courts within a reasonable period, after the delivery of the Collector's decisions, it would be presumable that they had acquiesced in it, and the Collector's decision should continue in force. In cases in which the land in dispute was Sirkar and not private property, and had been newly taken from the waste, the Government had, we observed a right to dispose of it as they please and the decision of the Collector ought to be final.

1395. In the preceding para. we had merely offered a sketch of what we conceived should be done to remedy the defects of our present revenue system, for the more effectual protection of the ryots and the security of the public revenue. The preparation of Regulations to give a legal form to these suggestions if they should be approved by Government, would, it was supposed be the duty of the regulation Board. We observed that most of the principles and propositions laid down in this paper had been suggested by the orders of the Honorable the Court of Directors and by the drafts of Regulations and reports submitted to Government by the Sudr Adawlut, the Board of Revenue and the Commission for revising the Judicial system with reference to those orders.

1396. We were aware that some of the suggestions which we had offered to the consideration of Government, were not strictly of a revenue nature; they all however tended to the comfort and security of the property and person of the ryots, and as such came fairly within the province of the Board of Revenue to recommend.

To the Chief Secy., in Diary
Cons., 11th December.
Proceedings of the Board,
4th Decr. 1820.

1397. On the 7th December we had the honor of submitting an extract from our Proceedings under date the 4th instant, relative to the future settlement of the lands of the Southern Division of Arcot, in which district a decennial lease at present exists, which will expire in Fusly 1230.

1398. The Collector of the Southern Division of Arcot had entered at great length into a discussion of the question of Meerassy claims. He wished to know with whom he was to form the Ryotwar settlement, on the approaching expiration of the leases; whether with the present occupant ryots, or with the head inhabitants who are here called Meerassidars, or rather the question as the Collector had put it in fact was whether the great body of the present landholders shall be deprived of their present property in the land; and whether official fees which they used to pay to the persons calling themselves Meerassidars and which were deducted by the Government from their rent, but had since been consolidated with it, and are now paid with that rent to Government by the present landholders should be considered an acknowledgment of those head inhabitants being the general landlords of the country, and entitling them as such to the occupancy of the lands or to

those fees when the lands may be occupied by others; such an acknowledgment would we thought produce much inconvenience and injustice, as well as loss of revenue, and we proceeded to state the grounds upon which this opinion was founded.

1399. Much had been said we remarked about Meerassy rights in the southern provinces, much ingenuity, theory and indeed enthusiasm are to be found in the papers written on this subject, but it is still doubtful we said when and how these rights originated, what they exactly were and whether any native Government ever admitted them to the extent claimed.

1400. From all the information that has been collected on this subject, it appeared that private property or Meerassy, that is a private interest more or less valuable according to circumstances in the land, is to be found every where; most of the village and many of the District officers considered, and indeed the native Governments admitted their offices to be hereditary, that is Meerassy; these officers themselves were in general the principal landholders; hereditary that is, Meerassy officers and private that is Meerassy, landed property became thus generally united in the same persons, and in the course of time were frequently confounded together.

1401. The Meerassidars in the Southern Division of Arcot and most of the other Tamil provinces seemed to us to have been like the families of the Reddies, Gowds, Potails, Kapoos, &c. in the Canarese, Telugu and Mahratta provinces; they might we thought be considered the descendants, or at least in some way the successors and representatives of the original settlers, who cleared the lands and founded the village, and therefore established their rights of occupancy. They possessed a private property or interest in their own lands, a general interest in the common waste of the village, and they also enjoyed maniums from the Government, and Merahs from the ryots, in recompense for their services to both, as head farmers, Magistrates and Collectors of the village; their might be in some villages a few families of these Meerassidars, Reddies or Gowds, or head men of the village, under whatever term they might be designated, sprung from the same stock, who now share the Meerassy or right of the headmanship. The oldest and most respectable was generally the person recognized as headman by the Collector; sometimes they take the duty on themselves by turns annually some are disqualified; some have committed crimes or embezzled the revenue, or exacted money from the ryots or done something to exclude them from their share or turn of the headmanship; some have resigned, or even though this ought not to be allowed have sold it, some are disagreeable to the body of the ryots, so that though there might be half a dozen or more persons belonging to these families who might be called Meerassidars, it had become customary for one only or two perhaps, to perform the duty and receive the allowances; the distribution of the service, as well as of the allowances among them was regulated partly by their own private agreements with each other, and partly by the decision of the Government, where it might become necessary for the welfare of the village community, or for the security of the revenue, for the Government to interfere; the most violent disputes frequently arose, and there was almost always much jealousy among the members of these families, the animosity of co-heirs among Hindoos is proverbial.

1402. But, besides these families, all inhabitants who have an interest in the village, are we said Meerassidars; the term is Arabic, therefore new and foreign here, but significant and when applied to land from which Government derives a revenue is the right to the use and occupancy of that land which is generally a saleable property; but in fact any permanent interest may we observed be called Meerassy; a revenue Peon may even be called a Meerassidar, because he ought not to be turned out so long as he behaves well, and when he dies or is incapacitated, his son or nearest relation if qualified, ought to succeed to his office.

1403. The claims of Meerassidars, if ever they were at any time properly defined, must have been viewed differently by different Governments; generally the Government would have paid respect to their claims as landholders and would have maintained them in their offices because they looked to them for the cultivation and management of their villages; but the

circumstances, principles and tempers of the various Governments under which they lived must have affected their interests as land-holders, and their situation as public servants, strong; harsh and poor Governments would have encroached on the rights claimed by the Meerassidars as land-holders, while the Meerassidars would have taken advantage of weak Governments; the Meerassidars would sometimes have bribed the revenue officers: it is probable, they often continued to collect their Merahs after ceasing to discharge their official duties, pretending these Merahs were an acknowledgment of their landlord's right instead of official fees. They have probably often collected and continued to collect contributions originally agreed to by the ryots to bribe the revenue servants and carry some point for the general good of the village until it became doubtful why they were originally paid, when the Meerassidars would call them Sawmybogum, and pretend they were paid as an acknowledgment of their landlord's right. Raygès limited their maniums, and other ministers would from time to time have altered their condition as land-holders; it is to be always remembered that there is a constant struggle between the officers of the Government and the people, the Government to maintain the prerogative and the revenue, the people to lower the revenue and set up their own privileges; and that both parties have recourse as circumstances may dictate to bribery, fraud or force. It seemed evident we thought that the Mahomedan Government never acknowledged the rights of the Meerassidars to the extent claimed in some places, and Mr. Hyde had stated that the Meerassy landed tenures to the extent declared by the Meerassidars were not prevalent in the district, upon an assumption of it, and that it was not revived by any of his predecessors.

1404. Meerassy rights must not merely be recognized, but strenuously supported by the State, but when the Meerassidar fails to perform the service and pay the revenue for which those rights were originally granted and have been since continued, the compact between the Meerassidars and the Government we said was broken, and the Government must look to some other person for the discharge of those obligations so necessary to its own existence. If the Government protect the Meerassidars, the Meerassidars must fulfil the obligation for which such protection is given; unless the Government exacts the fulfilment of these obligations it cannot collect its revenue, maintain its armies and continue to protect the Meerassidars.

1405. If a Meerassidar quits his land, the Government, we remarked, must provide for its cultivation, in order to get a rent from it, but if the grandsons of the Meerassidar who had left it could come ninety-nine years afterwards and oust the ryot, who had been put in possession by the Government, and who had cultivated and paid the rent of it so long, confidence would be thought be shaken and the interests of agriculture would suffer; and supposing the right of occupancy of the land should be still continued to the ryot who had taken it under such circumstances, but made newly subject to the payment to the Meerassidar in consideration of his supposed rights of the Merah or fees formerly paid whether such Merah was Sawmybogum or landlord's rent, or only official fees, it would be necessary for Government to make a remission to the ryots in South Arcot in order to enable them to pay these Merahs or fees because they have been long since consolidated with land rent; under our Regulations the Sirkar and Zemindar may oust the land-holder when he neglects or refuses to cultivate, and although such a measure may seem harsh and is hardly ever resorted to, except in some cases by new Mootahdars, it is still necessary we remarked as a last resource in case of contumacy in some cases no new ryot might be found willing to take the deserted land for one year only and the public revenue would therefore suffer from the contumacy of the Meerassidars.

1406. Mr. Hyde had stated that there were no original deeds granting to the class of Meerassidars who are termed Cauniatchycarers their hereditary rights and that the Oolcoody inhabitants of every village had the power of retaining the lands in their families by hereditary descent, but could not alienate them by sale, gift, mortgage or exchange. This corresponded with what Mr. Ellis had said on the subject, but it did not appear by whom this restriction was imposed.

1407. Mr. Hyde had also stated that according to the information procured by him, the Oolcoodies could not be forcibly ejected from their lands by the Meerassidars; and that the lands of the Puracoody ryots would revert to the Meerassidars on the expiration of the leases for which they may have been granted.

1408. It appeared also that the Oolcoody cultivators had been in possession of their hereditary land as long as the Meerassidars themselves, and that they were not possessed of any original deeds or leases conferring upon them the perpetual enjoyment of their lands; and further that the origin of their property could not be traced.

1409. In each province indeed in each district, the customs with respect to Meerassy ryots must have varied; they never could have been the same over any wide tract of country, nor for any long period in the same place. Besides the differences which the influence of the Government would have produced the nature of their interest in the land, that is their tenures, would have varied in value, mode and terms according to the difference of their own circumstances and those of the village. In some villages the sumohi or joint interest or tenure, where the occupancy of fields is frequently changed every year, would prevail in order that each ryot might get the good as well as the bad lands in his turn, or his fair share of the advantages of the village in some other way. These villages we observed are like the Veosabuddie villages in the Ceded Districts newly cleared nunjah lands under new water are we said to this day frequently divided on these terms, by the new settlers when they undertake to level the new paddy fields. In the Palbhog villages different families sprung from the first settlers or in some other way their successors and representatives had found it expedient to divide the lands of the village into separate shares, sumohi or joint villages, sometimes become Palbhog villages when the co-partners in the sumohi village quarrelled and in the same way Palbhog might again become sumohi, when they were again reconciled; this made a Ryotwari system and even a survey necessary or at least proper in the sumohi as well as the Palbhog villages. In the Yekhabhog villages, one family had succeeded to them by inheritance or purchase and had absorbed the whole of these interests; various circumstances must have frequently varied the value and nature of these interests and the mode of these tenures; but all village privileges might be traced to expediency and the mutual accommodation of the Government and the ryots, there could be no difficulty in making a Ryotwari settlement wherever any of these tenures should prevail, except indeed that of getting the Brahmins who have got possession of much of the land in the southern provinces to come to any reasonable terms. In the sumohi villages, although it might be expedient to make a joint settlement with the whole of the ryots for the rent of the whole village, each ryot might be entered in the accounts for what he might have to pay for the fields he might occupy for the year. In Palbhog villages the account would require less alteration, because the ryot would not change his fields so often, and in the yekhabhog villages the account would be still more simple because the whole of the lands and rent would be entered in the name of one person there need be no interference with the customs, no infraction of the privileges, no intrusion on the comforts of the ryots.

1410. In the Southern Division of Arcot and indeed in most of the southern provinces, it was we thought now impossible to trace the principles on which the land revenue was formerly collected, and consequently what were the modes and tenures of landed property so far back and so accurately, as we can in Canara, because no ancient public accounts had been preserved; but changes must have frequently taken place. It had been stated that traces remained of a money

teerwah even in the nunjah lands of Tanjore. The late Collector* of that province disputed this supposition, and discussed the subject in his very able report of the 12th August 1819, paras. 41 to 47, but the whole of his argument was that as the Committee in 1798 and other respectable officers who had written on Tanjore, never mentioned such traces of a money teaserwah and he himself had not been able to discover any; it could not possibly ever have existed, but in fact we observed we are ignorant of the revenue history of these provinces. We know not how they were managed in

*Mr. Hepburn.
In Cons., 23rd August.

former times and therefore cannot tell how far private property in land existed. Mr. Hyde stated in the 50th para. of his report that there were no public accounts in South Arcot older than 40 years and that the Curnum's accounts which were forthcoming did not specify the original Meerassy shares of each village.

1411. But whatever might have been the former rules of assessment and the fair Meerassy rights, it was now desirable to improve and confirm them and to create them as far as the wants of the Government might allow to increase the value of the Meerassidars' interest as land-holders, and their respectability as village officers, and where such interest and offices might not be now to be found, to establish them.

1412. But when the Honorable the Court of Directors and the Government expressed their desire to uphold private property in land, they could not have meant to revive doubtful, traditionary and obsolete claims to the injury of the present occupants in any province, who held their lands under cowles which they considered, though perhaps not formally declared so, permanent so long as they continue to pay their rent; they have paid their rent we observed, for many years and are stated to have expended their money and labor in improving the lands; still less could the Government have meant to injure the actual land-holders now in possession, by declaring that the office fees which they formerly paid for public services rendered was an absolute rent, which they paid as tenants, and thus deprive the great body of the present land-holders of that property in the land which the Court of Directors and all advocates for private property in land were so anxious to maintain inviolate; and that such would be the consequence of recognizing the fee of the Meerassidars in South Arcot as an acknowledgment of property in the soil was we thought evident; nothing would be more dangerous, nothing would disgust the people more. Nothing could be more unjust than such a course of proceeding; there was no saying where we can stop, if we once began to turn out the present occupants in order to restore traditionary rights; there was hardly a field, village, naat, pollem, district or Zemindary to which there was not some claimant on the plea of ancient right.

1413. It is the duty of Meerassidars we said to cultivate and manage the lands of their village and some individuals might have been driven away by the oppression of Revenue officers, some during Hyder's invasion, but generally it was to be inferred they ought to have returned before, and revived their claims. It had been stated that the descendants of Meerassidars who had left their lands would not be shut out by the usage of the country from the right of reclaiming their lands until they had persevered in contumacy or neglect for four generations, or a century but it might be supposed such a right was only claimed by the Meerassidars, but never could have been generally admitted by the Government, or the persons who had in the meantime got possession of the lands unless the descendant of the Meerassidars could return without public or private inconvenience; some Meerassidars might have formerly succeeded and their descendants might have returned and recovered their lands but it must have been under particular circumstances, they must have been unjustly ousted, they must have maintained their claim by intermediately applying for and offering to cultivate and pay for their lands, or it must have been by permission of the Government and on an agreement with the new occupants; any other conclusion would be contrary to the principle of mutual and general expediency which alone originally gave birth to the rights of Meerassidars. The rights of the Meerassidars are we said sacred, but so are those of the Government the Meerassidars must carry on the usual cultivation and pay the usual revenue, as far as their means go, if the Meerassidar neglect his duty, he forfeits the great advantages he enjoys as a Meerassidar. No Government would have granted or would continue such great privileges unless for adequate services. The Meerassidar we remarked had also an interest in the waste land and a right to a Merah or fee, when being unable to cultivate it himself he gets a tenant who shall cultivate it and pay the usual rent to the Government that is fair; he has his fee for the service he performs but if the Meerassidar neglects or refuses to get a tenant for the waste, and the Sirkar is obliged to find one itself to keep up, or increase the revenue of the village, the Meerassidar has no right to the fee, it might we said, either be added to the rent payable by the

tenant, or might be given up to him as an encouragement to him to extend the cultivation. The Meerassidars might have claimed more than is here allowed them, and more might have been occasionally granted them; the Government had been and ought always to be indulgent towards its ryots, but when we come to discuss the principle it would be found that any further legal extension of the privilege of Meerassidars particularly in this case of their neglecting to keep up the cultivation and revenue of the village was contrary to common sense, and those common principles upon which every Government and society is founded.

1414. It was most likely we thought that the great body of the ancient Meerassidars in South Arcot had been included among the present pottah occupants, that they were in actual possession of their own lands and that it was only in a few particular cases, which must be settled according to the particular circumstance, of each particular case, that it would be necessary to decide between the claims of ancient Meerassidars and those of the present pottahdars. It was probable that the difficulties, if there were any, would be found to be theoretical rather than practical; they arose from the long discussions regarding Meerassy tenures, and would probably be confined to these discussions; at all events general instructions would not meet all the various cases which might occur, each of which should be settled according to the particular circumstance of the case.

1415. We were of opinion that the Government should now settle with those they found in possession of the land, and after having received their rents from these persons for so many years, they could not with any justice or safety prefer ancient and indeed absolute and traditionary claims and forcibly eject the present occupants; still less could they admit official fees formerly allowed, but now resumed, and collected by the Government itself to be an acknowledgment of private property, vested in the Meerassidars, and on such ground deprive the great body of the ryots of their lands; the Ryotwar settlement should therefore be made with the present occupants; most of the complaints from South Arcot would probably be found to arise from the old Meerassidars who refused to become parties to the triennial or decennial leases; these complaints related rather to the Headmanship of the village of which they might on that occasion have been deprived, rather than to the possession of particular farms or fields; and the claims of such Meerassidars were of course entitled to consideration.

1416. With respect to particular farms and fields where an ancient Meerassidar could clearly establish a legal right to the land on any ground, and at the same time to be deputed on for the rent, his claims should of course be attended to by the Collector, the Oolcoodier and Pooracoodier and other tenants were in some cases or might have become freeholders and therefore Meerassidars themselves and the pottahs should therefore in general be continued in their names; but in cases where it was evident that they were rightfully only the sub-tenants of the old Meerassidars, and the old Meerassidars were to be depended upon for the rent, the Collector should settle with the old Meerassidars and leave them and their sub-tenants to settle together. The Collector however stated that there was strong room for mistrusting the accuracy of the Meerassidar's titles to any lands except what they occupy themselves.

1417. It never was intended that the Ryotwari Settlement should go lower than the landholders or Meerassidars, it never could have been meant that their cultivating sub-tenants should be immediately included in the engagements with the Sirkar, it appeared however that in some cases this mistake had been actually made and it seemed to have been supposed that under a Ryotwari Settlement the Collector was to settle with the actual cultivators, although only sub-tenant and to leave the landholders to get what they could from their tenants, a recognition of their landlord's right; Toondoovaram and Sawmybhogum seemed sometimes to have been paid in this manner, in other cases the official fees formerly due to the Meerassidars private exactions and voluntary contributions for village expense might have been collected under these denominations, but this breaking down of estate violently and raising sub-tenants to the situation of tenants in capite, and in the course of time to that of free-holders, to the injury of the true land-holder or Meerassidar was evident.

an infringement of Meerassy rights, as impolitic as unjust; whenever therefore a Meerassidar could be depended on for payment, and could shew a good title, the settlement should we said of course be made with him; but even in such cases, it was we said doubtful, whether the Collector ought, and indeed at present he certainly could not legally oust the present occupant by force, for it was admitted by the Meerassidars that the Oolcoodies and their heirs possessed the right of the enjoyment of the soil for the purpose of cultivation. No person should therefore be ousted from the possession of his land, except under a judicial decision. The only satisfactory, or at least practical way of settling such disputes would be by a punchayet in the Cutcherry of the Collector, and in cases where either of the parties should refuse to recur to the decision of a punchayet or to abide by its award, the Collector might in general with safety go as far as he legally could in setting aside the claim of the recusant who would then be at liberty to prosecute his claim in the regular Courts.

1418. On the expiration of the leases we were therefore of opinion that the Collector should proceed to make a Ryotwar settlement generally with the present pottah occupants; and when the right of occupancy might be disputed, he should endeavour to settle the dispute by a punchayet, doing all he legally can, to support the rightful claimant.

1419. In the Yekhabog villages he would of course settle with the individual landholder in the seemohi or peshencari villages, he should we said settle either jointly with the whole of the ryots for the whole rent of the whole village, at the same time entering in the account the payment of each individual, or if in any particular cases the ryots should wish it, he could settle with each individual, or phirka, or party, for the amount they are respectively to pay for the year. In the Arudecari villages he would of course we said settle with each individual.

1420. The settlement must we added be annual unless the ryots might wish to come to some permanent terms, in which case a putcut settlement might be made on the basis of the orders of the Honorable Court of Directors, on which the proposed putcut settlement for Coimbatore and Bellary was to be made.

1421. We were inclined to think that the Merahs which the Collector was apprehensive would be claimed by the Meerassidars, whether under the name of Sawmy Bhogum, Toondoovarum, or any other designation were in fact the very Merahs which he mentioned as having been resumed, and now consolidated with the land rent; we were however desirous of receiving further and more specific information on this point, which the Collector was requested to furnish.

1422. On the subject of Meerassy generally we in conclusion observed, that whenever disputes might arise which are in any way connected with Meerassy tenures, the Collector should in the first instance endeavour to have them settled in his Cutcherry, and if he could not effect this, they would be fit subjects for enquiry by the proper Courts, who will decide upon them according to the local usages and customs of the several districts. It would in the meantime be sufficient that the revenue authorities provided for the cultivation of land to prevent loss of revenue and the settlement should we thought be formed with the persons actually in possession of the land.

1423. From the 54th to the 57th para. of his report, Mr. Hyde discussed the present rates of teerwah and proposed some reduction. He thought a reduction of the warum from 50 to 40 per cent. only payable to the Sirkar, with, it was to be inferred, the more favorable commutation price proposed also, would make land a valuable private property; but it was evident the Government could not at present afford to adopt this plan which Mr. Hyde thought would cost a lakh of Pagodas. He therefore recommended a reduction of warum from 50 to 45 per cent. only to the Sirkar which would put the ryot on the same footing as the Brahmins and other favored castes, whose lands are already, he stated, objects of ambition. He also recommended a more favorable commutation rate and the completion of the survey which would not cost more than 30,000 Rupees. He also spoke of equalizing rates and rent in every district.

1424. This part of the subject though very important, had not been so fully discussed in this report as the Meerassy question, to which it was chiefly confined, and some further information seemed necessary to enable the Board to judge of the propriety of the proposed reductions. Mr. Hyde seemed to consider the Brahmins and other favored castes who now pay only 45 per cent. of the produce as easily assessed, even under the present unfavorable commutation rates, and it must be said also be recollected that these castes were supposed to live and cultivate at a greater expense than the true cultivating castes, which give rise to the usual reduction in their favor; of course it would not be necessary to allow of further reductions to the favored castes, even although some reductions should be allowed to the ryots, but it seemed doubtful whether the rates of warum, under existing circumstances should be reduced at all. If the Brahmins and favored castes could pay 45 per cent. easily under the present unfavorable commutation rates, it might be supposed the ryots in general were not even now so hardly pressed, at all events that some modification of the conversion rates or other indulgence might be sufficient to relieve them. The Government could not afford at present to give up from fifty to an hundred thousand Pagodas in each province, in a benevolent but uncertain attempt to establish private property which never existed to such an extent before. The ryots we said must continue to pay what they had usually and fairly paid, and must be left to convert their lands into as valuable a property as they could by improving them, and by being protected from additional taxes on their improvements, and from other exactions; and by such assistance in other respects particularly by giving them waste lands at a low rate to make the present rents as easy as the Government could afford them. In the situation in which the Southern Provinces are now represented, and with reference to the present low price of grain it would seem that where reduction might be necessary a more favorable conversion rate would be more suitable, than a reduction of warum. The Collector should be directed we observed to report fully on this subject, and particularly whether under the views now taken of it, it might not be easier and better to make particular reductions, where particular circumstances might make such reductions necessary, than to adopt a general principle of remission which might be necessary in one place, but not in another, and in cases where reduction was necessary whether it should be effected by reducing the rate of warum, or the commutation price or how? in the meantime, where the leases might fall in, the Collector should regulate the demand under the Ryotwari settlement, by what had been usually paid

* Diminution or increase.

for the land, with such fair *Kummi* jastie*, as it is technically termed, as might be proper, according to circumstances; where the rent might have been lowered below the usual demand, because the ryot had suffered from fire or flood, or other misfortune, it should be raised to the usual amount when he could again afford to pay it; where the usual rent should be too high for the ryot to pay in consequence of such losses, or of any general disadvantages, not experienced before the rent should be lowered accordingly.

1425. In a large province, and even in a small village it is impossible we remarked to equalize the rates of warum or price. In some places the earth was observed to be so fruitful and the water so abundant that the ryot can afford to pay 60 or 70 per cent. of the produce and retain a profit besides; in others the earth is so barren and water so deficient, that he cannot afford to pay even 30 or 40 per cent.; again prices it was said are effected by the nearness of market and other circumstances of some times if the rate of warum is high the conversion rate is low, and thus the ryot is enabled to pay. The rate of warum and conversion price must be taken together and generally the money rent which the land had paid for a course of years was declared the best standard for assessment allowing of course for any unusual circumstances against the tenant.

1426. The Collector in South Arcot we thought should be directed to report how he could best relieve the ryots, where they might be most pressed; and as it was understood that the ryots in the districts in which Mr. Ravenshaw's survey was completely introduced were much better off, than those in the districts in which it had not been completely introduced, the Collector we said should be authorized gradually to finish the survey beginning in those villages where it might seem most requisite and with reference to the view we had taken of the subject, to employ such

additional Gamastahs in the Huzzoor and Talook Cutcherry, as with strict attention to economy, might be necessary to enable him gradually to complete the survey. It might be thought necessary in many places to relieve the ryots that it might be expected that by giving up waste lands on favourable terms, and by assistance and protection in other respects, as the ryots come under the immediate management of the Collector, no considerable decrease of revenue need, on the whole take place.

1427. We observed that the Honorable the Court of Directors had ordered, and it was in every respect desirable that the Inam lands of the Village servants, Monigars, Carnums and Shroffs should be restored. They now get a ready money payment, amounting altogether to Pagodas 40,306, the Nabob allowed them in land 22,076, in fees, collected from the ryots 28,501, altogether Pagodas 51,577; the fees we said have been consolidated with the land rent; a good deal might be said regarding the restoration of the fees as well as of the mauniums, in the 156th para. of the Company's General letter dated the 12th April 1815 the Honorable Court of Directors say "it is satisfactory to learn that an opening has been left in the settlement for any new arrangement which it may be thought proper to adopt respecting the Cavelly and Devasthanam lands;" and in the 157th para. the Court proceed to say: "In the opinion expressed by the Revenue Board as to the expediency of restoring to the Village Officers in the Southern District of Arcot and wherever else they may have been resumed their mauniums, or service lands, we entirely concur and we direct that measures may be taken for that purpose;" their orders with regard to the mauniums, or service lands are imperative and clear, but in the Proceedings of the Board dated the 14th October 1816 which were printed and circulated, these orders were quoted the words "and fees in kind" have through some mistake been interpolated after the words "mauniums or service lands" in the 157th para. we were therefore obliged by their orders to restore the mauniums to service lands, but the error in the printed Proceedings of the Board did not require that the "fees in kind" should be restored, and the question as far as restoring them is concerned was we said still open for discussion. It would occasion much confusion and trouble and might, it had been stated, open a door to abuse and lead to extra collections to revive the private collection of these fees; these are the fees we remarked which it seemed to have been supposed were the landlord's rent claimed by the Meerassidars; it was also troublesome to these Village officers to collect the handfuls of grain in which they were paid from each cultivator, it therefore might seem more advantageous both as regards to Government, the ryot and the Village officers themselves to allow them more land, rather than revive the fees; it was true we observed that the Village officers might prefer being paid partly in fees and partly in money and much might be said in favor of such an arrangement particularly as it was the old custom; but if the Village officers should prefer it, it might be not so much because such an arrangement was in some respects calculated to encourage agriculture as because it would give them a demand on the ryots, of which they might take unfair advantage in the course of time; they might pretend these fees were Sawmy Bhogums as they have done in other places or under other pretences hereafter increase their demand on the ryots to an unlimited extent when opportunity offered; under all the circumstances, therefore under which they are now placed in South Arcot, it might be better we thought to pay them entirely in land. In Coimbatore, where a ready-money payment had been substituted for their Enams, they had lately been allowed land to the amount of those ready-money payments; such a course seemed also applicable to South Arcot, but there might be some difference in circumstances Royjer, who is admitted to have been an able Revenue officer, probably allowed them no more than what was a fair recompense for their services; it might be proper therefore we thought to give up to them out of their ancient Enam lands, which are entered in the Turpuddy account at 75,920 Pagodas as much land as would give them what the Nabob allowed which supposing cultivation and revenue the same, would amount to Pagodas 51,577; this was the highest amount they were ever supposed to have enjoyed under the Nabob, both in land and fees. If Enams to this extent should be allowed to the Village servants in lieu of their present ready-money payment, they would in fact we said enjoy much greater advantages than ever they enjoyed under the Nabob, because they must have had occasional difficulty in collecting their fees, which were paid in

grain, not in money, and frequently it might be supposed, neither paid at all; and because they must then have met with more difficulty in getting the Enam land cultivated, than they are now likely to meet under any Regulations which might be made to prevent their drawing away the ryots from the Sirkar lands to the cultivation of their Enams; but it was evident we said that further information from the Southern Division of Arcot as well as from other province was required before we could submit a final opinion with respect to the restoration of these fees. It might perhaps be proper to consider, and Mr. Hyde should report whether it might not be better and more agreeable to the Carnums, to continue the present mode of paying them in ready-money; they would be more dependent on the Monigars for their assistance in the cultivation of their lands, and would perhaps be less at their ease than they now are, but if the Carnums should prefer land to money they ought to have land.

1428. It appeared from the 58th and subsequent paras. of Mr. Hyde's report that Enams were fraudulently extended in South Arcot in the same manner as in the Ceded Districts and the same Regulations which had been suggested to prevent the transfer of stock and labor and rent from the Sirkar lands to the Enam lands in Bellary, seemed also to be required in South Arcot; the attention of the Collector should we said be drawn to this circumstance and he should be directed to state his opinion as to the extent to which the Enams should be restored to the village servants and to suggest such means as might seem best calculated to prevent their drawing an unfair advantage from the Enam lands, if they should be given up to them, at the expense of the Sirkar. The Collector stated that he was preparing a Register of Enam, an extract of which should be submitted with the information and opinion here suggested as requisite.

1429. All that the Collector had said with respect to Tanks was perfectly true, but it was evident that each work should be considered separately with reference to the estimated expense, revenue and advantages of it.

1430. We noticed Mr. Hyde's remarks on the supposed necessity of the revenue servants interfering with the ryots, after the Ryotwari settlement shall have been made, particularly by keeping their crops under sequestration, until they should pay or give security for paying their rents; this is the practice in the Northern Circars, and is common in the Carnatic. The bad conse-

quences of this practice had been explained by Mr. Thackeray in his report on Nellore, dated 21st January 1809, and in our various Proceedings on that district, we had noticed the impolicy of continuing it. It had been supposed hard upon the ryots to make them become joint securities for each other's rents, and still more hard to make the whole of them answerable for as far as 10 per cent. of the whole rent of the village, there is no hardship in making it worth people's while to become securities, and bind themselves to any terms, to which they might be induced, for adequate considerations to agree and we thought they must generally prefer becoming jointly sureties for each other, even with the liability to make good failures to the extent of 10 per cent. of the whole rent of the village, to being subjected to the loss and destruction of their crops, to the impediment to the free sale of their grain, and to the petty exactions and vexations which this practice occasions; it is as vexatious we said as distraint for arrears, and in fact is the same thing. It is never practised under the Ryotwari management in the Ceded Districts, nor in Coimbatore, nor in any of the provinces managed on similar principles even although the second or super-assessment, to make good failures to the extent of 10 per cent. of the whole rent of the village had not been continued. Mr. Hyde we added should adopt such a course to secure payment of the rent under the proposed Ryotwari management as might render this vexatious practice unnecessary.

1431. Under date the 29th December we submitted for the information and orders of Government an extract from our Proceedings under date the 28th December last in which we proceeded to the consideration of the letter from the Collector of Chingleput, dated the 4th ultimo conveying his opinion as to the best plan for the future settlement of his district, and

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1820.

we made such remarks as occurred to us on the subject of that letter, taking the paragraphs in the order in which they stood.

1432. We concurred in the reasoning contained in those paras. as to the expediency of making a measurement and classification of the lands, the basis of the Ryotwar settlement; we thought it would be right that the Collector should commence upon this work with as little delay as possible; and with a moderate establishment, which would be increased by degrees, as the people employed became expert, and competent to teach others. The utmost caution we deemed necessary at the outset, and that care should be taken to form a sufficient number of persons qualified to act as Superintendents before he embarked in the work upon a large scale.

1433. We considered it expedient that the Carnum and Village officers should be immediately under the control of the Collector; they are so in fact in all districts not permanently settled, and we stated that we had it in contemplation to recommend that the powers of the Collectors over this class of people should be extended; particularly that power should be given to them to furnish Carnums and Head inhabitants for fraud and exactions, care being taken at the same time to secure to them their hereditary rights and privileges.

Para. 8.
2nd. That a certain portion of waste in each village shall be set apart for grazing the cattle.

3rd. That the backyards of the cultivators shall be free from tax, but shall be assessed if they throw up their cultivation.

4th. That the whole of the lands shall be measured, classed and assessed.

5th. That each landholder shall take or throw up a proportionate extent of high and low rent land.

6th. That each landholder shall be considered the owner and the sole disposer of the land he cultivates so long as he pays the rent.

7th. That no transfer of land by sale, gift, mortgage or otherwise shall be valid unless registered in the Collector's Cutcherry.

1434. We assented to the 2nd, 3rd, 4th, 5th, 6th and 7th propositions contained in the Collector's letter as inserted in the margin.

1435. With regard to the 8th we observed that it would be necessary that caution should be used in making the mortgage or the person registered in the Collector's Cutcherry responsible for the Sirkar rent; as a general rule it would be unexceptionable, but cases might occur in which it would be necessary to deviate from it.

1436. Proposition 9 appeared to us proper, and in conformity with the existing Regulations.

1437. With reference to Proposition 10 we were of opinion that it would be inexpedient to determine by rule that remission should not be allowed for bad crops; that it was very proper that the ryots should be debarred from bringing forward unfounded claims for remission, but that the Collector had always the power of rejecting them, and it might lead to inconvenience if he was to be bound by any positive rule in his determination upon such claims.

1438. From the remark contained in the 9th para. of the Collector's letter, we inferred that he considered the Carnum Regulation to apply to lands not permanently settled, its provisions being limited to lands held upon Zemindary tenure.

1439. We approved generally of the plan for the settlement of the backyards; viz., that the lands which came under that denomination should be classed and assessed; that the assessment upon the backyards of the ryots, whether Meerassidars, Oolcoodies or Village officers, should be lighter than the assessments of other classes, and that remission of this teerwah should be granted only to Puttahdars, paying land rent, and that the amount of remission should be regulated in proportion to the teerwah collected upon other lands held by them.

1440. We however did not see the justice or necessity of making so great a difference in the quantity of ground which it was proposed to give as backyards to the Meerassidars and Pycarries respectively, viz., from 15 to 20 coolys to the Meerassidars and from 6 to 10 to the Pycarries, the Meerassidars being already in the enjoyment of many valuable and peculiar privileges, for which they made no particular return; we were disposed therefore to think that the extent of backyard granted, should be regulated by the quantum of rent paid by each ryot.

1441. The grant of a backyard upon the terms proposed we observed was in fact a maunium, and made to afford conveniences to the ryot. It gave him a place for his cattle and enabled him to grow a few vegetables for his family. The larger the farm therefore, the greater the space required for these purposes, and as the concession was entirely a matter of favor, it appeared only just that those who pay most rent should have the largest share of the bounty of Government.

1442. We were of opinion also that the extent of backyard proposed to be granted to the Curnums was hardly sufficient; that the Curnum was the most important officer in the village establishment, and should therefore have privileges proportioned to his consequence and to the service he rendered that he ranked far above the Talliari, and the other Village servants with whom he was classed.

1443. Where the Village servants have no mauniums it would certainly be proper to remit the tax on their backyards, and we were disposed to think that it might be advisable even to remit it altogether; it being desirable to uphold in every possible way the respectability of this class of people; and to hold out incitements to them to be faithful and vigilant in their respective posts.

1444. We were of opinion that it would be necessary to assess the backyards of merchants, weavers, &c., but whether this tax should be remitted if a Moturpha tax should be imposed was a matter that might be determined hereafter.

1445. With regard to the proposal of converting that proportion of the crop which the Meerassidars then received as "Sawmy Bhogum" or "Toondoo Warum"; into a deduction from the amount of the full survey rent at an average rate of $3\frac{1}{2}$ per cent. the principle appeared to us to be unobjectionable, as far as the interests of Government were concerned, and it would be expedient to introduce it, if the Meerassidars themselves approve of the arrangement.

1446. As the rates of Toondoo teerwah however appeared to differ in different villages, it seemed to us worthy of consideration whether it might not be better to adhere to those which were established rather than fix a general average for the whole district.

1447. In the latter part of para. 17 it was proposed that if a Meerassidar leaves his lands uncultivated, and they are in consequence given to another person to cultivate, the cultivator shall pay the full rent, and the Toondoo teerwa be brought to the account of Government as extra revenue; we were however of opinion that in a case of this kind such rent only should be demanded from the person who cultivates; as was payable by the Meerassidar. That the cultivator paid his rent direct to Government, and being in the place of the Meerassidar should have the advantages which he had and that it is better that the person who provides for the cultivation of the land, should thus be benefited than that the small difference of rent should be taken as extra revenue since the bringing such extra revenue to account would occasion some trouble and complication of accounts.

1448. We entirely concurred in opinion with the Collector that the (Grama silavoo) or village fund could not be regarded as personal property, being official property and belonging to those who carry on the public concerns of the village that when a Meerassidar therefore quits his land, he resigns his village duties, and can have no claim to privileges which belong exclusively to those who perform such duties.

1449. With respect to the rule for regulating the Meerassidars in throwing up or retaining their lands, we conceived that the Meerassidars could claim no particular indulgence, but must abide by the custom of the country; that no ryot whether he be Meerassidar or Pycarry could be allowed to throw up the bad land of his farm and retain the good; that he must either throw up the whole or retain a portion of each, and that this proportion must be settled between himself and the Officers of the Sirkar.

1450. We concurred generally in the opinions expressed in this para. regarding Meerassy right. The subject had lately engaged much of our attention and it was resolved to furnish the Collector with an extract from our Proceedings on a report from the Collector in the Southern Division of Arcot, dated the 4th December in which this matter had been fully discussed. The inference drawn by the Collector against the existence of a separate private right in the village mauniums and privileges from those mauniums and privileges having remained constantly entire whilst Cawniathe lands are for ever divided, appeared to be perfectly warranted; and it would as the Collector justly observed be a contradiction and anomaly in the Revenue economy of India for one set of men to have the village fund, and for another to possess the lands.

1451. We had already signified our concurrence in the reasoning contained in these paragraphs. It did not appear necessary to limit the Collector's powers of granting remission by any fixed rule. The usual practice in the Ceded Districts might be introduced with advantage into the jaghire and other Districts. It would be sufficient if the principle be recognized and acted upon, when circumstances rendered it necessary by the Collector under the orders of the Board. There was no great difficulty indeed in laying down rules for granting remission, the difficulty being in ascertaining when and what remissions are really necessary and in ensuring to the ryots, what the Government give up and the most likely means to effect this important object, we suggested was for the Collector to maintain a constant personal intercourse with the people and a vigilant superintendence over his Cutcherry. This vigilance would be of no avail unless the ryots could always have access to the Collector, and be encouraged by him, to state their complaints without fear or reserve.

1452. We considered that if the country measure then in use was preferred by the people, in the measurement of their lands, it would be better to measure by it than to introduce the acre.

1453. With reference to the Collector's observations on the Curnum's account, we stated that nothing could be done in the survey without a constant reference to these accounts, for information about produce and price that when corrected and modified the Curnums' accounts must necessarily serve as the basis for all settlements; that Curnums have true as well as false accounts, and that it is the principal duty of the Cutcherry to endeavour to illicit the true accounts that an able Cutcherry will generally succeed at last in obtaining them, and when procured, they are the most satisfactory of all data.

1454. In conclusion of this branch of the subject we were anxious to direct the attention of the Collector particularly to the average actual collections of past years as the best standard by which the survey demand upon the District could be regulated.

1455. We stated that the survey rates should in all cases be checked by this average, that to attempt to assess the lands upon an estimate of their productive powers, and of the value of the produce without reference to the actual collections, would necessarily lead to many errors, and to the greatest of all, viz., that of over-assessment and that it was the duty of the Collector to guard particularly against this.

1456. We proposed taking another opportunity of discussing the opinions of the Collector upon the proposed Ryotwar Regulation which was under revisal, with the view of embodying in the Regulation such parts of it only as were strictly of a judicial nature.

to agree with the Collector in opinion, that the most prominent amongst them was the systematic mismanagement of the Zemindars.

1471. The strongest proof of this we observed was the lamentably deteriorated state of those estates which had reverted to Government. The permanent settlement did not appear to have been fully realized in any one year since its formation, and the district yielded less revenue now by 1,48,749 Rupees than it did eighteen years ago.

1472. The number of Estates sequestered in each year, the jobbing at the sales, the multiplicity of changes that had been made in the proprietary right to Estates, the ruined condition of the Tanks we observed were further proofs of the evils that had been brought upon the district by the Mootahdars.

1473. We stated that we were desirous of receiving more particular information upon these subjects, and we requested the Collector would submit a Demand, Collection and Balance Account of Land Revenue from 1790 to 1820 both inclusive, and also a statement drawn up from the Quinquennial Register, shewing the number of Estates that had been sold for arrears of Revenue up to the end of the Fusly just expired.

1474. We approved of the proposal to keep up a fixed establishment for clearing the channels and rivers at an expense of 5 per cent. upon the produce, one-half to be paid by the Sirkar, the other by the Mootahdars, and the Mauniumdars to pay the whole five per cent. for their portion of land watered by the channel. The expense to Government, we remarked, would not exceed Pagodas 600 per annum except upon extraordinary occasions. The Mootahdars and Meerassidars we thought should be desired to enter into written engagements to defray their proportion of the charge, in order that legal measures may be resorted to enforce the payment if necessary.

1475. We desired to know whether the "Golden Channel" and other great works would be included in this arrangement, or whether the clearing of it was to continue a distinct charge upon Government.

1476. We approved of the proposed mode of settlement for the district for the current Fusly, upon individual rents, and when that cannot be effected, upon a joint village rent, and that if all the Meerassidars of the village agree for a fixed amount as the total rent of the village, this sum can be afterwards sub-divided upon the different shares, or portions of shares which will in fact be a Ryotwar Settlement.

1477. As it was intended that the Collector should proceed gradually in the work of the proposed survey, we in the meantime referred him to the mode of settlement described in our letter of the 14th January 1819 to the former Collector. This species of settlement was approved of by the Government in their letter to the Board of the 4th December 1819, of which the Collector was furnished with a copy, and the Governor in Council therein stated his wish that it should be "generally introduced into all the Estates in the Jaghire in which the permanent settlement has been discontinued."

To the Collector of Chingleput, 14th, in Cons., 14th Jan'y. 1819.

From Mr. Secy. Hill, in Cons., 20th Decr, 1819.

Para. 3.

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1478. We concurred in opinion with the Collector that it would be better to retain villages under Aumanie than to rent them to strangers. But that it would be necessary to hold out the prospect of the village being transferred to the management of strangers when the Meerassidars may refuse to come into reasonable terms for a money rent.

1479. With reference to the Collector's observations upon the low price of grain, we thought there could be no doubt that it was caused by successive years of peace and plenty; freedom of trade, and the protection of person and property afforded by the present Government; we were of opinion that the safest way of obtaining a price by which to regulate the land rent, was to strike out of the calculation all years in which the prices may have risen unusually high, and to strike the average only upon the years wherein the prices have been either moderate or very low.

1480. We concurred entirely in the opinions expressed by the Collector as to the necessity of making the assessments moderate, and upon the expediency of resorting to other sources of taxation to make good the revenue that must be given up from the land. This subject we stated would come more properly under consideration when the Statements upon Moturpha were received.

1481. We remarked however that if the land tax be properly managed, there can be no doubt that it will come home in some shape or other upon the consumer so as to make him bear a fair proportion though not so much as the landholder perhaps of the burthens of the State. It did not appear however to us to be expedient under any circumstances to attempt to better the condition of the cultivator, by forcing the consumer to pay a higher price for the grain he purchases; nor did we exactly understand how this object would be effected by the levy of a custom duty on grain; we observed that if the grower of the grain is the corn factor also, he will only pay with one hand what he receives with the other. If another person is the factor, the price of grain as far as the grower is concerned will not be at all influenced by the levy of a duty upon it.

1482. We derived great satisfaction from the Collector's report, and considered the industry and ability which he had manifested in drawing it up, to be highly creditable to him.

REVENUE OF THE FUSLY YEAR 1229.

1483. On the 28th ultimo we forwarded for the information of Government and transmission to the Honorable the Court of Directors the letter noted in the margin from the Accountant-General, enclosing the annual general accounts of the gross collections, charges and net revenues of the Provinces under this Government for the Fusly year 1229.

1484. Exclusive of deposits and the receipts from the Judicial and Foreign Departments, we submitted the following abstract of the result of our administration for the last revenue year, compared with the management during that which preceded it.

Collections.	Fusly 1228.		Fusly 1229.		Increase.		Decrease.	
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
Land Revenue including Extraordinary ...	3,52,38,400	9 1	3,45,73,515	2 1	...	...	6,64,945	7 0
Abkary do. ...	14,54,142	3 9	15,57,097	0 0	1,02,954	12 3	...	...
Sundry small Farms and Licenses do. ...	3,02,304	5 6	3,63,373	4 8	81,068	15 2	...	...
<i>Land Customs. Sea Customs.</i>								
Customs do. { Fusly 1228 ... 31,73,101-14-1 12,21,805-6-9	43,94,907	4 10	47,25,148	6 0	3,30,241	1 2	...	...
„ 1229 ... 35,60,730-0-6 11,64,418-5-6	...	...	...	...	...	...	...	...
	3,87,628	2-5	57,387	1-3	...	...	...	...
Salt Monopoly do. ...	30,83,919	8 6	31,53,568	1 0	69,648	8 6	...	...
Tobacco Monopoly do. ...	5,34,940	12 4	6,10,673	7 1	84,732	10 9	...	...
Stamp ...	4,16,594	1 11	4,63,392	3 10	46,793	1 11	...	...
Total Receipts...	4,54,25,268	13 11	4,54,75,767	8 8	7,15,444	1 9	6,64,945	7 0
Deduct Decrease ...	...	...	...	...	6,64,945	7 0	...	...
Net Increase ...	...	...	...	...	50,498	10 9	...	...

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Charges.	Fusly 1228.		Fusly 1229.		Increase.		Decrease.	
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
Charges on Land Revenue including Extraordinary...	59,14,372	9 2	59,98,674	7 2	82,301	14 0	...	...
Abkary do. ...	90,312	6 9	85,889	10 10	...	...	4,422	11 11
Sundry small Farms and Licenses do. ...	41,756	14 3	52,942	4 6	11,085	6 3	...	...
<i>Land Customs. Sea Customs.</i>								
Customs do. { Fusly 1228 ... 7,09,023-15-3 2,37,676-4-11	9,46,700	4 2	9,72,828	3 3	26,127	13 1	...	...
„ 1229 ... 7,29,553-15-8 2,43,263-3-7	...	...	...	...	...	...	...	...
	20,535	0-5	5,692	14-8	...	...	...	...
Salt Monopoly do. ...	6,81,059	0 11	7,01,814	4 1	20,755	3 2	...	...
Tobacco Monopoly do. ...	2,25,862	3 0	2,59,219	12 6	33,357	9 6	...	...
Stamp ...	31,516	15 8	30,136	12 4	...	...	1,380	3 4
Total Charges...	79,31,580	5 11	80,99,405	6 8	1,73,625	0 0	5,802	15 3
Deduct Decrease ...	...	...	...	...	5,802	15 3	...	...
Net Increase ...	...	...	...	...	1,67,825	0 9	...	...
Net Revenue ...	3,74,93,688	8 0	3,73,76,362	2 0	...	...	1,17,326	6 0

1485. We remarked that there was a decrease in the collections of land revenue of Rupees 6,64,945-7-0.

1486. In our letter of the 30th December 1819 we observed that the causes were detailed which had reduced the collections of Fusly 1228, below those of the preceding revenue year. Desolating hurricanes and the epidemic cholera we stated had occasioned extensive destruction of property and life, and it was but too obvious an expectation that the effect of these calamities would long continue in some degree to effect the resources of the country. Instead, however of being able in the Fusly which had then terminated gradually to recover from the state of devastation to which many parts of these provinces had been reduced, we observed that the deadly cholera had not ceased to rage; and that violent storms had again destroyed the embankments of many reservoirs, and swept away at once both the grain in store and the growing crops. The Government and the Honorable Court we stated would no doubt consider it the least lamentable consequence of such events, that they participate in the heavy losses thus entailed on the inhabitants of these provinces.

1487. We remarked that there was a net increase under the head of charges or land revenue of Rupees 82,301-14-0. The total increase was Rupees 3,69,431-5-9. Of this sum however a considerable portion, viz., Rupees 1,57,283-11-10 was made up of refunds and remissions; that the chief remission was Rupees 1,47,000 on account of Moturpha, which having erroneously been included among the assets on which the permanent settlement of several Zemindaries was fixed, and it having been declared by the Courts to be illegal in the Zemindars to collect it, the amount was relinquished as against the Zemindars. In all such cases however, we stated that the demand would henceforth be made on the people direct by the Collectors instead of the tax being received by Government from the Zemindar and by him levied from the people, and we trusted that the levy of the contributions classed under this head would in future be both less oppressive to the people, and at least equally if not more productive to the State. Another principal item in which the charges of Fusly 1229 exceeded those of 1228 in the sum of Rupees 1,69,565-14-2 was for repairs of Tanks and water-courses. This charge we observed was sufficiently accounted for by the occurrence of heavy storms and floods in the past Fusly, and the outlay for repairs of large works destroyed by the like calamities in the Fusly preceding. A decrease however had been effected in the course of the elapsed Fusly in the ordinary charges of management, which we hoped would be permanent when the causes which had occasioned the increase above noted would have ceased to operate. The amount of the decrease was Rupees 2,87,129-7-9, which being deducted from the increase, left the net increase only Rupees 82,301-14-0 as noted above.

1488. In the Abkary or farm of spirituous liquors and intoxicating drugs, we observed that the increase of collections was Rupees 1,02,954-12-3, while there was a decrease of charge to the amount of Rupees 4,422-11-11, and that under the head of sundry small farms and licenses, there was an increase of collections of Rupees 81,068-15-2 and an increase of charges of Rupees 11,085-6-3.

1489. We observed that an increase in the collection of Land Customs had taken place to the extent of Rupees 3,87,628-2-5 with an increase in the charges of only Rupees 20,535-0-5; that the Sea Customs however had suffered a depression to the amount of 57,387-1-3, while the charges had increased in Rupees 5,592-14-8, and that the total increase of the collections from Customs was Rupees 3,30,241-1-2 and the total increase of charges Rupees 26,127-15-1.

1490. In the Salt collections we were happy to state that there would be found an increase of Rupees 69,648-8-6, while the net increase in the charges was Rupees 20,755-3-2. The actual charges in this branch of the revenue had been increased in the past Fusly in the sum of 1,14,970-14-6, in which were included two large items, viz., 68,759-138, the remuneration

granted under the orders of Government to Bissaram Sing for his services in the exhibition of excess of Salt, and a large balance which had accrued From Govt., 13th, in Cons., and had not been paid to the Salt manufacturers in the District of Rajahmundry. The remainder of the increase we stated was to be attributed in part to purchases of Salt at high prices which it had in some instances been necessary to make from merchants to relieve the wants of the people, in consequence of the great destruction of this necessary of life by the heavy storms, and in part to the expenses attending the erection of platforms for the security of the Salt under the new and improved system. The charges we remarked had however been lessened in many particulars to the total amount of Rupees 94,215-11-4, which being deducted from the increase, the net increase of charges as stated above was Rupees 20,755-3-2.

1491. In the Tobacco Monopoly we observed there was an increase of collections to the amount of Rupees 84,732-10-9 and an increase of charges of Rupees 33,357-9-6, and that under the head of Stamps an increase would be observed of Rupees 46,798-1-11, while the increase of charges was only Rupees 1,380-3-4.

1492. On the whole that there was net increase on the total collections of Fusly 1229 above those of Fusly 1228 of Rupees 50,498-10-9 which was we thought a very favourable result when so heavy a loss had been sustained in the land revenue, and although there was a net increase of the total charges in the year elapsed of Rupees 1,67,825-9-0, it would be observed from what had been stated above that the refunds and payments of arrears in the course of the year, which had been brought under that head, exceeded the amount of that net increase, and consequently that a diminution of expenditure had been effected in the total charges of collections, we informed the Government that further reductions were then under our consideration.

PROPOSED NEW SETTLEMENT IN THE WET LANDS OF TANJORE AND TRICHINOPOLY.

1493. Under date the 3rd March we received the instructions of Government in answer to our Proceedings dated the 15th November, respecting the new settlement proposed to be introduced into the Province of Tanjore and into the wet land of Trichinopoly and Tinnevely.

1494. Upon reference to these Proceedings and to the papers accompanying them, it was observed that the Lease Settlement of Tanjore which would expire with the Fusly 1229, was made on the average collections of former years, founded upon calculations of average produce applied to average price, and that the money-rent so determined was, at the commencement of the lease in general moderate, and had not circumstances changed, would have continued to be so.

1495. This change of circumstances, it was observed, was stated to be the extraordinary reduction which has taken place in the price of grain, in the course of the lease, and although the produce had increased, it had not been to such a degree as to counterbalance the loss occasioned by the great fall of price. The money assessment had consequently become higher than it was intended the people should pay, and if a fixed demand in money was to be continued, the amount of it required to be reduced.

1496. We were informed that it was not considered necessary to enter at length into the reasoning we had adduced to account for the fall in the price of grain in the Southern Districts. It was sufficient to observe that the Governor in Council concurred in the opinion we had expressed that the fall of price had arisen from causes not of a temporary nature, but from such as would probably continue to keep down the price, and that a reduction of the money-rent had become unavoidable. The immediate points therefore for consideration were the extent of this reduction and which of the three plans of settlement described by us should be adopted.

1497. The Governor in Council agreed with us as to the superiority of a fixed, over a variable demand, and under this view of the case, gave the preference to the first mode of settlement

proposed by us, in the 41st para. of our Proceedings; we were accordingly authorized to renew the lease upon the principles therein laid down, but reduced in amount to such extent as we might, on further communication with the Collector consider to be necessary. The Government stated that they were aware of the expediency of adhering to local customs and usages, and, under the explanations lately afforded to the Honorable Court of Directors, it was hoped they would approve of a joint settlement with all the Meerassidars for all the lands of the village. They were the more persuaded of this, as under the explanations given in the 39th and 40th paras. of our Proceedings, they observed that under the proposed plan of settlement, it would be practicable to define the amount of assessment to be paid by each person, so that it might in fact be considered to be a Ryotwar settlement.

1498. It was however observed that as this subject was still under the consideration of the Honorable Court, the Government were desirous of avoiding the adoption of any measures which would preclude the early compliance with such orders as might eventually be received, and they wished therefore that we should endeavour to make a settlement on the principle above described for one year only. This arrangement appeared also to be desirable under the present fluctuating state in the price of grain, as such alterations might be made in the terms of the settlement for the succeeding year as a further depression of price or a rise in it might render expedient.

1499. With respect to the amount of the reduction to be made in the present lease, it was estimated by Mr. Hepburn at 11 per cent., but it was added, that Government would be inclined to incur even a greater sacrifice of revenue rather than recur to the very objectionable system of Aumanie management.

1500. The Governor in Council desired to receive from us from time to time a communication of the progress of the settlement, which we were under these orders authorized to conclude.

To the Chief Secretary to Government, in Cons., 30th March 1820.
In Cons., 9th March 1820.
To Mr. Cotton, 9th, in Cons., 9th March 1820.
From Mr. Cotton, 23rd, in Cons., 30th March 1820.
From Mr. Cotton, 3rd, in Cons., 9th March 1820.

1501. Upon the receipt of the orders of Government regarding the new settlement to be introduced into Tanjore, conveyed in Mr. Secretary Hill's letter of the 3rd March, we addressed a letter to the Collector in that district, and under date the 30th March we submitted for the consideration of the Right Honorable the Governor in Council a letter from Mr. Cotton in reply to that communication, together with a previous letter from him, also on the subject of the proposed settlement.

1502. In the last mentioned letter the Collector proposed to give to the Meerassidars "the option of continuing their present rent in money, or of a grain rent, making in the latter case a deduction of 10 per cent. from their warum (instead of reducing it, as has hitherto been customary to 45 per cent.) and commuting the Mailwarum with this addition from the Coodewarum at the "current selling price of the year." The Collector at the same time forwarded three State-

A. ments, the 1st, showing the probable result of the grain rent in certain villages in each Talook; the 2nd, showing the same result in each Talook, and for the whole district; and the 3rd, shewing the difference between the former and proposed plan of grain settlement, as respected the warum allowed to the inhabitants with the result of each respectively, and in comparison with the amount of the then settlement in money.

1503. As the Collector had stated that in commuting the Mailwarum into money, he had estimated the current price at 20 per cent. below the then Jummahbundy price, we observed to him that the settlement proposed by him, and that approved by Government, and ordered to be carried into effect, would in amount be nearly the same; as deducting 10 per cent. from the inhabitants' share and adding it to the Government share, and calculating the latter at a value estimated to be 20 per cent. below the Jummahbundy price, must produce a similar result, to making a deduction of 10 per cent. from the then Lease settlement; we further remarked that under the latter plan, all discussion respecting price and produce would be obviated, and the difficult opera-

tion of fixing the price at which the Mailwarum was to be commuted into money would be unnecessary.

1504. In his letter then under consideration, the Collector informed us that his best endeavours would be used to carry into effect a settlement upon the principles laid down by us and approved by Government; but he at the same time reiterated in very pressing terms his former proposition for a grain settlement, and stated his opinion that the inhabitants in consequence of the losses they have sustained and were likely still to experience in the current, which was the last year of the lease, would not in the greater number of villages in the district, enter into any new engagements in money at a reduction of 15 or even 20 per cent. below the present lease settlement.

1505. A reduction to the extent of this last sum was considered by the Collector to be by no means unreasonable, and calculating the market price of grain at 30 per cent. below the Jummahbundy price, which it appeared to have been in many villages, it was in fact the remission which it would be necessary to make from the lease settlement in order to produce the same result as the proposed grain settlement supposing the price of grain to continue at the above low rate.

1506. With regard to the principle of taking 10 per cent. from the Coodewarum and adding it to the Mailwarum we remarked that the former general rates of division were 55 per cent. to the Sirkar and 45 per cent. to the cultivators, and they still prevailed in the 72 villages then under a grain settlement. These rates of division were, it appeared, relinquished during the time of Mr. Harris and the produce was divided in the proportion of 53½ per cent. to the inhabitants and 46½ per cent. to the Sirkar; upon this concession, the Board of Revenue in their letter to Government under date the 27th September 1810, remarked that there was reason to be satisfied it was "both ill-judged and impolitic," and it was stated in the same letter that advantage which the inhabitants derived from it, "was in a great measure counterbalanced by the high commutation "prices at which the Government share was subsequently received;" strictly speaking therefore if a grain settlement was now to be formed, and the value of the Mailwarum was to be taken at the market price, the Government share should we said be calculated at the warum of 55 per cent.

1507. By Statement B. in the Collector's letter of the 3rd March, the total net produce to be divided between the Sirkar and the Meerassidars upon which the lease settlement was formed, was 10,955,114 cullums, and under the arrangement proposed by the Collector of deducting 10 per cent. from the inhabitants' share of this produce and adding it to the Sirkar share, the latter was given in Statement C at 5,734,033 cullums. Under this plan therefore the rates of division would be about 52½ per cent. to the Sirkar, and 47½ per cent. to the Meerassidars, so that the rate of calculation for the Government share would still be about 2½rd per cent. less than it was before the concession granted by Mr. Harris. As however the exaction of the high warum of 55 per cent. to the Sirkar might, under the losses which the Meerassidars had sustained during the lease, bear hard upon them, and the rates of division according to the Collector's proposition were rather more than half the difference between the high warum of 55 per cent. and the rate of warum to the Sirkar, upon which the lease settlement was formed, we were of opinion that if the plan of a grain settlement was adopted, the demand of Government should be regulated upon the principle proposed by the Collector.

1508. Whether the relief which it was intended to give to the Meerassidars was by a remission of a certain sum from the present lease settlement, or by the adoption of a grain settlement; upon the plan proposed by the Collector, both settlements we said would stipulate for the payment of the Government demand in money, but in the former case, the amount of this demand would be known at the beginning of the Fusly, while in the latter, it would not be ascertained till the end of it.

1509. As under the orders of Government, the settlement was to be only for one year, the chief objection to the grain settlement, was the operation of determining the price at which the Mailwarum grain was to be valued, but as Para. 6. the Collector had stated that this could be done "without any difficulty" under a consideration of all circumstances, we were inclined to accede to the arrangement proposed by Mr. Cotton. We at the same time thought it proper that the principle of fixing a money-rent, as first recommended by us, should not be lost sight of and therefore suggested that an option should be in the first instance, given to the Meerassidars to rent their villages, granting them a remission from the lease to the extent of the difference between the value of the Mailwarum according to the lease settlement at the Jummahbundy price, and the value of the Government share by the proposed grain settlement at the estimated market price. The remission to be thus granted would be observed vary in different villages; for instance if the market price was estimated at 35 per cent. below the Jummahbundy price, the remission would be 25 per cent; if at 30 per cent. it would be 20 per cent.; if at 25 per cent. it would be 15 per cent. and so on. It was obvious that unless the remission was regulated upon this principle, all offers for a money-rent would be rejected, and as a further inducement to the Meerassidars to consent to engagements in money, they might be informed that if the price of grain should fall still lower and average less than the estimate upon which the remission was calculated, a proportionate further remission would be made to them, but that if grain should rise in price, no extra demand would be made from them on that account. The Meerassidars would thus be freed from the possibility of loss, but might derive a profit, which encouragement we thought it might be expedient under their late losses to hold out to them.

1510. With respect to publishing the Proclamation alluded to in the 8th para. of Mr. Cotton's letter, we were of opinion that the communications of the Collector with the Meerassidars should be confined to informing them, that the instructions he had received precluded him from agreeing to an Aumanie division of the produce. The Proclamation in question contemplated the eventual adoption of measures of rather an extreme nature, which would be at variance with the principle laid down in the late correspondence between the Board and Government on the subject of revenue settlements, which was, that the inhabitants might claim a division of the produce, and that all agreements for changing payments in kind into payments in money should be "assented to by the cultivators."

1511. We solicited the early orders of Government on the subject of that letter.

1512. Under date the 12th April we were informed that after making such provision as the present exigency of the case might require, the great object of the Governor in Council was to avoid throwing any impediment in the way of such permanent measures for the revenue administration of the country as might ultimately be sanctioned by the authorities in England; that with this view it had been resolved that the settlement of Tanjore should be concluded for only a single year, and it was wished that to whatever terms the great fall in the price of grain and the former losses of the Meerassidars might render it necessary to accede, the settlement should be concluded in the approved principle of a money-rent and not either actually or virtually on that of a division of the produce. It was observed that the representations of the Collector which we had laid before Government lead to the apprehension that in this last respect the wishes of the Governor in Council and of ourselves might be disappointed. The suggestions offered in the 9th paragraph of our letter it was said were judiciously adopted to obviate such a result, and are accordingly approved and sanctioned by the Governor in Council.

1513. We were desired therefore to signify to the Collector the regret of the Governor in Council that he should see cause to anticipate such difficulty in making a settlement for a money-rent and to authorize him agreeably to his proposal to conclude a grain settlement, deducting 10 per cent. from the cultivator's share and adding it to the Government share, and making the value payable in money at the current price of grain for the year. But at the same time we were desired to instruct him to offer to the Meerassidars individually on condition of their agreeing

to a money-rent instead of this grain settlement, a remission of rent equal to the difference between the value of the Government share of the produce according to the lease settlement at the Jummahbundy price and the value of the Government share according to the proposed grain settlement at the estimated market price. In the event of the acceptance of this condition, the Governor in Council did not think that it would be desirable to leave the *estimated market price* by which the condition is governed to be afterwards affected in the way either of rise or of fall, by what the market price might actually prove to be.

1514. In conclusion, we were desired expressly to signify to the Collector that the revival of those measures of coercion pointed out in the 8th paragraph of his letter would on no account obtain the sanction of Government.

1515. Under date the 22nd May 1820 we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector of Tanjore, reporting that he had already completed the settlement of 389 out of 469 villages in the Taluk of Trivady for Fusly 1230 at a reduction of about 4½ per cent. on the former jumma. It was to be observed however that this was the most favoured part of the district, and that as the Collector proceeded, much greater remissions would probably be necessary.

1516. It was said satisfactory to observe, that although there had been a very unusual fresh in the rivers of this district, which from the date appeared to have been consequent on the storm which had recently occurred, no damage had been done either to the crops or to the Tanks.

1517. The total number of villages settled up to the 30th August was three thousand nine hundred and twenty-seven; of these 3,820 were rented in Fusly 1229 and 107 were under Aumanie and now rented.

1518. The jumma of the rented villages in Fusly 1229 was 26,81,831-5-9; the rent settled for Fusly 1230 is 25,35,730-11-6, which was a decrease of 11,568-5-5 below the Beriz of the former Fusly.

1519. The Aumanie jumma of 107 villages for 1229 was 44,500; the rented Beriz for Fusly 1230 is 88,135-13-3, being an increase of near 100 per cent.

1520. This extraordinary advance of the revenue had we said attracted our attention and the Collector had been called upon to explain the cause of it. The Collector in reply had stated that the increase was not to be accounted for otherwise than by admitting great previous neglect on the part of the Sirkar servants and Meerassidars, and to the abuses which are unavoidable in an Aumanie management. The settlement of these villages appeared to have been perfectly voluntary on the part of the Meerassidars, and the reduction made in their former nunjah jumma was equal to from 10 to 20 per cent. It would be satisfactory we said to the Governor in Council to observe that the decrease in the new settlement as far as it had extended was not more than 5 per cent. below that of Fusly 1229.

1521. The successful progress of the settlement of Tanjore was considered by the Honorable the Governor in Council to be extremely satisfactory.

1522. It was however observed that the settlement of villages which were under Aumanie management in the preceding Fusly, seemed to suggest the necessity of an investigation into the conduct both of the district and of the Huzzoor servants; that the inhabitants should voluntarily and readily agree to an increase of nearly one hundred per cent. above the settlement of the preceding year, without any peculiarity in the circumstances of the two years of which the Governor in Council was aware, afforded such a presumption of fraud on the part of the

Cutcherry servants as ought not to be allowed to pass without a strict scrutiny into their conduct or without the punishment of those against whom fraud may be proved.

1523. The foregoing observations of the Governor in Council were communicated to the Collector on the 23rd October, and he was desired to institute the scrutiny directed by Government.

To the Chief Secretary to Government, in Cons., 10th August 1820.

To Mr. Lushington, 9th, in Cons., 9th March 1820.
From do., 8th, in Cons., 15th June.

1524. Under date the 10th August we submitted the correspondence with the Collector in Trichinopoly noted in the margin, regarding the amount of the reduction to be made in the present lease settlement in his district.

1525. It appeared that in Fusly 1225 a fall of 33 per cent. had taken place in the price of grain, and that the average price during the last four years has been 31 per cent. less than the price in the preceding 14 years. During the two last Fuslies which had been particularly unfavourable and calamitous, there had been also a decrease in the produce, and the total balances outstanding on account of the lease were Rupees 14,76,792-2-4, of which Rupees 4,39,758-11-11 were for Fusly 1229 alone. Under these circumstances it was obvious we said that the lease must have pressed rather hard upon the people, and that some reduction of the demand was absolutely necessary. This reduction had been estimated by the Collector at 22½ per cent. for the remaining three years of the unexpired decennial lease.

1526. As so long a period still remained for the lease to run and as so large a reduction was stated to be required, it would be preferable in the opinion of the Board to resume the rents of all those who were unable to fulfil their engagements and to authorize the Collector to accept the surrender of the leases of those who might be desirous of relinquishing them for the unexpired term of their agreements. Where the leases were really unprofitable or ruinous to the renters, they would of course it was said be immediately thrown up, and on the resumption or surrender of the leases, the Collector might proceed to form a settlement for one year only on the principle laid down in para. 41 of the Board's Proceedings under date the 15th November 1819 and approved by Government in their letter of the 3rd March last. The amount of the remission to be granted might we said, be determined upon the principle adopted for the settlement in progress in Tanjore, viz., the difference between the value of the Government share of the produce according to the lease settlement, and the value of the Government share at the estimated market price.

1527. If the Collector should be unable to conclude a money-rent for the whole village with all the Meerassidars, he might make separate agreements with each Meerassidar for the land cultivated by him and give puttahs to each; but being particularly careful in all cases to avoid an Aumanie division of the produce.

1528. Should this arrangement meet the approbation of the Honorable the Governor in Council, we said, that we would lose no time in issuing the necessary instructions to the Collector on the subject. We proposed also to call upon him for a Statement of the remission he might consider it necessary should be made on account of the balances remaining uncollected for the expired years of the lease. Where there was no prospect of realizing these balances, we suggested the immediate relinquishment of them, which would tend materially to forward and facilitate the formation of the new settlement.

1529. With a view to enable ourselves to form a correct opinion with respect to the real cause and nature of the difficulties which had so long been complained of in Trichinopoly and to suggest measures for remedying or removing them, we called upon the Collectors in the districts surrounding that Zillah for a Statement of the rates at which the lands in the vicinity of the Trichinopoly District were assessed, the average quantity of the produce of a cawney, and the

average price of grain according to the most correct accounts which could be obtained, a corresponding statement would also we said be required from the Collector of Trichinopoly.

1530. The Governor in Council entirely concurred in our views with respect to the Trichinopoly District, and desired that the Collector might be informed that the renters were to be allowed to surrender their leases and that the District was to be settled on the same plan as Tanjore. The Governor in Council approved of the instructions which we had already furnished to the Collector.

1531. Copy of the above orders was forwarded to the Collector on the 31st August 1820.

1532. With reference to the Minute of the late President Mr. Hodgson, forwarded in our letter of the 8th December last, we submitted on the 22nd of June the following Minute recorded by our senior Member.

MINUTE OF MR. COCHRANE.

1. Mr. Hodgson, the late President of the Board of Revenue, having, on the occasion of his retiring from the service of the Company, recorded in a Minute, dated the 15th November 1819, his sentiments regarding the change contemplated in the mode of administering the Revenues of the Provinces under this Presidency, I am induced to offer a few observations which have suggested themselves from the perusal of that paper.

2. Although Mr. Hodgson has stated that it is not his intention to stand forward as the advocate of any of the plans which have been successively tried and abandoned, it is sufficiently obvious that he is adverse to the Ryotwar system, and he observes that "it becomes a duty to pause and consider whether it be consistent with the obligations we owe to the Honorable Company to extend the plan to Provinces so dissimilar in their landed tenures and ancient mode of paying the revenue, where its consequences, if illdone, may be still more ruinous." It is very possible and it is confirmed by the Proceedings* of the Board of Revenue that it may be very difficult to introduce the Ryotwar *field* assessment into some particular districts, but it has also been shewn, that in these districts the quota to be contributed by each person who pays rent to Government can be defined, which will in fact by a Ryotwar settlement, for as Mr. Hodgson observes, "its great outline no doubt is individuality of contribution and responsibility."

3. Mr. Hodgson observes that the individual assessment technically termed Ryotwar by the author of it, is a term which has been too variously interpreted to convey any definite and precise idea; but I am not aware of this want of definition and consider the single word or term "Ryotwar" to convey in itself a sufficiently clear intimation of what is meant by this mode of settlement. Without following Mr. Hodgson therefore through the discussion which he has thought it necessary to enter into on this point, it may be sufficient to remark that the Ryotwar system means the collection of a fixed assessment from each farmer or from the person who possesses the right of the occupancy of the land without the intervention of Zemindars' Mootahdars or renters. By a fixed assessment is meant a defined amount to be paid for a certain portion of land, which the ryot may hold as long as he pays that rent and as rent is to be demanded only for land actually occupied for cultivation, it follows, that the gross amount of the revenue must be liable to some variation and will rise or fall according to the extent of the land brought under cultivation.

4. It cannot be doubted that the most desirable object of attainment is that system which unites the interest of the Government and of the people, and which, while it secures a fair and

NOTE.—"Talookwar" signifies by Talooks, as rents were formed under the Nabob's Government. "Mootahwar" by villages, as in the village lease and "Ryotwar," with individual ryots under the Ryotwar system. It does not appear therefore that any more correct or appropriate term could have been selected to designate the system which is intended to be understood by it or to distinguish it more clearly from every other description of settlement.

regular revenue to the State, protects the rights and adds to the resources of the cultivators; and from the experience which has now been afforded of the effects of the Zemindary, Mootahdary and leasing systems, a tolerably correct idea may, it is presumed, be formed whether the advantages or disadvantages which the promoters and opposers of these systems calculated upon as being likely to result from them have actually occurred.

5. The Ryotwar system which provides for the collection of the revenue by the immediate officers of Government, has been called a new system and a great innovation on ancient usages, which implies that the rights and privileges of the people are thereby infringed. This mode of collecting the revenue may certainly be different as far as the Government are concerned from what has been usually practised by the Native Governments since their decline or even by the British Government in its infancy, but it is quite obvious that as far as regards the people, all settlements and the collection of these settlements from the cultivators, must be, and always have been, in fact Ryotwar, whether they are made under the direction of Collectors and their Native servants or by Zemindars, Mootahdars, or renters; that is, the cultivators have individually paid the revenue due by them either in money or kind to one or other of the foregoing description of persons. The British Government is now strong enough and sufficiently enlightened to dispense with renters of revenue (for all Zemindars and Mootahdars were merely renters of revenue) and to collect by its own immediate officers under its own immediate control what the ryots have always paid individually though they have frequently paid it through renters. The great Native Governments where well administered, resorted to Ryotwar management even where there were hereditary Zemindars. When the Native Governments were weak they had recourse to the renting system and the British Government, before the details of revenue were well understood, also adopted the same system.

6. It cannot be denied that if Ryotwar is injudiciously conducted, an infringement of the rights of the people may occur as may also be the case under any other mode of settlement, but the Ryotwar system certainly does not in itself contain any inherent principle by which any rights need be infringed, and this evil will only happen where there is a want of judgment in carrying the system into effect. It is also true that the mode of collection is a distinct question from the principle of the assessment, but the amount of the assessment, or rather of the collections from the ryots must always in a great measure depend upon the system adopted for the collection of the revenue. The Zemindary system as regards the ryots is in reality a Ryotwar system in detail, conducted by Zemindars or Mootahdars, or their servants who are generally ignorant and inattentive to their duty and whose views seldom extending further than present advantage, will collect as much as they can from the people. It may therefore be fairly concluded, that the Ryotwar system which has moderation for its basis, and which is conducted by native officers of Government who are accustomed to these details and are under the control and direction of a vigilant Collector, is the best calculated to secure the rights, protect the property and improve the circumstances of the people.

7. Mr. Hodgson has remarked that the beneficial or pernicious operation of this system will be found, like those of Zemindary, Mootadary, and village assessments to depend on the amount of the public demand, or the proportion it may bear to the value of the product on which it may be levied. The correctness of this conclusion may however be doubted as far as it regards the cultivators under the Zemindary system, for although the assessment demanded from a Zemindar, Mootahdar, or renter, may be very moderate, they might from improvident and bad management or from their own extravagancies, be rendered unable to pay their rent, and in order to make good their arrears, would probably resort to oppression and to the levy of undue exactions from the people. The rent of land actually cultivated which is all they have a right to, and is what is collected under the Ryotwar system, is liable in bad seasons, to fall short of the amount of their permanent assessment, and, in this case, they must either oblige the ryots to pay their full rents, or must remit to them the difference which they must make good

themselves. They could not make remissions without loss to themselves, and there is every reason to suppose they have in general exacted the full rent from the ryots and kept them as poor as

* NOTE.—In the District of Chingleput alone of Rupees 11,33,408 permanently settled, Rupees 5,01,501 have reverted to Government and further sales of estates to the amount of Rupees 3,00,969 are advertised to take place on the 1st July next.

they have always been. In proof of this, it is only necessary to refer to the numerous * sales of the estates of Zemindars who have been ruined and to the deteriorated and impoverished state in which they have reverted to Government. All the reports from Collectors agree in stating that these lands yield under Aumanie management a much less revenue than they did when they were made over to the Mootahdars, and it is therefore clear that the ryots have not been benefited. This, it may perhaps be said has been only the case where over-assessment has existed, but it has also occurred where the assessment was originally moderate and Mr. Chaplin, the Collector of Bellary

states in a letter dated the 6th April 1818, that the conduct of the renters has generally been extremely rapacious, and that the greater part of their villages have reverted to the Ryotwar mode of administration, with their resources most lamentably dilapidated, and that this effect is very far from being confined to those villages where rents may be considered to have been too high, but extends in an equal degree to others which had the advantage of a very moderate assessment. This statement is confirmed by Mr. Thackeray, afterwards Collector of Bellary, whom a late report upon the leases there has distinctly stated, that in the villages which were rented at a notoriously low rate the same evils have at last been felt as in those highly rented. The defect therefore, must be more in the system than in the amount of the assessment, but under the Ryotwar system, the demand of Government is defined and limited, and the inhabitants are protected from extra exactions.

8. It was expected that the Zillah Courts would check the oppression and restrain the excesses of the Zemindars. In this respect the theory is good, but practice and experience are at variance with it, and there is too much reason to believe that the power of the Zemindars is so great, that they will always find means to levy extra* contributions from the inhabitants, who will be afraid to seek redress in the Courts where the expenses and delays are so great and the attainment of justice so difficult that the ryots would in most cases rather pay all they have than have recourse to them.

9. Should an inhabitant determine upon seeking redress in the Court, he must in many instances, come from a considerable distance to make his complaint, perhaps 50, 80 or 100 miles. He must go through numerous legal forms, with which, being totally unacquainted, he must hire a Pleader to inform him of them, and to conduct the suit, for the hearing of which he must wait till his turn arrives which may not be for many months, and it may perhaps be some years before his cause is finally decided upon. During this period, it may be necessary for him to make several journeys backwards and forwards between the Court and his place of residence, and while he is in attendance at the Court, his cultivation and family concerns will of course be neglected and his resources impaired. The evil does not stop here, as in the course of the investigation it may be necessary to procure the attendance of many witnesses, who must also come from a distance and be subject to all the inconveniences to which the complainant is himself liable, with the exception of the expense attending the prosecution of the suit. Under all these delays and difficulties it certainly cannot be wondered at, that the inhabitants should have shewn so much averseness to seek for redress in the Zillah Courts, and under such circumstances it is not surprising that the Zemindars should have availed themselves of their authority to injure and oppress them.

10. The Zemindar or Mootahdar relieves the Government from the necessity of making settlements with the ryots, and from the charges of collecting those settlements, but this relief is obtained at the expense of the people, for it does not now seem to admit of doubt, that the defects of Zemindary management, are much greater than those of the Ryotwar system, and they are certainly more injurious to the people, because they are not brought to light and remain unre-

dressed. It was also supposed that the Zemindars being well acquainted with the circumstances of the ryots, would be more likely to grant them such remissions as might be necessary, and that they would themselves require no remissions from Government, as they would make up their loss in one year by their gain in another. These results do not appear however to have occurred, and the deteriorated state of the estates which have reverted to Government, afford strong grounds for supposing that the Zemindars so far from granting remissions have made the ryots pay the full rent and have, besides this, generally levied extra collections to a very considerable extent. The losses also which have arisen to Government from the failure of Zemindars have been very great, and it has in some districts been necessary to make considerable remissions to the renters; but from this sacrifice by Government of the revenue, the ryots have derived no benefit whatever, whereas under the Ryotwar system, all remissions go direct to the ryots and tend to the improvement of the circumstances of that class of men from whom the revenue is chiefly derived.

11. Another advantage which it was expected would have resulted from the Zemindary system, was that the Zemindars would pay every year the same amount of revenue, and that the fluctuation of it, under the Ryotwar system, would be avoided. In order to ascertain how far this expectation has been realized, it is only necessary to refer to the great variation in the collections from the lands which have been permanently settled and to the heavy arrears which have accrued. Independently however of this, the advantage of securing a fixed unalterable revenue to Government is not apparent. It is the nature of revenue to be variable, and it does not seem of much importance whether the revenue is a lac or even two lacs more one year, or less another, besides it may be as often in favor of, as against the Government. It may be safely said, that no system of revenue administration will render the revenue permanent, but the Ryotwar system appears to be the most natural one, as under it, the demand of Government is regulated by the extent of the actual cultivation, which increases or diminishes as the season is good or bad, and the revenue consequently rises or falls according to the real resources of the country.

12. From what has been said, it will be seen that the Zemindary system has neither secured the public revenue, nor promoted the welfare and prosperity of the people, while the recurrence to the Ryotwar system has already been attended with very beneficial effects. On this subject, Mr. Peter, the Collector of Madura in a letter under date the 22nd December 1819 thus expresses himself.

In Cons., 3rd Jan'y. 1820.
Para. 20.

"The good effects of assuming these Zemindaries are gradually developing themselves. On the first assumption and first examination with the records of the resources of these pollams, the various modes of conducting accounts and the general want of revenue management afforded ample proofs of the objectionable system of native management. On the first sale of the Dindigul estates the purchasers were for the most part men of no credit and of dissipated character; there were exceptions and very few. No attention was paid to the pottahs of their ryots in many instances, no pottahs were given in an abundant season, no ryot knew what he was to pay in an unfavorable season when his diminished means rendered him unable to pay, he could expect no abatement of demand."

"The Zemindars of Dindigul possessed at one time, from the high price of grain, the means of adjusting their kists, but in their uncontrolled pursuit of extravagance, they did not conceive it their interest to preserve their ryots and their own eventual ruin, contributed to the impoverishment of all who had been connected with them. This was but too unhappily the case when I first assumed these estates. Their affairs are now recovering; the inhabitants are become independent; their stock of husbandry is secure and they look up to the Sirkar for the preservation of their just rights, and if no untoward circumstances take place, we may anticipate under the moderate rate of Ryotwar settlement now introduced, the restoration of the condition of the people and of the general interest of the Province."

13. From the above it is obvious that the ryots prefer holding their land immediately from the Government instead of from a Zemindar, as in the former case they are the masters of all their own profits arising from improvement, which they are not under a Zemindar.

14. The Ryotwar survey conducted by Colonel Munro in the Ceded Districts fixed the assessment on each separate field, but considering the great detail and expense of this kind of survey and the difficulty under the fluctuation of price and produce, but particularly the former which has of late been unprecedented of performing the nice operation of fixing an equal and fair assessment on each description of soil, which shall be permanent, the Board of Revenue have in their late communications with the Government on this subject, been induced to recommend the putcut individual Ryotwar settlement. This plan of settlement fixes the amount to be paid by each ryot for the whole of the lands, composing the farm occupied by him, whether consisting of dry, wet or garden or of one or more of these kinds of cultivation. The term for which he is to hold his farm is to be left to himself, and he is to be at full liberty to contract, or extend it as he may think proper, and to cultivate whatever kinds of produce he pleases without any change being made on that account in the amount of his rent. He will thus always know at the commencement of the year, the amount he is to pay, and will have every inducement to improve his farm and increase his stock. It may also be reasonably expected that as the means and resources of the ryots increase, they will gradually extend their farms, and that a considerable increase of revenue will be derived by Government by waste land being brought under cultivation.

15. The putcut settlement has already been introduced into the district of Coimbatore, where the survey field assessment was found to be very unequal, and there is good reason to suppose it can be extended with success to the other districts, in some of which arrangements are in progress for carrying it into effect, should it be ultimately approved of by the Government. In order to effect the putcut settlement, a previous survey does not appear to be necessary as the amount of the rent to be demanded can be fixed with reference to the average collections of former years; but the principal object to be kept constantly in view is to make the assessment so moderate as to give the ryots an interest in improving their farms and to render them a profitable concern.

See General Report of the
Board of Revenue, dated 25th
January 1819.
Paras. 436 to 449 and 636
to 661.

16. Under such a settlement, the great detail of accounts which has been urged as an objection to the Ryotwar system, will be gradually diminished, as if the assessment is sufficiently moderate, the ryots will continue to occupy the same lands, and become attached to their farms which they will retain as a lasting possession, instead of changing them either partly or wholly every year. Another objection to the detailed field assessment is the difficulty of carrying it everywhere into effect upon one uniform principle. This has been fully exemplified by the experimental Ryotwar survey which the Board of Revenue directed to be made of one village, in such Collectorate; for, although the rules and instructions framed by Colonel Munro were transmitted to each Collector for his guidance, no two Collectors have executed the survey in the same manner.

17. With regard to the pottahs which are under the Ryotwar system given to each cultivator to inform him of the amount of the rent he is to pay and to guard him against extra collections, Mr. Hodgson observes, "it is quite notorious that these pottahs were in most cases issued after the revenue had been paid in full or nearly so, and that they amounted therefore to an acknowledgment of the receipt of the revenue, but could not be regarded as forming a record which the cultivators might consult as a security against future demands."

18. In extensive districts where the number of pottahs to be prepared and distributed, is very great, it certainly may have happened that some of the last of them may not have been issued till near the end of the Fusly, but it is well known that the ryots will not pay their last kist till they get their pottahs, and they get receipts from the Pottail and Curnum for all payments on account of their other kists which are generally regulated by the pottah of the preceding year. The great care also with which the ryots preserve their pottahs, is a proof of the importance which they attach to them, and if they do not change their lands, the pottah of the previous year will always show what they are to pay and will afford full security against all undue exactions.

19. Mr. Hodgson has dwelt at considerable length on the injurious consequences which are likely to result from the forced commutation of a grain rent for a payment in money, but it does not appear that it ever was contemplated to use any compulsory measures for effecting this object, for although the Government may claim the right of collecting its revenue in the manner they may consider most convenient, still the consent of the cultivators to the change ought to be obtained, as without it, the measure of a money rent would not be attended with success. It was accordingly expressly stipulated in the rules framed by the Board of Revenue that no collection shall be made according to the new rates of assessment, until such rates shall have been assented to by the cultivators, and as it is intended to render the situation of the cultivators better than it was before, it may be reasonably expected that the inhabitants although in many districts averse to the commutation of a grain for a money payment will by degrees, become sensible of the advantages which will be secured to them under the latter plan. In order to obtain this object, the rent must be moderate and much will depend upon the share of the crop which is assumed, as that of the Sirkar and upon the rate at which that share is commuted into money, as affording a basis for determining the amount of the rent to be demanded. It is to be observed however that under the system of dividing the produce and of the payment of the revenue in kind, the same quantity of the produce will continue to be exacted every year, and the condition of the cultivators cannot improve, but when they are secured in the enjoyment of a fixed rent their land will improve, and their produce will increase, and what was originally paid by them to the Sirkar as one-half of the produce will become one-third, one-fourth or perhaps still less.

20. The corruption of the native servants has been urged as an objection to the Ryotwar system, and it must be acknowledged that the success and efficiency of the system must very much depend upon the exercise of a vigilant control over the native establishment which can only be attained by the proper selection of persons to fill the office of Collectors. The executive part which a Collector personally takes in the conduct of the revenue management, however zealous he may be, is of much less importance than the superintendence of his native servants, by whom all the details must be conducted, for it is well known that if the head native servant is corrupt, corruption will very soon pervade the whole establishment down to the lowest servant; and even if the head servant should be aware of what is going on, he will not dare to give information of it to the Collector, as being himself implicated, his own detection would of course immediately follow. On the other hand if the head servant is honest, the other servants will generally be kept so also, and if any person should venture to commit malpractices, they would probably very soon be discovered.

21. Under the necessity therefore which exists of rendering the European control as efficient as possible, and adverting to the duty of Magistrate being now added to that of Collector, it may be worthy of consideration, whether this object will be best attained by the appointment of additional Assistants to the different Collectors, or by the formation of certain districts into principal Collectorships, with a certain number of subordinate Collectors to each. The latter plan may probably involve some present additional charge, but this would, I am confident, be ultimately far more than counterbalanced by the advantages which would result both to the Government and to the people from the adoption of this measure. Under such a system, the European control would not only be more generally diffused, and the management be more perfect, but persons would be regularly trained up to the practical knowledge of all revenue details and a regular succession of able Collectors would be ensured.

(Signed) JAMES COCHRANE.

Madras, 22nd June 1820.

EXTRA BRANCHES OF REVENUE.

To the Chief Secretary to Government, 22nd May 1820.
 From Mr. Cazalet, 15th September, in Cons., 4th October 1819.
 From Mr. Smith, 23rd November, in Cons., 6th December do.
 From Mr. Robertson, 22nd do. do. 2nd do. do.
 From Mr. Russell, 18th do. do. 24th February 1820.
 From Mr. T. A. Oakes, 26th December, in Cons., 6th January 1820.
 From Mr. Fraser, 30th August, in Cons., 6th September 1819.
 From Mr. Cooke, 31st December 1819, in Cons., 10th January 1820.
 From Mr. Hargrave, 29th do. do. 10th do. do.
 From Mr. Anstey, 28th February, in Cons., 6th March do.
 From Mr. Hanbury, 29th September, in Cons., 4th October 1819.
 From Mr. Roberts, 31st August, in Cons., 13th September do.
 From Mr. Hyde, 14th do. do. 21st October do. do.
 From Mr. Ogilvie, 9th do. do. 18th November do.
 From Mr. Lushington, 26th October, in Cons., 11th do. do.
 From Mr. Cotton, 2nd, in Cons., 11th October 1819.
 From Mr. Peter, 15th, do. 23rd August do.
 From Mr. Whish, 18th, do. 29th November 1819.
 From the Honorable T. Harris, 15th, in Cons., 25th October 1819.
 From Mr. Vaughan, 8th, in Cons., 22nd November 1819.
 From Mr. Casamajor, 29th November, in Cons., 6th December 1819.
 From Mr. Spottiswoode, 22nd, in Cons., 27th December 1819.

1533. Under date the 22nd May we laid before Government the letters noted in the margin from the respective Collectors, reporting on the extra branches of revenue for the Fusly year 1228, and we also enclosed a general statement, compiled from the returns made by the Collectors, of which we said the following was an abstract.

ABSTRACT.																											
	Gross Revenue.				Charges.				Net Revenue.				Increase.		Decrease.												
	Fusly 1227.		Fusly 1228.		Fusly 1227.		Fusly 1228.		Fusly 1227.		Fusly 1228.		Rs.	A. P.													
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.															
Salt ...	28,82,542	1	2,30,90,401	2	3	5,40,605	9	2	18	12	6,45,857	2	6	20	12½	23,41,936	8	0	24,44,543	15	9	1,02,607	7	9	...	...	
Sayer ...	31,37,429	15	4,31,86,660	10	8	6,27,918	13	9	20	0	6,50,732	3	5	20	6½	25,09,511	1	7	25,35,928	7	3	26,417	5	8	...	...	
Abkary ...	14,15,014	4	1,14,48,049	11	1	31,792	13	3	5	12½	82,753	1	5	5	11½	13,33,221	6	10	13,65,296	9	8	32,075	2	10	...	...	
Sundry small Farms and Licenses ...	3,07,400	7	2,54,981	0	9	32,844	4	0	10	11	30,544	12	7	11	15½	2,74,556	3	11	2,24,436	4	2	...	...	...	50,119	15	9
Tobacco Monopoly ...	5,03,060	9	4,87,167	13	5	1,53,133	13	3	30	7	1,89,218	8	8	38	10½	3,49,921	12	4	2,97,949	4	9	...	...	...	51,972	7	7
Total ...	82,45,447	6	1,84,67,260	6	2	14,36,300	5	5	17	6½	15,99,105	12	7	18	14	68,09,147	0	8	68,68,154	9	7	1,61,100	0	3	1,02,092	7	4
														Deduct Decrease....				1,02,092				7		4			
																		59,007				8		11			

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1534. This statement we observed exhibited a net increase in Fusly 1228 to the amount of Rupees 59,007-8-11 beyond that of the previous Fusly. The Zillahs in which the principal increase had taken place were those of Tanjore, South Arcot, Nellore, Ganjam and Bellary.

1535. The reports of these Collectors exhibited results which must not only prove highly satisfactory to the Government but reflected much credit on the management of those branches of revenue.

1536. The net increase of the revenues from extra sources in Bellary in Fusly 1228 beyond Fusly 1227 amounted to Rupees...

...	...	...	...	...	1,17,949	10	5
In Tanjore to	...	...	...	...	60,089	10	7
In South Arcot to	...	...	...	...	33,045	3	3
In Nellore	...	...	...	...	82,466	15	11
In Ganjam	...	...	...	...	39,716	9	3

1537. The reports of the Collectors of Coimbatore, Tinnevely, Trichinopoly, North Arcot, Vizagapatam, Guntoor, Madras, Madura and Salem were also considered satisfactory and the variations either way from the amount of the collections in Fusly 1227 were inconsiderable and did not therefore require any particular remark.

1538. A considerable decrease appeared in the collections of Fusly 1228 in the Districts of Chingleput, Seringapatam, Masulipatam, Malabar, Rajahmundry and Canara.

1539. CHINGLEPUT.—In the Zillah of Chingleput the net decrease in Fusly 1228 below the preceding Fusly was Rupees 35,911-4-8. This had been chiefly caused by the heavy charges incurred in the Salt Department which had been increased from Rupees 76,689-12-8 to Rupees 1,40,935-0-6 owing to the "expense for the conveyance and shipment of Salt to Bengal, the annual "compensation which had been *ordered from Fusly 1228 amounting to "Rupees 7,000 to be paid to the Netherland's Government on account of "the manufacture of Salt was discontinued in their settlements, and a "remission amounting to Rupees 39,948† allowed to the late Chinniah Moodelly on account of the "discontinuance of the Salt manufacture in his Shotrium villages."

1540. SERINGAPATAM.—The decrease in the revenue from extra sources in this Collectorate in Fusly 1228 was nearly one-fourth below that of Fusly 1227, the causes of which were traced to the diminished population of the island, and had been laid before Government in our letter of the 20th January last.

1541. MASULIPATAM.—The decrease in the extra revenue of Fusly 1228 in this Zillah amounted to Rupees 41,056-9-2. The Salt collections for 1228 fell short of those in 1227 in the sum of Rupees 17,579-12-11 caused by the destruction of Salt at Ponracara by an inundation of the Godavery, and the consequent cessation of the sales at that place; the roads had become impassable, a diminution in the Sayer collections had taken place to the extent of Rupees 6,631-3 below those of 1227 in consequence of the Mogul merchants not having exported any goods to Persia and to the scarcity of Cotton; and the falling off in the manufacture of white goods. The falling off in the Abkary revenue appeared on reference to former correspondence adverted to by the Collector, to be chiefly owing to a considerable diminution of the Military force at Masulipatam.

1542. MALABAR.—In this district the decrease in the revenue of Fusly 1228 was Rupees 35,425-8-6. The general defalcation of the revenues of Malabar had been brought to the notice of Government in our letter under date the 3rd May 1819 and with reference to Mr. Secretary Hill's letter in reply of the 31st of the same month would, we stated be made the subject of a separate report hereafter.

To the Chief Secretary, in
Cons., 3rd May 1819.
In Cons., 14th June 1819.

1543. RAJAMUNDRY.—In this Zillah the net revenue fell short of that of Fusly 1227 in the sum of Rupees 13,416-4-6. The principal falling off was in the Sayer revenue to the amount of Rupees 21,687-15-2 ascribed by the Collector to a deficient supply of Cotton and "consequent short "manufacture of piece goods, and also to the general failure of the crops of sugar-cane and oil "seeds."

				Decrease in Fusly 1228.		
Salt	...	...	...	27,307	12	4
Abkary	...	...	...	1,807	7	1
Tobacco	...	...	...	25,259	10	6
Sundry small Farms and Licenses	...	...	...	24,223	11	9
Total...				77,598	9	8
Deduct increase in Sayer revenue...				17,490	9	8
Total net decrease...				60,108	0	0

1544. CANARA.—The deficiency in the amount of the extra revenue of this district in Fusly 1228 compared with Fusly 1227, was Rupees 60,108-0-0 as noted in the margin. This decrease was in the different branches of Salt, Abkary, Tobacco, Sundry small Farms and Licenses, but there was an increase of Rupees 17,490-9-8 in the revenue from Sayer.

1545. The decrease in the Revenue from Salt was stated by the Collector to be owing to the great mortality which had prevailed among men and cattle in the Mysore and other bordering states and "partly to a decrease of sale "in 1228 caused by an increased purchase in Fusly 1227 from the people mistaking the nature of "Regulation II. A. D. 1818."

1546. On the 24th May 1819 we submitted, we remarked to Government a report on the result of an investigation which had been entered into by the Head Assistant Collector, Mr. Cameron, regarding abuses and frauds which had been supposed to exist in the Salt Department; and from this investigation we had we said, as we also stated to the Collector, anticipated with respect to the revenue a result very different from what had taken place.

1547. The decrease under this head was Rupees 25,259-10-6 of the sum of which some explanation was given in the Collector's letter of the 5th March 1819 which we submitted. The other correspondence adverted to by Mr. Harris in his report* on extra Revenue referred only to the failure of the Tobacco contract in Fusly 1227, which had been made with Telligia Kistnaiah. It appeared that a great scarcity of Tobacco prevailed in consequence of a failure in the regular supply from the Mysore by Sahajerry Row the contractor for Fusly 1228; that the Collector had in consequence been obliged to procure it wherever, and at whatever rate, he could, which had considerably increased the charges, and though we could not but express our regret that circumstances should have operated so unfavorably in causing this large deficiency in the revenue, we were fully satisfied that no endeavours had been wanting on the part of the Collector to procure the requisite supplies for the consumption of the monopoly.

1548. The decrease in the amount of the revenue under this head was Rupees 24,223-11-9, of which there was a considerable deficiency in the Coir revenue, occasioned by there having been a large quantity on hand at the close of Fusly 1228, but which on a requisition from the Government at Bombay would be disposed of, and the proceeds of which if carried to the account of Fusly 1228, (the Fusly to which they properly belonged) would not make the decrease so large.

1549. Under date the 27th June we were informed that the result on the whole of these sources of revenue appeared to the Governor in Council to be satisfactory, and at the same time our attention was drawn to the remark in the Proceedings of Government of the 21th November 1813 that

From the Secy. to Govt., in
Cons., 29th June 1820.

"the expense of manufacturing Salt or buying Tobacco was a charge on the production of the articles themselves, not on the collection of the revenue with which they were assessed," and it was observed that to exhibit correctly the revenue derived from Salt and Tobacco, the expense of manufacturing the one and of purchasing the other, ought to be deducted both from the gross collections and from the charges that this expense must necessarily be augmented by every increase in the sales of Salt and of Tobacco, but that by being blended with the proper charges, which might not be increased at all or not at least in proportion to the gross revenue, it had the effect of concealing them from examination.

1550. It was desired also that it might be impressed on the minds of the Collectors that the revenue from extra sources was particularly dependent on their personal exertions, both to guard against fraud and to reduce the charges of collection; and that therefore the Governor in Council would be disposed to ascribe to them the merit of improving that branch of the public resources.

1551. The necessary orders will be communicated to the Collectors and the result will be submitted to Government.

SALT.

To the Chief Secretary, in
Cons., 10th January 1820.
From Mr. Hill, in Cons., 22nd
November 1819.
From Mr. Fraser, 6th, in Cons.,
10th January 1820.
Do. do. do.

1552. With reference to the letter from Government of the 8th November 1819, we submitted on the 10th January last to the Right Honorable the Governor in Council two letters from the Collector in Nellore relative to the supply of Coast Salt to Bengal during the current year 1820.

1553. The quantity of white Salt fit for exportation to Bengal which could be manufactured during the current year in the Nellore District was calculated by the Collector at 6,50,000 Bengal maunds, independently of all that might be required for inland consumption provided, therefore, that the supply to the Supreme Government did not exceed 4,00,000 Bengal maunds, the entire quantity could, we stated, be furnished from this District, in addition to which the remaining 2,50,000 maunds would be available to form part of the store of 5,00,000 Bengal maunds which is permanently to be kept up in this District, and which would thus be completed in the course of the present and succeeding year, and would thenceforward be always kept up without difficulty.

1554. The price of 13 Rupees of per M. Garce would, we observed, cover the charges of manufacture and shipping in the Nellore District. The Collector, however, ventured to hope that the Bengal Government would not object to a commission equal to that on inland sales being granted to himself and his Assistant.

1555. In submitting this request of the Collector for the favorable consideration of the Supreme Government, we considered it our duty to state that the Collector had always been most assiduous in this branch of his extra duty, and that a compliance with his solicitation appeared to us proper. In the event of commission being allowed, the price to the Bengal Government would, we remarked, thereby be raised to only Rupees 14½ instead of 13 per garce.

1556. In the second letter then submitted, the Collector reported that several applications having been made to him for the exportation of Salt to Calcutta, he had in consideration of the full quantity allotted to his District in the past year (1819) not having been exported, complied with the request of the ship owners, and intended to continue the export until he received final instructions with regard to the supply for the current year.

1557. We therefore begged leave to solicit that the earliest practicable information of the quantity of Coast Salt which might be required for the supply to Bengal during the current Calendar year 1820 might be furnished for our information.

1558. With reference to our letter of the 10th January we submitted on the 17th February following for transmission to Bengal copies of Registers of Permits for the exportation of Salt to Calcutta from the Districts of Nellore and Chingleput issued in the month of January, by which it would be perceived that the following quantity was exported to Calcutta during that month:—

From Chingleput	...	... Bengal Maunds...	22,200
From Nellore	...	...	24,060
Total Bengal Maunds			46,260

This quantity had been exported in anticipation of the supply required for the Bengal Government in the current year.

1559. The Government of Fort William in their letter forwarded to us, under date the 27th September 1819, had stated it to be their intention to discourage the exportation of the Salt of the Chingleput District, and had suggested that all future supplies should be exclusively drawn from the Districts of Nellore and Kistnapatam, which latter is the name of a port in the Collectorate. The wishes of the Supreme Government on this point were duly communicated to the different Collectors in whose districts Salt is manufactured, but we had delayed issuing final orders for the discontinuance of the manufacture or export in all the districts except Nellore until the quantity required for the supply to Bengal for the current year should be known, and it had happened, we remarked that pending the arrival of these instructions the Collector of Chingleput had exported a few cargoes of the Salt of his district.

1560. It appeared from the 4th paragraph of the letter addressed by the Board of Salt &c., in Bengal to his Excellency the Governor General in Council that not less than eight lacs of maunds would in all probability be required for the supply of the current year, and the Collector of Nellore having estimated the quantity which could be manufactured in his district at 6,50,000 including the quantity from which he must form a store. We stated that we were unwilling to order the entire discontinuance of the manufacture in the other districts without specific orders, lest the supply for Calcutta should eventually fall short; we had however, in the meantime issued orders that no Salt should be exported except from the Districts of Nellore and Chingleput; the Salt of which last district is considered next in quality to that of Nellore.

1561. We then begged leave to solicit the instructions of the Right Honorable the Governor in Council relative to entirely discontinuing the manufacture of Coast Salt for Bengal in all districts except Nellore and Chingleput and dismissing the establishments entertained for that purpose.

1562. We further requested to be informed whether the Collectors of Nellore and Chingleput should be instructed to furnish Salt to the shippers free of all charges as proposed in our Proceedings of the 23rd September 1819 or to continue the exportation on the same terms as that of the preceding year, until further information should be received from the Supreme Government.

1563. In reply the Right Honorable the Governor in Council transmitted to us copy of a letter from the Secretary to the Government at Fort William with copies of its enclosures, respecting the supply of Coast Salt required by the Government of Fort William in the current year and various points connected therewith, and directed us to give orders for carrying the intentions of the Supreme Government into effect.

To the Chief Secretary, in
Cons., 2nd March 1820.
From Mr. Fraser 27th Feby.,
in Cons., 2nd March 1820.

1564. With reference to the letter from Government of the 29th February, transmitting the instructions of the Supreme Government relative to the supply of Coast Salt for the present year, we submitted on the 2nd March for the information of the Right Honorable the Governor in Council a letter from the Collector in Nellore.

1565. The detailed information which the Collector stated his intention of transmitting in a few days should, we promised, immediately on its being received be laid before the Right Honorable the Governor in Council.

1566. In reply to our letter of the 17th February the Governor in Council desired that the manufacture of Salt for Bengal might be discontinued in all the districts under this Presidency except Nellore and Chingleput, and that the quantity required in the present year, (as stated in Mr. Secretary Mackenzie's letter of the 4th ultimo, with a copy of which we had been furnished,) might as far as practicable, be provided exclusively from the former of those two districts.

1567. The same letter, it was observed, would have apprized us that it had not been judged expedient to adopt the proposal of supplying the shippers with the Salt free of charge, but that in that respect the former system was still to be pursued.

1568. With reference to our letter of the 10th of January we were informed that the Governor in Council would expect to receive further information as to the quantity of Nellore Salt likely to be manufactured in the course of the year for exportation to Bengal.

1569. The Governor in Council did not consider the Collector of Nellore to be entitled to a higher rate of remuneration for the Salt exported by him to Bengal than he had hitherto received, and thought that it would be proper that the price to be charged to the Government of Fort William should provide for the payment of his commission at the former rate, rather than that Government should be charged with the Collector's commission in addition to the fixed price of the Salt. In reporting further on the subject, we were therefore directed to state, with reference to this opinion, what ought in our judgment to be the price charged to the Bengal Government for Salt exported to them from Nellore.

1570. In reply we transmitted on the 30th March for the information of the Right Honorable the Governor in Council a letter from the Collector of Nellore, by which it appeared that provided the season were favorable, about six lacs and a half of Bengal maunds of white Salt could be exported. Exportation to this extent would however, we remarked, preclude the Collector from storing any portion of the 5 lacs required to be kept on hand in the Nellore District, but as we conceived that the current supply was the most important, we presumed that the Collector should be directed to export the full quantity.

1571. With reference also to the letter from Government under date the 13th March, we submitted a communication from the Collector of the District of Chingleput, reporting that the quantity of Salt which could be exported from his district during the current year, would amount to Bengal maunds 1,20,000, which being added to the quantity estimated for Nellore, viz., 6,50,000 Bengal maunds made the total export 7,70,000, being Bengal maunds 30,000 less than the quantity required by the Bengal Government.

1572. As the Board of Customs, Salt and Opium in Bengal in the 8th para. of their letter of the 3rd August last transmitted to us under date 27th September 1819, considered the Salt of Tanjore to be equal in quality with that of Chingleput, we ventured to suggest that Bengal

maunds 50,000 might be ordered to be exported from Tanjore to supply the deficiency above mentioned. We proposed half a lac of Bengal maunds, as the deficiency of 80,000 Bengal maunds was calculated under the expectation of a favorable season.

1573. In further explanation of our letter dated the 2nd March, we at the same time transmitted the correspondence with the Collector of Nellore as noted in the margin, by which we observed, it would be perceived that the Collector had anticipated a much longer period to be requisite for the manufacture of Salt for exportation than had elapsed, and that on the 15th of March, Madras garces 468-5-0 was remaining on hand for exportation, and an additional quantity of M. garces 1,200 estimated to be manufactured by the 15th of the following month.

1574. In reply the Governor in Council approved of the arrangements we had suggested with the view of providing the quantity of Salt required for Bengal in the present year from Nellore, Chingleput and Tanjore. It was hoped that those arrangements would prove effectual in furnishing the full supply wanted.

1575. On the 16th May we laid before the Right Honorable the Governor in Council a letter from the Collector in Nellore, reporting that in consequence of the two storms and inundations which had lately occurred, it would be utterly impracticable to export any further quantity of Salt for Bengal in the current year.

1576. We recommended that early information on this subject might be transmitted to the Supreme Government.

1577. In reply we were informed that a communication had been made to the Supreme Government, apprizing them that, in consequence of the destruction of Salt in the Nellore District by the late heavy rains, it would be impracticable to export any further quantity from that district to Bengal during the present season. We were also desired to ascertain and report whether the deficiency might not in some measure at least be supplied from other districts.

1578. On the 15th June we laid before the Honorable the Governor in Council a letter from the Acting Collector of Madras, stating that there was reason to apprehend that the supply of Salt from the pans under his charge would not meet the demand, and suggesting in order to prevent any artificial scarcity which might be created by the fear of a deficiency of this article, that either the Collector of Nellore or of the Jaghire might be directed to transmit as soon as possible a supply of not less than 300 garces for the use of the Presidency.

1579. By the letter from the Collector of Chingleput which we then transmitted, we observed that the Governor in Council would perceive that if the weather continued fair during that and the succeeding months, the Collector expected to have two hundred garces of Salt ready to export to Bengal in the current month, and a further quantity of five hundred garces in the month of July.

1580. We had therefore, in order to prevent any delay, placed the Acting Collector of Madras in direct communication with the Collector of Chingleput, and had instructed the latter officer to furnish the required supply to the extent that might be practicable consistently with the due provision for the wants of his own district.

From the Secy. to Govt.,
4th, in Cons., 10th July 1820.

1581. In reply we were informed that the Governor in Council approved of the orders issued by us to ensure an adequate supply of Salt for the consumption of the Town of Madras.

1582. On the 23rd June the Government transmitted to us copy of a letter from the Secretary to the Government at Fort William, and desired that we would report whether from the latest information we had received, there was reason to expect that it would be practicable to export any further quantity of Salt to that Presidency during the present season.

To the Chief Secretary, in
Cons., 3rd July 1820.

In Cons., 18th May do.
In Cons., 26th June do.
From the Collector of Gan-
jam, 3rd in Cons., 12th June
1820.

From the Collector of Rajah-
mundry, 30th May in Cons.,
12th June do.

From the Collector of Nel-
lore, 25th May, in Cons., 1st
June.

From the Acting Collector of
Madras 22nd, in Cons., 25th
May do.

From the Collector in S. D.
Arcot 23rd, in Cons., 29th
May do.

From the Collector of Tan-
jore 21st, in Cons., 29th June
do.

From the Collector of Mala-
bar, 27th May, in Cons., 5th June.

From the Collector in
Canara, 10th, in Cons., 19th
June.

1584. The Collector of Ganjam, we remarked, had reported that inclusive of the inland sales the expected manufacture of his district would fall short of the demand to the extent of garces 304,335-4.

1585. The Collector of Rajahmundry had expressed his fears that the manufacture in his district would scarcely meet the demand for home consumption.

1586. The Collector of Nellore had stated that it would be "utterly impracticable to export any further quantity of Salt for Bengal in the current year."

1587. The Collector of Vizagapatam had reported that "all exportation of a further manufacture of Salt before February ensuing is now given up."

1588. The Acting Collector of Madras entertained no hope of being able to furnish any Salt for Bengal.

1589. The Collector of Chingleput in a letter of the 29th May last had expected to be able to prepare 200 garces of Salt for exportation to Bengal in the month of June and 500 garces in the present month, but in consequence of the great deficiency of Salt at the Presidency we had directed him under date the 15th ultimo to supply the Collector of Madras with not less than 300 garces of Salt, and the Collector of the Jaghire would consequently be unable to export the quantity which he had expected.

From the Collector S. D.
Arcot 23rd, in Cons., 29th
May 1820.

1590. No Salt we remarked, could be exported from the Southern Division of Arcot.

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1591. The Collector of Tanjore had reported on the 21st instant his expectation of being able to furnish during the season 50,000 maunds of Salt for Bengal and even more if required. The Collector of Madras however having informed us that he was disappointed in obtaining Salt from the pan^s in the jaghire and having only 45 garces on hand, the Collector of Tanjore had been directed to despatch to the Presidency with the least possible delay M. garces 200 or 24,000 B. maunds which would materially reduce the quantity which he had hoped to be able to export to Bengal.

1592. No Salt we remarked could be exported from Malabar, and although the Collector of Canara had stated that he could spare 1,200 garces, yet from the specimen which we had seen of the Salt of his district, we were fully convinced that it would be rejected by the Bengal Government and had therefore directed him not to export it.

1593. Under these circumstances we stated that we could not anticipate the possibility of supplying the Supreme Government with more than about 1,000 garces or Bengal maunds 1,20,000 at the utmost in addition to the quantity already exported; but from the manufacture having failed very much in some districts on the coast to which supplies must be sent, a considerable portion of this quantity might possibly be required for home consumption.

1594. On the 29th August the Honorable the Governor in Council transmitted to us copy of a letter from the Secretary to the Government at Fort William, with a copy of its enclosure, and desired that we would issue immediate instructions to the Collectors of Nellore, Chingleput and Tanjore for the manufacture of the largest practicable quantity of Salt for exportation to Bengal in the ensuing season, and that we would furnish the earliest information as to the quantity which there might be reason to expect would be exported.

1595. We have accordingly addressed a circular letter to the Collector's in the districts above specified, requiring them to use their best exertions to increase the manufacture for the ensuing season to the utmost possible extent, and to report, as soon as they are able to form a judgment, what quantity it is probable their districts may be able to afford for exportation to Bengal.

1596. As soon as the replies of the Collectors are received, we shall be prepared to address the Government on the subject.

To the Chief Secretary to
Government, 20th, in Cons.,
23rd November 1820.
30th September, in Cons.,
23rd October.

1597. On the 20th November we submitted to Government, for transmission to Bengal, copy of a Register of Permits issued for the exportation of Salt to Calcutta from the Districts of Nellore and Ongole for September.

1598. It appeared that the exportation was as follows:—

From Nellore and Ongole, Bengal maunds 2880.

1599. Adding to this quantity that reported in our letter of the 7th September, the total exportation to the end of September last in the present Calendar year would be Bengal maunds 2,21,580.

From the Secretary to Govt.,
in Cons., 3rd April 1820.

1600. On the 20th March last we received a letter from Government in answer to our Proceedings dated the 31st of May 1819, relative to the management of the Salt monopoly and to the revenue derived from that source.

1601. In taking a review of the consumption of Salt and of the Salt revenue for the twelve years of the monopoly to which our proceedings referred, we were informed it was observable that the consumption had greatly fallen off, and that the revenue had not increased by any means in proportion to the increase of the monopoly price. From the statement annexed to the 7th paragraph of our proceedings, the Government observed that it might be made out that the average consumption of Salt in the three first years of the monopoly was 31,865 garces, while the average consumption of the three last years was only 25,769 garces, being less by 6,096 garces, that the falling off was even greater than was shown by the statement, for the monopoly was not in the beginning extended, to Malabar and Canara that it was the more deserving of notice too, inasmuch as it was to be presumed that, with twelve years' experience, the management of the monopoly must have improved so as to prevent smuggling and to facilitate fair dealing in Salt, beyond what was practicable when the monopoly was first established.

1602. The average gross collections, in the three first years of the monopoly, when the price was seventy (70) Rupees per garce, it was stated amounted to Pagodas 637,324; that of the three last years, when the price was a hundred and five (105) Rupees per garce to Pagodas 7,73,093 being an increase of 1,35,769. But that had the consumption of monopoly Salt been the same as in the three first years of the monopoly, the gross collections, at the increased monopoly price, would have amounted to Pagodas 955,986, which exceeded their actual average amount for the three last years in the sum of Pagodas 1,82,893. The Government observed that in the natural course of affairs, the consumption of monopoly Salt ought, for the reasons already stated, to have gone on increasing, in which case the gross collections from the monopoly ought to have been proportionally greater.

1603. But that the natural course of affairs had been interrupted by the large addition to the monopoly price which was made in Fusly 1219. That addition of price had, as already stated increased the gross collections in the sum of Pagodas 1,35,769, but it might fairly be supposed that if there had been no increase of price there would have been an increase of consumption, which would have been attended with an increase of collections. The revenue therefore which had been gained by adding 50 per cent to the price of monopoly Salt could not be of any considerable amount.

1604. On the other hand it was observed that the consumption of Salt had been reduced at least one-fourth, that is to say, one in every four persons who were able honestly to eat the best Salt at the former price, had since the increase, been driven to procure it illicitly or to do without it, or to substitute for it Salt of an unwholesome quality. Those who had still consumed monopoly Salt had, at the least, had to pay three Rupees for what used to cost them only two, and, as the effect of every tax accumulates according to the number of hands through whom it has to be paid, the increase of price must generally have been in a greater proportion. So large an addition to the price of a necessary of life must have been severely felt by all. The additional price which the commodity must bear is the most obvious reason against the imposition of a new tax. In this case it was a strong one, but there were much stronger reasons against the increase. Few greater evils can be inflicted upon a people than to reduce them to an insufficient allowance of any of the necessities of life or to drive them to the use of unwholesome substitutes for such necessities. One of the worst of those substitutes is earth salt. It is evident that, in the proportion in which the consumption of monopoly Salt had diminished, the people had either been deprived of that necessary of life or had used earth Salt to the injury of their health or had obtained Salt by illicit means to the injury of their morals, and of the peace and good government of the country.

1605. Whether it would be advisable to incur such evils for any addition of revenue, the increased price of Salt had certainly produced no addition of revenue which could be regarded as an adequate compensation for them.

1606. Some part of the diminished consumption of monopoly Salt (how large a part it was stated did not appear from our Proceedings) owing to the discouragement to the dealers in Salt from the Mahratta country, which the increased price created. This circumstance however affected but little the conclusion which had been drawn from the fact that the consumption had diminished. Those whom the dealers formerly supplied with Salt had been subjected to the same evils as had been described above, and the only difference was, that they were not inhabitants of the Company's territories owing however to the heavy charges their salt had to bear before it reaches them, the evils of the increased price had fallen upon them with aggravated pressure.

1607. The Government observed that it had also been brought to their notice that the traffic of the country had sustained injury from the discouragement which the foreign dealers in Salt had encountered from the increased price of that commodity. The hardships of the Salt monopoly had been felt indirectly by the interruption it had occasioned to the cotton trade from the Mahratta States.

1608. On the whole, the Governor in Council was convinced that little or no real additional revenue had resulted from the addition of 50 per cent, which was made in Fusly 1229 to the monopoly price of Salt, that a very great increase of revenue would be required to compensate for the serious evils with which that measure had been attended; and that the Government were called upon, equally by considerations of policy and by a liberal regard for the comfort and welfare of the people, to reduce the price to its former amount. For the present it was stated that the Governor in Council had resolved that this reduction should take effect from the commencement of the then ensuing Fusly, but that it might in some districts be advisable to anticipate that period, and that the Governor in Council would expect to be informed if such should be our opinion. The intention of Government, it was observed, would be in some degree frustrated if the Brinjary dealers in Salt were not this year to reap the benefit of the reduced price, and it might prove ruinous to those of them who arrived first, if they had to pay the present price, and if only the reduced price were paid by those who came afterwards.

1609. With reference to the point last adverted to we were informed that the Governor in Council was not aware that there would be any difficulty in reducing the price in Nellore and the Northern Sirkars at an earlier period than in other districts. Indeed the Governor in Council was not satisfied that it might not be advisable that the monopoly price should permanently vary in different parts of the country. The true object to be aimed at seemed to be to equalize rather the consumption than the monopoly price of Salt. That object it was thought could not be attained, but it might perhaps be approximated more than had hitherto been done by establishing different rates of monopoly price on different parts of the sea coast. If for instance it was argued the Ceded Districts can be supplied with Salt only from Nellore and Guntoor, it might be advisable to reduce the monopoly price in those last mentioned districts, with the view of bringing the consumption price in the Ceded Districts nearer to the rate of other parts of the country. The inhabitants of Nellore and Guntoor would only be reaping one of the natural advantages of the districts in which they live, when they procured Salt in cheaper terms than the inhabitants of other districts where that commodity is not manufactured in the same abundance. In order to judge of the practicability and advantage of such a measure, it would be necessary to procure correct information as to the consumption price of Salt in the several districts our proceedings, it was stated, did not afford any information of that kind.

1610. If a variety in the monopoly price with the view of approaching to an equality in the consumption price of Salt be not found advisable, it was observed, perhaps a drawback of a great part of the monopoly price might be allowed on Salt carried in the interior districts, that the drawback might be graduated in the several inland districts so as nearly to cover the expense of carriage that it would be a measure of great humanity if the inhabitants of the Ceded Districts and of Coimbatore were supplied with sea Salt on such terms as to give them the free use of that article, and that the measure might also be productive of an increase of revenue.

1611. The Governor in Council entirely approved of the new rules framed by us for the Salt Department, and anticipated much benefit from their operation. In particular the Governor in Council approved of the payment to the ryots for their Salt as soon as it was received into store, and of the more effectual means of storing the Salt which were enjoined. It would be preferable it was remarked, that banksalls should be substituted for the heaps supported on palmyras and covered with leaves and all of the same size, so as to serve the purpose of ascertaining the quantity at any time in store and that the expense of such banksalls need not be very considerable.

1612. The Government informed us that it was proposed to defer addressing the Bombay Government with respect to the price of Salt in Concan, until it was seen whether the reduction in the price of Salt in the districts subject to this Government would not have the effect of bringing back the Brinjaries in the same numbers as formerly, and until we had reported upon the suggestion offered in their letter with regard to a variation of price in different districts that it would then be practicable to make a more satisfactory communication on the subject to the Bombay Government.

1613. The question concerning the transfer of the Sea Customs to our superintendence, we were informed would be left for the determination of the Honorable the Court of Directors.

1614. In reply we observed that the Right Honorable the Governor in Council had directed that the monopoly price of Salt should be reduced from its present high rate of 60 Pagodas to its former amount of 20 Pagodas a garce, and that the reduction should take place from the commencement of the then ensuing Fusly, except in any district in which it might appear advisable to anticipate that period, in order that the Brinjaries might reap in the present year the benefit of the reduced price, and that on this latter point our opinion was required.

1615. The true period at which without injury to any party the reduction of price should commence to have effect, if that period could be correctly ascertained, it appeared to us would be the time when all the Salt now in the hands of the wholesale dealer should be disposed of; anticipation of this period, to the extent to which it may take place, must affect the interests of the dealer who has a stock in hand. The postponement of the reduction beyond that period, would be productive of inconvenience to the consumer as the supplies which the merchant would in the interval provide for the retail market would in all probability be very scanty.

1616. Considering however the extreme difficulty in the present case of finding this true period, it appeared to us that the evils resulting from any error in this respect would best be obviated by a timely notice of the intended reduction which would enable all parties to adjust their relative interests. The notification therefore we thought should be immediate, but the actual reduction in general not earlier than the commencement of the next Fusly.

1617. But as the notice proposed would necessarily have the effect of limiting the purchases from the wholesale dealer within the narrowest bounds, and considerable quantities of Salt might therefore be eventually thrown on the hands of the merchant, we respectfully suggested to the consideration of the Right Honorable the Governor in Council whether it would not be advisable that the reduction of price should be more gradual than was then proposed, whether the monopoly price might not most advantageously for all the interests concerned be from the commencement of the ensuing Fusly fixed at 25 Pagodas or 87½ Rupees per garce.

1618. Although equally anxious with the Governor in Council to relieve the consumer from the ills to which he is subjected by an exorbitant increase of the price of so essential a commodity as Salt, we were nevertheless inclined to consider this modified reduction as sufficient even for this purpose, because from the evidence before us, we did not think that privation of the necessary article had been suffered by the inhabi-

tants in the proportion of the apparent reduction of sale, calculated on the reduction of revenue. It was shown by the investigation which took place before Messrs. Vaughan and Anstey, that over-measurement was given to the extent even of 75 per cent. This surplus quantity, of which the value was not brought to account, and which therefore did not enter into the calculation referred to, was no doubt retailed to the honest consumer at the usual price of monopoly Salt. The malpractices discovered in Nellore and Guntoor, there could be no doubt prevailed at the Cotaurs in other districts, and their influence must have been more deteriorating to the revenue than injurious to the inhabitants.

The better administration which had followed these discoveries had already materially improved the revenue, and there was no doubt operation of the more perfect system under the new rules would produce a far more favourable result. It was on these considerations that we respectfully suggested the expediency of reducing the sale price for the present to Rupees 87½, from which it might be hereafter further reduced, if experience should show a necessity for the measure.

1619. On receipt of the final orders of Government on the foregoing reference, we stated that instructions would be sent to the Collectors to notify the reduction, and they would be called upon for information of the selling price of Salt in their several districts, in order that measures might be taken for equalizing that price as far as might be practicable throughout the country.

1620. In answer to our letter recommending that the reduction in the monopoly price of Salt should for the present go no lower than eighty-seven Rupees and a half, and stating that there was reason to suppose that the consumption of Salt had appeared by the accounts of the monopoly to be less than it really was, in consequence of the excess allowed by the Salt servants in measurement to compensate for the increase of price, and further stating that these practices had been detected and that a considerable augmentation of revenue had already resulted from the discovery, the Government observed that the circumstance pointed in our letter might probably be regarded as some proof that the addition of 50 per cent. made to the monopoly price of Salt was more than the article could bear, and the measures now properly taken for checking fraudulent measurement might in that case be expected to interfere still further with the exportation of Salt, already greatly diminished and to lead in a further degree than heretofore to the use of earth Salt.

1621. On the whole the Governor in Council continued to be of opinion that the revenue was not likely to suffer by reducing the monopoly price to its former rate of seventy Rupees per garce, and that the reduction was highly advisable with a view to check smuggling, to promote the health and comfort of the people, and to revive the traffic which the high price of Salt had interrupted.

1622. In circulating orders to the Collectors for reducing the price of Salt to seventy Rupees from the commencement of the ensuing Fusly, we were directed to apprise them that the Governor in Council would be prepared to receive suggestions for adopting the measure at an earlier period under the considerations alluded to in our former letter.

1623. The Governor in Council hoped to obtain much useful information with regard to the monopoly, in consequence of the reference we proposed to make to the several Collectors on the subject.

1624. With reference to the letter from Government of the 20th of March, we submitted on the 22nd May for the consideration and orders of the Right Honorable the Governor in Council a letter from the Head Assistant Collector in charge of Tinnevely, forwarding a statement of the sale of Salt in that district during the last four years, compared with former years of the monopoly and stating the opinion of the late Collector that

Fuslies.	Gross Revenue.		Charges.		Net Revenue.	
	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.
17-18—1227...	8,14,416	634	1,40,808	36 49	6,73,607	14 65
18-19—1228...	8,81,119	38 75	1,94,588	13 46	6,86,531	25 29

the present high monopoly price of that commodity had not borne hardly upon the people, and that its reduction would not probably be attended by any increase in the sales, while it would cause an annual loss of a lac and half of Rupees to the revenue; under this view of the case, the Head Assistant in charge had delayed issuing the Proclamation to notify the reduction of price until he received further orders.

1625. Referring to the 10th para. of the letter from Government above alluded to, wherein it was stated that the Governor in Council was not satisfied that it might not be advisable that the monopoly price should permanently vary in different parts of the country, we did not feel ourselves authorized to direct the notification of the reduction in Tinnevely without the specific directions of Government. In making the reference however, we deemed it right to observe that the continuance of the high price in Tinnevely, if the reduction took place in Madura, might be productive of much inconvenience, and that we had no information before us on which to found an opinion of the expediency or otherwise of the reduction in the latter district.

To the Chief Secretary in
Cons., 29th May 1820.
From Mr. Secretary Hill.
From the Collector of Chingleput, 23rd, in Cons., 29th
May 1820.

1626. With reference to the letters from Government of the 20th March and 12th April, we laid before the Right Honorable the Governor in Council on the 29th May a letter from the Collector in Chingleput on the subject of the proposed reduction of the monopoly price of Salt.

1627. The Collector was of opinion that in this Zillah the increase of the monopoly price of Salt did not at any period decrease the consumption, and that consequently as no greater quantity would be sold on the reduction of the price, this measure would cause a decrease of one-third of the revenue derived from this source, equivalent to a loss of one lac of Rupees per annum.

1628. The Collector had shewn that even an increased consumption had taken place since the rise in the price of Salt, for while the inland sales for 3 years prior to Fusly 1217, when the price was at 20 Pagodas, averaged 2,096 garces, the sales for 3 years subsequent to Fusly 1219, when the price was 30 Pagodas, averaged 2,332 garces and in the six years following the rise of price averaged 2653 garces, and although the quantity sold had subsequently decreased, yet the Collector did not think that it could have been caused by the rise in price as so long a time had elapsed before this was the case. The decrease in consumption had also been greatest in the home sales where the augmentation of price would be least felt.

1629. The Collector had on these grounds ventured to postpone issuing any Proclamation that the price would be reduced from the commencement of the ensuing Fusly, until he received further orders on the subject.

1630. With reference to the 2nd para. of our letter of the 22nd May, we added that we had not issued orders for the immediate Proclamation of the reduction, as the probable loss of revenue was stated to be so considerable, we were desirous of first receiving the directions of Government on the subject. The same difficulties however would seem likely to attend the continuance of the high price in Chingleput, if the reduction took effect in the neighbouring districts, as we had anticipated from the existence of a different monopoly price at the same time in Tinnevely and Madura.

1631. In reply we were informed that in the letter from Government of the 20th of March last, the grounds were explained on which the Governor in Council was of opinion that a reduction in the monopoly price of Salt was urgently required. It was we were informed at the same time intimated to us that, the object to be aimed at being an equalization not of monopoly price, but of the consumption price of Salt, it might be necessary with a view to that object that the monopoly price should vary in different districts, Had the case of Tinnevely fallen within this exception, the Governor

in Council would not have objected to a higher price there than in other districts; but the Acting Collector on the contrary stated that if the price were kept up in his district, it must also be kept up in Madura, in which case it might require to be kept up in the districts adjoining Madura, and so on all over the territories of this Government. This in short brought the Governor in Council back to the question already decided, whether the general monopoly price was not too high and must be reduced.

1632. It appeared therefore to the Governor in Council that we were not yet prepared from the information we had obtained to submit for sanction such a graduated scale of monopoly price for Salt as was suggested in the orders of Government under date the 20th of March last, and that without information of that nature, measures like that proposed with respect to Tinnevely would be unfair and would prove impracticable.

1633. The Governor in Council did not by any means apprehend that the loss in Tinnevely would amount to the Acting Collector's estimate, which was half a lac of Rupees, not a lac and a half as was stated in our letter.

1634. With regard to our letter of the 29th May (255), it was stated that the foregoing remarks would serve for a reply.

1635. These orders were accordingly communicated to the Collectors of Chingleput and Tinnevely on the 8th June.

CUSTOMS.

1636. Under date the 7th February, we received a communication from Government regarding the report of the Committee for revising the Custom Regulations on the impolicy of the general inland duty which we had transmitted with our observations thereon on the 30th December.

1637. We were informed that the Governor in Council was certainly not prepared on the case that had yet been made out to adopt the opinion of the Committee that the duty should be entirely abolished; though it was not to be disputed that the relief afforded to the people by so doing would correspond to what was levied from them by the duty, and not to what was received on that account by Government and therefore that it would be greater than the relief afforded to them by the remission of the same amount of any other branch of revenue less expensively collected. That much more information however of a practical kind was required before the opinion entertained by the Committee could be adopted.

1638. The subordinate question it was observed was whether it would be better that this branch of duty should be farmed out. The reasons alleged in favour of that measure were that the people would be less subject to oppressive and unjust exactions, and that this branch of revenue would be less subject to embezzlement, and would in consequence be more productive to Government. On this question the Governor in Council concurred in the sentiments of the Custom Committee which were adverse to the farming system. The same powers whatever they might be which would be necessary to enable the farmer's servants to enforce the collection of his dues would enable them also to make the only oppressive and unjust exactions to which the people could be supposed liable from the servants of the Collector; and the Collector would obviously have less power to check such frauds when practised by the servants of the farmer than when practised by his own. It was not evident what better means of detecting these frauds the Collector would possess under the farming system, for if there should be collusion between his other servants and those in the Custom Department at present, there would be similar collusion afterwards between them and the servants of the farmer.

1639. On the other head, it was true that the Government would not suffer directly from the embezzlements of the Customs after they were farmed out, and that the farmer himself would be interested in preventing these embezzlements. But if as seemed unquestionable they could not be effectually prevented by all the farmer's exertions, they would in their degree have the same effect in reducing the rent that they now had in reducing the revenue, and that effect would be enhanced by the expensive establishment which the renter would need to entertain exclusively for the purpose of

collecting the inland duty, and by the large profit without which it would be unreasonable to suppose that any person would undertake the risk and trouble of the farm. It was obvious that, as concerning the prosperity of the people and the state of the Treasury the relation between what was taken from the people and what came into the Treasury was the only material consideration, and that it was indifferent whether the balance between those two amounts was lost by the frauds of revenue servants or by the profits of a revenue farmer, and the Governor in Council was clearly of opinion that this balance would be greater, if the inland duty were farmed than if it continued to be collected immediately by the servants of Government.

1640. In deciding against the proposal for farming the inland duty, the Governor in Council wished at the same time to record the opinion that great improvements would admit of being introduced into the mode of collecting it, and further that if the hope of improvement in that respect should be abandoned it would behove the Government also to abandon the duty itself, as a drain on the resources of the country, for which the amount brought into the public Treasury did not afford an adequate compensation.

1641. These papers are under consideration with a view to such arrangement as may appear best calculated to lessen the evils complained of. In the meantime we had the honor of transmitting for the information and orders of the Honorable the Governor in Council a letter from the Collector of Bellary, proposing that the revenue derived from Sayer in his district should be farmed and stating that a very great increase to it would be the consequence of reverting to that mode of management.

1642. We observed on the correspondence that had previously taken place on this subject and explained that we were induced again to bring it to the notice of Government, partly at the instance of Collectors who continued to urge the expediency of reverting to the farming system and partly from a conviction that the question had not been clearly understood.

1643. We presumed that the proposition of the Custom Committee to abolish the duties upon inland trade altogether could not for a moment be entertained; it was unnecessary therefore to enter into any discussion as to the expediency or impolicy of the tax. It was sufficient to observe that the revenue from it continued rapidly to improve, and we thought that this increase was a strong proof that the tax did not operate as had been supposed as a direct drain upon the resources of the country.

1644. The principal reasons that had been adduced in favour of the farming system were that it would be more economical, and that the traders would not be subject to so much exaction as they were under the usual system. In answer to the point of economy it was said that as the farmer must always draw from the produce of the tax a profit proportioned to the advances of capital which he made to his risk and his trouble in managing the concern, Government might at least save this profit by managing it themselves.

1645. This profit however we observed was absorbed, and would continue to be so by the extravagant charges of management incurred by the officers of Government that the farmer would manage the concern with more economy. It was his direct interest to be as economical as possible that he would look narrowly into the concern. By his intimate knowledge of localities and by employing his own relations and dependents, he would be able effectually to prevent the frauds of the traders and the embezzlements of the subordinate agents employed in the collection of the duties; that this increased vigilance and effectual superintendence would increase the revenue and enable him to pay more rent and still afford him a handsome profit for the trouble and risk he ran in managing the concern.

1646. The large amount of the embezzlements in the Custom Department had repeatedly been brought to the notice of ourselves and of Government, and a plain proof of this fact was shewn by the offer made to the Collector of Bellary by a respectable merchant, to rent the Customs of one of the Talooks at an advance of 50 per cent. beyond the collections realized in the last Fusly and to bind himself at the same time not to sub-rent his farm.

1647. It might be admitted perhaps that the traders would be as liable to exaction under a farmer as they were under the existing system. There were two circumstances however belonging to the farming system which might be turned to the advantage of the traders. The one was that the subordinate agents employed by the farmer would be fewer in number than those under the Collector, and that there would be fewer channels for exaction, and that such agents being the relations and dependents of the farmer would not dare to exact for themselves. It was evident also that the trader would be more willing to complain to the Collector against a renter's servants, than against the Collector's own, and that the Collector would be more disposed to listen to such complaints.

1648. It was possible we thought that the merchants themselves might become the farmers, or that they might in many instances be induced to enter into some agreement for a commutation on the duties upon their merchandize.

1649. We had no doubt that the public Treasury would gain much by reverting to the system of farming, and there appeared every reason to believe that the merchants would be as well protected under a farming system as they were at present; indeed that there was a reasonable probability of its affording them superior facilities of obtaining redress from exaction.

1650. Another weighty reason for having recourse to the farming system in our opinion was that it would relieve the Collectors from much wearisome duty and enable them to give their undivided attention to the land revenue.

1651. To this communication no reply has yet been received from Government.

STAMPS.

1652. Under date the 20th March we laid before the Right Honorable the Governor in Council a letter from the Superintendent of Stamps, submitting statements of that branch of revenue for Fusly 1228.

1653. It appeared that the total value of the stamps received by Collectors and Commercial Residents in Fusly 1228 was Rupees 4,87,269-10-0. The total value of those that had been sold, including the sum of Rupees 501-4-0, the value of stamps given to paupers was Rupees 4,46,436-14, making a balance on the receipts and sales of Fusly 1228 of Rupees 40,832-12-0, which added to Rupees 23,37,560-15-11, the value of the stamp papers on hand at the close of Fusly 1227 left a quantity of stamps on hand at the close of Fusly 1228 to the amount value of Rupees 23,78,393-11-11.

1654. The value of the stamp cadjans received by Collectors, &c. in Fusly 1228 amounted to Rupees 57,547-2-0. The value of those sold to Rupees 11,096-6-0 which shewed a balance in the number received above those sold, to the amount value of Rupees 46,477-12-0.

1655. The gross collections from stamps in Fusly 1228 were Rupees 4,61,592-8-6½ and the charges 73,561-7-0, which left a net revenue of Rupees 3,88,031-1-6½.

1656. Though the revenue of Fusly 1228 had fallen below that of Fusly 1227 in the considerable sum of Rupees 3,377-10-3½ which had been fully explained by the Superintendent, we felt much satisfaction in bringing to the notice of Government the great reduction which had been effected by Mr. Moore in the "charges" in this branch of revenue. The charges for Fusly 1227 had amounted to Rupees 82,537-5-10, the charges in Fusly 1228 to Rupees 73,561-7-0 shewed a reduction in the latter Fusly of Rupees 8,975-14-10.

1657. An amount of Rupees 12,389-0-10 appeared to be due by Collectors for Fusly 1228.

1658. The value of stamp papers and cadjans which had been damaged and were deficient exclusive of the two papers mentioned by Mr. Moore in para. 5, as having been returned by the Collector of Madras amounted to Rupees 1,256-2-0, which sum he solicited the sanction of Government to carry to account.

1659. We recommended (under the circumstances stated by Mr. Moore regarding the two papers alluded to in the foregoing paragraph, the value whereof was stated by him to be 2,000 Rs. each) that the sanction of Government might be given to write off the amount Rupees (4,000) in his accounts and to destroy them together with the papers and cadjans enumerated in Statements Nos. 9, 12 & 14 and those specified in para. 7 of his letter.

1660. For the reasons furnished by the Collectors and Commercial Residents of the loss and destruction of the stamp papers enumerated in para. 9 of Mr. Moore's letter, we solicited the sanction of Government to their value, viz. Rupees 488-4-0 being written off to the account of "profit and loss."

1661. In submitting Mr. Moore's request for an increase of his allowances as Superintendent of Stamps to the consideration of the Government, we remarked that the extent to which the sale of stamps might take place in the course of the Fusly year was very uncertain, and depending principally on contingent circumstances that the revenue from them must be equally variable, and could not be considered to depend in any great degree on the personal exertions or assiduity of the Superintendent.

1662. But the efforts of that officer might we thought be very effectual in reducing the amount of the charges to the lowest scale consistent with the realization of the public revenue, and in this respect Mr. Moore's exertions were very commendable, having as stated in para. 5 of our letter very considerably reduced the charges of Fusly 1228, Rupees 8,975-14-10 below those of Fusly 1227 in one year.

1663. On the 2nd June the sanction of the Governor in Council was granted for writing off to profit and loss the value of the stamp papers damaged, deficient or otherwise not available, and we were informed that the remarks offered by us in submitting Mr. Moore's application for an increased allowance tended to shew that it might be preferable to grant the Superintendent of Stamps a commission on the net instead of the gross revenue, since he had the means of reducing the charges but not of increasing the sales, and that should we deem such an alteration expedient, we were to state our sentiments with regard to it for the consideration of the Governor in Council.

1664. Under date the 3rd July, we had the honor to lay before the Honorable the Governor in Council a letter from the Superintendent of Stamps accompanied by a statement exhibiting the gross and net collections of the revenue from stamps, and the percentage and amount of commission drawn by the Superintendent in the last 5 years.

From the Secretary to Government in the Revenue Department, 2nd, in Cons., 19th June 1820.

To the Chief Secretary to Government, in Cons., 3rd July 1820.

From Mr. Moore, 29th June, in Cons., 3rd July 1820.

Fuslies.	Gross Collections.		Percentage of Commission.	Amount of Commission drawn.		Net Revenue.	
	Rs.	A. P.		Rs.	A. P.	Rs.	A. P.
From 1st August 1814 to 12th July 1815 or							
Fusly 1224 ...	3,74,931	12 9	2 per Cent.	7,498	10 2	3,13,205	11 7
" 1225 ...	3,81,146	1 9	2 do. do.	7,622	2 4	3,19,171	7 4
" 1226 ...	3,80,622	0 5	4 do. do.	15,224	14 1	3,08,328	4 5
" 1227 ...	4,73,946	1 6	4 do. do.	18,957	13 6	3,91,408	11 8
" 1228 ...	4,61,592	8 6 1	4 do. do.	18,463	11 2	3,88,031	16 1

1665. We presumed we said that the Government in proposing that the Superintendent of Stamps should in future draw his commission on the net instead of on the gross collections as heretofore did not intend to reduce the amount of his commission below the average which he had hitherto received, and we had called upon the Superintendent to furnish the above statement in order to enable us to submit for the approval of Government, an arrangement for calculating his commission in future on the principle laid down in the letter from Government above alluded to, and that the Superintendent has accordingly furnished the statement entered in the foregoing para.

1666. It appeared however that in the two first years to which this statement extended, the commission had been drawn by the Superintendent at the rate of 2 per cent only; and in calculating the average amount of the commission latterly received by the Superintendent with a view to ascertain what percentage on the present net collections would give the same amount or nearly the same as he had hitherto drawn on the gross, it became necessary to exclude the two first Fuslies, namely, 1224 and 1225 from the calculation.

1667. The average amount of the commission drawn by the Superintendent in the three last Fuslies on the gross collections at 4 per cent. was Rs. 17,548-9-7, the average net collections for the same period were Rs. 3,62,589-5-10, on which a commission of 5 per cent. would give Rupees 18,129-7-6, which exceeded in a trifling degree the average amount drawn in the last three years.

Rs.	A. P.
18,129	7 6
17,548	9 7
Rs.	580 13 11

1668. We were not aware of any objection to this mode of drawing the commission in future, and we accordingly recommended that the Superintendent of Stamps should be authorized to calculate his commission from the ensuing Fusly 1230 at the rate of 5 per cent. on the net collections of the stamp revenue.

1669. The sanction of Government to this arrangement was communicated under date 18th July, and copy of the letter was transmitted to the Superintendent on the 20th of the same month.

From Mr. Secretary Hill, in Cons., 20th July 1820.

OPIUM.

1670. Under date the 25th April 1820 we received from the Government copy of a letter from the Secretary to the Government at Fort William, stating that there was reason to believe that a considerable quantity of Opium had been carried from Malwah with the view of its being exported from the coast of Coromandel to the eastward, and we were desired to take all proper precautions for defeating that scheme, and to report how far the Regulations in force were effectual for that purpose.

From the Secy. to Govt., in Cons., 27th April 1820.

1671. In reply we observed that we had the honor to receive a communication from the Government under date the 19th of January 1819, referring to us a letter and enclosures from the Secretary to the Board of Trade relative to a defect which had been discovered in Regulation III. of 1818 and to the proper mode of rectifying it. The Regulation in question provided for the levy of a duty of 40 Rupees per viss on Opium (other than that purchased at the Company's sales at Calcutta) if exported or imported "by sea" By an omission in the drafting of the Regulations no similar provision had been introduced to check the export to the foreign territories. The consequence had been that Opium had been freely carried into the foreign settlements adjoining the Company's territories on payment of the double duty of 16 per cent., and from those settlements it had been exported by sea. The Board of Trade had proposed two modes of remedying the evil, the one was by a regulation imposing a duty equal to that declared in Regulation III. of 1818 On all Opium exported or imported by land from or into any of the foreign European settlements adjoining the territories subject to this Government. This enactment

To the Chief Secretary to Govt. 27th, in Cons., 27th April 1820.

In Cons., 28th Jany. 1819.

appearing to require the sanction of the Honorable the Court of Directors and of the Board for affairs of India previously to its enactment, the Board of Trade had suggested as an alternative the passing of a Regulation for prohibiting the transit of Opium (except as above) to and from the foreign European settlements. It remained to ascertain whether the Government had authority to enact the prohibited Regulation; for if they had, it seemed a preferable measure to a reference to England which would necessarily occupy a considerable time during which the evil to be provided against might be practiced to a great extent.

1672. A letter had been accordingly addressed under date the 15th of February 1819 to the Honorable Company's Solicitor, transmitting a draft of the prohibitory Regulation, and requesting that he would obtain the opinion of the Advocate General whether or not it was competent to the Government to pass it into a Law.

1673. To this reference we stated that we had not received any answer from the law officers; we had however again addressed the Solicitor and would lay the Advocate-General's answer as soon as received before the Government. In the meantime we apprehended that no measures could be taken to intercept or prevent the transit of the Opium referred to, unless the Government satisfied of their right and authority in the cases (of which we apprehended that the little doubt could exist) should resolve to pass and promulgate the Regulation immediately without waiting for Sir S. Toller's opinion.

1674. Under date the 20th May we submitted to the Right Honorable the Governor in Council a letter from the Honorable Company's Solicitor, transmitting the opinion of the Advocate General that it was not competent to the Government to pass the regulation for prohibiting the transit of Opium.

1675. Although the grounds of this opinion were not given, we presumed that the Government would not feel disposed to pass the enactment in question after so unqualified a declaration of its illegality by their Law adviser. In that case we said, it would be necessary to send to England the draft prepared by the Board of Trade (copy of which had been furnished to the Board of Revenue in Mr. Secretary Hill's letter of 19th January 1819)

In Cons., 28th Jan'y. 1819. for subjecting Opium crossing the frontier into the foreign possession adjoining to our territories to the duty of 40 Rupees per viss, in order that the requisite sanction of the Board of Control and the Court of Directors might be obtained for its enactment here. We regretted to add that under existing circumstances we were not aware of any measures that could be adopted to meet the wishes of the Supreme Government communicated in Mr. Secretary Hill's letter of the 25th of April last as far as the scheme therein referred to was likely to be carried into execution by the export of the Opium carried from Malwah from the ports of the foreign settlements.

1676. The observations of the Government on the delays of their Law officers in answering references of the unsatisfactoriness of the reply when received were communicated to the Board, as they regarded the detention of the Opium draft Regulation and the Tobacco storing Regulation together, and are referred to in paras. 1185 to 1187 of this report.

1677. Under date the 8th of August we received a letter from the Government, the last paragraph of which required us to take into consideration an opinion stated by Mr. Hadow in an intercourse therewith transmitted relative to the interpretation of the existing Regulations, by which if correct, Opium passing the frontier into a foreign state would be subject to the duty of 40 Rupees per viss imposed by Regulation III. of 1818.

1678. To this we replied under date the 16th October that if the construction put by Mr. Hadow on the Regulations were sound, the difficulty adverted to in several late communications of checking the transit of Opium into the foreign territories would be removed, and it would be no longer

necessary either to pass a prohibitory Regulation to effect that object, or to apply to the authorities in England to sanction by a Regulation the levy of the same duty by land as Regulation III of 1818 imposes on the importation and exportation of Opium (except the Company's Bengal Opium) by sea.

1679. But we were decidedly of opinion that the rule contained in Clause second, Section 9, Regulation I of 1812 could not be applied to or taken in connection with the provisions of Regulation III of 1818. The two enactments had we observed distinct objects in view in no way referrible to each other. The object of Clause 2nd, Section 9, Regulation I of 1812 is to regulate foreign trade only. It equalizes the duty on goods conveyed in foreign ships and across the foreign frontier; a difference between British and foreign commerce is an essential part of the provision. Whereas the object of Regulation III of 1818 is we said to assess with a high duty a particular article on whatsoever vessel it may be loaded; since therefore we remarked it is not the being loaded on a foreign bottom that determines the high rate of duty leviable on Opium exported by sea, the provisions of Clause 2nd, Section 9, Regulation I of 1812 cannot be applied to impose the same duty on crossing the foreign frontier. Clause 2nd, Section 9, Regulation I of 1812 we added must be supposed to have reference to some duty already established, and cannot be considered to have operation prospectively with regard to a duty to be thereafter fixed as by Regulation III of 1818.

1680. We took that opportunity of stating for the information of the Honorable the Governor in Council that the proposed Regulation prohibiting the transit of Opium across the foreign frontier had been again called for by the Advocate-General for the purposes of his stating the reasons on which he founded his opinion of the incompetence of the Government to pass it into a law.

1681. The Advocate-General has not yet forwarded to us any further opinion on the above subject.

LOOM TAX.

To the Chief Secretary to Government, in Cons., 29th May 1820.
 From Mr. Cazalet, 21st April, in Cons., 3rd May 1819, do.
 From Mr. Smith, 22nd March, in Cons., 1st April do.
 From do. 21st Sept., in Cons., 4th Oct. do.
 From Mr. Robertson, 3rd, in Cons., 12th April do.
 From Mr. Russell, 16th, in Cons., 27th September do.
 From Mr. Oakes, 1st, in Cons., 8th April do.
 From do. 5th, in Cons., 14th October do.
 From Mr. Fraser, 23rd, in Cons., 29th March do.
 From Mr. Smalley, 25th Feb., in Cons., 4th March do.
 From Mr. Hanbury, 19th, in Cons., 25th February do.
 From Mr. Cooke, 28th Feb., in Cons., 8th March do.
 From Mr. Roberts, 1st, in Cons., 4th March do.
 From Mr. Hargrave, 22nd, in Cons., 31st May do.
 From do. 17th, in Cons., 23rd Sept. do.
 From Mr. Hyde, 23rd, in Cons., 27th September do.
 From Mr. Hepburn, 3rd, in Cons., 11th March do.
 From Mr. Lushington, 20th, in Cons., 25th Feb. do.
 From Mr. Drury, 24th Feb., in Cons., 4th March do.
 From Mr. Peter, 16th, in Cons., 22nd November do.
 From Mr. Cotton, 31st May, in Cons., 10th June do.
 From Mr. Whish, 9th, in Cons., 22nd November do.
 From do. 18th, in Cons., 27th January 1820.

1682. Under date the 29th May, we laid before Government the letters from the several Collectors noted in the margin, reporting on the amount of the Loom Tax demandable from the weavers employed by the Commercial Department.

1683. The inquiry of which the result was submitted had been we observed originally made at the instance of the Commercial Department for the purpose of ascertaining the principle on which the Loom Tax had been collected in the different districts and the amount of assessment in each, in order that a definitive arrangement might be concluded for the payment by the Commercial to the Revenue Department of the amount due for all looms employed in the provision of the Company's investment. This measure had been desired by the Commercial Department with the view of relieving the weavers employed by the Company from the interference of the revenue officers

with their labours while in the fulfilment of their engagements with the Commercial Resident. It had appeared desirable also for the security of the revenue which suffered from frequent evasions of the tax by persons who falsely asserted themselves to be employed in the manufacture of goods for the Company.

1684. It appeared from the returns submitted that there were no registered weavers or looms employed for the Company in Ganjam, Nellore, Cuddapah and Bellary, and that there had not been any so employed in South Arcot since the abolition of the factory at Cuddalore. That no tax had ever been collected in Salem on any looms whatever since the country had been possessed by the Company; that it had been abolished in Madura at the recommendation of the Collector in 1805 and that as the factory at Ramnad had been abolished as weavers were employed in that district on account of the Company and that no tax had hitherto been collected in Guntur from the Company's weavers who employed 76 looms.

That no register of weavers employed by the Company was possessed by the Collector of Chingleput nor by the Collector of N. Arcot; the latter officer stated that looms were occasionally employed by the Commercial Department in his district, and he had been directed to call on that department for a register.

1685. The Collector of Masulipatam had furnished a statement of the amount payable on account of loom tax by Company's weavers, but had not stated the number of looms, nor whether the amount was actually paid, and if paid whether weavers themselves or by the Commercial Department on that account.

1686. In the Districts of Trichinopoly and Tanjore, the loom tax was received in the manner acknowledged to be the most expedient by the Collector from the Commercial Resident.

1687. In Tinnevely an arrear was due for loom tax from Fusly 1224. The number of registered looms in that district was much greater than in any other, although it appeared to vary considerably at different times from 3550 to 5484.

1688. The Acting Collector of Coimbatore forwarded a statement by which it appeared that the weavers in only two Talooks acknowledged themselves to have come under engagements and received advances from the Commercial Department. This information however he stated did not agree with the account furnished by the Deputy Commercial Resident. He attributed the discrepancy to the death of many of the head weavers and the difficulty of obtaining correct reports, and likewise to the unwillingness of the weavers to absent themselves from their work, in order to obtain the benefit of registry, lest the loss by absence should more than counterbalance the advantage to be obtained. The Acting Collector appeared to have misapprehended the object of the proposed arrangement, which had not been intended to relieve the loom from the payment of duty, but to provide for the payment without the interference of the Native Collector.

1689. In Rajahmundry and Vizagapatam loom tax had been collected before the introduction of the permanent settlement as a part of the Moturpha by the Zemindars and particularly by the Zemindar of Vizianagarum, in whose district the greatest number of the looms had been employed by the Company. This Zemindar had instituted a suit in the year 1805, against the Commercial Resident to establish his right to levy a large sum as loom tax, which was ultimately determined in appeal by the Sudr Adawlut in the year 1817, and it was then decreed that the original plaintiff had no right to collect Moturpha; since that time no loom tax had been paid by

the Commercial Department in Vizagapatam. The Collector availed himself of this opportunity to renew a claim to compensation on behalf of the Rajah of Vizianagarum, and on this part of the subject a letter had been addressed to the Collector, copy of which had been submitted for the information of Government with our proceedings of the 24th April.

1690. It appeared we said from the whole correspondence that the rates at which the tax was levied differed not only in different districts, but in different parts of the same district, and that in many places the weavers enjoyed a total exemption from all taxes. That no rule existed by which its rate could be fixed or equalized that the amount to be collected from the Commercial Department must be continually fluctuating, as the number of looms employed was ever varying; and that no definitive arrangement therefore could be made for the adjustment of the amount at the Presidency, and the only rule that could be adopted would be that which obtained in Tanjore and Trichinopoly, where the amount due was paid by the local commercial to the local revenue officers.

1691. Adverting to the vexatious nature of the tax, the restrictions it occasioned on the time and labour of the weavers, the great diminution of the Company's investments and the consequent withdrawing of a large capital annually distributed among this class of people, and to the well known fact of British manufactured cotton goods specifically made up for natives obtaining a market in this country, we suggested the expediency of relieving the weavers from this heavy burthen by the general abolition of the loom tax.

1692. This measure would, we were of opinion, be of general benefit to the trading interests of the country, as the total amount now realized must fall either on the manufacturer or the consumers, if on the former it must diminish his capital gradually; but it would generally fall on the latter, who would thereby be prevented from purchasing any more goods than were absolutely requisite for the use of his family, and the manufacturer would thus be discouraged, whereas if the tax were removed and the cloths could be sold at a more moderate rate, greater encouragement would be given to the increase of manufacturers, and the persons employed in them would cause a greater demand in the market for the supply of grain, so that the final result of the abolition of the tax would be to raise the value of landed property, and the ultimate improvement of the land revenue.

1693. Under date the 15th September we were directed by the Honorable the Governor in Council to report what the collections of the loom tax had amounted to on an average of five years.

1694. A circular letter has been accordingly addressed to all the different Collectors, and as soon as the necessary information shall have been received from them we shall make a general report to Government on the subject in the meantime we have on the 20th July transmitted to Government a communication from the Collector of Tanjore with a statement of the amount of loom tax due from the Commercial Department on account of looms employed under the factory of Nagore in Fuslies 1226, 1227 and 1228. The amount due was Rupees 6,186-10-9, for the adjustment of which the Collector requested that the requisite orders might be issued by the Government to the Commercial Department and to this communication no reply has yet been received by us.

FORTS OR FASTNESSES.

In Cons., 3rd May 1819.
 From Mr. Cazalot, 12th, in
 Cons., 27th September 1819.
 From Mr. Smith, 16th, in
 Cons., 28th June 1819.
 From Mr. Robertson, 27th
 May, in Cons., 7th June 1819.
 From Mr. Russell, 20th, in
 Cons., 27th May 1819.
 From Mr. T. A. Onkes, 23rd
 in Cons., 31st May 1819.
 From Mr. Fraser, 15th, in
 Cons., 20th May 1819.
 From Mr. Campbell, 10th,
 in Cons., 22nd May 1820.
 From Mr. Hanbury, 3rd, in
 Cons., 11th October 1819.
 From Mr. Cooke, 14th, in
 Cons., 17th May 1819.
 From Hargrave, 18th, in
 Cons., 24th May 1819.
 From Mr. Roberts, 11th, in
 Cons., 16th September 1819.
 From Mr. Hyde, 2nd, in
 Cons., 6th September 1819.
 From Mr. Hopburn, 24th,
 in Cons., 31st May 1819.
 From Mr. Lushington, 10th,
 in Cons., 16th September 1819.
 From Mr. Cotton, 19th, in
 Cons., 27th May 1819.
 From Mr. Peter, 18th, in
 Cons., 27th May 1819.
 From Mr. Whish, 8th, in
 Cons., 16th September 1819.
 From Mr. Harris, 25th May,
 in Cons., 3rd June 1819.
 From Mr. Vaughan, 20th, in
 Cons., 31st May 1819.

1696. It appeared that no Forts of any description existed in the Zillahs of

1. Coimbatore.
2. Dindigul and Madura.
3. Tinnevely.
4. Tanjore.
5. North Arcot.
6. South Arcot.
7. Salem.
8. Chingleput.
9. Rajahmundry.

1697. MASULIPATAM, GUNTOOR AND TRICHINOPOLY.—In the Zillahs of Gunttoor, Masulipatam and Trichinopoly Forts did exist, but were stated by the Collectors to be such as to be no cause of alarm. In Gunttoor and Masulipatam the Military adherents consisted only of a few armed Peons which were maintained for mere parade on occasions of ceremony. In Trichinopoly no Military establishment was kept up and the Forts were fast going to ruin.

1698. CUDDAPAH.—In this Zillah the Collector reported that "there were numerous Forts, a very great number of villages, indeed by far the greatest number either were within Forts or around Forts, or had stone towers in the centre of the villages as places of security to which the people might retire in cases of danger, and many of these strong places, which from the absence of danger had been allowed to fall into decay, were it was observed lately during the threatened incursion of the Pindaries repaired by the inhabitants in some instances at considerable expense. But observed the Collector from what I have stated in the beginning regarding the entire alienation of the services of the Military peons, and the assumption of the lands of the Poligars, the Board will conclude that there are no Forts or Fastnesses in the Cuddapah District of the description alluded to in the general letter."

1695. Having received a letter from the Secretary to Government in the Revenue Department under date the 10th April 1819, transmitting to us extract of a general letter from England, in which the attention of the Government is called to the dangerous policy of permitting Zemindars to maintain Military Forces, and of suffering Forts or Fastnesses of any description to exist in any of the territories subject to this Presidency. We reported that the extract above cited had been referred under date the 3rd May 1819 for the report of the different Collectors, whose replies we submitted under date the 25th May last.

1699. CANARA.—In this Province there were stated to be no Forts, and the armed adherents of the Zemindars amounted only to one or two men with muskets and three or four with swords.

1700. MALABAR.—In this Province there were stated to be only two regular Forts, one the residence of the Cartenad Pensioned Rajah and his family who had never evinced the slightest disposition to disaffection or hostility to the British Government. The other Fort is in a very decayed state and uninhabited except by a small tannah establishment. The Collector however stated that those inhabitants who might be disposed to rebel, always fled to their hills and jungles which were almost impenetrable, and they considered themselves more secure there from the attacks of an enemy than in regularly fortified towns.

1701. VIZAGAPATAM.—In this District a few small mud and stone Forts were reported to exist, but none are of sufficient "strength, observed the Collector, to allow the smallest alarm and are chiefly intended to secure the inhabitants from hill plunderers and gang robbers," all the "Zemindars have some armed attendants. But although the Collector states that the wealthier ones keep in their employ a few discharged Sepoys clothed and armed to resemble the Native Troops, and who attend upon them on occasions of ceremony," yet he declares that "it would be hostile to their prejudices of caste to admit Company's Sepoys as part of the Garrison where their wives and female relations live."

1702. BELLARY.—The Collector in this Zillah stated that "with the exception of the Forts in possession of the Nabob of Kurnool and the Jaghiredar of Sundoor, no Forts of the description alluded to as in the possession of Zemindars, &c. exist in this district. Your Board however are aware that every village in Bellary is fortified and protected from horse by walls and watch-towers, and that it would be most inexpedient in any respect to dismantle them." He then says, "with regard to the Forts in possession of the two tributaries before mentioned, their political relation to the Government is such as to preclude my offering any remarks on the subject unless called for by Government in the Political Department."

1703. The Government, we remarked, would observe that the Collector had not made any mention of Military establishments being kept up by Zemindars.

1704. The only Districts in which Forts and Fastnesses did exist of any importance were those of Nellore and Ganjam.

1705. NELLORE.—The two principal Forts in this district are those of Woodiagherry and Vencatagherry belonging respectively to the Zemindars of the districts bearing those names. These Forts are stated to be at least as strong by nature as by art. They are garrisoned by a few matchlock peons and might "in case of disaffection on the part of their owners or occupiers, afford shelter for a considerable period and give much annoyance." But under such circumstances strong holds and fastnesses would, we said, be found in abundance, in the already dismantled Forts and in the rock and jungle with which the district abounds. In the improbable event of rebellion or disaffection in this Zillah, the Collector stated his opinion that the resort of the rebels to these Forts "would rather expedite than delay their suppression." Woodiagherry Droog which is said to be formidable by nature, is however easily surrounded, and access to it might be effectually cut off by a very small force. The Zemindar of Vencatagherry is averse to his Droog being visited by Europeans, and the exact number of armed adherents in it cannot therefore be ascertained with accuracy, but the Collector had no reason to believe that he kept any force of consequence in the place. The Mahomedan Jaghiredar of Woodiagherry willingly displays his Fort. The Collector considered each to be equally well affected to the British Government, and neither of them formidable if inclined to be otherwise.

1706. GANJAM.—The large Military establishments of the Hill Zemindars of Ganjam, and the fastnesses situated on the woody heights which they inhabit have, we remarked from a very early period been the subject of serious deliberation, and the reduction of them pressed by the Honorable Court of Directors as a measure of urgent expediency. They appear to have formed the principal bar to the first establishment of the British authority in the Northern Sirkars and to the introduction of that system of revenue and jurisprudence which was required for the effectual improvement of the affairs of the country.

1707. The fastnesses in which these chieftains reside are, we said only constructed of mud, and the Collector stated them to be not of any consequence, inasmuch as they could not stand against a regular force. Their great security consisted rather in the nearly inaccessible and insalubrious state of the jungly country in which they are situated than in any strength they possessed as regular Military works. The number however of the armed adherents of the Zemindars were very considerable. These adherents are as the Government are aware vassals (many of whom are attached to their chiefs, by the bond of family connexion) employed, as under the ancient feudal governments, as husbandmen in the time of peace, and as Troops whenever their services might be required to protect the lives and property of themselves and families from the ravages of the savage hordes which infest the neighbouring hills and recesses. The Collector was of opinion, and we concurred in it, that it would be extremely impolitic as well as difficult to demolish these places of shelter as the unsettled and turbulent spirit of the inhabitants of the neighbouring Hills render some asylum of that nature absolutely requisite, as a spot of refuge for the ryot in the event of quarrels or disputes with the Conds and other savage tribes who possess the interior mountains bordering on the Nagpore country.

1708. We did not consider the reduction of these Forts to be so important as that of the Military establishments maintained in them. This we said certainly would be a measure very desirable, could it be effected, but many and considerable obstacles stand in the way of its execution. We remarked that we had reason to believe however, that these Military establishments had been much reduced of late years, and they appeared formerly to have been more regular and organized than at present. The former establishments were composed of the following classes:—1st, the common Peons who were paid in money and who were expected to be in constant attendance on the family; 2ndly, the Mocassa Peons who were paid by grants of land subject to a quit-rent only; 3rdly, the Munnoverty Peons who consisted of Military tenants of a higher order and who were bound to bring their adherents with them to the field. The present establishments appeared to consist only of an undisciplined rabble of peons armed with swords or muskets, and maintained more for parade on occasions of ceremony than for any other purpose.

1709. The plan of introducing Company's Sepoys in the manner of subsidy among the Zemindar's adherents would appear from various causes we added to be not only impolitic but impracticable. The expense of a Company's Sepoy is much greater than that of an armed peon. The former would never attend the person of the Zemindar, his household or family, or assist in the labour of agriculture which the latter invariably do. Their services would be confined merely to the defence of the Zemindar and his property in case of attack. The climate moreover is particularly fatal to them, and one most pernicious result of the measure would probably be, that distrust and jealousy would be excited in the minds of the Zemindars and their adherents, which might give rise to unfavourable impressions of the intentions of Government towards them.

1710. In the event however of a Zemindar shewing disaffection or insubordination, resisting the orders of Government, or contumaciously refusing to pay the Government dues; there would then we said be some necessity for such a step, but as long as they continue to pay their kists regularly and punctually and stood firm in their allegiance to the British Government, we were of opinion that an attempt to reduce or nullify their Military establishments would have an effect by no means beneficial to the interests of Government.

COMMISSION TO COLLECTORS ON MINOR ESTATES AND MOTURPHA.

1711. The management of the Estates of Proprietors who might be incapacitated by minority, sex or natural infirmity, being by Regulation V. A. D. 1804, entrusted to the Collectors, under our control as a Court of Wards; and the same having been attended in some cases with much personal trouble and responsibility several Collectors had solicited our permission to draw a commission on the sums realized by them on account of disqualified Proprietors; and under an impression that in certain cases their claim to such remuneration was just and reasonable; on the 27th January 1820 we submitted the subject for the orders of the Right Honorable the Governor in Council.

1712. Section 26 of the Regulation above cited attached, we remarked considerable responsibility to Collectors entrusted with the management of the property of incapacitated Proprietors, while no provision was made for granting them any compensation or other pecuniary consideration whatever for such responsibility; we had also, we informed in many cases been obliged to direct the Collectors to take immediate charge of extensive Zemindaries, the management of which had been attended with the same trouble in forming annual settlements with the ryots, as that of the Aumanie lands managed by them on account of Government.

1713. It appeared therefore reasonable that Collectors managing the estates of incapacitated Proprietors should in such cases be allowed the same commission on the sums realized by them, as was granted to Collectors managing estates on the behalf of Zemindars, and which had been authorized in the case of the Zemindary of Davaracottah in the Zillah of Masulipatam and the estates of Cotah Ramachandrapoorum and Siddanthum in the Zillah of Rajahmundry, namely 1½ per cent. on the total collections after paying all charges of every denomination, the Company's kists excepted.

1714. Should our recommendation meet the favorable consideration of the Right Honorable the Governor in Council, we did not propose to grant the proposed commission indiscriminately in every case. But in those only, in which the management of the Collector might be satisfactory, and in no case unless surplus collections should exist; in other words unless the sums realized by the Collector might be more than adequate to the payment of the public revenue, the charges of management, and the expense of maintaining the incapacitated Proprietor and his family.

1715. On the 3rd March it was communicated to us that the Governor in Council authorized us as Court of Wards, to grant to Collectors entrusted with the management of estates belonging to persons disqualified from acting in their own behalf, a commission of one and a half per cent. on the net collections after deducting all charges except the Company's kist, provided that in each case there should appear a surplus after the Company's kist had been discharged, and provided moreover that we had entire reason to be satisfied with the conduct of the Collector in managing the estate, and it was stated that this allowance would be considered as taking effect from the commencement of the current Fusly.

1716. The above orders were duly communicated to all the Collectors on the 16th March 1820, and with reference to them we had the honor to lay before the Honorable the Governor in Council an extract from a letter from the Collector of Masulipatam (together with copies of the paras. of the Board's letters to which it had reference) regarding his claim to arrears of commission on the revenue of the minor Estates of Noozed.

1717. From the 36th para. of the Board's letter to the Collector under date the 14th April 1817, it would be seen we said that the Court of Wards at that time had it in contemplation to introduce into a proposed draft in modification of Regulation IV. A. D. 1805, a clause granting to Collectors a remuneration for their

trouble and responsibility in managing the Estates of disqualified proprietors, and that a communication of this intention to the Collector of Musalipatam had led to an expectation that a retrospective effect would be given to the orders which had been subsequently passed with regard to the Commission of one and a half per cent. on the revenues of minor Estates, and he had accordingly in the extract from his letter solicited a consideration of his claims to arrears of commission on the revenues of the Noozed Estate to which alone he had confined his request because the management of this Zemindary had been attended with considerable trouble and responsibility; a tedious and important law suit had been ably and successfully defended by him on behalf of the minor, and sums of money to the extent of upwards of 2,40,000 Madras Rupees had been funded for his benefit.

1718. The Collector's management had been, we observed highly satisfactory, and we submitted a statement of the gross collections, charges and net revenue of Noozed for the period during which it had been under his charge, shewing that his commission for the period in question amounted to Rupees 10,403-3-6.

1719. The large amount which would thus (if the Collector's claims to their full extent were admitted) be payable out of the funds of the minor had attracted our attention, and had led us to reconsider the propriety of remunerating subordinate officers at the expense of individuals whose property was by law placed for a time under their charge as Court of Wards, and for the management of which no remuneration was by that law provided.

1720. The granting commission to Collectors out of the surplus funds of minor Estates appeared to us on a mature reconsideration of the subject to be liable to objections on two grounds; First, because the payment of large sums out of the property of disqualified proprietors *without their consent*, to the officers of Government was calculated to weaken the confidence of the natives in the purity of the motives which had induced the Government to provide for the management of the Estates of minors by means of the Court of Wards, and secondly, because it placed the Collector who thus received his pay from the Estate in the light of the servant of the minor, instead of that of the Government, and because it subjected the proprietor to an expense in addition to that of the establishment of a manager and a guardian, to which he would not otherwise have been liable, and of which he could not easily be made to see the necessity.

1721. At the same time the claims of Collectors to some remuneration for the trouble and responsibility with which the discharge of the duty entrusted to them by the Regulations was attended must, we considered be admitted to be reasonable, and they were, we thought as much entitled to some extra allowance on this account, as they were for the management of the Zemindaries which had fallen under Aumanie or reverted to Government.

1722. The principle of remunerating persons administering to the Estates of others by a commission on the amount of the receipts was recognized in all civilized countries, but the expediency of acting upon it in the particular case of a land-holder's Estate managed by an officer of the Government, and where such an arrangement might lead to erroneous impressions of the motives of Government in interfering with the property of its tenants might be doubted, and we suggested the propriety of adopting some other mode of remunerating Collectors in cases of this description.

1723. Perhaps we observed the most equitable mode of remunerating Collectors for their trouble in such cases would be to allow them to draw a commission of 1½ per cent. on the Jum-mah payable to Government, for whose interests as well as those of the minor they were equally concerned, and as this was in fact the principle on which they drew commission on Aumanie Estates, namely, 1½ per cent. on the sums realized on account of Government only.

1724. We solicited the orders of Government with regard to the claim of Mr. Russell to arrears of commission on the revenues of Noozed as explained in the former part of our letter,

and it might be proper we said to state that the Collector of Guntur had advanced a similar claim to arrears of commission on the revenues of the minor Estates which had been managed by him.

1725. On the 14th November 1820 we were informed that the Honorable the Governor in Council did not think proper to allow the Collector of Masulipatam to draw commission in arrear on the net collections of the Noozed Zemindary, but that he would hereafter take the general question submitted by us into consideration.

1726. Copy of the above orders was forwarded to the Collector of Masulipatam on the 20th November 1820.

1727. We have had under our consideration the manner in which the Moturpha revenue is realized and the expediency of remunerating the Collectors by allowing them to draw extra commission at the usual rate of 1½ per cent. on the collections made by them under this head, and on the 27th April 1820 we submitted the following circumstances for the consideration of the Right Honorable the Governor in Council.

1728. In the 12th para. of our letter under date the 29th April 1816, speaking of the several branches of revenue under this Presidency, we had observed "that 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 farther improvement of the revenue might doubtless 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 have 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 Sudr Adawlut under date the 7th November 1814."

1729. Subsequently to the period above adverted to, the Moturpha, under which head are collected the various village taxes and ready money collections had been entirely separated from the Land Revenue to which in fact it never properly belonged, for on the introduction of the permanent settlement it had been particularly stated in the Regulation by which the assessment on the land was directed to be permanently settled that the Government had reserved to itself the entire exercise of his discretion in continuing or abolishing "temporally or permanently the articles of revenue included according to the custom and practice of the country under the several heads of Salt and Saltpetre of the Sayer or duties by sea or land or of the Abkary or tax on the sale of spirituous liquors and intoxicating drugs of the exercise on articles of consumption of all taxes personal or professional as well as those derived from markets, fairs or bazars."

1730. The section above referred to then declared that, "the permanent assessment of the land tax should be made exclusively of the said articles now realized;" and under the provisions of the Regulation in question, the Zemindars in the Northern Sirkars had of late years been prevented by the Courts from collecting the Moturpha which had in consequence been resumed by the Collector on account of Government and a compensation in lieu thereof allowed to the Zemindars.

1731. In the Ceded Districts, the Moturpha was collected we observed under a separate Regulation (Regulation IV, A. D. 1818) and was entirely separated from the land rent, as it was in most, if not in all the other districts; and it was worthy of remark that on each of the severa

branches of extra revenue enumerated in Section 4, Regulation XXV. A.D. 1802, the Collectors were allowed to draw Commission with the exception of the Moturpha only (i.e. "taxes personal" and professional as well as those derived from markets, fairs or bazars.")

1732. This branch of revenue then being entirely distinct from the land revenue and coming properly under the head of extra revenue; we recommended that the Collectors might be permitted to include this among the other branches of extra revenue upon which, under the orders of our Honorable the Court of Directors, they were allowed to draw a commission of one and a half per cent. to be divided in the proportion of 3rds to the Collector and 1rd to the Assistant.

1733. We had we said no hesitation in recommending the claims of the Collectors in this instance to the favorable consideration of Government, because under the late orders of the Honorable Court for the introduction of the Ryotwar system their duties had been very considerably increased by the necessity of forming yearly settlements in detail with each individual ryot, involving great personal trouble and responsibility on the part of the Revenue officers.

1734. It might be proper however to observe that the Collector of Gunttoor had been allowed on the 15th January 1816 to draw commission on Moturpha, and had continued to receive it subsequently to that period, although this indulgence had not been extended to the other Collectors.

From Mr. Secy. Hill, 5th, in Cons., 15th January 1816.

1735. On the 24th May 1820 we were informed that the Governor in Council considered it to be fair and proper that the Moturpha should be included among the other branches of extra revenue on which the Collectors and their Head Assistants were allowed to draw a commission of one-and-a-half per cent., and that this arrangement would accordingly take effect from the commencement of the ensuing Fusly.

From the Secy. to Govt. in the Revenue Department, in Cons., 1st June 1820.

1736. The above orders were duly communicated to all the Collectors on the 1st June.

In Dy. Cons., 5th June 1820.

PAY OF SHERISTADARS IN DISTRICTS PARTLY SETTLED.

1737. Having been required by the Government with reference to a proposition which had been submitted for an increase of pay to the Head Sheristadar of Chingleput to take into consideration the general principle by which the salaries of Head Sheristadars in settled districts should be regulated when a large proportion of the lands in those districts might have fallen under the management of the Collector.

1738. We observed that it appeared to us that a fair principle of remuneration would be established if the pay of a Sheristadar in a district once permanently settled were to be increased whenever one-half, and not less of the lands of the district should have reverted wholly to the Collector's management. A temporary assumption or attachment of lands, which were to revert to the permanent proprietor on the payment of his arrears, or otherwise fulfilling the terms of his lease, should not, we thought, be allowed to affect the scale of comparison between the settled and unsettled portions of the district.

1739. As soon as lands yielding a revenue equal to one-half of the whole revenue of district should have so reverted to the state of the lands of an unsettled district, we propose that the pay of the Head Sheristadar should be calculated one-half on the principle on which the pay of that office in an unsettled district is rated, and one-half on the scale of pay applicable to the settled district.

1740. A further increase of the Head Sheristadar's pay might, we thought be granted on similar principles, when three-fourths of the lands of a once settled district should have reverted to the state of lands in an unsettled district.

1741. All intermediate proportional calculations between half and three-quarters and between three-quarters and the whole of the once settled lands reverting to the Collector's management should we thought be thrown out of the scale, as likely to create much trouble and inconvenience in their practical application.

1742. In order to exhibit the effect on the charges in the Revenue Department which would be immediately produced by the application of this rule, we caused a statement to be prepared, by which it was to be seen that no increase would then take place, except in the District of Chingleput, and there only to the amount of 35 Rupees per month.

1743. The Governor in Council approved of our proposition and issued orders accordingly.

From the Secy. to Govt. in Cons., 27th March 1820.

SANCTION OF CHARGES FOR POLICE PURPOSES.

1744. In our last General Report we adverted to the inconvenience and embarrassment which had arisen from the control of the Provincial Courts over the public servants of the Collector employed in the Police Department.

1745. Under date the 23rd June 1820 we were informed that the Governor in Council was of opinion that unnecessary correspondence and discussion without any proportionate advantage would arise from requiring Police charges to be revised first by the Provincial Court and then by the Board of Revenue, before being submitted for the sanction of Government, that the Governor in Council apprehended that in most respects we had better means of judging of the efficiency and necessity of Police Establishments than the Provincial Courts. It had accordingly been resolved that the revision of Police charges shall be placed immediately and exclusively under our authority like charges of a revenue nature; and in reply to a further reference from us, we were informed under date the 1st August that the Honorable the Governor in Council was of opinion that it would be most expedient that the contingent charges and batta for prisoners incurred by Magistrates should be revised by us, as well as their native establishments.

From the Secy. to Govt. in Cons., 29th June 1820.

From the Secy. to Govt. in Cons., 7th August 1820.

SEASON FOR THE YEAR 1820.

To the Chief Secy. to Govt. in Cons., 16th March 1820.
From Mr. Peter, 8rd, in Cons., 13th March 1820.
From Mr. Young, 9th, in Cons., 16th March 1820.

1746. Under date the 16th March we submitted for the information of the Right Honorable the Governor in Council, letters from the Collectors in Madura and Tinnevely, reporting on the want of rain in their several districts and the consequent failure in the cultivation.

1747. We however did not anticipate any great scarcity of grain, as all the reports of the preceding year tended to shew that a great quantity of surplus produce still remained unsold both in the Madura and Tinnevely Districts, which it was presumed would be sufficient to supply all the deficiencies of the present season.

To the Chief Secretary, in Cons., 3rd April 1820.
From Mr. Fraser, 1st, in Cons., 3rd April 1820.
*The Palmer, Captain Kemp, Shah Allum, Captain Tyrer, and two country vessels.

1748. Under date the 3rd April, we submitted a letter from the Collector in Nellore, reporting the loss of four vessels in the storm on the night of 29th March.

To the Chief Secretary, in Cons., 13th April 1820.
From the Collector in Nellore, 5th, in Cons., 10th April.
7th, in Cons., 10th April.

1749. The Collector had also reason to fear from the reports he had received, that the Salt which was ready for export to Calcutta, as well as that which was manufacturing for the same purpose, had been all destroyed; and on the 13th April we submitted two letters from the Collector in Nellore reporting further on the losses caused by the late storm.

1750. Six Madras garces of Salt which had been measured on the beach for Captain Dolge of the Ship *Byramgore* were entirely washed away. As however Government undertake to ship the Salt free of all charges, we were of opinion that the Captain was entitled to the exemption from payment which he claimed, and therefore requested the sanction of Government for the Collector to write off the amount to profit and loss.

1751. Fifty garces and 72 paraus of Salt had been shipped on board the Ship *Shah Allum* Captain Tyrer previously to the storm in which she foundered. The Collector stated that as it had not been usual for Captains to pay for Salt until the whole cargo was laden, none of this quantity had been paid for. As no rule had theretofore existed on this point, we recommended that sanction should be granted to the Collector to write off the above quantity to profit and loss, unless the Collector who had been addressed on the subject could ascertain that the cargo was insured, in which event the value of this quantity should we thought be recovered.

1752. The 2nd Mate and 30 lascars belonging to this vessel, who had been saved from the wreck, had been supported by the Collector since the shipwreck. We were not aware that the Collector was strictly authorized in this measure, but we anticipate from the liberality of Government sanction for the expense incurred on that account, as also for furnishing these persons with the means of proceeding to Madras.

1753. The Collector considered it impossible to export any more Salt until two months should have elapsed, and he stated that as soon as he could procure correct information of the deficiency which the late calamity would cause in the supply to Calcutta, he would transmit it to the Board.

1754. The Governor in Council agreed in our opinion that Captain Dolge ought not to be charged with the value of the six garces of Salt which after being measured on the Beach, were washed away. The Collector of Nellore was authorized to write it off to profit and loss.

1755. The Governor in Council was of opinion that the case was otherwise however with respect to the fifty garces and seventy-two paraus which had been shipped on the *Shah Allum* before she foundered, and it seemed to the Governor in Council to make no difference whether the cargo was insured or not, as the under writers in justice would be entitled to the same consideration in the one case as the owners in the other. There might however be difficulty in obtaining payment, in which case the Governor in Council would be prepared to grant sanction for writing off the amount to profit and loss.

1756. The Governor in Council sanctioned the expenso which the Collector of Nellore had incurred in affording relief to the second Mate and lascars of the *Shah Allum*, who had been saved and in enabling them to proceed elsewhere.

To the Chief Secretary, in Cons., 18th May 1820.
From the Collector of Rajahmundry, in Cons., 18th May 1820.

1757. We submitted on the 18th May a letter from the Collector of Rajahmundry, reporting that the crops in that district had suffered great damage from the rains which fell during the two last days of the month of March and at intervals after that period.

1758. The Salt manufacture had also it appeared been completely suspended and at the date of the Collector's letter there was only a sufficient quantity collected for six weeks' consumption.

From the Collector of Canara, 11th, in Dy. Cons., 22nd May 1820.

From the Head Assistant Collector of Cuddapah, 15th, in Dy. Cons., 22nd May 1820.
From the Collector of Masulipatam, 13th, in Dy. Cons., 22nd May 1820.

1759. The Collectors of Canara and Masulipatam and the Head Assistant in charge of Cuddapah, severally reported the destructive effects of the late storm,

1760. The Collector in Ganjam reported that the Salt manufacture in his district had been considerably impeded by unseasonable falls of rain, and that on the 6th instant there remained on hand only 490 M. garces, 316 M.

1761. In communicating this letter to Government, we expressed our fear that the hopes expressed by the Collector that he would still be able to manufacture a considerable quantity, must have been frustrated by the late storm which commenced two days after the date of his letter.

To the Chief Secretary to Government, in Cons., 29th May 1820.
From the Collector of Madras, 17th, in Cons., 18th May 1820.
From do., 25th, in Cons., 29th May 1820.

1762. Under date the 20th May we submitted two letters from the Acting Collector of Madras, reporting the loss sustained in the Salt manufacture by the late storm.

1763. Some new pans which had been opened at Manally, Trivatore, &c., had entirely failed, and in order to set at work as many of the pans at Attipet as possible, the Acting Collector requested sanction to make advances to the extent of Star Pagodas 500 or Rupees 1,750 for the manufacture of as much Salt not exceeding 1,000 garces as there might be grounds for supposing could be supplied.

From the Secretary to Government, in Cons., 12th June 1820.

1764. This proposition was sanctioned under date the 8th June.

1765. Under date the 1st June we submitted a letter for the Collector, in Guntoor stating that in consequence of the storm the Salt river had swelled to such a degree as to overflow nearly the whole of the Cotaurs at Chinna Ganjam, destroying 815 garces, of Salt, the manufacture of former years and about 2,500 garces, of the manufacture of the present year no loss had been sustained at Nizampatam.

To the Chief Secretary to Government, in Dy. Cons., 5th June 1820.
From the Collector in Guntoor, 22nd May, in Cons., 1st June 1820.

1766. We reported on the 12th June that in Rajahmundry the Salt manufacture had recommenced after the interruption of it, reported in our letter of the 18th May, but the rains of the 8th and 9th May and the overflow of the sea caused by the storm at that time, had completely destroyed all the pans, and the Collector thought that there was but little probability of his being enabled to meet the demand for Home consumption, the store on hand at the date of his letter was only garces 250.

1767. The Collector of Vizagapatam in his letter of the 25th May had informed the Board that the Salt manufacture in his district had been entirely suspended in consequence of the late storms and subsequent unfavorable weather, and in his communication of the 30th May he stated his apprehensions that from the unsettled state of the weather hardly any Salt could be manufactured in the current Fusly. In consequence of this general failure of Salt in the Northern districts, the Collector feared that much distress would be experienced from the scarcity of this article, and in order to relieve it, suggested that (if the wants of this Zillah could not be supplied from the Southern districts,) "provincial authority might be granted for suspending the operation of the Regulations against such of the poorer classes as might be found making, obtaining or selling "boiled Salt."

1768. In the event of a scarcity, we were of opinion that this measure would tend much to alleviate the misery which would otherwise be caused, and therefore recommended this measure to the consideration of Government.

1769. One hundred and sixty garces of Salt being the cargo of two country vessels exporting it to Bengal had been re-landed in this district, and the Collector requested authority to be

allowed to purchase it at 72 Rupees per garce, being the price which the owners would receive for it in Calcutta, and as in the event of their disposing of it to the Collector, they must be at the expense of ballast for their vessels, we stated that we did not consider their demand unreasonable, and therefore recommended that authority should be granted to the Collector to purchase it from them at this price.

From the Secretary to Govt.,
in Cons., 29th June 1820.

1770. Authority was granted accordingly under date the 27th June,

1771. Under date the 19th June, we submitted a further letter from the Collector of Canara on the subject of the unfavorable state of the weather, and the losses which were apprehended in consequence, together with a further communication from the Head Assistant in charge of Cuddapah, reporting that a considerable number of Tanks and water-courses in his district had burst, or been destroyed in the late storm.

To the Chief Secretary to
Government, in Dy. Cons.,
22nd June 1820.
12th, in Cons., 19th June 1820.
14th, in Cons., 19th June do.

1772. The Head Assistant in charge had, we remarked, been instructed to commence the necessary repairs without delay.

From the Collector of Gun-
toor, 3rd, in Cons., 10th July
1820.

From the Collector of
Madura, 15th, in Cons., 24th
July 1820.

From Mr. T. A. Oakes, in
Cons., 31st July 1820.

1773. The Collector in Guntur reported a total failure of the usual supply of rain; and the Collector of Madura reported the continuance of drought in the district under his charge.

1774. In Guntur the Collector reported on the 22nd July, that the rains had at length commenced in his district.

1775. The Collector of Masulipatam, under date 22nd October, stated serious apprehensions from the very great want of rain in his district; and he repeated under date 22nd November, his serious apprehensions from the very great want of rain in his district.

From the Collector of Masu-
lipatam, in Cons., 30th Octo-
ber 1820.
In Cons., 30th Nov. 1820.

In Cons., 11th Dec. 1820.

1776. The Collector in Madura and Dindigul, reported on the 29th November, a great want of rain in his district.

1777. Under date the 3rd April we submitted for the consideration and orders of the Right Honorable the Governor in Council a letter from the Acting Collector in Salem who was desirous in consequence of the extremely unhealthy state of the district, that a Sub-Assistant Surgeon might be appointed to attend the Cutcherry on circuit, or that he might be allowed to seek out and entertain a person capable of affording medical assistance to his establishment while moving about the district.

To the Chief Secy. to Govt.,
in Cons., 3rd April 1820.
From the Acting Collector
of Salem, 27th March, in Cons.,
3rd April 1820.

1778. The proposal appeared to us a very judicious one, and we recommended that the aid solicited might be afforded in such way as should appear to the Government to be most expedient.

1779. Under date the 6th April we submitted the request of the Assistant Surgeon in that district soliciting permission to draw the usual palanqueen allowance to enable him to afford medical aid to the Cutcherry of the Collector while on circuit during the present unhealthy state of the district.

To the Chief Secy. to Govt.,
in Cons., 6th April 1820.

1780. We were informed under date the 12th April that the Medical Board had expressed their opinion that the object of the Collector of Salem would be answered by employing Yeomiahdar's in the receipt of an allowance for medical services or other Native doctors belonging to the district to afford medical assistance to his Cutcherry servants on circuit, under the general direction of the Zillah Surgeon, and that an arrangement of that sort was considered preferable to the employment of a Sub-Assistant Surgeon on that duty.

From the Secy. to Govt., in
Cons., 20th April 1820.

1781. Under date the 17th April we submitted the letters noted in the margin from the Collectors in Masulipatam and Bellary, the former reporting an extraordinary fall of rain and that the epidemic had totally disappeared in his Zillah, and the latter that the disease has re-appeared in the Talook of Hurpunhallee from which he was apprehensive it would spread to other parts of the district.

To the Chief Secy. to Govt.,
in Cons., 17th April 1820.
From Mr. Russell, 8th, in
Cons., 17th April 1820.
From Mr. Campbell, 10th,
in Cons., 17th April.

1782. It appeared that the Amildars in the District of Bellary were all supplied with medicine and with instructions for its use, and the Collector solicited permission to employ Native practitioners to administer it, in the event of the disease extending to other parts of the district. We were of opinion that the orders of Government on this subject should be forwarded through the Medical Department as the selection of Native practitioners (if the employment of them should be sanctioned) should be left to the Local Medical Officers.

1783. The Collector had also requested to be allowed to celebrate the village festivals at the public expense, when the same might tend to calm the general alarm of the people; considering the very heavy charges which had been lately made on the public finances for medicines and medical attendance for the relief of the inhabitants of these territories, we stated that we could not unconditionally recommend the disbursement of money for the performance of these ceremonies.

1784. It did not appear in this case that the people had expressed themselves not fully satisfied with the relief provided for them, and we were of opinion that the proposed charge should be sanctioned only were it was specially requested, and might be necessary to prevent emigration and where the means of the inhabitants were utterly incompetent to bear the requisite disbursement.

To the Chief Secy. to Govt.,
in Dy. Cons., 27th April 1820.
From Mr. Campbell, in
Cons., 24th April 1820.

1785. We submitted on the 24th April a further letter from the Collector of Bellary giving further information of the lamentable state of his district owing to the prevalence of cholera.

1786. Under date the 15th May the Governor in Council was pleased to approve of the attention paid by the Collector of Bellary to the relief of the people suffering from epidemic cholera. The Governor in Council however concurred in our view that the celebration of festivals and ceremonies as the means of averting the evil should generally be discouraged and should be sanctioned only at the instance of the people themselves to appease their alarm. With this explanation the Governor in Council authorized the Collector to allow such festivals to be celebrated when he might deem it advisable to do so.

From the Secy. to Govt., in
Cons., 25th May 1820.

1787. In the District of Salem a sum of 222 Rupees was sanctioned as a disbursement in Fusly 1229 in affording relief to persons attacked with the epidemic cholera; and under date 11th December we submitted for the information of the Honorable the Governor in Council a letter from the Collector of Bellary, from which it was to be observed with regret that the district was affected with severe drought and was suffering at the same time from epidemic fever and cholera morbus.

To the Chief Secretary to
Government, in Dy. Cons., 14th
December 1820.
1st, in Cons., 11th December
1820.

FOREIGN TRADE.

1788. Under date the 24th January we received from the Government copy of a late reference to the Supreme Government respecting the rate of duty on Foreign Trade in the territories subject to the Presidency, with a copy of the reply to it and of the lists therewith received, we were directed to proceed without delay in concert with the Board of Trade, to frame a table of duties for this Presidency, so as to effect the object of the Governor in Council by equalizing the rates of duty in Foreign Trade with those levied in Bengal.

From Mr. Secretary Hill, in
Cons., 7th February 1820.

1789. Under date 20th March we received copy of a letter to the Board of Trade, with a copy of the list therein referred to specifying the rates of duty to be thereafter levied on foreign trade, and on the trade with foreign settlements, we were directed to give the necessary orders for carrying the intentions of the Governor in Council into effect.

From the Secretary to Govt., in Cons., 30th March 1820.

30th, in Cons., 30th March 1820. 1790. Circular Orders were accordingly issued by us to the Collectors of districts bordering on the foreign frontiers.

1791. Under date the 3rd May we received copy of a letter to the Government from the Secretary to the Board of Trade with a copy of the reply thereto, and were informed that the Governor in Council approved of the rules proposed by the Collector of Sea Customs relative to the reduction of the duty on foreign trade which had been sanctioned, and we were desired to furnish the necessary instructions to the Collector of Madras, such instructions were accordingly conveyed to the Acting Collector of Madras on the 15th May.

EXEMPTION OF MILITARY LACE AND CLOTHING FROM DUTY.

To the Chief Secretary to Government, in Cons., 29th June 1820.

From Mr. Secretary Clive, 3rd, in Cons., 15th May.
From the Chief Secretary, 15th, in Cons., 22nd May.
From Mr. Secretary Hill, 10th, in Cons., 12th June.

1792. Under date the 29th June we had the honor to reply to the letters from Government noted * in the margin relating to the duties charged on articles of Army Clothing.

1793. The first and second of those letters which had been referred for our Report contained communications from the Military and Clothing Boards representing that a tax heretofore unusual had been levied of late by the Collector of Madras on the lace worn at Madras, of which considerable supplies were required for the Army; and further that the duty levied at the frontier on the importation of lace manufactured at Pondicherry operated unfavourably to the interests of the Off-reckoning Fund. The Military authorities suggested, that as the Madras Off-reckoning Fund was consolidated with the like funds at the other Presidencies, and as no duties were levied in Bengal on any articles required for Army Clothing, it would be a desirable measure that the same exemption should obtain at this Presidency.

1794. On receipt of the orders of Government we had called upon the Collector of Madras to report under what circumstance the tax referred to as levied at Madras had been imposed and collected as well as the rate at which it had been levied.

1795. The Acting Collector whose reply was submitted, reported that no new tax had been imposed on tape, that an *Advalorem* duty of 10 per cent. on tape above the value of 20 Pagodas a corge, and of 3 per cent. on tape under that value had stood on the tariff since the year 1812. This duty, Mr. Lane observed, might have been evaded, but had never been taken off, and that the Custom Department might have been more vigilant of late than formerly in the collection of it.

1796. With regard to the duty on lace manufactured in Pondicherry passing the frontier into the British Territory, we called on the Collector of the Southern Division of Arcot to report the amount of duty annually levied thereon, and to submit any observations that might present themselves to him on the propriety or otherwise of its abolition with regard to lace imported for the Army Clothing Department.

From the Collector of Southern Division of Arcot, 24th, in Cons., 19th June 1820.

1797. Mr. Hyde's answer also submitted stated the amount of duties collected on the commodity in question to have been in

					Rs.	A.	P.
Fusly 1225	...	...	...	...	39	2	10
" 1226	...	...	...	...	...	...	...
" 1227	...	...	...	...	2	2	9
" 1228	...	...	...	...	2	8	4

Total in 4 years ... 43 13 11

1798. It would appear from this statement we said that the quantity before imported from Pondicherry had been extremely small. If it were expected that the abolition of the transit duty would enable the Clothing Board to obtain lace at a cheaper rate from Pondicherry than that at which they had been able to supply themselves at Madras, the Board considered the proposed exemption to be highly inexpedient, as tending to encourage the manufacture of a foreign settlement to the prejudice of our own people, who it would appear, had been the suppliers of lace to the Army until they suspended their work in consequence of the more regular levy of the Madras duties.

1799. We expressed it as our opinion that the partial exemption from duty whether at Madras or on the frontier in favour of lace for the Army Clothing Department would be likely to introduce considerable abuse which it would be difficult to check, and we suggested whether, in the event of the proposed remission being made in favour of the Off-reckoning Fund, it would not be more expedient that this indulgence should be granted in the shape of a re-payment to the fund if the duties with which articles of Army Clothing had been charged in common with other commodities than in that of exemption from duty in the first instance. It did not appear from the papers before us that any additional expense was occasioned to the Sepoy in consequence of the levy of the duties in question.

1800. The letter from Government of the 10th ultimo referred for our Report a letter from the Military Secretary to His Excellency the Commander-in-Chief conveying the recommendation of His Excellency that the duty levied on certain Cumblies procured from Bangalore by Captain Stewart, Commanding the 2nd Extra Battalion for the equipment of his Corps might be remitted.

1801. Captain Stewart stated that the Collector of Trichinopoly had allowed the Cumblies free passage through his district, though the Collector of Salem had refused that indulgence, and he remarked that, if the Collector of Trichinopoly had levied a similar tax, the price of the Sepoy Watch Coats would have been greatly increased.

1802. Captain Stewart did not seem to be aware that the duty could only be levied once, and that as it had been paid in the District of Salem, the Collector of Trichinopoly could not levy it a second time.

1803. We referred to our letter of the 19th of June 1817 in answer to a reference regarding the exemption from duty of a certain quantity of Palamcottah cloth purchased for the use of the Bombay Army, on which occasion we had observed that there existed no authority under the Regulation to direct the goods in question to be exempted from duty, that should the Honorable the Governor in Council however be of opinion that such exemption was desirable, we would on receiving the orders of Government to that effect, issue the necessary instructions on the subject.

1804. Under date 18th July we received an extract from the Minutes of Consultation, by which we understood that it had been resolved that the duty which might hereafter be levied on tape used for Army Clothing should be refunded on a statement of its amount furnished annually by the Agent for Army Clothing and authenticated by us, as also that the duty which had been levied on Cumblies supplied for the use of the 2nd Extra Battalion should be refunded.

1806. On the 13th November we had the honor to submit for the orders of Government
In Cons., 6th Nov. 1820. extract from our Proceedings under date the 6th instant, in which
we stated that the first annual report of the Inspector-General of
Civil Estimates exhibited the amount of actual disbursements, reported and sanctioned in the
course of the past Fusly under the several heads of "Ordinary," that is, usual Maramut in the Taluqs
and Villages estimated by the Collector "Occasional," that is, works of a more scientific nature esti-
mated by the Engineer's Department, and Extraordinary, that is, works requiring to be performed
without delay, and therefore commenced upon without estimate in anticipation of sanction.

District.	Ordinary.			Extraordinary.			Occasional.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Chingleput	...	...	...	...	...	...	32,727	1	2	32,727	1	2
Coimbatore	50,501	11	4	11,534	1	10	...	...	...	62,035	13	2
Tinnevelly	...	...	...	...	...	...	26,983	13	4	26,983	13	4
Tanjore	87,549	15	9	25,486	2	3	29,800	4	7	1,42,836	6	7
Northern Division of Arcot ...	6,124	5	4	...	...	...	22,117	12	3	28,242	1	7
Salem	21,763	10	6	...	...	...	...	...	...	21,763	10	6
Southern Division of Arcot ...	42,685	8	10½	2,710	13	1	...	...	...	45,396	5	11½
Madura and Dindigul ...	30,622	12	0	...	...	...	...	...	...	30,622	12	0
Total...	2,39,247	15	9½	39,731	1	21	1,11,628	15	4	3,90,608	0	3½

1807. The foregoing Statement, it was to be observed, exhibited only the work done in eight districts, the bills from the other districts not having been received and reported upon. The works to which it referred also had received sanction to be executed, some in the last and some in antecedent Fushies ; no comparison could therefore be instituted between the estimated and actual disbursements of the department in Fusly 1229 from the information then submitted.

1808. With regard to the division of the work also into different heads, the Inspector-General stated his opinion that it might not be considered as strictly correct, "many of the repairs having been estimated under the old system when no such distinction prevailed" and the justness of this observation was impressed on us by the inspection of the Statement No. 1, which did not show a proportionate division of the work of each district into the different heads. In Chingleput for example, all the work performed was classed as "Occasional," whereas in Coimbatore it was all "Ordinary" with the exception only of one sum under the head of Extraordinary.

1809. These probable errors in classification which prevented a just appreciation of the nature and quantity of work executed in the course of the elapsed Fusly were, it was remarked, by

1810. It would we said be the duty of the Inspector-General to guard as much as possible against the recurrence of these irregularities, which he would the better be enabled to do, as the estimates formed under the old system were gradually worked off. It would also be his duty to call upon the Collectors to send in their bills for work executed, as soon as possible after the termination of the Fusly, in order that the annual report might bring at once under review the whole of the transactions of the department in all its branches.

1811. The Statement No. 2 shewed the amount of estimates sanctioned through the channel of the Inspector-General's Office, during the past Fusly, and it was arranged under the two heads of ordinary and occasional, and the abstract of it was as follows.

District.	Ordinary.	Occasional.	Total.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Cuddapah	28,802 12 6	64,107 10 11½	92,910 7 5½	
Trichinopoly	...	72,093 14 4	72,093 14 4	
Chingleput	3,743 15 1	84,267 3 5	88,011 2 6	
Northern Division of Arcot ...	58,712 5 4	6,423 9 0	65,135 14 4	
Southern Division of Arcot ...	75,316 3 4	...	75,316 3 4	
Tanjore	2,02,231 1 11	37,854 9 9	2,40,085 11 8	
Tinnevely	6,966 10 7	5,627 0 1	12,593 10 8	
Madura and Dindigul	11,330 15 4	19,853 13 0	31,184 12 4	
Coimbatore	11,712 1 2	...	11,712 1 2	
Masulipatam	16,665 14 0	8,433 13 0	25,099 11 0	including the sum deducted below.
Nellore	20,157 9 0	...	20,157 9 0	
Ganjam	8,659 6 9	...	8,659 6 9	
Bellary	67,723 2 0	74,216 9 0	1,41,939 11 0	
Mangalore	...	400 0 0	400 0 0	
Ramnad	...	25,054 10 0	25,054 10 0	
Grand Total...	5,12,022 1 0	3,98,332 12 6½	9,10,354 13 6½	
Deduct improperly entered because not paid by Government but charged to minor estates under the sanction of the Court of Wards...			20,165 14 0	
			8,90,188 15 6½	

1812. It had already been observed that no comparison could be instituted between the actual and estimated disbursements, and in addition to the reasons on which this observation was grounded, when considering the Statement of Charges incurred, it might be remarked that the Statement under consideration shewed some items which appertained to Fusly 1228, though brought forward only in 1229, and the Inspector-General alluded to a subject of correspondence in the course of the year between the Board and his office, namely, the custom of estimating much more maramut than could possibly be performed. This practice had been found to be inconvenient in several ways, especially as it had involved the accounts by bringing from year to year a fictitious and fluctuating balance of sanctioned estimate, often of greater magnitude than the amount of the whole year's actual disbursements, while an additional estimate had been submitted for sanction of work which, if that already sanctioned should be performed, it would be impracticable to execute. It was obvious to remark that such a system must also exhibit fallacious results. The Inspector-General would give his best attention to rectify this error, and to submit for sanction such estimates as might properly be compared at the end of the Fusly with the amount of actual work done and we looked forward to great public benefit arising from the regularity, order and method thus to be introduced into the public accounts in this important branch of expenditure.

1813. From the Statements 3 and 4 which accompanied the Inspector-General's letter, it appeared that the sum of Rupees 1,956-9-11 had been disbursed under sanction conveyed through the Inspector-General's Department for repairs of roads and choultries, and that the estimated amount for projected works under these heads was Rupees 5,005-4-1. It was very desirable that the total actually expended, as well as the amount estimated, should come annually under review, and as this could not be done with any accuracy unless the channel of communicating sanction should be one and the same in all cases, we considered a strict adherence to the first rule of the Code of Regulations for the Tank Department to be of much importance.

1814. With reference to the 9th Rule for the guidance of the Tank Department, the Inspector-General proposed that, whenever a work which had been estimated, and of which the estimate had been forwarded by the Collector for sanction, was of a nature to require its immediate commencement in order to secure the advantages of a favourable season, or of the temporarily dry state of the tank or canal, the Collector should begin the work at once, being always at liberty to call for the opinion of the Civil Engineers of the Division, if he thought it expedient.

1815. This proposed modification of the practice under the rule quoted was evidently highly judicious, for much and irretrievable loss might ensue from delaying the commencement of a work under the circumstances adverted to. We therefore authorized its general adoption, the rule itself did not appear to require alteration, for the wording of it would admit the interpretation, as it only provided that no ordinary work should be commenced without the prescribed estimates being "previously framed."

1816. We concurred in the opinions expressed in the 16th, 17th and 18th paras. of the report that the measurements should be given of all ordinary works estimated to be done in the Talooks. This check was considered necessary, as well to prevent the re-estimates of the same work, as to enable the person who surveyed the work to compare the execution with the estimate. The trivial works in which measurement was difficult or impracticable were generally such as come under the description of extraordinary works, and were executed without estimate, but wherever an estimate of price could be formed, there the measurement of the work might with tolerable, though not very minute accuracy, be ascertained; the approximation to accuracy would be sufficient for the purposes of check and control, whereas the admission of the practice which had been adverted to by the Inspector-General must, in great measure, defeat one of the most important ends for which the general system established had intended to provide.

1817. We therefore expressed our desire that all ordinary works estimated should be submitted with their measurements as correctly laid down as circumstances will allow, and that in any

case, if such there should be, where this was impracticable, the reasons for the omission should be assigned in the estimate.

1818. We approved of the suggestion in the 19th and 20th paras. of the report, that a column should be inserted in the Collector's bills for the purpose of shewing by whom and when each work might be inspected during its progress and after its completion.

1819. On the subject of the 20th para. of the report, we entertained we said no doubt that advantages would result from the employment of the junior officers of the Corps of Engineers as Assistants to the Civil Engineers in the several divisions, more than counterbalancing any expense which such an arrangement would occasion; but as the disposal of the services of these officers in the most beneficial way was a question on which it was not competent for us to form an opinion, we had submitted the subject for the consideration of the Government, and eventually of your Honorable Court.

1820. We had perused we said with great satisfaction the gratifying report of the state of the survey school under Major de Havilland's superintendence. Of the five apprentices who had been one year under tuition, two or three were expected to be sufficiently qualified to be sent out to some of the divisions in 1821. This rapid progress and the character which Major de Havilland gave of the general good conduct of the boys was creditable to the institution, and gratifying as giving promise of the future respectability and public usefulness of the pupils, and we sanctioned the proposal of taking three more apprentices into the school.

1821. In the latter part of his report, the Inspector-General reverted to the subject of the necessity that his Department should be supplied with correct maps for continual reference. In the 29th para. Major de Havilland forcibly pointed out the important purposes for which it was essentially necessary that he should have the means of constant reference to maps of the country.

From Mr. Secretary Hill,
11th, in Cons., 18th August
1817.

To the Chief Secretary, 23th,
in Cons., 23th August 1817.

To the Chief Secy., 26th, in
Dy. Cons. 20th Nov. 1818.

To Mr. Secretary Hill, 15th,
in Cons., 24th December 1818.

From Mr. Secretary Hill,
29th December, in Cons., 11th
January 1819.

To the Chief Secretary, 21st,
in Dy. Cons., 25th Jan. 1819.

From Mr. Secretary Hill,
2nd, in Cons., 11th Feb. 1819.

From Major de Havilland,
16th, in Cons., 19th April
1819.

To the Chief Secretary, 29th
April, in Dy. Cons., 3rd May
1819.

From Mr. Secretary Hill,
8th, in Cons., 20th May 1819.

From Mr. Secretary Hill,
3rd, in Cons., 19th July 1819.

From Major de Havilland,
31st August, in Cons., 2nd
September 1819.

From Mr. Secretary Hill,
6th, in Cons., 20th Sept. 1819.

To the Chief Secretary, 27th,
in Cons., 27th September 1819.

From Major de Havilland,
13th, in Cons., 18th Oct. 1819.

From Mr. Secretary Hill,
6th, in Cons., 22nd Nov. 1819.

To the Chief Secretary,
22nd, in Cons., 22nd Nov. 1819.

From Mr. Secretary Hill,
20th December, in Cons., 3rd
January 1820.

1822. The correspondence noted in the margin, contained the principal and most important arguments that had been adduced in the course of the discussions on this subject between the Departments of the Surveyor-General and the Inspector-General of Civil Estimates. The final resolution of Government had been that the Inspector-General and ourselves should respectively have free access to all such maps and plans as it might be requisite from time to time to consult, but that such maps and plans should be returned to the Surveyor-General's Office as soon as the purposes for which they had been required should have been answered, and that no copies or extracts should be taken.

1823. That these orders of Government were intended to be in furtherance of the directions of the Honorable the Court of Directors, we were well aware, and we were equally desirous and bound to conform to your Honorable Court's wishes in this respect. But we were not fully aware of the precise object which your Honorable Court had been desirous of securing, or we might perhaps suggest some means by which, without contravening those wishes, we might secure to the departments under our supervision the possession of such material information as could only be attained by reference to maps.

1824. But on the fullest consideration of the whole correspondence referred to, we were inclined to think that the simple possession of maps by public officers for whose use they were required was not considered by the Surveyor's Department to be an infringement of the Honorable Court's orders, for no objection whatever had been made by that department to furnishing Collectors with maps of their districts, and several had been accordingly furnished from the Surveyor's Office. In support of this opinion we referred particularly to the letter from the Surveyor-General, dated 11th July 1817, copy of which had been forwarded to us from Government on the 11th of August following. Colonel Mackenzie there said, "adverting to the inexpediency of multiplying plans, repeatedly recommended to be avoided by orders from Europe, I presume the principal objection now will arise from the expense, as that from a general diffusion of the knowledge of the Geography of India, seems in a great measure removed by the recent publication under the authority of the Court of Directors of the maps from surveys sent Home, which though on a reduced scale, still retains the features and most material points of these surveys." Throughout this letter Colonel Mackenzie treated of the preparation of maps for the use of Collectors as a part of the duty of his department, though he adverted to the inconvenience of his being called upon to furnish them so rapidly as to occupy his establishment too exclusively on that one object. He considered his office also as the depôt to which all original maps, surveys and sketches of surveys made, should be transmitted.

1825. At the latter end of the year 1818, Major De Havilland had proposed to construct in his own office a map upon a large scale for his own use, and for the purpose of extracting from it, district maps and other portions for the use of the various revenue departments, and to enable him to do this he had been desirous of obtaining from the office of the Surveyor-General a variety of information and a number of maps and trigonometrical points. This information and these materials the Surveyor-General's Office had been directed by the Government to furnish until Lieutenant Mountford, the officer in charge of the Surveyor-General's Office had submitted his reasons for thinking this arrangement to be irregular in a letter dated 3rd June 1819, communicated to the Board on the 3rd of July following. Lieutenant Mountford

considered the compilation out of his office of maps to be framed from the records of his office to be inconsistent with the institution of the Surveyor-General's Department; in the same letter he professed his readiness "to furnish any compilation that might be ordered by Government for any of the public departments," he added "the work will be executed by means of the establishment maintained in this office, for the purpose of meeting demands of this nature, without subjecting the Government to any additional expense, and without removing the materials from the office."

1826. There appeared reason however to think that Lieutenant Mountford had not been aware of the immediate want of this information to so considerable an extent as was actually required in the Inspector-General's Office. If all the materials which were already in possession of the revenue Department should be handed over to the Surveyor's Office, without any use being made of them by the Inspector-General, it followed we said that the Inspector-General, must require from the Surveyor's Office maps of every district; not prepared apparently to comply with so large a demand, Lieutenant Mountford had represented to Major de Havilland that his office had already furnished maps of 12 districts for the use of the Collectors and Magistrates and he proposed only to prepare maps of the remaining districts. This arrangement would, we

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remarked, have been satisfactory, had the Inspector-General been allowed to copy for himself what the Surveyor's Department wished to be relieved from the trouble of re-copying, because copies had already issued from that office; it was obvious that a map having been furnished for the use of a Collector in his district, could not in any degree supply the want of the same map in the Inspector-General's Office, either therefore a copy of it must be had from the Surveyor's Office, or taken from the one supplied to the Collector; both these means of providing the Inspector's Office with maps had been withheld from the Revenue Department at the Presidency; as the case stood therefore every Collector had or might have a map of his district, while the office which had the general superintendence of all the important works connected with the irrigation, course of rivers, roads and other great arrangements affecting the revenues of the country was debarred the possession of counterparts of those maps.

1827. In tracing the course which the discussions on this question had followed, we were strongly impressed with the opinion that the references to and from different departments, one of which, the Surveyors had been during the period occupied by these discussions, under three different officers, had presented the subject at different times in various points of view, and that it had not been considered at any time in all its bearings.

1828. We brought therefore particularly to the notice of the Honorable the Governor in Council paras. 18 to 23 of the Inspector-General's letter of the 13th October 1819 and paras. 29 and 30 of the report then forwarded from that officer, which demonstrated the great importance of maps to the efficiency of his department, the Surveyor-General's letter of 11th July 1817, declaratory of the opinion of the head of the Survey Department that the Honorable Court of Directors desired the multiplication of copies for official purposes to be restricted only in reference to the expense attending their preparation, and paras. 24 and 25 of Major de Havilland's letter of the 13th October 1819, shewing the insufficiency of the arrangement sanctioned for the purposes of reference as required by his department as well as the inconvenience which attended it, and the danger to which the valuable originals of the Surveyor's Office would be exposed by frequent transport between the two offices, distant two or three miles from each other, on which latter point also we referred to Lieutenant Mountford's letter of the 3rd of June 1819, and we lastly recommended to the favorable consideration of the Honorable the Governor in Council the plan proposed in the 26th paragraph of the Inspector-General's letter of the 13th October 1819, which we hoped would not be found to be inconsistent with the true intent and meaning of your Honorable Court's orders on this subject. It was that the Surveyor's Office should supply maps of the districts of which none had been issued (as already proposed by Lieutenant Mountford) and that Major de Havilland should be permitted at the leisure of his office to make copies of these, and of those with the Collectors for the general purposes of the revenue service.

1829. If however it should be thought necessary that the copies should be made in the office of the Surveyor, we remarked that Major de Havilland had already offered the assistance of his pupils to expedite the work in Lieutenant Mountford's office.

1830. In conclusion we observed that should the Honorable the Governor in Council be pleased to direct the preparation of a large map or an atlas or district maps, so essentially necessary to the efficiency of the Inspector-General's Office, we would be prepared to communicate to the officer charged with the preparation of it, the scale on which it was required to be constructed.

1831. No orders have been passed yet by Government on the above proceedings.

MAJOR DE HAVILLAND'S WORK

ON THE

PRINCIPLES OF HYDRAULICS.

1832. Under date the 6th January we submitted a letter addressed to the Right Honorable the Governor in Council received from Major de Havilland, Inspector-General of Civil Estimates on the subject of a new edition of a French publication entitled "Principes et Hydraulique, et de Pyrodynamique" which had lately issued from the press at Paris, and which Major de Havilland proposed to translate and epitomize so far as it was immediately connected with the Tank service, and to adopt the work more particularly to the practice of this country.

To the Chief Secretary, in
Cons., 6th January 1820.
From Major de Havilland,
11th, in Cons., 13th December
1819.

1833. The very high terms in which Major de Havilland spoke of the original work of which he was so well qualified to form a correct opinion, left no room to doubt of its great value; and the talents and zeal which distinguished this officer, afforded we said, ample assurance of the proposed abridged translation of the work being completed by him in an able and satisfactory manner. The advantages of such a work in a country where so much money is annually expended in improving the irrigation was obvious, and we had no hesitation in submitting our recommendation that the work should be printed on the public account, we concluded that this could be done at the College without any further charge than for the paper.

1834. Under date the 24th January we were informed that the Governor in Council highly approved of Major de Havilland's zeal and regard for the public interests with which he was intrusted, and authorized the publication of the abridged and translated work on Hydraulics which he was preparing for the press at the expense of Government, and we were directed to ascertain whether the printing could conveniently be executed at the College Press, and if requisite, whether paper would be issued for the purpose by the Superintendent of Stationary.

From Mr. Secy., Hill, in
Cons., 3rd February 1820.

1835. Under date the 14th September we submitted to the Honorable the Governor in Council the letters noted in the margin, and we stated that in obedience to the directions of Government we had requested the Board of Superintendence for the College to inform us whether they could undertake the printing of the work, and the time it would occupy. They stated that the printing would occupy two years, unless an additional compositor should be entertained for the purpose, in which case the work would be completed in one year. This information had been communicated to Major de Havilland.

To the Chief Secy., in
Cons., 14th September 1820.
From Major de Havilland,
14th, in Cons., 17th July.
To do. 17th, in Cons., 17th
July.
From do. 4th, in Cons., 7th
August.
From do. 13th, in Cons.,
14th September.

1836. We had we said received from Major de Havilland, under date the 14th July a specimen of the work; and in submitting it that officer had observed that it had not been determined what number of copies should be struck off. He suggested that perhaps the Government might purchase the copy-right of the work; but he wished to leave the decision on this point entirely to them.

1837. In reply under date the 17th, we requested Major de Havilland to submit in the form of a definite proposition, the nature of the remuneration which he would deem equitable. Major de Havilland on the 4th ultimo proposed accordingly either that £1,000 should be given to him for the copy-right, or that 500 copies having been printed, the Government should reserve 100 copies for themselves at 20 Rupees a copy, and he again repeated that he wished to leave the question of remuneration entirely to the decision of Government.

In Cons., 7th August.

1838. The work, undoubtedly we observed must be one of much labour, executed, as it was to be in the mode described in para. 4 of Major DeHavilland's letter of the 4th August. We had adverted in the 3rd para. of our letter to Major De Havilland of 17th July to the peculiar circumstance of difficulty in the way forming a just estimate of the fit reward for such an undertaking. We learnt with pleasure however, that the work might be read with advantage by persons not scientific, but charged with the superintendence of Maramut.

1839. A specimen of the two first chapters was submitted. It appeared that the Government Press would be enabled to complete the printing in 3 or 4 weeks; and that the expense would fall within 800 Pagodas, exclusive of paper.

1840. Should, we said, the Honorable the Governor in Council be pleased to refer the question of remuneration to the Honorable the Court of Directors, we suggested that 100 copies should, as proposed by Major De Havilland, be retained by Government, the amount to be paid for them to be settled in England, and that the remaining 400 copies should be delivered to Major De Havilland.

1841. On the 13th October we received a communication from Government observing that when the assent of the Governor in Council was signified on the 24th of January. It had been supposed that the work was only to contain practical directions for the guidance of officers in the Tank Department which Major De Havilland, as Inspector of Tank Estimates might have framed in conformity to the principles established by the French author, and that, from its connection with Major De Havilland's official duties, it might have been executed by him without a great deal of labour or difficulty. As however, from the specimen which had been forwarded as well as from what was stated by Major De Havilland, it appeared that the compendium itself was a work of considerable extent, and of a scientific nature which few persons were capable of executing and which must have occupied a long time and required close application, the Governor in Council felt that the orders formerly passed and which merely sanctioned the printing of the work on the public account and at the public expense, did not provide for the case as it had actually occurred. It was further remarked that the sanction of your Honorable Court was necessary to enable the Government to purchase the copy-right of any book, and before making a reference to your Honorable Court for that purpose, it would not be proper to enter into any conditions with Major De Havilland. If however that gentleman should still be anxious to put his work to the press without delay, the sanction already granted for printing it on the public account would be acted upon; but the Governor in Council considered him fully entitled either to await the result of the reference to the Court of Directors, or in the event of his proceeding to England to carry the manuscript with him; should this delay take place, it might be expected that the work would be improved by revision, and should the manuscript be carried to England it might be printed there at a less expense and with greater correctness and elegance.

1842. On the 23rd October we submitted further letters from Major De Havilland on the same subject in which he expressed himself desirous that the mode and extent of remuneration to which he might be entitled, should be determined by the Honorable Court, to whom he solicited an early reference. Pending that reference he requested that he might be furnished with paper from the public stores for the printing of the work (eighty reams of long post). He proposed, if this indulgence were granted to bear the charges of printing from his own funds. In the event of your Honorable Court purchasing the copy-right, he would account with the Company for the proceeds of all copies sold by him, and deliver up all unsold copies.

To the Chief Secy., in Cons.,
23rd October 1820.
21st, in Cons., 23rd October.

1843. We recommended this proposal to the favourable consideration of the Honorable the Governor in Council.

1844. On the 1st November we received from Government copy of a letter from the Secretary to the Board of Trade with a copy of its enclosure, and with a sample of the paper which could be spared without inconvenience for the work. The Governor in Council it was said would sanction the issue of eighty reams of that paper *gratis* on condition that it should be paid for if your Honorable Court should think fit to require it that the Board of Trade would accordingly be desired to comply with our indent, and that we should take a proper agreement from Major De Havilland if the paper suited him, and if he assented to the conditions above stated.

1845. The Superintendent of Stationery reported that the quantity of paper required could be supplied in "thin long post," without inconvenience, but that the description of paper denominated "thick long post" was in general so much in requisition that he could not recommend the issue of so large a supply.

1846. A copy of this communication from Government was furnished to Major De Havilland on the 26th November, and on the 27th we had the honor to submit to the Honorable the Governor in Council a letter from Major De Havilland, accepting with thanks the tender of Government as notified in letter of the 21st instant of paper to be supplied to him on the conditions therein specified.

FOREIGN SETTLEMENT.

1847. Under date the 29th May we submitted a letter and its enclosure from the Collector in the Southern Division of Arcot, stating his inability in consequence of the late storm to furnish any more Salt for the consumption of Pondicherry prior to the month of September next

1848. With respect to the Collector's suggestion in his letter to the Special Agent for the Foreign Settlements that Salt should be procured from Nellore, we feared from the reports which had been received from that district, that it would be impracticable to obtain any supplies from thence.

1849. We however entertained hopes that if the weather continued dry, the requisite supply might be procurable about the beginning of July from the Zillah of Chingleput, unless the Government should be of opinion that the whole of the inland consumption was to be provided for, prior to furnishing Pondicherry with the quantity which it requires.

1850. We were informed under date the 14th June that, under the subsisting agreement between the British and French Governments with respect to Salt, the Governor in Council was of opinion that this Government stood pledged for the supply of that article to the inhabitants of Pondicherry prior to all other demands. On grounds of policy too, it was stated to be obviously desirable to afford no reason to the French Government to prefer a claim to the right of manufacturing Salt for their own supply. The small quantity required for the consumption of Pondicherry could not or was supposed interfere materially either with the supplying of Salt for the inhabitants of our own districts or with the sale of it for exportation to the interior, and the Governor in Council hoped we should find no difficulty from one district or another or partly from different districts, to procure as much Salt as to obviate all ground of complaint on the part of the French authorities.

1851. Under date 25th December we received the orders of Government that instant provision should be made for supplying the quantity of Salt required for the consumption of Pondicherry to replace the loss occasioned by a late gale.

1852. Instructions were accordingly issued, and under date the 4th January 1821 we had the honor to report that the 12 garces of Salt which were due to the French Government had been delivered over to them, and that a further supply of 20 garces had been ordered to be delivered from the pans at Markanum with the least possible delay.

We have the honor to be,

Honorable Sir,

Your most obedient humble servants,

(Signed) WILLIAM THACKERAY.

(") JAMES COCHRANE.

(") JOHN SULLIVAN.

Fort St. George,
4th January 1821.

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