

37070

GENERAL REPORTS
OF THE
BOARD OF REVENUE
TO THE
HONORABLE THE GOVERNOR
IN COUNCIL
SENT HOME TO THE
COURT OF DIRECTORS
DATE 3RD JAN 1825 and 2nd
JAN 1826

VOL. 34, 35, 36, 37

211, 615 24m25
1181
37070

GENERAL REPORTS
OF THE
BOARD OF REVENUE,

TO THE
Honorable the Governor in Council,

SENT HOME TO THE
COURT OF DIRECTORS,

Dated 3rd January 1825, and 2nd January 1826..

No-370916
VOLUMES 34, 35, 36 & 37.

MADRAS:

PRINTED AT THE SCOTTECH PRESS, BY GRAVES, COOKSON AND CO.

POPHAM HOUSE,

1881.

TAMIL NADU ARCHIVES: LIBRARY

EGMORE: MADRAS-600 008

M E N D I N G S L I P

Author : *Grenville Reports of Board of Rev.*
Title : *Honorable the Governor's Council*
Edition : *Court of Directors*
Year of Publication: *3-1-1825 to 2-1-1826, V-34 to 37*

Preliminary Pages: 1 to 6 = 3 Sheet
Main Book : 1 to 342 = 170 4
Supplimentary pages : 1 to 366 = 183

Total Pages 712 = 356

Missing Pages : —

Net No. of Pages 712 = 356

Date sent for Mending:

Initials of the Library Asst.

Mended by :

Checked by :

Date of Return:

No- 37096

Dated 3rd January 1825.

GANJAM.		PARAS.	PARAS.	
Settlement of Aumanee Estates for Fuslies 1232 and 1233	1	Restoration of the Village of Royaveram and others to their respective proprietors	186	
Settlement of "the Zemindaries" of Moherry, Woodia, Ganjam and Hingely for Fusly 1232	19	Sale of the Talekacherla Estate	154	
Settlement of Moherry for Fusly 1233.	30	Sale of the late Sir John Brathwaite's Estate at Samul Devie for quit-rent due thereon	163	
Irrecoverable Balance on the Hingely Estate... ..	40	Old Balances	170	
Assigned Mootahs of the Cheegaty Zemindary for Fusly 1233	43	Appointment	182	
VIZIANAGUR.	52	MASULIPATAM.		
Death of Bhurta Narrain Deo, the next heir to the Purlah Kemedi Zemindary	57	Surrendered and sequestered Estates. Resumed Jaghire Village of Ky-tapilly for Fusly 1232	183	
Old Balances irrecoverable... ..	62	Further advance sanctioned on account of the debts of the Davercottah Zemindar	200	
Appointment	65	Management of the Minor Estates of Noozeed, Bazwadah and Davercottah for Fusly 1233	211	
VIZAGAPATAM.		Relative to the proposition for the disposal of part of the funds of the minor Zemindary of Noozeed on loan to the Zemindar of Nedavole, on the security of his portion of the ancient Zemindary to be assumed by the Collector in default of payment ..	221	
Appointment	66	Narsimha Apparaw, uncle to the minor Zemindar of Noozeed... ..	227	
RAJAHMUNDEY.		Respecting the pension and dispute between the sons of the late Roos-toomjah	229	
New Sub-division of the Doddaputla Mootah	67			
Resumption of certain Agraharam Villages	85			
Redemption of the Mootah of Valcogobunda in the Paddapoor Zemindary	104			
Respecting an alienated Village of Gorasa in the Pettapoor Zemindary.	123			

PARAS.

PARAS.

Concerning appropriation of the pension of the late Jaffer Ally Khan—claims of several members of the family	249	A Money pension substituted for certain lands formerly granted to Jeevapah Naidoo, Poligar	750
Respecting a pension solicited by Meerjan Rajah, son-in-law of the late Hussen Ally Khan of Masulipatam, which was allotted to him in right of his wife in 1705, but which he then declined to receive... ..	249	A Shrotrium recommended to Soobarow, Cashkeeper, and a pension to Khemdeo Soobarow, a Tahsildar... ..	754
Issue of grants for the ground occupied by houses, &c., in the town of Masulipatam... ..	255	Appointment	761
Relating to certain charges against the Head Sheristadar and others and the proceedings in consequence thereof	260	CUDDAPAH.	
Old Balances irrecoverable... ..	268	Settlement for Fusly 1232... ..	762
Abkary Balances of Fuslies 1215, 1220 and 1221	272	Appointment.	764
Appointment	276	CHINGLEPUT.	
GUNTUR.		Settlement for Fusly 1232... ..	785
Pension to the mother and widow of Vasareddy Ramanad—adoption of a son	277	Purchase of the Mootah of Connatore.	787
NELLORE.		C. Latchemiah's Shrotrium	790
Settlement for Fusly 1233.	290	Appointment	793
BELLARY.		NORTHERN DIVISION OF ARCOT.	
Settlement for Fusly 1232—Minute of the President on the Proceedings... ..	220	Settlement for Fusly 1232... ..	794
Relative to certain alterations in the rates of Assessment	562	Do. do 1233... ..	817
On the subject of waste lands and sundry Petitions	564	Kongoondy	841
Instructions proposed for the guidance of the Tahsildars with regard to the cultivation in Bellary	706	Sawmy Naik's Shrotrium	853
Settlement for Fusly 1233	714	Pension to the Tahsildar of Sholunger	856
Balances	738	SOUTHERN DIVISION OF ARCOT.	
Military Bazaars	742	Settlement for Fusly 1232	860
Pension of the late Rajah of Anagoondy continued to his son and heir	744	SALEM.	
		Settlement for Fusly 1232... ..	864
		Do. do 1233... ..	921
		TANJORE.	
		Sub-Collector's Report on the Settlement for Fusly 1231	955
		Settlement of Fusly 1232	960
		Remissions granted on account of loss sustained in certain villages by inundation	967
		Probable result of the Settlement of Fusly 1233.	972
		Appointment	984
		TRICHINOPOLY.	
		Settlement for Fusly 1233... ..	985
		On the subject of Survey... ..	997

PARAS.

PARAS.

Balances	1018	Writing off to profit and loss the outstanding Balance on	1238
Commattum lands of His Highness Alia M. M.	1029	Tobacco	1238
MADRAS.		Pension to Mr. J. M. Bass, late Head Writer in the Collector's Cutcherry.	1242
Settlement for Fusly 1232... ..	1033	Augmentation of allowance to Mr. Morris, Salt Agent	1254
Do. do 1233... ..	1044	SERINGAPATAM.	
Ramnad	1063	Balance.	1261
Increased allowance to the widows of the late Zemindar of Ramnad	1069	Appointment.	1263
Claim of the late Cardamum renter on the Travancore Government	1076	MADRAS.	
Balances	1080	Settlement for Fusly 1232	1269
Appointment	1083	Seizure of certain Arrack coloured and disguised as Brandy	1271
COIMBATORE.		Pension of Syed Kareemooldeen continued to his brother Kootooobodeen	1289
Settlement for Fusly 1233... ..	1084	Claim to the reversion of the pension of the late Hyder Ally Khan	1291
Establishment of Cundachar Peons for the protection of part of the District from the ravages of wild Elephants	1122	Complaint against the Sheristadar and his removal from office	1302
Pension to Vencataputty Edoolapay Naiken claiming the title of Poligar Dhelly	1137	Disposal of smugglers apprehended by the Beetle renters	1325
CANARA.		Report for the information of the Government at Fort William of the Revenue management of Districts under this Presidency where Principal and Sub-Collectors are employed	1333
Settlement for Fusly 1233... ..	1144	General Cowle for the Shrotriums conferred by Government in remuneration of public services	1357
Appointment	1156	Respecting Revenue defaulters confined in the Jails of the several Zillahs for the quarter ending 31st March 1824	1363
MALABAR.		Souradayem	1430
Settlement for Fusly 1232... ..	1157	Annual Report of the Inspector-General of Civil Estimates upon all Estimates and Bills for Maramut repairs during Fusly 1232	1443
Do. do 1233... ..	1179		
A proportion of the pension of Chamanath Patter, deceased, continued to his adopted son, the remainder directed to be paid to Zamorin Rajah	1187		
Respecting the family of Hegada Rajah	1192		
Compensation to the Beebe of Cannanore for the Amendivi Islands	1198		
Abolition of the Sandalwood Monopoly in Malabar and Canara	1201		
Respecting the supply of Timber required by the Bombay Government	1209		

	PARAS.
Certain cases of fraud on the Revenue declared to be punishable by the Court of Foujdary Adalat, recommended to be rendered cognizable by the Magistrate by the special enactment	1459
Extra sources of Revenue for Fusly 1232... ..	1463
Stamp for Fuslies 1231 & 1232	1475
SALT.	
Difference in the quantity of coast Salt imported into Bengal in the year 1822 compared with the quantity exported from the coast	1491
Exportation of Salt to Bengal during the current year	1503
On the effect of the reduction of the Monopoly price of Salt	1539
Agreement respecting the manufacture of Salt in the Danish Settlement... ..	1555
Further supply of Salt required by the Chief of Yanamr	1556
COTTON.	
Effect of the high monopoly price of Salt on the Cotton import trade in the Northern Circars	1578
SAYER.	
Sayer for the year 1823	1590
Exemption of duty on home-made cloths... ..	1591
Remission to the Sayer renter in Rajahmundry	1624
Remission of duty on grain to Sayer renter in Coimbatore	1632
Remission to the Sayer renter of the Talook of Woodiarpollam in the District of Trichinopoly	1636
Replies to a general letter from England, under date 10th September 1823... ..	1644

	PARAS.
BOARD OF REVENUE.	
Application of Mr. Secretary Clarke that the increase of pay granted to him by the Honorable Court of Directors from 1st March 1822 may be allowed to him in arrear from January 1820	1661
Reference to Government on the subject of the salaries of the Deputy Secretaries and Head Assistant to the Board	1670
Employment of an Abstractor of correspondence in the Office of the Board	1678
Appointment	1688
Opium	1689
SEA CUSTOMS.	
MADRAS.	
Imports and Exports from and to Great Britain from 1st May 1823 to 30th April 1824	1708
External Commerce for the year 1822-23	1709
Report of the Import trade of the Port of Madras from the United Kingdom, for the official year 1822-23, and of the Revenue derived therefrom	1710
Drawback on supplies to H. M. Ships from July 1817 to December 1818... ..	1712
The old rule prohibiting the export of Bullion rescinded	1713
Relative to a quantity of Tea brought to the Port of Madras by the Ship "Conceicao" without licence. 1720	1720
Claims of the Collector of Sea Customs and his Deputy to retain their full commission drawn by them on the net collections without making a refund on account of drawback. 1727	1727
Appointment	1742
GANJAM.	
Appointment of Mr. Colly, Master Attendant at Ganjam, to the charge of the Sea Customs Department under the superintendence of the Collector. 1743	1743

	PARAS.
RAJAHMANDRY.	
Correspondence relating to the refusal of Captain Lautier of the "Ketch Transfer" to deposit the prescribed duty on landing and storing the Cargo of his Vessel at the Port of Coringa	1760
MALABAR AND CANARA.	
Retrenchment against the late Collector of Sea Customs in Malabar and Canara on account of certain commission drawn by him	1783
Extra allowance to Mr. Stokes, late Deputy Collector of Sea Customs in Malabar and Canara, and Commission to the late Collector and Deputy Collector from the commencement of the official year to the date of the abolition of the office	1793
Commission on stamp Rowannahs from the year 1815 to 1823 claimed by the late Collector of Sea Customs in Malabar and Canara	1809
Commission allowed to the Principal Collectors in Malabar and Canara on the Sea Customs collections in their respective districts	1816

	PARAS.
Information required by the Government of Bombay relative to the plan adopted for the prevention of smuggling on the Coast under this Presidency	1822
Registering of Vessels and form of a Pass to be issued to Vessels trading between the Coast and Ceylon... ..	1824
SEASON.	
State of the Season, Crops, &c.	1845
Indulgence to Zemindars, &c., in the payment of their kists on account of the unfavourable season	1865
Encouragement to the importation of grain by exemption from duty and the allowance of a bounty	1872
Disbursement authorized for the expense of religious ceremonies on account of the want of rain	1873
Employment of the people during the season of scarcity in public works	1875
Relief afforded to the starving poor... ..	1876
Cholera	1878
Revenue of the Fusly year 1233	1879

**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, 3rd January 1825.**

To

THE HONORABLE

SIR THOMAS MUNRO, K.C.B.,

Governor in Council,

Fort St. George.

HONORABLE SIR,

I. We have the honor to lay before you, in order to be transmitted to the Honorable the Court of Directors, the Annual Report of our Proceedings in the administration of the Revenue, during the year 1824.

II. The settlement and all transactions particularly connected with the administration of the Land Revenue in the several districts are in the usual manner detailed under their respective heads.

III. The correspondence relating to the Bellary District comprises the settlements of two Fuslies 1232 and 1233; and will be found to contain matter of more than ordinary interest. The Honorable Court are aware that on the return of this District to the management of the Officers of Government, at the expiration of the decennial lease, it was determined to carry into effect the arrangements recommended by the Principal Collector in 1807, by freeing the ryots from restraint in respect to their cultivation, and by making a general reduction of 25 per cent. in the survey rates of assessment, with a further abatement of 8 per cent. in favor of lands watered by machinery. The orders for carrying this measure into execution were issued in September 1820 (Fusly 1230), but it was discovered after the settlement of Fusly 1232, that although the benefits intended by the Government had been proclaimed to the people in the public advertisements of the late Collector, little had in fact been done towards their accomplishment, the remission made in the assessment of the fields actually cultivated having been rendered nugatory by imposing upon the ryots lands which they had not the means of bringing under the plough, and which they had been required to pay for in each successive season, whether tilled or not. The course pursued by the late Collector in granting "permanent Puttahs," and in continuing to hold the ryot answerable for the aggregate rent of his whole farm, was evidently the result of erroneous impressions in regard to what has been termed a putcut settlement, and was, in fact, a practical application of the theory advocated in his report for Fusly 1232, where he attributes the decline of the Bellary District to the system of field assessment, and suggests the expediency of abandoning that mode of settlement in the Provinces still to be surveyed, and of substituting in lieu thereof, an assessment on each farm. "If," he observed, "after all the lands had been measured, the great revenue survey had stopped, and a discretionary annual settlement had then been formed with each ryot, for his entire farm, without assessing each separate field of it, at different rates; the evil I have alluded to might, perhaps, have been avoided; and this subject seems deserving of the gravest consideration from your Board, wherever new field assessments may now be in progress; under such a settlement, the natural competition for farms would in time point out their true value, and proper assessment, the errors of one year, if originating in fraud or collusion, might be discovered and corrected the next;

and the occupation of land in India might thus, in time, be regulated, on a system similar to that in Europe." If the observations of the late Collector had been confined to the general principle recommended in the above quotation from his letter, it might have been sufficient to point out the failure of former projects of a similar kind, and the obvious impossibility of assimilating with the practice of England, the administration of the Revenues in a country, where the customs and institutions of the inhabitants, the state of society, and the general condition of the agricultural classes are so totally dissimilar. It might have been sufficient to shew that the regulation of the land-tax, where the revenues of the State are drawn directly from the cultivators of the soil, must necessarily be widely different from the landed tenures of a country where they are chiefly derived from taxes upon the consumption of the produce. But as the late Collector had entered into considerable detail to shew the justice of the inference he had drawn in respect to

From Mr. Campbell, dated 29th June, in Cons., 17th July 1823.

the operation of the field assessments in his District, and as it appeared that the survey rates of many villages had already been reduced by his Head Assistant below the standard directed by the Government, with a view to remedy alleged inequalities, it became necessary for the Board to examine minutely the grounds on which his opinions were founded. Hence the lengthened proceedings of the Board on the state of this District in the last year. It is hoped, however, that the information which has been elicited by this inquiry has not been in vain, and that nothing has been added which can in any degree detract from the advantages expected by the Honorable Court from the system now in progress.

IV. In paras. 200 to 210, referring to para. 122 of our last general letter, we have noticed the advances, amounting in the aggregate to Rupees 81,500, made by Government for the purpose of effecting an advantageous settlement of the debts of the late Zemindar of Davera-cottah; and in para. 219, we have shewn that the whole sum remaining due from this estate to Government, including this advance, is Rupees 1,02,118; the Government demand on account of arrears having been reduced, since the commencement of the last Fusly, from Rs. 70,337 to Rs. 29,318, after the payment of the Annual Peshcush amounting to Rupees 1,02,690.

V. In paras. 1041 to 1051 of our last general letter, we stated that a communication had been made to the Beebe of Cannanore that no further payments should be made to Her Highness on account of the compensation granted to her for the Amendeveo Islands until she should renounce all claim in respect to them. In paras. 1198 and 1199 we have now stated that the Beebe of Cannanore has complied with those terms.

VI. In paras. 1333 to 1356 will be found a report prepared by us, for the information of the Supreme Government, concerning the management of the Districts under this Presidency, in which the revenues are administered by Principal Collectors with the assistance of subordinates. The general view we have given in this report of the system of Revenue administration now in operation in the most important Districts under the Government of Fort St. George will be interesting to the Honorable Court, and the information contained in it, we trust, will be found satisfactory.

VII. The total amount of estimates for public works in the Civil Department in Fusly 1232 is stated in para. 1449 at Rupees 8,15,395 and the amount of actual disbursements on the same account in para. 1450 at Rupees 8,01,864. It will be satisfactory to the Honorable

Para. 1456.

Court to observe that the works executed in this Fusly were noticed by the Government as having been performed in an improved and efficient manner.

VIII. We have shewn in paras. 1463-4 a net increase in the Revenue from extra sources in Fusly 1232 to the amount of Rupees 99,636, and in the following para. we have mentioned that the charges on this Revenue continued to decrease.

IX. The Honorable Court will observe in para. 1475 that the Stamp Revenue is considered by the Government to be in a flourishing condition, and they will remark that the rate of charge is noticed as moderate.

X. In para. 1539 and following paras. will be found a report on the effect of the reduction of the monopoly price of Salt, and it will be observed that the Government have resolved on our recommendation to continue the present reduced price for another year, in order to allow sufficient time to form a conclusive opinion of its operation.

XI. In paras. 1644 to 1663, we have given an extract from our proceedings referring to a general letter from the Honorable Court of Directors in the Revenue Department, under date the 10th September 1823, which we trust will be satisfactory.

*For January and Febry. despd. 15th April 1824.

March despatched	6th May
April do.	3rd June
May do.	1st July
June do.	23rd July
July do.	26th Aug.
August do.	30th Sep.
September do.	25th Oct.
October do.	23rd Nov.
November do.	30th Dec.
December do.	3rd Jan. 1825.

† 27th February, in Cons., 15th March 1824.

XII. We have by considerable exertion been enabled to despatch the broken set of our proceedings with an Index for every month,* generally within the month following, since we received a communication from Government† of the wishes of the Honorable Court on this subject.

XIII. We have given a detailed statement in paras. 1845 to 1864, for the information of the Honorable Court, shewing the extreme distress that prevailed generally, during the last year, in the territories under this Presidency from the failure of the periodical rains, and the consequent destruction of the crops, which brought ruin upon the cultivators, depriving them frequently not only of the ability to pay a rent to the Government, but actually of the means of subsistence. The Honorable Court will perceive that the scarcity, which was the consequence of the calamitous failure of the produce of the soil, approached to absolute famine, among the poorer classes; we have stated in detail the means adapted to give relief by affording employment to the people on public works, with the view of combining the permanent benefit of the country, with the immediate pressing object which imperatively demanded the interference of Government; we have likewise stated the measures it was found necessary to have recourse to in some places to prevent the poor, who were unable to work, from perishing from want of food. We have also noticed the means used to mitigate the evils of scarcity by holding out encouragement to the importation of grain by the exemption of it from duty and the allowance of a bounty. We have thought it our duty to enter so much into detail with regard to the late adverse season with reference to its effects on the revenues of the country. It will be satisfactory to the Honorable Court to observe that a favourable change in the season occurred in the month of October, and has since continued. In consequence, however, of the loss of cattle, &c., by the cultivators, it is to be feared that the evils of the last year will not be fully remedied in that which has commenced.

XIV. In para. 1925, we have stated that the gross collections from every branch of Revenue for Fusly 1233 fell short of those for the preceding

ing in the sum of	Rs.	34,64,021	1	0
to which is to be added a net increase in the charges of	"	3,41,092	12	7
making the grand total of decrease in the Revenue of 1233, compared with 1232	"	38,05,113	13	7

a result which is to be regretted, but which, under all circumstances, was to be expected from the calamitous nature of the season, and we are happy in being able to add is in no degree attributable to any diminution of zeal or activity on the part of the Revenue officers of Government.

GANJAM.

SETTLEMENT OF AUMANIE ESTATES FOR FUSLY 1232.

Para. 1. On the 5th January we submitted for the orders of the Honorable the Governor to the Chief Secy., in Cons., in Council a letter from the Collector of Ganjam, detailing the settlement and collection of the fourteen Aumanie Estates in that District for Fusly 1232.

2. It appeared from the accounts submitted with that communication that the settlement was made for Rupees 2,35,153-10-5, being a decrease, compared with Fusly 1231 of Rupees 3,093-13-2. That this was explained by the Collector to be attributable to the inhabitants of 13 villages being so poor, that at the commencement of the season, they were unable to come to any other terms than giving a share of the produce of their lands, to the death of several of the

ryots from cholera having diminished cultivation, and to the excessive rains having destroyed some of the crops, that the whole of this sum, having been collected, with the exception of Rupees 938-10-6, of which Rupees 178-6-8 would probably be recovered, we trusted that the explanation would be considered satisfactory, and recommended that the irrecoverable balance of Rupees 760-3-10 might be struck off.

3. The Collector reported the settlement of the Moturpha for Fusly 1232 to have been Rupees 10,414-4-8, which was Rupees 489-3-8 less than that for Fusly 1231, being principally occasioned by the departure of several weavers to other districts, and the whole having been realized with the deduction of Rupees 1-14-0 which was stated to be irrecoverable, and we recommended that the Collector should be authorized to write off that sum to profit and loss.

Fusly 1232 Rs. 2,70,357 15 9
" 1231 2,68,242 1 5
2,115 14 4

4. We observed that the total collections for Fusly 1231 amounted to Rupees 2,70,357-15-9, which exceed those of Fusly 1232 in the sum of Rupees 2,115-14-4.

5. That the charges including repairs of tanks, &c., were Rupees 20,526-6-5 being a considerable increase beyond those of Fusly 1231 when they were only Rupees 9,786-8-11; that this was explained by the Collector to be partly owing to an augmentation of the number and pay of the establishment which was sanctioned by Government, and partly to extensive tank repairs and which cost Rupees 8,498-11-6.

6. We were informed in answer that the Honorable the Governor in Council considered the settlement satisfactory and granted sanction for the irrecoverable balance of Rupees 760-3-10 being written off to profit and loss.

7. Copies of the above correspondence were sent to the Collector on the 29th January.

8. We submitted to the Honorable the Governor in Council on the 18th October a report from the Collector of Ganjam upon the management of the Aumanie Estates in that District for Fusly 1233.

9. The settlement was stated at Rupees 2,32,425-13-5, which was Rupees 8,785-2-0 less than the settlement for Fusly 1232.

10. The principal deficiency appeared by the explanation of the Collector to have occurred in villages settled on the actual produce in consequence of the ryots refusing to come to any agreement at the commencement of the Fusly.

11. The Collector stated that the whole amount of the settlement had been realized with the exception of Rupees 962-13-3, of which he considered Rupees 940-13-3 as irrecoverable in consequence of the failure of the rains.

12. The Collector stated the settlement of the Moturpha in the Aumanie Estates for Fusly 1233 to have been Rupees 9,688-6-0. The same branch of Revenue was settled in Fusly 1232 at Rupees 10,414-4-8. The decrease in the late settlement appeared by the explanation of the Collector to have been in consequence of the abolition of an exclusive privilege of weighing grain at the port of Calingapatam enjoyed by certain parties on the condition of paying to Government the sum of 320 Pagodas annually, which we considered to have been very properly sacrificed by the Collector with the view of facilitating the trade in grain, and the discontinuance of a tax which had been paid by the Cow-keepers, &c.

13. The amount of the Moturpha settlement had been realized, with the exception of the small sum of 21 Rupees, which was considered irrecoverable.

Fusly 1232 Rs. 2,70,357 15 9
" 1233 2,66,323 15 4
3,534 0 5

14. The total amount of the collections for Fusly 1233 we observed was Rupees 2,66,323-15-4, being a decrease compared with the amount collected in Fusly 1232 of Rupees 3,534-0-5.

15. That the charges including repairs of tanks, &c., amounted to Rupees 21,578-0-5, exceeding those of the preceding Fusly by Rupees 1,151-11-0, which increased charge appeared to have been incurred in the repair of tanks, &c.

16. That on the whole we stated our opinion that the general result of the Collector's management in the past Fusly might be considered satisfactory; and we recommended that the balances of Rupees 940-13-3 on the settlement of the land revenue and of 21 Rupees on the Moturpha account might be written off to profit and loss.

17. We were informed in reply, under date 2nd November that the Honorable the Governor in Council approved the discontinuance of the exclusive privilege of measuring grain at Calingapatam; hitherto farmed for the annual sum of Rupees 320, and that he also approved the abolition of the other petty taxes mentioned by the Collector and authorized him to write off the irrecoverable balances of the late Fusly, amounting to Rupees 940-13-3, under the head of land revenue, and to Rupees 21 under that of Moturpha.

18. The above correspondence was transmitted to the Collector on the 4th November.

SETTLEMENT OF THE ZEMINDARIES OF MOHERRY, WOODIA, GANJAM AND HINGELY FOR FUSLY 1232.

19. On the 5th January we had before the Honorable the Governor in Council a letter with its enclosures from the Collector of Ganjam, detailing the settlement of the Zemindary of Moherry and of the estates of odia, Ganjam and Hingely for Fusly 1232.

20. We observed with much satisfaction in respect to the Zemindary of Moherry, that it was under the charge of Mr. Sub-Collector Bayard, that the Revenues had increased, considerably in the last Fusly, as to leave a surplus, after paying all charges amounting to Rupees 2,872-11-7*, which had been carried to the account of the Honorable Company, in part payment of the arrears due for Fusly 1230.

	Balance.			
	Rs.	A.	P.	
Fusly 1230 ...	5,098	0	10	in A No. 4.
" 1231 ...	3,573	1	6	in A No. 4.
	8,671	2	4	in A No. 4.
Deduct paid for Fusly 1230.	2,872	11	7	in A No. 2.
	5,798	6	9	balance due to Government.

In addition to this sum, about Rupees 2,000 were expected to be collected in the course of the present Fusly, and the remainder was considered desperato.

21. We submitted the following Statement showing the collections and charges for Fuslies 1230, 1231 and 1232.

Fusly.	Collections.	Charges.
1230 Rupees 65,030 15 5	...	8,311 5 2
1231 " 66,445 6 6	...	7,038 8 0
1232 " 76,547 0 4	...	9,674 4 9

22. This increase in the charges, partly owing as stated by the Collector to some Bissayees having under the sanction of the Court of Wards been taken into the service of the minor Zemindar, which measure the Sub-Collector mentioned had been highly beneficial, and partly arising from the purchase of a house for the Zemindar, being thus satisfactorily explained, we recommended that they should be sanctioned.

23. The settlement of the Hingely Estate, amounting to Rupees 6,057-5-0, we observed had been made with the Renters, and that the whole have been realized; no part, however, of the arrears, all of which were due before Fusly 1230, had been collected, and the balance remaining due to Government, was stated to be Rupees 6,367-11-0.

24. In our observations on the estate of Woodia, Ganjam, we remarked that the settlement had been made with the ryots, and the whole had been collected, viz., Rupees 1,221-6-0.

25. We observed that the debt remaining due to Government, upon this Estate, appeared in the remarks of the Collector to be Rupees 8,124-6-3; but that the amount thus given, did not correspond with the sum that would result by deducting the total of column 7 in Statement C No. 2 or the actual payments to Government, from the aggregate Jummah calculated in the same statement, a circumstance to which we stated our intention to call the Collector's particular notice.

In C No. 2.	Rs.	A.	P.
Total Jummah from Fusly 1232 to Fusly 1233 at 1,800 Rs. per annum	14,400	0	0
Deduct total of column 7	5,752	5	2
	8,647	10	10

26. The observations of Government upon the foregoing were furnished to us in Mr. Secretary Hill's letter, under date 13th April, in which it was remarked that the demand for current revenue and for the recovery of advances in Moherry amounted to Rupees 81,861-0-8, (independently of arrears amounting to Rupees 28,935-13-11), and the collections only to Rupees 76,547-0-4, that to the former arrears there had therefore been added the sum of Rupees 5,314-0-4, of which only 2,000 Rupees were stated to be recoverable. The Governor in Council was pleased to sanction the charges for Fusly 1232, amounting to Rupees 9,674-4-9, and expressed a hope that as the permanent assessment on the Estate did not exceed 60,000 Rupees, that the sum due to Government on that account, being Rupees 5,798-6-9, would speedily be cleared off.

27. The settlement of the Hingely Estate it was further remarked amounted to Rupees 6,057-5-0 which had been wholly realized; that the permanent assessment amounted to Rupees 6,567-11-0; that the charges on the collections from this Estate for last Fusly observed also were stated at Rupees 45-0-2, being only one-tenth part of their amount years ago. The reduction, if real, was considered very satisfactory; but that so remarkable circumstance should have been explained.

28. In like manner it was noticed that the settlement made with the ryots of Wood Ganjam, was for Rupees 1,221-6-0 which had been realized; but the permanent assessment amounted to Rupees 1,800, and that there was a balance of Rupees 8,647-10-10 due to Government, a state of things which required either to be explained or to be corrected.

29. Copy of the above correspondence was transmitted to the Collector on the 22nd April 1824.

SETTLEMENT OF MOHERRY FOR FUSLY 1233.

30. As Court of Wards, we submitted on the 18th November 1824 to the Honorable the Governor in Council a letter from the Collector of Ganjam with its enclosures from the Sub-Collector and the accounts of the Moherry Zemindary for Fusly 1233.

6th, in Cons., 18th October 1824.

31. We stated that the settlement of the Moherry Zemindary for the last Fusly was Rupees 77,790-5-4, exceeding the settlement of the preceding year by Rupees 785-4-4. That the amount collected on account of the current Jummah was Rupees 69,877-6-7, which fell short of the collections for 1232 by Rupees 1,365-7-10 and left a balance of current revenue amounting to Rupees 7,912-14-9, and making the total balance for the year, including outstanding extra revenue Rupees 8,069-10-5, of which only 100 Rupees was expected to be realized.

Fusly.	Jummah.
1233 Rs. 77,790 5 4	
1232 " 77,005 1 0	
	Rs. 785 4 4
	Collections
1232 Rs. 71,242 14 5	
	69,877 6 7
	1,365 7 10

32. The arrears at the commencement of the Fusly we remarked amounted to Rupees 34,240-14-3, of which only Rupees 2,045-2-3 had been collected and that at the close of it by the addition of the current year's balance, they accumulated to Rupees 40,293-13-10.

Settlement including extra Revenue for Fusly 1233	Rs.	78,578	10	0
For Fuslies 1234				
" 1235		74,208	00	
" 1236		4,370	100	

33. This very unsatisfactory state of affairs had been ascribed, we stated, with apparent justice to the Zemindary being over-assessed; which we hoped would be remedied in future years, since the settlement made by the late Sub-Collector, Mr. Bayard, for a triennial lease had been judiciously reduced to the extent of Rupees 4,370-10-0.

34. Out of the collections, we observed, that after paying the Company's Jummah in full together with the charges of collection and the expenses of the minor's establishment, there remained a surplus amounting to Rupees 2,798-7-1 which had been applied to the liquidation of the arrears of Jummah for Fusly 1230 by which the sum due to Government was reduced to Rupees 5,872-11-3.

35. We here took the opportunity to correct an error which had occurred in the statement of this balance in the margin of the report on the Moherry Estate submitted to Government, under date 5th January last, where the surplus revenue carried to the credit of the Zemindar had been deducted from the amount of the actual net balance instead of the balance preceding the payment and stated that the memorandum in the margin of para. 2 of that letter should have been as follows:—

Balance of 1230 due in Fusly 1232...	7,970	12	5
Deduct payment in Fusly 1232...	2,872	11	7

Balance of 1230 at the end of 1232...	5,098	0	10
Balance of 1231 ...	3,573	1	6

Total Balance ...	8,671	2	4
-------------------	-------	---	---

36. We stated in conclusion that having found it necessary to call for further information in regard to the accounts of the Woodia Ganjam Estate, which accompanied the letter from the Collector of Ganjam then submitted, they would be laid before the Honorable the Governor in Council on a future occasion.

37. In the observations of Government upon the foregoing, communicated to us in Mr. Secretary Stokes' letter of 3rd December, it was remarked that the arrears due to the Zemindar from the Renters and Ryots were stated at Rupees 40,293-13-10 and the arrears due to the Government at Rupees 5,872-11-3. The heavy balances which have accrued each year since Fusly 1230 were certainly considered to argue too high an assessment, but would to a considerable extent, be obviated in future by the reduction which Mr. Bayard effected in the settlement. Our attention was likewise directed to the other causes to which those balances had been ascribed by the Sub-Collector in the 4th paragraph of his report.

38. The Governor in Council sanctioned the charge of 600 Rupees for performing the Woonpanayanum ceremony of the minor.

39. In forwarding the above for the information and guidance of the Collector we called his particular attention to the causes to which the large balances had been ascribed by the Sub-Collector Mr. Anstey, directing him, if he still had reason to doubt the integrity of the Manager, to cause further investigation to be made and adopt such measures as would ensure efficiency and integrity in the person who might be at the head of the minor's affairs.

IRRECOVERABLE BALANCE ON THE HINGELY ESTATE.

40. With reference to our letter of the 25th of September and the Orders of Government of 28th October 1823, respecting the disposal of the Hingely Estate, noticed in the 25th and subsequent paras. of our last General Report, we submitted on the 9th August 1824 a letter from the Collector of Ganjam, and requested that that Officer might be authorized to write off to profit and loss the sum of Rupees 6,367-11-0, being the balance of the Permanent Jummah due on the Hingely Mootab, which had been purchased on account of Government, in conformity with the orders above referred to.

To the Chief Secretary, in Cons., 9th August 1824.
In Cons., 25th Sept. 1823.
In Cons., 3rd November 1823.
29th July, in Cons., 9th Augt. 1824.

41. We were informed in answer, under date 24th August 1824, that the Honorable the Governor in Council was pleased to authorize the Collector of Ganjam to write off to profit and loss the sum of Rupees 6,367-11-0, being the irrecoverable balance due on the Hingely Mootah.

From the Secy. to Government, in Cons., 26th August 1824.

42. Copies of the above correspondence were sent to the Collector on the 26th August.

ASSIGNED MOOTAHS OF THE CHEEGATY ZEMINDARY FOR FUSLY 1233.

43. On the 15th November 1824 we submitted to the Honorable the Governor in Council a letter from the Collector of Ganjam, with the annual accounts of the assigned Mootahs of the Cheegaty Zemindary and the Sub-Collector's Report of their management for Fusly 1233.

To the Chief Secy., in Cons., 15th November 1824.
17th, in Cons., 27th September 1824.

44. We stated that the collections for the year amounted to Rupees 38,254-12-0, leaving a balance of Rupees 3,530-12-0 on the current Jummah, and that out of the collections after payment of the Circar Jummah of Rupees 34,000 and Rupees 2,000 in full of arrears for Fusly 1228 and Rupees 660-12-0 for the expense of the Aumanie Establishment, there remained a surplus of Rupees 1,607-2-0 to be applied to the payment of the debts of the Zemindar.

45. We observed that of the balance the Sub-Collector expected to realize about Rupees 1,600 before the 1st kist of the current Fusly, which being applied to the payment of the Zemindar's debts, in addition to the former surplus, would reduce them to Rupees 720-5-.

46. We stated that the result of the management of these Mootahs for the five years during which they had been assigned was, in our opinion, highly satisfactory, that the Government Jummah had been duly realized during the whole period, that an arrear of 12,000 Rupees had been paid off, and a surplus revenue had been obtained, by means of which the private debts of the Zemindar to the Sowcars had been reduced to an inconsiderable amount.

47. We stated that the Mootahs would at the time have been given up to the Zemindar; but in consequence of an application from him to the late Sub-Collector, Mr. Bayard, stating that he had rented them for 5 years from Fusly 1234 to 1238 and requesting him to continue his charge of the Estate, which arrangement was sanctioned by us and they still remained under Aumanie management.

From the Collector of Ganjam, 27th February, in Cons., 8th March 1824.

To the Collector of Ganjam, 29th, in Cons., 29th March 1824.

48. We observed that the Jummah of the Estate under the new arrangement was reduced from Rupees 41,570-8-0 to Rupees 37,000, from which would be reserved Rupees 34,000 for the Jummah due to Government and about Rupees 1,000 for the expenses of management, and the surplus of Rupees 2,000 would be made over to the Zemindar.

49. We further took occasion to observe that we considered the confidence and satisfaction evinced by the Zemindar, in requesting Mr. Bayard to continue the management of his Estate, to be highly creditable to that gentleman.

50. In reply to the foregoing we were informed in Mr. Secretary Stokes' letter, under date 23rd November 1824, that the Honorable the Governor in Council concurred in our opinion, that the confidence and satisfaction evinced by the Zemindar in requesting Mr. Bayard to retain the management of the Mootahs for a further term, were highly creditable to that gentleman.

51. Copies of the above correspondence were sent to the Collector on the 29th November.

VIZIANAGAR.

52. On the 18th November we submitted for the orders of the Honorable the Governor in Council a letter from the Collector of Ganjam, forwarding copy of an address, from his Sub-Collector Mr. Anstey, giving a detail of a series of quarrels between the Zemindar of Vizianagar and his eldest son Parasaram Deo and of subsequent outrages committed by this latter person in the Estate of his father.

To the Chief Secretary to Government, in Cons., 18th November 1824.
11th, in Cons., 28th Oct. 1824.

53. We referred to a former communication in March 1822, when we had occasion to bring the same subject to the notice of Government, that without going further into the correspondence then submitted we observed that it might be sufficient to state that the same cause, viz., the declared intention of the old Zemindar to appoint his second son Petambara Deo heir to the Zemindary to the prejudice of his eldest son Parasaram Deo, which gave rise to the disturbances then reported, appeared to have excited him to insubordination on the present occasion.

54. We observed that Mr. Anstey had done every thing in his power to bring Parasaram Deo to a proper sense of duty but without effect and recommended therefore that the Collector should be authorized to communicate to Parasaram Deo the resolution of Government that if he did not immediately come into the Huzoor and place himself under the orders of the Circar, any claims which priority of birth might be considered to give him to succeed to the Zemindary should be forfeited.

55. In a reply, dated 26th November, we were informed that in the hope of preventing the necessity for severe measures, the Honorable the Governor in Council, in compliance with our recommendation, authorized the Collector of Ganjam to signify to Parasaram Deo, that if he disregarded the Sub-Collector's summons, and persisted in his present lawless course, he would forfeit any claims, which he might derive from priority of birth, to the inheritance of the Zemindary; that his reluctance to come in, was very natural; but that the Collector should point out to him, that he must, sooner or later, do so, unless he was prepared to renounce all his pretensions to the estate; and that the longer his submission was delayed the less favor he would have to expect.

56. Copy of the above correspondence was transmitted to the Collector of Ganjam on the 2nd December, with an injunction to be careful to regulate all his communications with Parasaram Deo in strict conformity to the sentiments and instructions of Government.

DEATH OF BHURTA NARRAIN DEO, THE NEXT HEIR TO THE PURLAH KIMEDY ZEMINDARY.

57. On the 12th August we submitted to the Honorable the Governor in Council a letter from the Collector of Ganjam, reporting the death of Bhurta Narrain Deo, the next heir to the Purlah Kimedy Zemindary.

To the Chief Secy. to Govt., in Cons., 12th August 1824.
19th in Cons., 29th July 1824.

58. We stated that the deceased had four wives of whom one only survived, the other three having sacrificed themselves on the funeral pile of their husband, that to this widow the Collector had assigned a pension of 40 Rupees out of the revenues of the Zemindary, from which 250 Rupees a month had been hitherto paid by the Collector to Bhurta Narrain Deo.

59. It would be observed we stated that the Revenues of the Zemindary continue to afford a surplus to the minor.

60. We were informed in reply, under date 20th August 1824, that the Honorable the Governor in Council was pleased to approve the provision made by the Collector of Ganjam for the maintenance of the surviving widow of Bhurta Narrain Deo, deceased heir to the Purlah Kimedy Zemindary.

61. Copy of the above order was communicated to the Collector of Ganjam on the 26th August last.

OLD BALANCES IRRECOVERABLE.

62. On the 7th June we submitted to the Honorable the Governor in Council a letter from the Collector of Ganjam, and requested that the Collector might be allowed to write off in the books of the Ganjam Factory, the balances therein stated which were left unpaid many years ago by persons long since dead, amounting to Rupees 5,28,799-15-5.

To the Chief Secy. to Govt., in Cons., 7th June 1824.
26th May, in Cons., 7th June 1824.
Pagodas. Fanams. Cash.
1,51,085 31 53

63. In answer dated 22nd June 1824 we were informed that the Honorable the Governor in Council granted authority to write off in the Public Books of Account, the irrecoverable balances, to which it relates, of the Factory formerly at Ganjam, amounting to Rupees 5,28,799-15-5.

From the Chief Secretary to Government, 22nd, in Cons., 28th June 1824.

64. Copies of the above correspondence were sent to the Collector on the 28th June.

From Government, in Cons.,
8th July 1824.

65. On Mr. Bayard's promotion to Vizagapatam, Mr. J. T. Anstey was appointed Sub-Collector of Ganjam on the 6th July last.

VIZAGAPATAM.

From Government, in Cons.,
1st July 1824.

66. In consequence of the death of Mr. J. Smith, Mr. Bayard was nominated Collector of Vizagapatam on the 29th June last.

RAJAHMUNDRY.

NEW SUB-DIVISION OF THE DODEPUTLA MOOTAH.

67. On the 10th May 1824 we submitted for the consideration of the Honorable the Governor in Council, a letter from the late Collector of Rajahmundry, with its enclosures, and the correspondence connected with the subject.

68. We stated that it appeared from the paper before us that the nominal proprietor of the Dodeputla Mootah Subnevis Vencatarow had made a transfer in November 1814, of two of his villages, named Tatipaka and Vadravoopilly to Chittala Venkiah, the writings being drawn out in the name of Venkiah's son Chittala Ramdoss, and that it had been then agreed, that the proportion of the permanent Beriz, payable on this sub-division of the Estate should be fixed at 1,460 Star Pagodas, until the proper assessment was finally ascertained, and the sub-division statement sanctioned by the Board that the transfer had not been reported to the Board until April 1817, and it then appeared, that the sub-division statement forwarded for sanction had, by some fraudulent contrivance of Venkiah and the Cutcherry servants, been made on a false estimate of the past collections, the proportion assessed on the sub-division, being only Pagodas 1,242, instead of Pagodas 1,452-12-68, which it ought to have been, had the assessment been made on the principle laid down in the Regulation.

69. The facts adduced by Mr. Robertson, we observed, left no doubt as to the fraud practised in drawing up the sub-division statement, and we therefore recommended that the Honorable the Governor in Council, authorize the assessment being apportioned anew, under Section 4, Regulation I of 1819, and that the permanent Jummah on the 2 villages in question, be fixed hereafter at Star Pagodas 1,452-12-68 according to the 8th Column of the Statement No. 4 enclosed in the late Collector's letter.

70. We said that according to this arrangement, the demand of the Government would stand thus:—

Assessment on the 7 villages retained by the original proprietors ...	9,302	32	12
Assessment on the sub-division transferred to C. Venkiah...	1,452	12	68
Total Assessment ...	10,755	0	0

71. We remarked that the 7 villages obtained by Subnevis Vencatarow had now reverted to Government, having been exposed to sale, in satisfaction of an arrear of Public Revenue, and having been bought in by the Collector and that under these circumstances Mr. Robertson proposed 1st, that Chittalah Venkiah, who instigated and had profited by the fraudulent under-valuation of his sub-division, might be held answerable for the difference, between the amount he had been paying, and that which he ought to have paid, had his lands been fairly assessed; 2nd, that the balance due by the late proprietor on that portion of the estate which had fallen back to the Government amounting to Pagodas 2,123-16-43 be remitted in consideration of his payments to the Government having exceeded his receipts from the lands to the extent of Pagodas 7,970, and in consideration also of the balance now outstanding having partly been caused by the undue apportionment of the original assessment when the Estate was sub-divided by the Collector.

72. We stated our disposition to concur in this latter proposition, but as Regulation I of 1819 although providing for the correction of errors arising from fraud or mistake, did not

contain any provision authorizing the recovery of arrears due according to the corrected assessment, we thought no demand could be made on Chittalah Venkiah on account of past years.

73. We accordingly requested the sanction of Government, on the two following points, the adoption of the assessment in the sub-division statement then forwarded in lieu of that formerly proposed; and the remission of the arrear due by the late proprietor on account of the villages which had been bought in for Government, on his relinquishing in their favor any claims he might have upon the ryots.

74. In a reply dated 28th May we, were informed that the Governor in Council desired, agreeably to our suggestion, that the assessment might be raised under the provisions of Regulation I of 1819 to Pagodas 1,452 instead of Pagodas 1,242 to which it had been fraudulently fixed and concurred in opinion with us that there was no authority upon which the difference between the two sums could be levied in arrear.

75. We were further informed that at our recommendation, the Governor in Council remitted the arrears on that portion of the Estate, purchased on account of Government amounting to Pagodas 2,123-16-43.

76. That with regard to our recommendation that the arrears above specified should be remitted on condition of the late proprietor's relinquishing in favor of Government any claims he might have on the ryots. The Governor in Council observed that this condition would be directly at variance with the opinion expressed in our letter to the Collector, dated the 28th of

August 1820, and that we had not explained under what considerations the change in our opinion above stated had taken place. That the Governor in Council had no doubt, however, that the former opinion was correct. That the purchaser of an estate succeeded "to all the rights and property of the former possessors;" and, had the law been otherwise, the most injurious consequences would have followed from allowing a former proprietor, who had no longer an interest in the welfare of an Estate, to enforce claims to arrears from the ryots. That it seemed to the Governor in Council to be of importance that the misconception which appeared from the Collector's letter to have prevailed upon this point, should be set right.

77. In reply to the letter of Government under date the 28th of May last, and with reference to the observation in the 4th para. relative to the right of a defaulting proprietor to recover any arrears of rent that might be due at the time of the sale of his lands by the ryots of the Zemindary, we submitted that on a most attentive consideration of the point, we were decidedly of opinion, that the view we had taken of that question in our letter to the Collector of Rajahmundry, dated the 28th of August 1820, was erroneous, and that the rights and property of the former possessor of an Estate accrued to the purchaser only from the date of the purchase.

78. We stated that when an Estate was attached for arrears and was advertised to be sold, it was required that publication should be made, "specifying the amount of the permanent land tax assessed on such Estates, or on the different divisions of such Estates, as the case may be; and the proportion of the public revenue due from such Estates, during the remainder of the current Fusly," but that no notification was required, neither was any mention made at the time of sale, of the amount of arrears due by the ryots up to the day of sale, the knowledge of which would be absolutely necessary to enable a bidder to estimate the value of his intended purchase, if those arrears were to be transferred to him by the sale.

79. The defaulting proprietor we submitted was held personally answerable for any balance that might remain due after deducting the purchase price of the Estate from the arrear for which it was sold. That it would be unjust to lay this responsibility upon him if he were prevented from collecting what was justly due to him by the ryots up to the day when he was dispossessed of his estate, and if the new possessor were to become entitled to those arrears

without giving any equivalent for them in the amount of the purchase price which was to be carried to the credit of the defaulter.

80. We observed that the Bengal Regulations from which those regarding the permanent settlement in these provinces were prepared, contained the following provision "arrears of rent or Revenue that may be due to the defaulting proprietor, from his under farmers or ryots, preceding the date on which the lands may be sold, are to belong to him, and are to be recoverable by him by suit in a Dewanny Adaulut of the City or Zillah. The defaulting proprietor, however, shall be at liberty to transfer his right to such arrears to the new proprietor."

81. We said that although the provision above quoted had not been incorporated into the Madras Regulations yet the practice had invariably conformed to it, and that although the proprietor whose Estate had been sold could not avail himself of the provisions of Regulation XXVIII of 1802 to realize by distraint what might be due to him by the ryots that he had always been allowed to recover what might be thus owing to him by the aid of the Courts of Justice.

82. We trusted therefore that the foregoing observations would be satisfactory to the Honorable the Governor in Council, and that he would concur with us in opinion, as to the expediency of requiring from the late Zemindar of Dodeputla a relinquishment of any claims he might have upon the ryots, as a condition on which the Government would be pleased to remit their demand on him for arrears on account of the villages lately bought in.

83. In answer to the foregoing we were informed under date 23rd July that, under the explanation therein afforded, the Honorable the Governor in Council granted authority for the proposed assignment of the claims of the late proprietor of the Dodeputla Mootah upon the Ryots.

84. Copy of the above correspondence was sent to the Acting Collector of Rajahmundry on the 29th July 1824.

RESUMPTION OF CERTAIN AGRAHARUM VILLAGES.

85. On the 10th May 1824, we submitted to the Honorable the Governor in Council a letter from the late Collector of Rajahmundry, dated 9th December 1823, reporting his having resumed certain Villages in the Muglatare Zemindary.

86. We stated that the Zemindar of Muglatare dying without an heir the Zemindary escheated to the government in 1791. That the Collector, in consequence applied to us for instructions, "whether certain Villages and portions of lands enjoyed by different persons in the District, as Manniums, should be continued to them as such, or whether they should be alienated and let for the benefit of government."

87. "Before coming to any determination on the subject of the Manniums, the Board desired to be furnished with a list of the sunnads and Doombalabs possessed by each claimant, specifying the date thereof and by whom granted, with the Collector's sentiments thereon," but that this information was never supplied. That the brief notice made some years after, by Mr. Skinner apparently in ignorance of, but certainly without reference to our orders, was evidently founded on hear say, rather than on an examination of the real nature and validity of the tenures and hence would seem to have arisen the errors which it was the object of Mr. Robertson's letter to set right.

* Pennada, Volovalah, Narsingarazpooram, Volotespond, Cottapilly, Mencomunchilytem, poody.

88. That the villages forming the subject of his report were in number seven.*

89. We observed that Pennada the 1st of them which is represented by Mr. Skinner in 1800 to have been "given free of rent, to a Brahmin and his heirs in perpetuity, many years previous to the Company's accession to the Circars," is shown by the records of the Circuit Committee* to have been a Shrotrium Agraharum, which had paid revenue during seven of the eight years embraced in their accounts, viz., from 1777 to 1783 inclusive, and which was for the first time exempted from rent in 1784 in virtue of a grant of the Zemindar, dated in the preceding year 1783†. That in this deed the previous payment of a Shrotrium tax was represented by the Collector to be specifically stated; thus showing the accounts of the Circuit Committee to be correct, and the former grant alleged to have been executed by the same Zemindar in 1766, if genuine, to have been subsequently revoked; a measure which the late Collector justly observed, had always been common among the Zemindars in the Northern Sircars. That it would be observed in this case, that the grant had been made only 8 years before the Zemindary escheated to the Company. In consideration, however, of the length of time which it had remained unnoticed, the late Collector recommended that it be confirmed to the present possessors at a yearly quit-rent of Pagodas 220-28-0.

90. In respect to the second Village Velavalah, we observed that Mr. Skinner has stated that at the time of the Circuit Committee it was Jeroyetty or Sircar unalienated property; that the Rajah had for some time granted the revenues thereof as an allowance to one of his Surdars, but that the ground being of little value, it was subsequently used, nearly as pasture for his cattle, and the exaction of any public revenue discontinued; that in Fusly 1205 (1795-6) great part of the cattle having died, Mr. Gambier, the then Collector, allowed some Bramins to cultivate a part of the arable land (about 52 pooties) his motive, as he (Mr. Skinner) learnt, being to compensate them for some land, said to have been given to them by the Zemindar elsewhere, but of which the inhabitants would not allow them to take possession.

91. We observed that the grounds on which the Bramins were represented to assert their right, were these that they obtained the village 60 years ago in gift from the then Zemindar, that most of them having afterwards quitted the country, the village was waste, serving as pasture for the Zemindar's cattle; that in 1783 the Zemindar gave them a fresh Pattah fixing a Shrotrium Beriz of 2½ Pagodas; that the village continuing waste, they were further allowed something in money; that when the Zemindar died, lands were given to them in another village; but that this being considered by Mr. Gambier to be an improper alienation, in consequence of its having been made after the Zemindar's death, he resumed it, and gave them their old Agraharum of Valevalah instead.

92. This story we observed was quite at variance with the evidence of the records; that the village, so far from having been waste up to sometime subsequent to 1783 was shewn by the books of the Circuit Committee, to have yielded a considerable revenue in each of the 8 years included in their accounts, viz., from 1776 to 1782 inclusive, and had been specifically classed by them as a Sircar village, up to that date that therefore there could be no doubt; it had not been alienated; and as it continued to be appropriated* to the grazing of the Zemindar's cattle in 1788 when the country was assigned to the Company for arrears of revenue, and no one was then known to hold a sunnud for it, it seemed equally plain, that the alleged gift of the Zemindar was a mere fabrication. That if the claimants had really held the village by virtue of such a document, not only would it have been entered under some other head, than that of "cattle," but that the sunnuds would necessarily have

Encl., No 2 in Mr. Robertson's letter, 9th December 1823. In Cons., 5th January 1824.
* From Mr. Revell, 16th March 1788, Encl., A. No 1. in a letter from Chief and Council at Masulipatam, 28th March, in Cons., 7th April 1788. Copy of which is given by Mr. Robertson, see Encl., No. 4 in his letter, 9th December.

been produced to the Collector (Mr. Revell) as were those of others; that the title of the claimants who had up to that time held the village rent-free, was therefore considered by the late collector to be entirely groundless.

93. Respecting Narasingarazupooram Mr. Skinner we observed had reported in 1800 that it had formerly been granted to some Brahmins subject to a small tax, but was then considered a rent-free Agraharum, the tax having been struck off prior to the Company's accession to the Sircars. That this was manifestly a mistake, the accounts of the Circuit Committee showed beyond all question, that the village was at that time liable to a quit-rent varying according to the season, from 97 to 214 Pagodas a year, and amounting on an average of the 8 years* taken by them as the basis of the permanent settlement, to Pagodas 147-9-94. That the statements furnished by Mr. Revell in 1788† and Mr. Gambier in 1792‡ when the Zemindary had escheated to the Company, proved the same fact. That the village was there also described as paying a revenue to the Sircar that the average of the Sircar receipts in the 4 years§ in Mr. Revell's statement was Pagodas 196-13-40.

From Mr. Skinner, 13th August 1800.
In Cons., 20th April, Para. 11.
Encl. No. 1, in Mr. Robertson's letter, 9th Dec. in Cons., 5th January 1823.
* From 1777 to 1784, inclusive.
† Encl. No. 4 in Mr. Robertson's letter, 9th Dec. 1823.
‡ From Mr. Gambier 6th in Cons., 12th January 1792.
Encl. No. 1.
§ 1784-5.
1785-6.
1786-7.
1787-8.

94. With respect to the four remaining villages Volatepau, Cottapully, Manoomunchely and Itempoody, we observed that Mr. Skinner had stated in regard to the two first that they were old alienations, the quit rent of which had been raised by Tripaty Rauze, the last Zemindar from M. Pagodas 44 and 50 to M. Pagodas 60 and 56 and that in respect to the others, that they had been enjoyed by the Brahmins on a quit rent amounting in the one case* to M. Pagodas 15 and in the other† to M. Pagodas 4.

95. We remarked however that it would seem by the statements* furnished by Mr. Rivell in 1788 as well as that sent by Mr. Gambier in 1792, that the Villages in question formed part of the Merassee lands granted by the Padshaw at Hyderabad to the Despondiah of the Ellore Sircar in 1672. That the sunnud held by Kundookoory Amoortalingum who filled the office of Despondiah in 1788 was inspected by Mr. Rivell; and it was contended by Mr. Robertson that the Bramins in reality held their lands of Amoortalingum; that with a few exceptions only all the claimants were of the family who for a long course of years had been the Priests or Goeroos of the Kundookoory war (the family name of the Despondiah's ancestors) that it was through this influence they obtained possession of the villages; that the villages ought one and all to have been resumed at the introduction of the permanent settlement in common with all the other lands and emoluments attached to the Despondiah's office; and that the only reason why they had not been so resumed was, that the real state of the case was not brought to the Collector's notice, the Despondiah having an interest in concealing it, and the servants, not, perhaps, being aware of it.

96. In the general justice of these conclusions we stated that we were disposed fully to concur. The fact of the villages having formed part of the official advantages of the Despondiah seemed to us to be beyond dispute, and, if that were admitted, it followed that they ought to have been resumed long ago. Believing therefore that the villages of Penada and Nursingarazupooram held of late years free of rent, had no title to such exemption; that the pretensions of the occupants, if tried under Regulation XXXI of 1802, could not be supported for a moment; and that it was more for their interest and more consonant to the liberal principles of our Government, that the error of the former local authorities should be corrected, by confirming them in possession, subject to the payment of a moderate assessment; believing also that the rest of the villages ought likewise to have been resumed, previous to the

permanent settlement, and that the amount actually paid by them, was far less than the State had a right to receive, we recommended with reference to the orders* of the Government in another case of a similar nature, wherein, from a consideration of the long period the incumbent had held the lands, it had been determined to continue him in possession, subject to a quit-rent, that the sums proposed by Mr. Robertson as the future demand of the Government on the several villages under report might be confirmed the Zemindar, where they might be situated, in estates still in the possession of such people, being allowed a remission equal to the amount included in the assets which formed the basis of his Jummah.

97. We added that the demand of the Government under this arrangement would be as follows:—

	Present tax.			Proposed.			Increase.		
	P.	F.	C.	P.	F.	C.	P.	F.	C.
Pennada	0	0	0	220	28	0	220	28	0
Nursingarazupooram..	0	0	0	50	0	0	50	0	0
Volevala	12	10	40	161	0	0	148	35	40
Valatepau	60	0	0	142	0	0	82	0	0
Cottapully	56	21	0	191	0	0	134	24	0
Manoomunchely ...	15	0	0	52	0	0	37	0	0
Itempoody	4	0	0	27	0	0	23	0	0
M. Pagodas ...	147	31	40	843	28	0	695	42	40

98. The three first of the above villages we observed were in estates which had reverted to Government, the rest in estates still retained by the purchasers.

99. We took that opportunity of suggesting to the Honorable the Governor in Council the expediency of modifying Regulation XXXI of 1802 by the promulgation of an enactment similar in its principles to Regulation V of 1813 in the Bengal Code. That the reasons which led to that provision in Bengal, applied equally to the state of things under this Presidency, and that, we were of opinion that the power thereby vested in the revenue officers, would be productive of much public good, while the option of appeal to the judicial authorities would be a sufficient safe guard to the interests of individuals.

100. That this measure was in fact, suggested by the Government so long ago as June 1813,* and that we had in consequence, called for the opinion of the several Collectors in regard to its expediency. That all, from whom, answers had been received, were in favor of its adoption, but that some few having omitted to reply, no proceedings were held, and that the question appeared to have died away.

101. We were informed in reply in Mr. Chief Secretary Hill's letters, under date 4th June that the Governor in Council was fully satisfied by Mr. Robertson's minute and accurate investigation of the subject that none of the villages in question were held by valid titles, but approved of their being restored to the former holders on the proposed assessment that compensation, where due, should be made to the Zemindar in whose estate the villages might be situated.

102. The Governor in Council was also pleased to approve of our suggestion that the provisions of Regulation XXXI of 1802, should be modified upon the principles of the Bengal Regulation V of 1813, and stated that the necessary instructions for that purpose would be furnished to the Board for preparing Regulations.

103. Copies of the above correspondence were sent to the Acting Collector of Rajahmundry on the 21st June last.

REDEMPTION OF THE MOOTAH OF VALOOGABUNDAN IN THE PEDDAPPOOR ZEMINDARY.

104. On the 7th June 1824 we submitted to the Honorable the Governor in Council a letter from the Acting Collector in Rajahmundry, reporting on a petition presented to us by Rajah Vatsavoy Jugganadarauze, claimant of the Zemindary of Peddapoor, and the person in possession of the estate, pending on appeal regarding the succession, then before the Court of Sudar Adaulut.

To the Chief Secretary to Govt., in Cons., 7th June 1824.
29th May in Cons., 7th June 1824.

105. We stated that from this letter and from the Petition reported upon, it appeared that the Petitioner while in possession of a portion of the estate, mortgaged the Mootah of Vulgabundy in Fusly 1223 to Cocherlacotta Vascatarow for Rupees 93,348-12-0 to enable him to pay the arrears due on the estate at the death of the previous incumbent Lutchme Narsiah. That the terms of the loan were, that on its discharge within the period of 5 years, the Mootah was to be restored to Jugganada Rauze. That an extension of the period for the liquidation of the loan for 5 years more was subsequently made with the consent of the parties. That this second term would expire on the 27th of June, when, if payment were not made the Mootah would become irrecoverably, the property of the mortgagee.

106. That under these circumstances the Petitioner prayed that the amount of the loan might be paid off by the Collector and the Mootah taken under the management of the Circar, until the amount be liquidated from the surplus revenue.

107. We observed that the Petitioner had stated the average produce of the Mootah at upwards of 66,000 Rupees which would give a surplus revenue above the assessment of Rupees 28,000 per annum, from which the debt proposed to be discharged would be liquidated in five years.

108. That the Acting Collector had stated that he had been informed of the mortgagee having collected for some years past, from this Mootah as much as 68,000 Rupees annually even under the disadvantages of adverse seasons, and that although there was every reason to believe that these heavy collections must have impoverished the inhabitants, yet he considered the Mootah as affording good security for the eventual re-payment of the sum proposed to be disbursed. That Mr. Kindersley had also stated his knowledge that it had been the intention of the late Collector to recommend the request of Jnggapatyrauze to the favorable consideration of Government.

109. Under these circumstances and with a view to the preservation of so valuable a Mootah to the ancient Zemindary of Peddapoor, we recommended that the proposed arrangement might be sanctioned and solicited the early orders of the Honorable the Governor in Council on this case as the day finally fixed for payment was the 27th of June 1824.

110. With reference to the foregoing letter we submitted to the Honorable the Governor in Council on the 10th of June the following further particulars regarding the succession to the Peddapoor Zemindary, which, on examination into the correspondence on our records, had brought to our notice. We stated that the shortness of the period between the date of the Acting Collector's late letter, and the day beyond which the Mootah of Velloogabundah would be no longer redeemable, caused us to hasten our communication, which in consequence was not so perfect as it should have been, in the information which it conveyed.

111. That in our letter to Government of the 25th of October 1810, after referring to the correspondence regarding the succession of Lutchme Narsiah at the commencement of Fusly 1219 to the Zemindary of Peddapoor we stated in the 5th para. the substance of a rauzeenamah filed in the Provincial Court by the litigant claimants to the Zemindary whereby it was agreed that the

To Govt., in Cons., 25th Octr. 1810.

Zemindary with the exception of a small portion, should be held by Lutchme Narsiah during her life only to revert at her death to Jugganada Rauze.

112. That Lutchme Narsiah died on the 12th of April 1814, leaving a will appointing Bootche Seetiah, the second widow of her late husband to succeed to the estate. That the Collector Mr. H. Oakes considering this will to be valid, permitted the Zemindary to remain under the management of Annapindy Ammanah, as the agent and representative of Seetiah. That on receipt of this intelligence, we informed the Collector that we did not consider the right of Seetiah to the succession to be at all clear; that this question of right, however, must be ultimately determined by the Courts and that further information was required to enable us to judge to whom possession should be granted previously to any judicial process taking place. That in the meantime we were of opinion that as the large sum of Pagodas 34,629 was outstanding against the Zemindary, it was expedient that the whole should be immediately placed under attachment.

From Collector, 13th, in Cons., 21st April 1814.
From Collector, 16th, in Cons., 25th April 1814.
To the Collector, 26th, in Cons., 26th April 1814.

113. We stated that under date the 2nd of May 1814, the Zillah Judge of Rajahmundry communicated to us an extract from the proceedings of his Court, setting forth that on the 18th of April a proclamation had been made, calling on the heirs of Lutchmee Narsiah to proceed in certain pending suits for arrears of revenue; that in consequence motions had been presented, severally, by Jugganada Rauze and Seetiah, and that after due consideration of their respective claims, the Court had resolved to admit Jugganada Rauze to sue as the next heir of Lutchme Narsiah, the late Zemindar; but that the Collector Mr. H. Oakes still considering the claim of Seetiah to be valid, informed us in a letter in which he discussed her right according to Hindoo Law, that he still deemed it proper to keep the country in possession of Bootche Seetiah, leaving Jugganada Rauze to seek redress by a regular suit in Court, and that Annapindy Ammanah, her manager, had given security for the balance outstanding against the estate. Of the justness of the Collector's reasonings in support of Seetiah's claim, we stated ourselves by no means convinced, but observed that on such a question, the Courts and not the Revenue authorities, must decide; as the arrear however had remained too long unpaid, we intimated to him in reply our final orders for the immediate attachment of the whole Zemindary, unless good and ample security should be forthwith given for the payment of the amount into the Collector's Treasury within fifteen days of his receipt of our orders, and such security not having been produced, the estate was accordingly attached.

In Cons., 12th May 1814.
From Collector, 17th, in Cons., 26th May 1814.
To the Collector, 26th, in Cons., 26th May 1814.
From Collector, 6th, in Cons., 13th June 1814.

114. We further stated that, having sanctioned the Aumeen Establishment, we had desired the Collector to submit the draft of an advertisement for its sale on an early day after the expiration of the Fusly, and directed him to require Annapindy Ammanah to account to him for the collections he might have made while permitted to hold charge of the Zemindary. We observed that it would rest with the Provincial Court, under the provisions of clause fourth, Section XIV Regulation III, 1802, to grant possession to either of the respective claimants, on payment of the arrear, and on furnishing the security referred to in the clause and Section above quoted.

115. We stated that the Government having referred to us a Petition transmitted by the Zillah Judge of Rajahmundry from Jugganada Rauze complaining of the opposition he met with from the Collector in obtaining possession of the Zemindary, we had submitted with our reply the correspondence from which the foregoing notices had been extracted.

From Government, 24th, in Cons., 30th June 1814.
To Govt., 28th, in Cons., 28th July 1814.

From Collector, 18th July, in Cons., 1st August 1814.
To the Collector, 1st, in Cons., 1st August 1814.

116. The Collector we remarked having submitted a draft of an advertisement for the sale of the estate, we had fixed the 5th of September for the sale, and transmitted an amended advertisement on the 1st of August 1814 with our remarks on the draft which had been sent up by him.

117. We stated that the Collector's letter of the 15th of September 1814, which we then submitted, reported his proceedings, subsequently to the receipt of these orders, that he stated in consequence of a communication received by him from the Zillah Judge, notifying the orders of the Provincial Court that "Proclamation be made of Stree Vatsavoy Jugganada Rauze being the lawful heir of Stree Vatsavoy Lutchmee Narasiah, and that all persons in conformity with the Regulations do obey him as Zemindar of Peddapoor accordingly;" he had communicated with that person, who stated to him the arrangements he had made for the discharge of the arrear in order that he might be put in possession of the estate, a part of which arrangement was the transfer of the three estates of Beemapilly, Vadosaraloo and Velgoobundar, the latter of which formed the subject of the foregoing communication of the 7th June 1824, that the Collector further reported that as satisfactory security had thus been afforded by Jugganada Rauze for the payment of the arrear within the time authorized by us he had put him (Jugganada Rauze) in possession of the Zemindary and had registered the transfers of these Mootahs at his desire.

118. It would appear from our reply we observed that Jugganada Rauze had been endeavouring by a Petition to us to prevent the transfers being registered and taking effect, on the plea that he had not yet succeeded in obtaining full accounts from Annapindiy Ammanah to whom one of the Mootahs had been so made over. Displeased at the duplicity of Jugganada Rauze's conduct in this respect we desired the Collector to return the address to him, and, should it be the desire of the parties concerned, to put up the Mootahs in question to public sale. The Collector 'in reply' we observed 'stated that he had summoned the parties to appear before him to receive the communication of our orders; but that it was not likely that they would agree to any new arrangements, as he had already received, with a trifling exception, the whole of the arrear due on the Zemindary of Peddapore. The late communication, we added, from Mr. Kindersley, showed that the transfers in fact were never annulled.'

119. We observed in conclusion that the circumstances under which the remaining Mootah's of the Zemindary were placed under the management of the Collector were stated in our letter of the 20th of August 1818 and that it would appear from the foregoing summary that after the death of Lutchmee Narasiah the estate was never held by the claimant Booshee Seetiah with the sanction of either of the Courts or of the Board that we had ordered the estate to be attached for arrears incurred by Lutchmee Narasiah, and that it had been rescued from sale by the payment of the arrears by Jugganada Rauze who had been recognized by the Courts as the next heir of Lutchmee Narasiah, that it was therefore competent to him to make the arrangement under which he had discharged the arrears, and which, if he had not made, the estate would have been sold by public auction, and would probably have gone altogether from the hereditary family should the Government we said not afford the aid solicited, the Mootah of Velgoobundah must now be lost to the Zemindary, as the transfer was even then complete with the reservation of the claim of Jugganada Rauze to its restoration within the stipulated period on payment of the debt; but even then he would be precluded from effecting its redemption after the 27th June 1824.

120. In reply to the two foregoing communications we were informed in a letter from the Chief Secretary, dated 11th June that under the circumstances represented, the Honorable the Governor in Council sanctioned the proposed arrangement, by which the sum of Rupees 93,348-12-0 for which the Mootah of Velgabundy forming part of the Peddapore Zemindary had been mortgaged should be paid by the Collector of Rajahmundry and the Mootah taken under the Collector's management until that sum was recovered; and we were desired to lose no time in issuing the requisite orders.

121. With reference to our letters of the 7th and 10th June, and particularly to the second para. of the former, we addressed the Government under date 15th July with a view to correct an error which had occurred in stating the amount for which the Mootah Velgoobunda, in the Zemindary of Peddapore, was said to be mortgaged to C. Venkata Row, which was Rupees 95,348-12-0 and not 93,348-12-0 as then stated, and requested that the sanction conveyed for the former sum in the Chief Secretary's letter of the 11th June might be enlarged to the extent of the additional Rupees 2,000; the sanction of the Honorable the Governor in Council for this addition was communicated to us in a letter from Mr. Chief Secretary Hill under date the 23rd of the same month.

122. Copies of the above correspondence were sent to the Acting Collector on the 12th June and 3rd August 1824,

RESPECTING AN ALIENATED VILLAGE OF GORASA IN THE PETTAPORE ZEMINDARY.

123. On the 7th June we submitted to the Honorable the Governor in Council the two letters noted in the margin from the Collector of Rajahmundry, bringing to our notice a case of peculiar hardship in which a final decision of the Sudder Adalat would cause alienation of a village from the Pettapore Zemindary during the life of the present Zemindar, contrary, as it appeared to us both to equity and to the usage of the country.

124. The village of Gorasa we stated had been granted by the Zemindar Rajah Row Venkata Neeladry Row to his brother-in-law Enoo-goonty Sooriah in succession to two of his brothers Paupiah and Narsiah for services to be performed by them. That dissatisfied with the conduct of Enoo-goonty Sooriah, the Zemindar was desirous of resuming the village and instituted a suit for that purpose in the Provincial Court for the Northern Division; that that Court proceeding on the principle of a Zemindar being unable to alienate Malgoozary Villages, determined that the chief point to which the Plaintiff should adduce evidence was that the village was Malgoozary at the time of the alleged grant and the Defendant, we observed, had pleaded that the village was a Surva-Mocassa granted to his father by a cowl executed by the Plaintiff during the eight years lease anterior to the permanent settlement.

125. The Plaintiff having been restricted in the production of evidence to such as should bear on the point specially set forth by the Court, the Defendant we considered ought to have been restricted within the like bounds and that such appeared to be the intention of the Court's order, but that whether from the negligence of the Sheristadar whose duty it was stated to have been to determine the relevancy of evidence offered to the points required by the Court to be proved, or from whatever other cause, it did, in point of fact, happen, that the defendant had placed upon record evidence in support of the alleged Surva Mocassa grant to his father and that the subsequent endeavours of the Plaintiff to record evidence in disproof of this document had been rejected by the Provincial Court, who by their decree had adjudged the restoration of the village to the Zemindar on the ground that as it had been proved to be Malgoozary he was not competent to alienate it.

126. We stated that the Sudder Court in their decree on the appeal preferred by Enoo-goonty Sooriah had determined in the first instance, that the Pattah produced by the appellant in support of his claim to retain possession of the village was a genuine and valid document; and secondly, that although it was not competent to a Zemindar to alienate in perpetuity any of his Malgoozary lands, yet that any life grant made by a Zemindar to an individual was binding on the Zemindar himself, during the life of the grantor; and that on these grounds they had annulled the decree of the Provincial Court, and adjudged the restitution of the village to the appellant.

127. We further observed that it appeared from the documents submitted in Mr. Robertson's letter that the original Plaintiff had it in his power to have produced sufficient evidence to

disprove the genuineness of the Surva Mocassa Puttah produced by the original defendant, as his title to retain possession of the village but that he had not produced this evidence because it did not bear on the point set forth by the Provincial Court, as that on which the decision was to turn and that as the decree of the Provincial Court was grounded not on the genuineness of the alleged Puttah, but on the incompetence of a Zemindar to alienate Malgootary land that the defectiveness of the Zemindar's case in this particular point was of no consequence and that had the Provincial Court like the Sudder Court, been of opinion that the Puttah, if genuine, was such an instrument as it was competent for the Zemindar to execute that they would no doubt have required that all the evidence that could be produced to support or invalidate that document should have been produced by the parties.

129. We stated also that when the respondent found that the decree of the Sudder Court proceeded chiefly on the assumed genuineness of the Puttah that he had applied for a review of their judgment, stating the causes which had occasioned the defectiveness of that part of his case, but that his reasons had not been considered sufficiently cogent that the Sudder Court, in their observations on his Petition, had pointed out the course which the Zemindar should have pursued, if he had thought his Vakeels culpable in not producing evidence to invalidate the Puttah but that this course appeared to have been pursued by the Zemindar to the utmost extent to which it could have been followed before the Provincial Court itself, though not so far as to an appeal from their order to the Superior Court. That the Sudder Court had further observed that the respondent even in his answer filed before them, had made no allusion whatever to the disadvantage under which his case labored in consequence of the alleged refusal of his Pleaders to file the exhibits in question. Here we stated that in fact the original Plaintiffs' case labored under no disadvantage on this account before the Principal Court, for they had determined, that their judgment should rest on another and a different point, that on the point declared essential by the Provincial Court, the Plaintiff had established his right by sufficient evidence, and that on that point the Provincial Court, as they had proposed had rested their judgment.

129. It appeared therefore to us we observed that as the strength of the Appellants' case had been held by the Sudder Adalat to rest on a different point from that on which the Provincial Court had considered it to be, that it would have been proper, before passing judgment in appeal to have ascertained that all the evidence on the point they deemed material had been duly taken, and that if they had found (as it appeared to us that they must have found) that such had not been the case, then that they should have required the Provincial Court to receive evidence as to the genuineness or otherwise of the Puttah, and have decided accordingly still more proper would it appear, we said, that after judgment had been passed that they should have reconsidered the case on the respondent bringing to their notice the particular and as it appeared to us sufficient causes for the non-production of evidence in the Court below, that would have disproved the genuineness of the instrument which had been by the Sudder Adalat decided to be good.

130. That had the course above stated, been pursued by the Sudder Adalat, and had the Zemindar succeeded as from the explanation of the Collector we doubted not that he would, in proving that the Puttah was a fabricated document, a further question and one of very considerable importance to the rights of Zemindars would have come under consideration, viz., whether grants of Villages by Zemindars for service to be performed were not in the nature of assignment of wages in money, and resumable, according to the usage of the country, and to the true intent and meaning of such grants whenever the granter might cause to dispense with the services of the grantee.

131. The ejection we remarked by the Sudder Adalat of the Petition for a review of judgment was according to Regulations, final, and an appeal to the King in Council was an alternative than which it would be far better that the village should remain separated from the general estate during the life of the present Zemindar. The village was at present we stated in the hands of the Collector, the Zemindar having fallen into arrear for the purpose of placing it in the

Collector's possession to be sold in satisfaction of that arrear rather than that it should revert to Inneogunty Sooriah, but that the Sudr Adalat had determined that while there was other property belonging to the estate, it was not competent to the Collector to sell in satisfaction of arrear, a village which they had in fact decreed to be the temporary property of another. The principle of this last order we observed was evidently correct, and it would appear to be a mockery of justice to set up an opposite doctrine but all our object we stated in submitting the case for the consideration of Government, was to suggest that the above letter of the Collector of Rajahmundry might be brought to the notice of the Judges of the Sudr Court, in order that they might consider whether it might not be advisable to rescind the rule contained in the latter part of clause second, section 6 Regulation XV of 1816, which makes their orders for rejecting Petitions for Revenue of judgment, final and to make such provision as might be necessary for enabling them to reconsider cases similar to the present, when owing to causes not under the control of the Petitioner, a failure of justice appeared to have taken place.

132. Copy of the above letter was sent to the Acting Collector of Rajahmundry on the 7th June last.

133. By Mr. Stokes's letter of the 23rd November 1824, we were informed in reply to the foregoing that the alteration of the law proposed by us would interfere with the existing rules for the admission of appeals; and that the necessity or utility of it was not sufficiently apparent. That in the petitions for a review of judgment, which the Courts were already authorized to admit, it was competent to the applicant and incumbent upon him, to introduce all that he had to urge in support of his application; and that, if the first decision of the Court, after taking all such matter into consideration was not to be final, that it would be difficult to explain why a second order should be so.

134. That the late Collector acted irregularly in suspending the execution of the precept from the Sudr Adalat, requiring him to make over the village of Goraso to the appellant and we were directed to desire the Acting Collector to give immediate effect to the Court's orders on this subject, which it was understood, had not yet been done.

135. Copy of the above letter was forwarded to the Acting Collector on the 2nd December with order to carry into immediate effect the decree of the Court.

RESTORATION OF THE VILLAGE OF RAYAVARAM AND OTHERS TO THEIR RESPECTIVE PROPRIETORS.

136. On the 15th April 1824 we submitted for the consideration and orders of the Honorable the Governor in Council, the letters noted in the margin from the late Collector of Rajahmundry, reporting upon a petition from certain persons, claiming the village of Rayaveram in the Peddapore Zemindary, on a shotrium tenure, together with its enclosures and other papers connected with the subject.

137. We stated that from Mr. Robertson's letter it appeared, that the village of Rayaveram, was not originally held as shotrium, nor was it entered as such in the accounts of the Circuit Committee, but that during the division of the Peddapore Zemindary into different estates in 1810, this with other villages, was fraudulently made to appear as a shotrium; that the letter from Mr. Robertson to us, dated 14th December 1821, fully exposed the frauds that had been practised with regard to the villages Bottaccoroo and Doddavaram, in the same Zemindary, and that the resumption of the lands by the Collector were approved of by us in our letter of the 3rd March 1823.

138. We observed that the village of Rayaveram appearing to be similarly circumstanced with those above mentioned, and shewn not to be originally held on a shotrium tenure, we re-

commended that it should be permanently resumed on account of Government, remission, being granted to the proprietor of the Vadesalairoo Mootah for what that estate was assessed on its account.

139. We were informed in reply under date, the 4th June, that agreeably to our recommendation, the Honorable the Governor in Council desired that the village of Rayaveram, in the Peddapore Zemindary should be permanently resumed, a remission being made to the proprietor of the Vadesalairoo Mootah of the assessment with which he was charged on account of that village.

140. In continuation of the subject referred to in the two proceeding letters we again addressed the Government on the 23rd September we stated that with our letter of the 15th April * last, we had submitted a communication† from the late Collector of Rajahmundry, reporting on a Petition, that had been presented to the Honorable the Governor when on Circuit in the Northern Circars by certain persons, claiming to hold the village of Rayaveram in the Peddapore Zemindary on shotrium tenure; that on the authority of that letter we had submitted that the village in question, was not originally held as a shotrium, but that at the division of the Peddapore Zemindary into different estates in the year 1810, this with other villages, was fraudulently made to appear as a shotrium, and was assessed as such in calculating the Jummah of the Mootah to which it was attached.

141. That on these grounds we considered the claim of the Petitioners to be inadmissible, and in consequence recommended that the village should be permanently resumed on account of Government, and remission made to the proprietor of the Vadesalairoo Mootah for the amount with which that estate was assessed on its account.

142. We stated that shortly after the receipt of the sanction of Government for carrying this arrangement into effect, a Petition was presented to us by Coacherlacotah Vencataroydoo, the Zemindar of the aforesaid Mootah, claiming the restoration of the village of Rayaveram on the ground of its being a Jeroyatee or Circar village.

143. This claim we observed, was founded on a proclamation issued in the year 1810 by Mr. Long the then Collector of Rajahmundry, giving notice of the sale of the Peddapore Zemindary for arrears of Revenue, and declaring that all villages which had hitherto been considered as Mokassa, Manavarty, and shotrium, would be included in the settlement of the Mootahs, about to be sold, as Jeroyatee or villages paying full Revenue.

144. As Rayaveram we remarked was included in the list of villages annexed according to this proclamation to the Mootah of Vadesalairoo, we considered it necessary to call upon the Acting Collector of Rajahmundry for further information relative to the village in question, the receipt of which had induced us to bring the subject again to the notice of the Honorable the Governor in Council.

145. We observed that the report of the Acting Collector comprised the statement of the Zemindar in regard to the advertisement, it having been distinctly specified in the terms of sale of the Zemindary, that under our orders, all Mokassa, &c. villages would be included in the several sub-divisions as Jeroyatee. That on reference to these records, this statement was fully established as would appear particularly from the Acting Collector's letter then submitted.

146. It seemed to us therefore that, whatever might have been the amount at which the village was valued in the assets on which the Jummah was calculated, the purchaser was under

the terms on which his bargain for the Mootah was concluded, clearly entitled to the full benefit of the produce of the village.

147. That had the fraud or error in regard to the valuation of the village been discovered within a period of ten years, it would have been a question for the decision of the Honorable the Governor in Council, whether under Section 4, Regulation I, A. D. 1819, he would have ordered the assessment on the several sub-divisions to be apportioned anew, but that as a much longer period than that mentioned in the Regulation just quoted had elapsed since the sale of the Mootah, we apprehended that the right of the proprietor to the enjoyment of the village could not be disputed.

148. It appeared to us also we remarked, that such would have been the state of the question, even if the Mootah had remained in the hands of the person by whom it was first purchased, but that the circumstances under which it came into the possession of the present proprietor Coacherlacotah Vencataroydoo rendered his claim still more strong, that soon after the purchase of the Mootah in the year 1810 by Annapindy Ammanah he resumed the village of Rayaveram, which was at the time enjoyed by the Petitioners referred to in the first part of this letter, and that as the legality of this act was never questioned, that it was inferrible that his right so to do was acknowledged by the authorities of the District, at the time therefore when the Mootah came into the possession of Coacherlacotah Vencataroydoo in 1818, the village in question was, as the Acting Collector very properly observed, not only "by advertisement declared a Jeroyatee village" but had actually paid revenue to the Mootahdar as such, for a period of nearly 8 years.

149. That it was to be presumed also that the present proprietor calculated on receiving the full value of the village in making his offer for the purchase of the Mootah, and that it would not in consequence be consistent with equity, to deprive him of any portion of the assets on which that offer was founded.

150. We further observed, that as the accounts of the Circuit Committee clearly and distinctly shewed that the Jummah of each Zemindary was framed on the actual value of the several villages of which it was composed, the loss arising from the under-valuation of the village in question, did not fall upon the Government, but upon the proprietor of the original Zemindary from which it had been dismembered and that under all circumstances of the case we were of opinion that the claim preferred by Coacherlacotah Vencataroydoo was just and proper, and could not be resisted consistently with the existing Regulations, and we in consequence recommended, that authority might be granted to the Collector of Rajahmundry, to restore to him the village of Rayaveram.

151. We added that should Government concur in the sentiments expressed by us, we begged further to suggest that as three other villages included in Mr. Long's advertisement were resumed by the late Collector under precisely similar circumstances with Rayaveram, that sanction might be granted for their restoration also.

152. In answer on the 19th November 1824, we were informed that the Honorable the Governor in Council thought with us that the resumption of the village of Rayaveram, with the limited remission proposed by Mr. Robertson, would operate with peculiar hardship, on the present proprietor who was no party to the original fraud or error in the valuation of the village, and who, it might be presumed, in the expectation of enjoying the full rent, paid a proportionate price to the former possessor. That it was needless however, to discuss the question on these grounds, since under Section 4, Regulation I, 1819 it was not competent to the Government, in point of law, to remedy a fraud or error in the sub-division of an estate; unless it was discovered within ten years from the time of its occurrence. That on this principle, the Governor

M. Rs.
Bottacoroo 82. The settlement of Fusly 1231,
29 Para.
Doddavarum 175½ Do. Do. Para 40.
Goddalanka 350 39 22 according to the
Circuit Committee's account, Para 6.
From Mr. Robertson, 14th December, in Cons.,
3rd January 1824.
From Mr. Kiudersley, 3rd n Cons., 13th September.

From the Secretary to Govt.,
4th, in Cons., 10th June 1824.

To the Chief Secretary to
Govt., in Cons., 23rd September
1824.

* In Cons., 15th April 1824.
† From the Collector, Mr.
Robertson, 24th December 1823.
In Cons., 8th January 1824.

From Mr. Long, 12th, in Cons.,
25th October 1810.

To the Collector, 22nd, in Cons.,
23rd July 1824.

From the Acting Collector,
30th July, in Cons., 9th August
1824.

30th July, in Cons., 9th
August 1824.

From the Secy. to Govt., in
Cons., 25th November 1824.

in Council desired, that Rayaveram might be restored to the proprietor, and that a similar course might be adopted with regard to the three other villages, mentioned in the concluding paragraph of our letter, as having been resumed by the late Collector, under circumstances precisely similar.

153. Copy of the foregoing correspondence was forwarded to the Acting Collector on the 6th December and he was directed agreeably to the principles laid down in the above letter from Government, to cause immediate restoration to be made of the villages of Bottacooroo, Doddaveram, Goddalunka, Sancudroo and Cotalapooroo, which were resumed under similar circumstances by the late Collector to the proprietor of the Estates in which they are respectively situated.

SALE OF THE TALEKACHERLA ESTATE.

154. On the 22nd September we received a letter from the Chief Secretary to Government of the same date, referring for our immediate consideration and report, a petition from the mother of the minor Zemindar of the Talekacherla Estate, we stated in answer on the 23rd September that we had not received any information relative to the intended sale of the lands of the petitioner referred to in the above letter, but that we had forwarded the petition for the report of the Acting Collector of Rajahmundry, and that as soon as his reply was received, we should have the honor of reporting on the subject to the Honorable the Governor in Council but that meanwhile, there could be no apprehension of the Zemindary being sold, because no application had been received from the Collector on the subject, and no advertisement published in this Office.

155. On receipt of Mr. Kindersley's reply, with reference to the foregoing, we forwarded the communication on the 18th October for the information of the Honorable the Governor in Council, we observed from the explanation given by Mr. Kindersley that the heavy demands outstanding against the proprietor, and the comparatively trifling assets which the Estate could be expected to yield for their liquidation, appeared to us to render it quite impossible to extricate the family from their difficulties, or to prevent the sale of the lands; that to take the Estate under management, and to discharge the amount for which a precept had now been issued, from the public Treasury, would most assuredly induce all the other creditors to press their claims; and would, in the end involve the Government in the dilemma either of sacrificing a sum far greater than the lands were worth, or of leaving the family to their fate.

156. That under these circumstances we felt constrained to recommend that the precept issued by the Court shall be allowed to take its course.

157. In answer we were informed in Mr. Secretary Stokes's letter of the 22nd October that the Honorable the Governor in Council concurred in our opinion, that the Estate of Talekacherla was so deeply involved, that no assistance which it would be prudent to afford, could relieve the family from their embarrassments; and that the precept of the Court, directing the sale of the Estate, must consequently, be allowed to take its course.

158. Our attention was at the same time called in the concluding para. to the circumstance, that this Estate had actually been advertised for sale, at a time when in our letter of the 23rd September we had reported that the case was not so.

159. In explanation of our proceedings and in particular reference to the above letter from Mr. Secretary Stokes, we again addressed the Chief Secretary on the 28th October. We respectfully observed that from the concluding para. of that communication which ran thus, "I am directed to draw your attention to the circumstance that this estate had actually been advertised for sale, at a time when, in your Secretary's letter of the 23rd September, you reported that the case was

not so" it would appear that the Government considered us to have stated that *which was not*, but that we respectfully submitted that the assertion made by us differed considerably from the interpretation which had been thus put upon it. That by Regulation XXVI of 1802, the sale of lands in satisfaction of an order of the Court was required to be conducted by the same rules as those which regulated sales for the recovery of arrears of public Revenue, and that among those rules was the provision that an advertisement should be fixed up in this Office for a period not less than one month previous to the day of sale. That anxious to relieve the apparent anxiety of the Government to assist the Zemindar, after observing that the Collector had been called upon to report on the case we had added, "meanwhile there can be no apprehension of the Zemindary being sold, because no application has been received from the Collector on the subject, and no advertisement published in this Office." That this observation it would be observed, referred to the regular and established course by which alone a sale could have been legally effected, whereas, in the letter of Government to us, the concluding words of the above passage would seem to have been overlooked, and reference only to have been made to an advertisement published at Rajahmundry by the Acting Collector, without due attention to the Regulations.

Para 160 omitted.

161. In conclusion we transmitted copy of the letter addressed to Mr. Kindersley, on the occasion in question, by which it would be seen that the proper course of proceeding, was there pointed out to him.

162. To this communication we have as yet received no reply.

SALE OF THE LATE SIR JOHN BRATHWAITE'S ESTATE AT SAMULDEVIE FOR QUIT-RENT DUE THEREON.

Vide General Report, dated 5th January 1824.
Para 92.
To the Chief Secy. to Govt., in Cons., 23rd February 1824.
10th in Cons., 23rd February 1824.

163. With reference to Mr. Secretary Hill's letter of the 17th of January 1823, we submitted on the 23rd February to the Honorable the Governor in Council, a letter from the Collector of Rajahmundry, reporting the sale of the late Sir John Brathwaite's Estate at Samuldevie, and of the house built upon that ground by Colonel Wilson, when on General Brathwaite's staff.

164. We stated that the amount of arrear of quit-rent due from the Estate for 12 years, according to the terms of the grant, was Star Pagodas 996, the price at which the whole had been sold, (including Colonel Wilson's Bungalow, for which 70 Pagodas was the highest bid) was Pagodas 670 leaving the balance of Revenue due Pagodas 326.

165. That we concurred in the Collector's recommendation that the proceeds of sale, be taken as a full discharge of the Government claims upon the land.

166. We stated that we were further of opinion, that as Colonel Wilson's house was built on General Brathwaite's Estate, (without any separate grant from Government) the sale of which, had not discharged the public demands, the representatives of Colonel Wilson could have no claim on the sum for which that house was sold, and that it could only be considered as a part of General Brathwaite's Estate.

167. By Mr. Secretary Hill's letter of the 16th we were informed that, agreeably to our recommendation the Honorable the Governor in Council, had been pleased to resolve, that the sum of 670 Pagodas, obtained by the sale of the land at Samuldevie, which belonged to the late Sir John Brathwaite, and of the Bungalow upon it, should be taken in full satisfaction of the claim for quit-rent due, amounting to 996 Pagodas. That the Bungalow built upon the land, of course, went along with it.

168. The Honorable the Governor in Council observed, in conclusion, that it would have been satisfactory if we had explained the reason, why the land was not purchased on account of Government.

169. Copy of the above correspondence, was sent to the Collector on the 18th March last.

OLD BALANCES.

170. On the 3rd May 1824, we submitted to the Honorable the Governor in Council, a letter from the Collector of Rajahmundry, referring to a previous letter from Mr. Smalley, when Acting Collector, dated the 30th of November 1818, and to our answer to that communication, addressed to Mr. Robertson, under date the 11th of January 1819.

171. We observed that Mr. Smalley in the letter referred to, had submitted a statement of balances divided into good, doubtful and desperate, the amount of the latter class was Rupees 1,24,213-9-2, the whole of which, he requested leave to write off to profit and loss. That in answer, we required the new Collector Mr. Robertson, to report specifically on each item, and that although no single report, had, until then, been made, on all the cases together, yet that several had from time to time been brought before us and the Government, and that some part of the balances had been actually recovered, or were in train of payment.

172. We further remarked the total above stated of Rupees 1,24,213-9-2 was made up of Rupees 9,871-3-8 due from Aumanie Estate, (on which the Collector had not reported in the above letter; but stated that they would be noticed in a general report on the Aumanie lands, which he had under preparation) and of Rupees 1,14,342-5-6 due from Zemindary Estates, on account of the Fusly years from 1219 to 1226 both inclusive.

173. The circumstances, we observed under which the balances in three of the cases had accrued, formed the subject of the correspondence noted in the margin, and that the sum of Rs. 25,553-6-8 had already been written off, under the orders of Government, on account of the defaulters therein referred to. That the totals exhibited in the margin, agreed with the sums charged against the estates in Mr. Smalley's statement, but that the actual sanction of Government had been given for those sums with the addition of such interest, as had accrued between the time, when that statement was made out, and the time when the case was submitted for the consideration of Government.

174. We stated that the actual recoveries effected by the Collector, amounted to Rupees 9,727-8-9, and that the amount in course of payment by instalments, was Rupees 7,334-2-8 making a total recovered and recoverable, of Rupees 17,061-11-5, and leaving the balance of unrecoverable arrear, which it was proposed to be written off, of Rupees 71,727-3-5.

175. The balance we remarked, which the Collector considered to be desperate, were due as follow :—

	RS.	A.	P.
From the late Jumpana Bangarayah, Zemindar of Muglalore, in 1219 ...	3,689	13	6
From T. Vencata Narrain of Muglalore and Woondy, in 1220. ...	45,874	3	8
From T. Royappah Rauze of Veeravassarum, for Fusly 1221 ...	16,701	6	6
From the widow of the late Parauze of Yalamunchloy, for 1222... ..	5,511	11	9
	71,727	3	5

that the particulars of each of the cases, in which the above balances had accrued, and the grounds for declaring the amounts to be severally irrecoverable, were so clearly and so fully stated in Mr. Robertson's letter, that there was nothing necessary for us to add, for the complete understanding

of each case, while the summary of each was so concise, that none could be abbreviated without leaving out some points necessary to be considered in determining to relieve the defaulters from the balances outstanding against them. That it was only necessary for us to state, that we had carefully gone through the whole of the correspondence, in each of the cases referred to, and that, we had found the Collector's statements to be perfectly correct in every particular, and it only remained for us to recommend that the Honorable the Governor in Council, would be pleased to authorize the Collector, to write off to profit and loss, the above sum of Rupees 71,727-3-5.

176. By Mr. Ellis's answer of the 14th May 1824, we were informed, that, under the explanations afforded in our letter, the Honorable the Governor in Council, granted authority to the Collector of Rajahmundry, to write off to profit and loss, the irrecoverable balances in question, amounting to Rupees 71,727-3-5.

177. Copy of the above correspondence, was sent to the Collector of Rajahmundry on the 20th May.

178. With reference to the above correspondence, on the 23rd August 1824, we submitted to the Honorable the Governor in Council, a letter from the Acting Collector of Rajahmundry, from which it appeared, that, in recommending the balances due by the defaulters, Tandecondah Vencata Narrainah for Toonee, and Maglalore for Fusly 1220, and Panumatcha Royapah Rauze for Veeravasserum for Fusly 1221, should be written-off to profit and loss, his predecessor inadvertently omitted to include the interest that had accrued on these sums, amounting to Rupees 9,331-12-0.

179. We stated, that as we concluded from Mr. Secretary Hill's reply to our letter, enclosing the communication received from Mr. Robertson, that it was the intention of Government to forego the whole demand against the defaulters therein mentioned, and we requested, that, the necessary sanction might be granted to the Acting Collector of Rajahmundry, for writing off the above stated amount of interest, in addition to the sum already authorized, viz., Rupees 71,727-3-5.

180. We were informed in reply, under date 31st August, that the Honorable the Government in Council, granted authority to write off to profit and loss, the sum of Rupees 9,331-12-0 being the interest that had accrued on certain irrecoverable balances, in the District of Rajahmundry which had been remitted by Mr. Secretary Hill's letter of the 14th of May last.

181. Copy of the above correspondence was sent to the acting Collector of Rajahmundry on the 2nd September 1824.

182. On Mr. Robertson's appointment to Bellary, Mr. Hanbury was nominated Collector of Rajahmundry, on the 6th April last, and Mr. Kindorsley was appointed on the same date, to act during that Officer's absence from the District.

MASULIPATAM.

SURRENDERED AND SEQUESTERED ESTATE, RESUMED JAGHIRE VILLAGE OF KYLAOLLY.

183. On the 2nd February, we laid before the Honorable the Governor in Council, a letter with its enclosures, from the Collector of Masulipatam submitting Statements of the surrendered and sequestered Estates, and of the resumed Jaghire village of Kylaolully, in that District, for Fusly 1232.

Balance at the end of Fusly 1232-2,343-2-0	Statement A. Coltr's letter.
Since collected..... 1,398-4-9	
944-13-3	
A in Encl. A No. 2 Cols. 23, 32, 41.	
Fusly 1232	
Current Demand Rupees 72,727-3-3 Col. 2.	
Balance of 1231..... 4,802-10-9 Col. 3.	
77,029-14-0 Col. 4.	
• Collections of Current Revenue..... 70,384-1-3 Col. 5.	
6,645-12-9	
Collection of arrears..... 2,454-4-0 Col. 6.	
4,191-8-9 Col. 10.	
1,398-4-9 Collector's letter.	
2,793-4-0	
Deduct arrear before Fusly 1231..... 1,818-6-9 Col. 9.	
Remaining balance expected to be collected.... 944-13-3 Collector's letter.	

Fusly 1230.	1231.	1232.	Total.
Rupees 15,329-1-0	81,349-3-10	29,781-2-3	76,459-7-1

185. We observed that unfortunately a succession of unfavorable seasons during the years noted in the margin, had till then precluded the possibility of liquidating any part of this heavy incumbrance.

186. The amount of charges was thus exhibited :—

Fusly 1231 Rupees 8,281-13-2
 „ 1232 „ 10,077-8-0

In A.	
In Fusly 1231 Rupees 1,800 Col. 17	
1232 „ 6,000 Col. 18	
4,200	
Total charges exclusive of advances,	
In Fusly 1231 Rupees 6,481-13-2	
In Fusly 1232 „ 4,077-8-0	
2,404-5-2	

187. As notwithstanding this apparent increase, owing to additional advances for cultivation in Fusly 1232, there was an actual decrease in the permanent expenses amounting to Rupees 2,404-5-2, we begged to recommend that they should be sanctioned.

188. On the estate of the six Islands, there was we observed, a balance due for Fusly 1232, of Rupees 196-8-0 which it was stated, would be collected. But that there was also, an arrear due to the Company, amounting to Rupees 2,425-14-6 of which the following was an account.

Fusly.	Junma.	Demand.	Collection.	Balance.	Kists paid.	Balance to Company.	Since paid.
1231 Rs.	8,750-0-0	9,143-9-9	9,143-9-9	0-0-0	7,777-3-9	972-7-3	129-8-11
1232 „	8,750-0-0	8,724-9-6	8,482-13-3	241-12-3	7,166-15-10	1,583-0-2	
			45-4-3	45-4-3		2,555-7-5	
			8,528-1-6	196-8-0		129-8-11	
						2,425-14-6	

189. We stated that after the Collector had taken possession of this estate, the whole amount due either for arrear, or for the Settlement in Fusly 1231, was collected; that, in consequence of the unfavorable season, however, the demand for Fusly 1232 was reduced Rupees 154-13-0, which, although less than the permanent settlement, was represented to have been difficult to realize.

Fusly.	Permanent Settlement.	Demand.	Arrear.	Total.	Charges.
1231 Rupees	8,750-0-0	8,879-6-6	264-3-3	9,143-9-9	331-6-4
1232 „	8,750-0-0	8,724-9-6	0-0-0	8,724-9-6	959-15-0
				154-13-0	

184. We stated, that the total current demand for the Purgunnahs of Vinnacottah and Goodenadah was Rupees 72,727-3-3 on which there was a balance of Rupees 944-13-3 expected to be collected; that the arrears and balance together were Rupees 4,191-8-9 up to the end of Fusly 1232, since which Rupees 1,398-4-9 have been collected; that the permanent assessment upon these estates, being Rupees 92,729-11-9, a balance was due on account of kist, of which, an abstract from the monthly account for October was subjoined :—

190. The excess of charges in Fusly 1232, over Fusly 1231, having partly arisen from advances for cultivation, and partly from the amount stated in Fusly 1231, being only for the latter half of the year, in the middle of which the Zemindary had been sequestered, we recommended that they should be passed.

191. We stated that there was no arrear due from the Aumany village of Rytapully, the whole demand of Rupees 7,671-2-3, being an increase of Rupees 485-0-6 above that for Fusly 1231, having been realized.

192. We gave the following statement of the charges for Fusly 1232 in that village compared with those of Fusly 1231.

Fusly 1231.	Fusly 1232.
Rupees 1,369-3-10.	Rupees 1,648-0-0.

193. As this latter sum includes an increase of Rupees 400, disbursed in advances for cultivation, thereby making the actual charges less, instead of more than in the preceding year, we recommended them for sanction.

194. The Collector's report being defective in respect to the balance due to Government being left unnoticed, we declared our intention to direct, that in future, these statements should always be accompanied by accounts of the amount, and of the payments on account of the debt to the Circar.

195. In answer, the Government observed, that the whole of the papers forwarded with our letter, ought to have been submitted at a much earlier period.

196. That the revenues of the Purgunnahs of Vinnacottah and Goodenadah were in a very unsatisfactory state, as it appeared that the permanent assessment upon them amounted to Rupees 92,729-11-9, whereas the collections in Fusly 1231 amounted only to Rupees 69,674-13-1 and in Fusly 1232 to Rupees 70,384-1-3, besides Rupees 2,454-4-0 of arrears. That as these Purgunnahs were separated from the Charnahal, we had very properly instructed the Collector in our letter of the 3rd of March 1823, to ascertain whether any fraud or material error, had been committed in apportioning the permanent assessment on the sub-divisions of that estate, in order that, in that case, the land tax might be apportioned anew under the provisions of Regulation I of 1819. It was an observation in the same letter, that the period of ten years limited for the revision of assessments, was drawing to a close. It was also noticed with a remark, that did not appear from the Collector's letter of the 23rd of September 1823, that any attention had been paid to these orders; and that it was to be apprehended, that the period for the revision of the assessments would have expired, and our attention was directed to the importance of not allowing this point to be overlooked.

197. The Governor in Council, we were informed, regretted to observe, that the Revenues of none of the estates which we had reported upon, were in a prosperous condition.

198. By this communication we were informed that the charges submitted in our letter were sanctioned.

199. Copies of the above correspondence were sent to the Collector on the 22nd April 1824.

FURTHER ADVANCES SANCTIONED ON ACCOUNT OF THE DEBTS OF THE DAYREECOTTAH ZEMINDAR.

200. With reference to Mr. Secretary Hill's letter of the 3rd of October last, noticed in the 122nd para. of our last General letter, we submitted to the Honorable the Governor in Council on the 5th January 1824, a letter from the Head Assistant Collector,* in charge of the Zillah of Masulipatam.

In Cons., 9th Oct. 1823.
 To the Chief Secretary to Government, in Cons., 5th January 1824.
 * 25th November, in Cons., 5th January 1824.

201. We mentioned that it appeared, that of the two sums referred to in the latter part of Mr. Secretary Hill's letter, that of Rupees 6,670, which had been advanced out of the collections in aid of the Zemindar's resources, had been already discharged out of the proceeds of the Zemindary, for Fusly 1231, of the other sum of Rupees 10,459, a part, amounting to 5,000 Rupees, was included in the sum proposed to be liquidated out of the advances solicited from Government; and the remainder of the sum, being Rupees 5,459-1-0, the Collector, under the authority, conditionally given in the letter from Government, had also advanced from his Treasury

202. In addition to the above sums, we said the Assistant Collector reported that Mr. Lane had advanced the further sum of Rupees 6,062-10-9 to two creditors, to one of whom certain jewels had been mortgaged, which had since been redeemed and returned to the minor.

203. Mr. Newbolt, we remarked, did not appear to be well acquainted with the precise motives which induced the Collector to add the last mentioned sum of 6,062 Rupees to the amount of debt of which the immediate discharge had been provided for, by the bounty of Government, and, as that explanation could not be obtained from the Collector, now absent from the District, on account of very severe illness, we, in full confidence that the measure had not been imprudently or injudiciously adopted, recommended that the sanction of Government might be granted for the advance of the total sum of Rupees 77,742-15-10.

204. We declared our intention to instruct the Head Assistant Collector, to be particularly careful to obtain discharges from the several creditors, for the amount of interest, which, as stated by the Collector, they had agreed to give up to the amount of Rupees 44,438, of which sum only Rupees 13,370 were entered in the statement then transmitted by Mr. Newbolt.

To the Chief Secretary, 15th, 205. With reference to our letter of the 15th January 1824, we submitted the Honorable the Governor in Council, another letter from the Head Assistant Collector in charge of Masulipatam.

206. We stated that it appeared from this letter that there was one more claim against the minor Zemindar of Daveracottah, which required to be immediately discharged, being the second instalment of the Razinama filed on the 22nd of December 1821, by Subnaviss Tremulow, and on which the plaintiff was willing to remit one half of the interest due, on condition of immediate discharge; that this was the last and sole remaining demand at that time, against the minor, and that its amount was Rupees 4,057-1-3.

207. We observed that should the Government be pleased to sanction this further advance, then the total amount in excess of what was sanctioned in Mr. Secretary Hill's letter of the 3rd October last would be Rupees 10,119-12-0, and as the amount did not exceed the further advance, which the Governor in Council was pleased to consider desirable to be made if requisite, as stated in the latter part of Mr. Secretary Hill's letter above referred to, that we felt no difficulty in submitting our recommendation, that the same then solicited might be granted.

	Rs.	A.	P.
Arrears of Fusly 1230	8,026	14	2
Do. of " 1231	12,811	9	5
Do. of " 1232	49,798	14	11
Revenues of the Current Fusly ...	1,02,690	0	0
Advance sanctioned by Government ...	71,680	5	1
Advance made by Mr. Lane	6,062	10	9
	1,01,070	6	4
	4,057	0	0
Rs. 1,05,127	6	4	

208. We mentioned that it appeared from Mr. Newbolt's letter, that the total sum due to the Government, as well for the kists of the then Current Fusly, as for the whole of the advances already made, would be Rupees 2,51,070-6-4. That the estimated produce of the Current Fusly, was Rupees 1,50,000 leaving at the end of the Fusly, the reduced balance of Rupees 1,01,070-6-4, to which, however, if sanctioned, would be added the advance then recommended, of Rupees 4,057-0-0, making the total Rupees 1,05,127-6-4,

209. In answer we were informed by Mr. Secretary Hill's letter of the 30th January 1824, that the Honorable the Governor in Council authorized the further advances recommended in our letters of the 5th and 15th January, to be made by the Collector of Masulipatam on account of the debts of the Daveracottah Zemindar.

210. Copies of the above correspondence were sent to the Collector of Masulipatam, on the 2nd February 1824.

MANAGEMENT OF THE MINOR ESTATES OF NOOZEED, BEZWARAH AND DAVERACOTTAH, FOR FUSLY 1233.

To the Chief Secretary to Govt., 20th, in Cons., 20th December 1824. 211. On the 20th December 1824, we laid before the Honorable the Governor in Council, a report from the Collector of Masulipatam, of the management of the minor Estates of Noozeed, Bezwarah and Daveracottah in Fusly 1233.

212. We expressed very great satisfaction in submitting to the notice of Government, the favorable state of affairs exhibited by this report.

213. We stated, that notwithstanding the adverse season that prevailed so generally in the last Fusly, the settlement in these estates very considerably exceeded both the Jummah of Fusly 1232, and their Estimated Gross Revenue, at the time they were permanently settled, which appeared, we remarked, to be what was meant by the Collector in his reference to the 'permanent settlement in para. 5 and subsequent paras,' and that the collections were proportionably large.

214. The settlement of the current Jummah of the Zemindary of Noozeed for Fusly 1233, we stated amounted to Rupees 2,83,812, being Rupees 1,23,896, above the settlement for Fusly 1232, of which, Rupees 2,74,887* was collected within the Fusly, leaving a balance of Rupees 8,924 produced by an excess of the selling price of grain over the estimate which was expected to be realized in the course of the month of October. In addition to the above, we observe, that the sum of Rupees 2,388* recovered on account of arrears, the sum of Rupees 56,697, including balance brought forward from last account, interest, extra revenue, &c., were to be placed to the credit of the Zemindar, making a total in his favor for Fusly 1233 of Rupees 3,33,969, from which the usual annual disbursements, including Peshcush charges of collection, subsistence to the minor and his adherents, &c., being deducted, the net sum of Rupees 1,58,529 had been carried to the account of stock, making the total amount of the Zemindar's assets Rupees 5,33,044, and leaving Rupees 957 on hand to meet contingent expenses.

215. The Jummah of the Bezwarah Estate for Fusly 1233, we mentioned, was settled at Rupees 90,148, exceeding the Jummah of Fusly 1232, by Rupees 35,528. That the collections on account of the current Jummah of the year amounted to Rupees 83,204, and on account of arrears, to Rupees 4,703, making total of Rupees 87,907 realized within the Fusly, out of which, (besides the ordinary disbursements for Taccavy, subsistence, &c.,) there had been paid on account of Government the Annual Peshcush, amounting to Rupees 47,917, and Rupees 16,893, in liquidation of the balance due for former years, by which, together with the additional sum of Rupees 2,399 paid over since the accounts were closed, the debt of the Estate to Government, had been reduced from Rupees 25,342 to Rupees 9,050, and that this also was expected to be recovered within the year.

216. We stated that the Jummah of the Daveracottah Zemindary, for the last Fusly, amounted to Rupees 1,83,682, being Rupees 1,00,869, superior to the Jummah of Fusly 1232; and that the amount collected was Rupees 1,79,591, leaving a balance of Rupees 4,091 under collection, occasioned by the difference between the actual and estimated value of the Circar grain.

217. The demand for arrears for Fusly 1233, we stated, was Rupees 77,855, of which only Rupees 198 was collected, leaving Rupees 77,657 outstanding, of the Rupees 74,601* we explained was due prior to 1228, the first year of the Collector's management, and that of the balance of Rupees 3,055, which had accrued since Rupees 2,727 were principally on account of advances for cultivation, of which the Ryots lost the benefit from unfavorable seasons, that the remainder was due on rented farms of which the renters had absconded.

218. The large balance due previous to 1228, we mentioned, stood against certain refractory Ryots for grain actually cut and carried off by them, in opposition to the Zemindar's authority. These ryots, we observed, had long been noted for their turbulent habits and insubordinate disposition, and at last carried their audacity to such a length as to carry off the grain from the ground by open force, without paying any Revenue to the Zemindar, when the Zemindary came under the Collector's management, we stated that the Ryots finding they could no longer carry on their encroachments with impunity, were induced to enter into an arrangement for the settlement of the Zemindar's claims upon them, which being duly adjusted, they agreed to pay the balance against them, in the manner suggested by the Collector, and that the same was now in a course of gradual liquidation accordingly. The arrangement, we observed, did not bear heavily on the parties by whom the balance is due, and no others were affected by it.

219. Out of the collections from this Zemindary, in the last Fusly, the sum of Rs. 1,02,690 we stated was paid to the Government on account of Peshcush, and Rupees 49,838 on account of arrears, and that Rupees 6,480* had been paid since, by which the balance due to Government had been reduced from Rupees 70,637 to Rupees 20,318, adding to this, we said, Rupees 81,800 advanced by the Government on loan to relieve the minor Zemindar from the pressure of the private debts incurred by his father, it would appear that the total sum remaining due from this estate is Rupees 1,02,118. Independently of the large sums credited to the Government from the net collections as above stated, we observed that Rupees 14,690 were appropriated to the support of the minor and his samustannum, and Rupees 4,000 were advanced for the cultivation of the present year.

220. We finally remarked that the Revenues of these Zemindaries, in the last Fusly, appeared to have been raised to so extraordinary a degree of prosperity by two circumstances 1st, a great increase of produce from the dry lands, of which they are principally composed, in consequence of the dryness of the season; and 2nd, the high price of grain which gave an additional value to the increased produce, advantages, which, we observed, were shared equally by the Zemindar and the Ryots.

RELATIVE TO THE PROPOSITION FOR THE DISPOSAL OF PART OF THE FUNDS OF THE MINOR ZEMINDAR OF NOOZEED ON LOAN TO THE ZEMINDARY OF NEDAVOLE ON THE SECURITY OF HIS PORTION OF THE ANCIENT ZEMINDARY, TO BE ASSUMED BY THE COLLECTOR IN DEFAULT OF PAYMENT.

221. On the 23rd December 1824, in our capacity of the Court of Wards, we submitted for the orders of the Honorable the Governor in Council, two letters, from the Collector of Masulipatam, relative to the disposal of part of the funds of the Minor Zemindars of Noozeed.

222. We observed, that the Honorable the Governor in Council would be informed by our letter of 20th December, that the sums accumulated as capital, on account of this Zemindar, amounted to Rupees 5,98,044, and, we remarked, that it was incumbent on us, to make use of them in the mode which would afford the greatest advantage to the Estate consistent with the security.

223. We stated that it was proposed to grant to Vencata Narsimma Apparow, Zemindar of Nedavole, step brother of the late Zemindar of Noozeed, the loan of 3 lacs of Rupees, of the

Minor's capital at 12 per cent. interest, to be repaid by instalments of 50,000 Rupees per annum, on the security of his portion of the ancient Zemindary, Vencata Narsimma Apparow, agreeing that in default of payment, the Estate should be assumed by the Collector, and the proceeds after payment of the Circar Peshcush, appropriated to the discharge of the stipulated annual instalments, the Zemindar still retaining the purchased Estates of Ellore and Cavally, from which he would be enabled to provide for the maintenance of his family and Establishment.

224. We mentioned that the Zemindary of Nedavole was then under attachment by the Collector for arrears, but that he reported that it would probably be clear by the end of January.

225. The present loan, we said, was required by the Zemindar, to relieve him from the pressure of his numerous private debts, and would probably enable him to make an advantageous arrangement with his creditors. The advance of the money, we observed, would therefore be a considerable accommodation to him, while it would afford the means of a more profitable investment of a large portion of the Minor's funds, than could otherwise be found, with unquestionable security, the permanent Jummah of the lands proposed to be mortgaged, being Rupees 2,10,000.

226. We stated that as Court of Wards, we approved the arrangement proposed, as highly to the interests of our Ward, but before sanctioning its adoption, we thought it proper to submit it to the consideration of Government, with reference to the provision to be made for the Estate of Nedavole being assumed by the Collector in default of the payment of the stipulated instalments, and managed by him until the debt should be liquidated, and we requested, that should the measure appear to the Honorable the Governor in Council, to be free from objection on general principles, we might receive authority to direct, that it should be carried into effect.

NARASIMAH APPAROW, UNCLE TO THE MINOR ZEMINDAR OF NOOZEED.

227. On the 16th November 1824, it was communicated to us by a letter from the Secretary Mr. Stokes that Narasimah Apparow, Uncle to the Minor Zemindar of Noozeed, had again brought his case to the notice of Government. That the Governor in Council referring to our last report upon this subject, dated the 5th of December 1822, wherein we stated that the guardian and manager of the Minor, had declined to take upon themselves the responsibility of submitting the Uncle's claims to the decision of a Panchayet; and that, under these circumstances, we were not aware of any arrangement that could be made, during the minority of the Zemindar, other than that which had been directed by the orders of Government of the 19th of July 1822, whereby it was determined, that Apparow should receive a monthly allowance of 800 Rupees, to be recovered eventually from his nephew's Estate, from which he had a right to subsistence, and thinking it possible, that the same difficulties might not now be opposed to an amicable adjustment of Apparow's claims in the manner formerly pointed out; or, if they did, that the present Collector might succeed in overcoming them. The Governor in Council desired, that we should instruct Mr. Roberts, to bear the case in mind, and to avail himself of any favorable opportunity, to effect a satisfactory arrangement of the matter in dispute.

228. Copy of the above letter was sent to the Collector on the 25th November.

RESPECTING THE PENSION AND DISPUTE BETWEEN THE SONS OF THE LATE RUSTUMJAH.

229. With reference to our letters of the 22nd and 26th May 1823, noticed in our last General Report in paras. 140 to 151, on the subject of the pension, to the family of the late Rustumjah, on the 5th January 1824, we submitted to the Honorable the Governor in Council, two letters from the Collector of Masulipatam, dated 30th August* and 4th November, and certain Petitions from the two elder sons of that Nabob.

230. We stated, that it appeared from the Collector's letters, that in the month of August last, he suspended payment of all the pensions of this family, in consequence of a serious riot,

which was committed by their relations and dependants and remarked, that although neither the eldest nor the second son were personally concerned in the disturbance, there could be little doubt, that so far from having endeavoured to prevent it, by restraining their followers, or applying to the Magistrate, they took the highest interest in those unlawful acts, the principal perpetrators of which actually issued from the houses of the respective brothers. The affray, we stated, began by Hyder Hoossain, the 6th son, attempting to enter the family garden, that he being refused admittance, probably by order of the second son, its present possessor as head of the family, who was represented to have quarrelled with him, immediately proceeded to force his way in, backed by the adherents of his eldest brother, who was stated to have protected him since he left the family house. But that the Criminal Judge, unfortunately, found that none of those concerned, could be punished, as all the parties "mutually accused each other, and consequently their testimony could not be deemed sufficient to convict."

231. We added, that we regretted to observe from the Collector's letter, that Rajah Alli Sahib, since he had been declared head of the family, had shown himself unmindful of that favor, and had behaved with disrespect to the Collector, and with cruelty to the females of his household.

232. We stated our intention to direct the Collector, to admonish him to conduct himself with great deference to his superior, and with more regard to those placed under his care, and to warn him, that he must control the excesses of his followers, as he would be held responsible for them.

233. We said that pending the orders of Government, the prayer of his petition had been granted, by a letter to the Collector, dated 1st December, a copy of which we submitted, wherein we directed the pensions to be paid without alteration.

234. Mr. Lane, we observed, bore testimony to the general good behaviour of the eldest son, Becansy Sahib, although there was some suspicion that he was an abettor, if not the instigator of his brother's outrager.

235. In conclusion, we stated our opinion, that the prayer of the Petition of the eldest son, to be acknowledged by Government as head of the family, should be rejected, observing, that even if his claim, were better founded, it would be impolitic, to disturb the settlement so recently made by order of the Honorable the Governor in Council, after the fullest investigation into the merits of the case.

236. In answer, we were informed by Mr. Secretary Hill's letter of the 27th of January, that the Honorable the Governor in Council, was of opinion, that the pensions of the late Rustumjah's family, ought not to have been suspended on the occasion of the disturbance which had occurred in the family, but seemed to have been made more of, than was necessary.

237. On the 19th April, we submitted, for the information of the Honorable the Governor in Council, a letter from the Collector of Masulipatam, requesting orders on the subject of a letter addressed to him, by Mr. Teed, an Attorney-at-law, in behalf of the eldest son of Rustumjah, requiring him to cease the payment to the second son, of any part of the pension granted to his deceased father by the Government, and we stated that we had informed the Collector, that it did not appear to us, to be necessary, that he should return any answer to Mr. Teed's letter. The pension being paid under the orders of Government, could not be suspended without orders from the same authority.

238. It was stated in answer, on the 10th May, that the Honorable the Governor in Council, approved the instructions furnished by us to the Collector of Masulipatam, relative to a notice received by him, from one of the Attorneys of the Supreme Court, not to pay the pension of Rustumjah's family, as his will was to be contested.

239. Copies of the above correspondence, were sent to the Collector on the 10th May last.

CONCERNING THE APPROPRIATION OF THE PENSION OF THE LATE JAFER ALLY KHAN.
CLAIMS OF SEVERAL MEMBERS OF THE FAMILY.

To the Chief Secretary to Govt., in Cons., 23rd Sept. 1821.
In Cons., 16th Sept. 1824.

240. On the 23rd September, we submitted for the orders of the Honorable the Governor in Council, a letter, with its enclosures, from the Collector of Masulipatam, under date the 6th September.

241. Without entering into the particulars of the case, which we were precluded from doing, not knowing the purport of the Persian letter enclosed to the address of the Honorable the Governor, we begged leave to call the attention of Government, to the recommendation of the Collector, regarding a provision for that part of the family residing in this country, as worthy of consideration.

242. We received an answer from Government on the 29th October. They observed, that it was necessary to take a brief retrospect of the circumstances of this case, on the report of a Committee appointed to enquire into the affairs of the family of the late Hussain Ally Khan of Masulipatam, the father of Jafer Ally Khan, the Government resolved, it was stated under date the 2nd of October 1821, to submit to the Honorable the Court of Directors, certain specific propositions declaratory of their claims. Of these propositions, the following were said to bear immediately upon the present case.

3rd Proposition. "That the pensions of the several members of the family, be declared to be held merely the good pleasure of the Company, and, as such, to be liable to be resumed or modified, as may seem just and proper."

4th Proposition. "That the sum of Madras Pagodas 259-18-0 per month, appropriable to defray the expense of marriages, &c. in the family, be no longer assigned to such purposes, but that, out of the fund in question, a lac of Rupees be paid to the four younger brothers, with an intimation, that for the future, they are to receive nothing beyond the amount of their respective pensions."

7th Proposition. "That, as lapses hereafter occur, such pensions as may be renewed, be granted entire to the head of each separate branch of the family, and that the Government do not undertake the sub-division of the pension among the several members of whom the branch of the family may be composed."

243. It was stated that Jafer Ally Khan's pension, amounted to Rupees 419-6-0 per month, of which, on his departure to Persia, he assigned Rupees 119-6-0 for the support of his widow at Masulipatam. That on his death, in 1818, the whole pension was withheld, until its future appropriation should be determined. That on this subject, a report was submitted by the Board of Revenue under date the 10th of June 1822, in consequence of which, the Government resolved, on the 1st of October following, that the widow should receive her allowance of Rupees 119-6-0 per month, from the date, from which it had been withheld from her; and that the remaining portion of Jafer Ally Khan's pension, viz., Rupees 300 per month, should, from the date of his decease, be paid to the head of the family.

244. It was added, that the widow had continued to receive her portion accordingly, and that Mohummud Ally Khan, as the head of the family, then claimed the remainder both in arrear

and for the future, and had sent his Vakeel Yusoof Beg, to receive it, we were informed, that the Governor in Council desired, that the Collector of Masulipatam might be instructed to pay to Yusoof Beg, the amount which might be due, on being fully satisfied that he was duly empowered to receive it.

245. The widow's claim, to a moiety of the pension, it was observed, was contrary to the decision already passed, by the Government, on due consideration; and could derive no support from a reference to the Mahomedan Law, which was not applicable to the case. That the portion which she had hitherto received, was that, which was allotted to her by her late husband, and it might be presumed to be adequate to her support, and to be as much as she would now receive if her husband were still living and was probably more than would have been assigned to her by Mohummud Ally, had the distribution of the pension been left to him, according to the 7th Proposition; from which a deviation was made, in consequence of the distance which separated the two branches of Jafer Ally Khan's family; the one residing at Masulipatam, and the other in Persia.

246. For the same reasons, the widow's claim to 12,000 Rupees, out of the arrears of the pension, was also declared to be inadmissible, we were informed however, that the Governor in Council, thought it equitable, that some remuneration for the expenses which she had incurred for the marriage of her daughters, should eventually be granted to her from her husband's share of the lac of Rupees mentioned in the 4th Proposition; and that her claim would be taken into consideration, when the pleasure of the Honorable Court, with regard to that allowance, should be known; but that in the meantime, it would be better, that no communication to this effect, should be made to her, lest it should excite expectations which might not in the end be realized.

247. A reply from the Honorable the Governor, to the letter of Prince Hussain Ally, was enclosed, which the Collector of Masulipatam was directed to deliver to Yusoof Beg, for the purpose of being forwarded to its address, when a convenient opportunity offers.

248. Copies of this correspondence, were sent to the Collector on the 1st November 1824.

RESPECTING A PENSION SOLICITED TO MEERZA RAJAH, SON-IN-LAW OF THE LATE HUSSAIN ALLY KHAN OF MASULIPATAM, WHICH WAS ALLOTTED TO BE IN RIGHT OF HIS WIFE IN 1795, BUT WHICH HE THEN DECLINED TO RECEIVE.

249. On the 12th April 1824, we submitted for the consideration and orders of the Honorable the Governor in Council, a Petition presented to us by Meerza Rajah, son-in-law of the late Hussain Ally Khan of Masulipatam.

250. We referred to the 26th and 27th paras. of the Report of the Committee, appointed to investigate the affairs of the family of the late Hussain Ally Khan, forwarded to Government with our letter of the 16th July 1821, in which it appears, that on the distribution of the pension, granted to the above mentioned family; Meerza Rajah in the year 1795, "refused to receive the sum allotted to him in right of his wife; alleging that Rustumjah had been accustomed to give him one hundred Pagodas monthly," that "his claim was decidedly rejected, and as he declined accepting the amount to which he was entitled, although warned of the consequences, Government ordered his name to be struck out of the list, and declared his claim to be forfeited."

251. We stated, that as the death of Rustumjah, by whom Meerza Rajah was assisted, had deprived him of the means of livelihood and support, he had relinquished the claims advanced him, for an increase of pension, and now came forward to request, that the sum originally allotted to him, might be granted to him.

252. In consideration of the respectability of Meerza Rajah's family, his near relationship to Hussain Ally Khan, and the distressed circumstances under which he stated himself to be laboring, we recommended his case, for the liberal consideration of Government, and added, that should Government be pleased to grant to him the sum of 30 Pagodas per mensem, which is the amount that was formerly allotted to him, we would beg to state that we considered him to have forfeited by his obstinacy, all claim to the arrears for which he prayed.

253. We were informed, by a letter from Mr. Secretary Hill, dated 27th April, that agreeably to our recommendation, the Honorable the Governor in Council authorized the Collector of Masulipatam to pay to Meerza Rajah, son-in-law of the late Hussain Ally Khan, from the 23rd of February last, the allowance of thirty (30) Pagodas a month, allotted to him, which, up to that date, he had declined to receive.

254. Copy of this correspondence was sent to the Collector on the 6th May 1824.

ISSUE OF GRANTS FOR THE GROUND OCCUPIED BY HOUSES, &c., IN THE TOWN OF MASULIPATAM.

255. On the 2nd February, we laid before the Honorable the Governor in Council, a letter from the Head Assistant Collector in charge of Masulipatam, furnishing a report on the Petition which accompanied Mr. Secretary Hill's letter of the 26th November 1822.

256. Mr. Newbolt bore testimony, we observed, to the truth of the representation of the Petitioners, that they were exposed to great hardships and inconvenience, from the want of regular grants or certificates for the ground they occupied, and proposed, as the only mode of remedying the evil, that he should be authorized to furnish them with the documents they solicited.

257. As it was stated, that the measure would be highly beneficial to the interests and welfare of the town, and would not be attended with any expence to Government, we suggested that Mr. Newbolt's proposition might receive the sanction of Government.

258. On the 24th February 1824, we received a communication that the Honorable the Governor in Council approved and sanctioned the proposal of issuing Grants for ground in the Town of Masulipatam.

259. Copies of the above correspondence were sent to the Collector on the 1st March 1824.

RELATING TO CERTAIN CHARGES AGAINST THE HEAD SHERISTADAR AND OTHERS, AND THE PROCEEDINGS IN CONSEQUENCE THEREOF.

260. On the 12th July, we submitted to the Honorable the Governor in Council, a letter from the Collector of Masulipatam, dated 5th July, together with the correspondence noted in the margin. We stated that Mr. J. D. Newbolt, while Head Assistant in charge of Masulipatam, submitted, under date the 15th of January, a report on a fraud committed in the Pension Department, and the proceedings held by him in the investigation thereof; that we were of opinion that the provisions of Regulation IX of 1822 ought to be put in force against the parties, but that we deemed it best, from various considerations, that the case should be left for the ultimate decision of the Collector, about to be appointed, the accused servants remaining at the same time under suspension.

261. That Mr. Newbolt, subsequently under date the 25th February, forwarded a long report concerning frauds, which he conceived to have been committed by the Head Sheristadar, Shashiah. That we found the evidence taken by Mr. Newbolt, and forwarded by him, to be extremely voluminous, but entirely ex-parte, and therefore as the servant whose character was impeached, held so responsible an office, while we gave Mr. Newbolt much credit for the laboriousness of his proceeding, we deemed it important that the further prosecution of the enquiry should be left until the arrival of Mr. Roberts, the new Collector, that we instructed Mr. Newbolt accordingly, and that these orders were repeated in substance, in reply to a further report, from the Head Assistant, dated the 17th of March.

262. We stated further that Mr. Roberts, the Collector, having joined his station, reported to us that on examination before him, two persons had been convicted on their own confession, of having committed the fraud in the Pension Department, referred to in the first letter from Mr. Newbolt, but that the guilty parties were unconnected with the office, that Mr. Roberts further reported, that although he had no direct proof of any of the servants of the office being implicated criminally, he thought it his duty to fine them two months' pay, as the deception could not have been practised without gross negligence on their part.

263. The Collector's letter of the 26th May, we said, communicates the result of his enquiries into the charges against the Head Sheristadar, which Mr. Roberts had shown, in our opinion, to be wholly groundless, and to have been preferred from motives of enmity by the Head Accountant, Ramiah, in whom Mr. Newbolt seemed to have placed unmerited confidence. That the principal charges had been carefully investigated by Mr. Roberts, and not only had the evidence failed to fix guilt on the accused, but the principal witnesses in support of the charges had disavowed their own previous evidence which they stated was extorted from them by the accuser Ramiah; we added, that we considered the Collector's report as entirely exonerating the Head Sheristadar from all charge or suspicion of malversation, and that we approved both of his being re-instated in the confidence of his superior, and of the removal of the Accountant Ramiah. It was mentioned, we observed, by the Collector, as a singular circumstance, that notwithstanding the degradation and confinement of the Sheristadar, no individual voluntarily came forward to complain of him to Mr. Newbolt, and that although he had himself issued a proclamation, inviting complaints on his first taking charge of the District, he had not received any accusation whatever.

264. It would, we said, have been satisfactory to us if the transactions to which the above correspondence referred had led to no further consequences but it was our painful duty to submit for the consideration and orders of Government, a letter from the Collector, dated the 5th instant, with its enclosures, from which it was apparent that no useful services could be expected from Mr. Newbolt, as Head Assistant to the Collector of Masulipatam, and that it was equally the desire of Mr. Roberts and of Mr. Newbolt, that the latter should be removed from the office which he then held.

265. We were informed, that the Honorable the Governor in Council entirely approved and sanctioned our view of the investigation, which had been instituted into the conduct of the Head Sheristadar, Head Accountant, and other servants in the Cutcherry of the Collector of Masulipatam.

266. Mr. Newbolt, we had been already apprized, had been appointed Head Assistant to the Collector and Magistrate of Ganjam.

267. Copies of this correspondence were sent to the Collector on the 6th August.

OLD BALANCES IRRECOVERABLE.

268. On the 5th January, we submitted to the Honorable the Governor in Council, a letter from the Head Assistant Collector in charge of Masulipatam requesting authority to write off the amount of certain old balances standing against the Collectorate in the books of the Accountant-General, and which that officer had called upon him to explain. They were as follow:—

1st.—Balance of Tuccavy due from the inhabitants of the 5th Division of Masulipatam, previously to 1796, and transferred to the books of the Collectorate when that division was abolished, Pagodas 807-29-19. This amount was recommended to be relinquished by the Special Commission in 1802.

2nd.—Tuccavy advances in the north and centre divisions of Masulipatam, previous to 1794, of which there are no vouchers, Pagodas 10,529-8-39.

3rd.—Balances of Marahmut in the same divisions and about the same dates as the preceding, no vouchers forthcoming, Pagodas 1,641-1-37.

4th.—A balance of a retrenchment against Mr. Gregory on account of servants' wages in 1796, Pagodas 23-1-10.

5th.—Balance due previously to 1788 by Mr. James Hodges, renter of arrack, long since dead, Pagodas 344.

6th.—Balance of Mint Customs, collected by Mr. S. Statham previously to 1788, Pagodas 1,019-31-10. Mr. Statham has been long dead.

1st	...	807	29	19
2nd	...	10,529	8	39
3rd	...	1,641	1	37
4th	...	23	1	10
5th	...	344	0	0
6th	...	1,019	31	10
Total	...	14,364	26	35

269. The above balances being all irrecoverable, we recommended that the Accountant-General might be allowed to write them off in his books.

270. On the 23rd January, we were informed that the Honorable the Governor in Council authorized the Collector of Masulipatam, to write off to profit and loss the balances specified in our letter.

271. Copies of the above correspondence were transmitted to the Collector of Masulipatam on the 29th January 1821.

ABKARY BALANCES OF FUSLIES 1215-20-21.

272. On the 28th October 1821, we submitted to the Honorable the Governor in Council a letter from the Collector of Masulipatam, forwarding a statement, showing certain old balances due on account of Abkary revenue rented in his District.

273. As the balances in question were due for Fuslies 1215-1220 and 1221, and had therefore been outstanding from 13 to 19 years, and as it was represented that the whole of the property of the defaulting renters was sold in liquidation of the demands against them, and that there was no prospect of any further portion being recovered, we recommended that authority might be granted to the Collector of Masulipatam, for writing off the amount, being Rupees 5,318-9-5.

274. In answer dated 12th November, we were informed that the Honorable the Governor in Council authorized the Collector of Masulipatam to write off the irrecoverable balances of Abkary revenue, mentioned in our letter, amounting to Rupees 5,318-9-5.

275. A communication to this effect was made to the Collector of Masulipatam on the 18th November 1824.

276. In consequence of Mr. Lane's death, Mr. Roberts was promoted to be Collector of Masulipatam on the 16th January last.

From Govt., in Cons., 19th January 1824.

GUNTOOR.

PENSION TO THE MOTHER AND WIDOW OF VASSAREDDY RAMA NAIDOO; ADOPTION OF A SON.

277. On the 18th September 1823, with reference to our letters of the 14th of June and 13th December 1821, noted in paras. 194 to 206 of General letter for that year, we submitted to the Honorable the Governor in Council a letter from the Collector of Guntloor, reporting the death of Pensigner Vassareddy Ramanaidoo, son of Vassareddy Nagana, otherwise called Paupiah, one of the two cousins of the late Vassareddy Vencatadry Naidoo, for whose support 120 Pagodas a month were paid from the Estate of the said Vassareddy Vencatadry Naidoo.

278. We stated that the deceased had left a will by which he had bequeathed his allowance to be equally divided between his mother and his widow. This arrangement, we observed, would appear to be unobjectionable, and we recommended, in conformity with the principle stated in the 9th paragraph of our letter of the 14th June above referred to, that the Collector should be directed to continue the payment of the pension of the late Vassareddy Ramanaidoo to his widow and his mother accordingly.

279. We further stated that the deceased had in his will and in a letter addressed to the Collector a few days before his death, intimated a desire that his widow should adopt a son after his decease, but as the consequence of this measure would be that the deduction from the revenues of the family Estate would be continued, after the decease of the heirs by consanguinity, of the person for whose maintenance it was allocated, we were doubtful how far it would be proper to recognize the validity of the proposed adoption, unless it were notified to the Collector by both the parties who were then contending for the succession to the Estate of the late Vassareddy Vencatadry Naidoo, that such adoption was made with their consent. We therefore proposed that the Collector should be directed to inform the widows, that unless such consent were obtained in writing from both Jugganada Baboo and Ramanada Baboo, the adoption, if it took place, could not be recognized by the Government as valid, or as establishing any claim in the person adopted to succeed to the pension assigned for the support of the family of Vassareddy Nagana, otherwise called Paupiah, by the agreement of the late Vassareddy Vencatadry Naidoo of the 6th of September 1794.

280. Agreeably to our recommendation, the Governor in Council desires that the pension might, from the date of the death of Vassareddy Ramanaidoo, be continued in equal proportions to this widow and mother; but that the adoption of a son should not be sanctioned without the concurrence of the claimants to the Estate.

From the Secy. to Govt., dated 26th, in Cons., 29th September 1823.

281. With reference to the above letter we submitted to Government on the 15th April 1824, a farther correspondence with the Collector of Guntloor on the subject, and as it was the opinion of the Collector that 70 Pagodas per month to the widow and mother would be a sufficient pension, we recommended that a pension to this amount be granted to them instead of that which was first sanctioned by the Honorable the Governor in Council.

To the Chief Secretary, in Cons., 15th April.
From the Collr., 8th, in Cons., 16th October 1823.
To do, 30th, in Cons., 30th do.
From do, 6th, in Cons., 13th November "
To do, 13th, in Cons., 13th do.
From do, 24th Jany. in Cons., 2nd Feby. 1824.
To do, 4th, in Cons., 4th March. "
From do, 15th, in Cons., 22nd do. "

282. In conformity to the opinion of the Collector of Guntloor, the Honorable the Governor in Council, we were informed, in answer, had resolved that the pension to be enjoyed by the widow and mother of Vassareddy Ramanaidoo should be seventy (70) Pagodas a month, instead of one hundred and twenty (120), as fixed under date 26th September 1823.

From the Secy. to Govt., dated 4th, in Cons., 10th May 1824.
In Cons., 29th Sept. 1823.

To the Chief Secy. to Govt., 4th, in Cons., 4th Nov. 1824.
In Cons., 4th November 1824.

283. We again addressed the Government on this subject and submitted to them a letter from the Collector of Guntloor, dated 28th October.

284. We observed that on the death of Vassareddy Ramanaidoo, who received a pension of 120 Pagodas per mensem, payable from the revenues of the Zemindary of the late Vassareddy Vencatadry Naidoo, in the Guntloor Circar, the Government had been pleased to direct the continuance of a reduced allowance of 70 Pagodas a month to his mother and widow; but in regard to the request of the latter person that she might be allowed to adopt a son in conformity to the wish expressed by her deceased husband in his will, it was decided that such a measure could not be sanctioned without the concurrence of the then, and still, disputing claimants to the Estate, from which the pension was paid.

285. We mentioned that Mr. Whish had reported the death of the mother of the late Ramanaidoo, and stated that the amount recently allotted for the joint maintenance of her and the widow had till then been rejected by them under the plea that it was originally granted in lieu of a share of the Zemindary, and ought therefore to descend to them without any abatement, we expressed our opinion that the construction which the Collector had put upon the case was quite just that the sum fixed by Government for the separate maintenance of Ramanaidoo, in consequence of the ill-treatment and neglect he experienced from the Zemindar, had no reference, "to his share or supposed share of the estate, but to his wants, considering the sphere of life he moved in," and under this view we said that the person in whose favour the right of succession to the Zemindary might eventually be determined, might reasonably expect that the amount to be paid from its revenues should be reduced as casualties occurred in the family for whose support it was allotted. We therefore recommended that the former order of Government should be confirmed up to the period between the death of Ramanaidoo and the decease of his mother, and that the monthly pension of the widow from the latter date should be fixed at the sum suggested by the Collector, namely, 50 Pagodas.

286. In respect to the question of adoption, we said the Collector had reported that the widow has already adopted a son, but without the consent of the parties, whose concurrence she was informed was considered indispensable to give validity to the act; on this subject we stated that we did not then see any reason to alter the decision formerly recorded that the measure she had thought proper to take against the advice of the Government, was at her own risk, and in the actual state of the law suits between the two claimants to the Zemindary, it appeared to us to be desirable that it should not be further discussed.

287. In answer we were informed, that the Honorable the Governor in Council fully concurred in our opinion, that the mother and widow of the late Vassareddy Ramanaidoo had no claim to the continuance of a larger portion of the pension payable from the revenues of the Zemindary of the late Vassareddy Vencatadry Naidoo, than might be sufficient for their comfort and respectability; that in this point of view, the allowance of 70 Pagodas per mensem, which was fixed for their joint maintenance under date the 4th of May last, was considered to have been adequate; and on the same principle the Governor in Council approved our recommendation, that it should be reduced to 50 Pagodas from the date of the mother's decease.

From the Secy. to Govt., dated 19th, in Cons., 25th Nov. 1824.
From Govt., in Cons., 10th May.

289. The above correspondence was communicated to the Collector of Guentoor on the 25th November.

SETTLEMENT FOR FUSLY 1233.

290. On the 5th-March 1824 we received a reply to our Proceedings on the settlement of Fusly 1232, submitted to Government on the 29th December 1823, which we stated to require no particular observation.

292. 'The report of the Collector embraces three subjects: 1st, the principles which have regulated the settlement of the last year; 2nd, the general character and future usefulness of the survey made by Mr. Travers; and 3rd, the balances due by the four principal Reddies on account of the decennial lease, and the Aumany balances of Fodries 1230, 1231 and 1232.'

* Para. 4.

NOTE.—The No. of Villages in Fushies 1232 and 1233 respectively is taken from the accounts of those years; there is a difference of one Village which the Collector is requested to explain.

‘their lands on the same terms in perpetuity. The decision of this point involves many considerations of the utmost importance, and requires a knowledge of many circumstances regarding which the Board have at present no satisfactory information. As a preliminary step towards obtaining a correct understanding on the subject, the Collector has been directed to furnish some of the original sunnuds to which he alludes as implying a perpetual limitation of the Government demand, with other details for a number of villages showing the quantity and value of the lands given up for pasturage, the principles by which they were apportioned among the different ryots, and the extent to which they have since been converted from their original purposes to cultivation. He has likewise been requested to forward the original accounts shewing the details of the interior settlement of the 51 villages in question, subsequently to the issue of the sunnuds, and it is hoped that the information to be obtained from these several sources will enable the Board to bring the subject before the Government in such a shape as to admit of the question being finally determined.’

298. ‘Of the Aumany system in operation in this Province, it may be sufficient to remark that it is similar in its details to that generally prevailing throughout the Northern Circars, the Settlement of the year being made by delivering the Circar share of the produce to the ryots at the selling price of the season. The observation of the Collector in respect to its being less objectionable than the name implies, inasmuch as no part of the revenue is received in kind and no intermediate interest introduced between the cultivator and the Government, has reference to particular parts of the Southern districts. To all the objections generally attaching to a division of the crop, the practice in Nellore is equally liable as that of other parts of the country; it leaves the Government to bear the loss of all that the ryot may be able to conceal or remove before the division takes place; it increases the expense of collection, and opens a wide door to intrigue on the part of the native agents employed in the different stages of the settlement; and by raising the demand in proportion to the actual produce, it brings with it the necessity of much vexatious interference, and destroys every inducement to the improvement of the soil.’

299. ‘It would appear also that here, as in most places where this system is in force, the ryots have been in the habit of collecting the produce of their several fields into one heap, in order that they might be able to watch it the more easily; but as this custom renders it impossible to ascertain the former produce or past collections from any given spot, and as the same facility and security of custody may be obtained by putting the grain in separate heaps immediately contiguous to each other, the Collector has directed that arrangement to be pursued in all the Aumany Villages—a measure which, as he justly observes, will afford data in the highest degree useful to the future introduction of field assessments, and the absence of which has obliged him to continue the system he found existing.’

300. ‘Hitherto the Board have been led to suppose that the interior management of the Putcut Villages was strictly an individual settlement, the lands and assessment of each ryot being defined and known, it would appear, however, from the information now communicated by Mr. Smalley, that such is far from being the case, and that the actual state of affairs affords neither security to the Government, nor protection to the inferior ryots. “In some* of the

* Para. 25.

Putcut Villages (says that gentleman) the ryots have been allowed to enter the worst land as arable and the best as pasture, and afterwards to cultivate the pasture land without any additional tax. Besides this objection much land of the village is excluded and termed Aumany. This the cultivators should themselves cultivate if they have been in the habit of so doing, for it will be difficult or impracticable for strangers to take it. Moreover it holds out a strong temptation to them to cultivate secretly. The rights of the inferior ryots are not defined, so that this Putcut settlement seems to have all the errors of a Village settlement without any of its advantages; with regard to the Shurrat Ryotwary Villages they are not fieldwaur, and they are framed upon wrong or no principles. They have not fixed a maximum demand of rent from the whole cultivated lands, but have taken an average of actual collections without reference to the land culti-

vated in each year, and divided this upon the village. The ryots are then left to cultivate as much or as little as they please, by which the finest soils may be left to pasture flocks."

301. 'It is clearly for the interest of all parties that a system so pregnant with evil, and so contrary to the repeatedly expressed orders of the Board and the Government should be discontinued as soon as possible. The Board are aware that in the present unsettled state of this district, where a long succession of leases has gone far to overthrow the former order of things, a general and immediate return to rates established by a survey, hastily executed and never revised, would, under any circumstances, be a measure of some difficulty, but they are still inclined to hope that the measurement and assessment of Mr. Travers are not so defective as to be altogether useless, if indeed the system contemplated by that gentleman descended no lower than the assessment of a maximum rent for the whole village, and was not meant to attach a specific rent to each field; if it was never Mr. Travers's intention "either to make a field assessment, or an individual ryotwar settlement," the opinion of the Collector in regard to the necessity of a new survey, must be admitted to be well founded, but this subject will require much more information than the Board are at present possessed of, and they will therefore defer the further consideration of his remarks, until replies shall be received to the inquiries since addressed to him, meanwhile they trust he will use his best endeavours to remedy the evils of the existing mode of management, and to secure to all classes an equal participation in the advantages intended to be conferred on them.'

302. 'The Board entirely approve of the Collector's proposal to survey a village, with a view of ascertaining how far Mr. Travers' survey may be rendered useful. In the execution of this work, it will be proper to follow the principle observed in the Ceded Districts, and the Board think it will be advisable to extend it to two or even three villages instead of one.'

303. 'In the 28th para. of his report the Collector submits for the orders of the Board, the case of two public servants who are represented to have obtained Cowles in the names of their near relations, granting them in perpetuity, in the one case a whole village, and in the other the far greater part of a village, at a fixed rent. Even setting aside the two probable suspicion that the alleged concurrence of the inhabitants was obtained through the influence of office, the grants are in themselves so totally inconsistent with the repeated orders of both the Government and the Board, and so directly at variance with the system it is wished to establish, that the Board can have no hesitation in directing their immediate annulment. They appear to have been given by Mr. Fraser only two years ago, in Fusly 1232. The papers furnished by the Collector do not show the extent or appropriation of waste land, but even in the instance where the grant does not extend to the entire village, it will be found to include the cultivation of five resident ryots—a measure in itself sufficiently objectionable, but rendered infinitely more so, by the fact of its having been effected at a time when the individual concerned was employed by the late Collector in adjusting the settlement of that part of the district.'

304. 'In the case of Reddypollam the act of resumption does not appear to require any qualification, but if the water channel represented in Enclosure No. 12 of Mr. Smalley's letter to have been made in Cottapollam, has not the effect of drawing off the supplies which would otherwise flow to other lands, or reservoirs, and if it be a durable work calculated to produce a lasting increase of revenue, it may be right, either to grant compensation in money for the sums actually laid out, or to allow a proportionate assignment of land as a Daswandum. In either case it will be proper that the Collector submit the proposed arrangement for the approval of the Board, and that the resumed lands be assessed in the same way as the other parts of the district.'

305. 'The next remaining subject for consideration is the request submitted by the Collector in favor of Penchel Reddy, who is stated to have afforded him much useful information, and in whose behalf he, in consequence, solicits the confirmation of a village at a fixed rent.'

306. 'In support of this recommendation the Collector observes that the village was granted in perpetuity to this person by Mr. Travers, at an annual rent of Rs. 554-6-5; and that although the grant was set aside at the introduction of the lease system and has never since been recognized, the difference between the fixed and triennial rent was trifling, and did not constitute a sufficient reason to warrant the alteration.'

307. 'The Board regret that they cannot accede to the Collector's wishes in the present instance; it appears to them that the question of profit or loss likely to arise in this individual case is a secondary consideration; and that the main object to be looked to, is the evil effect of reviving a grant unsanctioned and improper in its origin, and so totally inconsistent with the principles of the settlement hereafter to be established. If the Collector can suggest any other mode of evincing the sense he entertains of the assistance afforded by Penchel Reddy, the Board will be happy to give it their support.'

308. 'Of the balance of Fuslies 1230-31 and 32, outstanding at the time Mr. Smalley assumed charge of the district, in villages which had been under the immediate management of the Collector, amounting to Rupees 62,649-12-8, he states that he has realized Rupees 34,803-2-9, but he has omitted to mention how far he considers it expedient or practicable to collect the remaining sum, viz., Rupees 27,846-9-11. The Board will be happy to receive further information on this head, meanwhile they have every confidence that the demand on this account will not be pressed where it may be likely to affect the future prosperity of the district.'

309. 'Under the explanation given by the Collector, and adverting to the very great influence possessed and heretofore; but too successfully exercised by the four Reddies alluded to in the 32nd para. of his report, the Board concur with him in opinion that the question of the arrears outstanding against those persons should be allowed to lie over for adjustment at a future period.'

310. 'In these proceedings the Board have confined themselves to the points more immediately connected with the settlement of the year, and the measures proper to be pursued hereafter; and have thus been led to pass over parts of the Collector's report, which, although containing matter of interest, did not come within the scope to which they had limited themselves; of this description* are the Collector's observations on the general effect of the lease.'

311. 'In conclusion, the Board have much pleasure in bringing to the notice of the Honorable the Governor in Council the favourable mention made by the Collector of the exertions of his Assistants, Mr. Kindersloy, Mr. Stonhouse and Mr. Goldingham.'

312. 'In answer to the foregoing we were favored with the sentiments of the Honorable the Governor in Council, communicated in a letter from the Secretary to Government, under date 29th October 1824, it was observed that the settlement, amounting to Rupees 19,32,519-14-1, fell short of that of the preceding Fusly by Rupees 70,407-3-9 only; while the actual collections, including Moturpha, exceeded those of every year since the province came into our possession; excepting Fusly 1220, which they nearly equal. Such a result, in so unfavourable a season, was creditable to Mr. Smalley's management; and was the more satisfactory, as there is no reason to believe that the public demand had been pressed beyond the means of the people.'

313. 'The Governor in Council approved of our having confirmed, for the present, the Puttahs granted by Mr. Travers in the 51 villages mentioned in the 12th paragraph of the Collector's report; until we shall have obtained such further information as may enable the Government to come to an equitable determination on the subject.'

314. The remainder of the district is under three different systems of revenue, the "Putcut," the "Shurut Ryotwary" and the "Aumany," all which appeared, from the Collector's account of them, to be adverse to the interests both of the Government and the people. Under these circumstances, the Governor in Council regretted to observe, that the nature of Mr. Travers' survey, as described by the Collector, would not admit of the immediate substitution of a field assessment; and that he contemplated the necessity of a new survey.

315. The Governor in Council concurred in the sentiments which he recorded, with respect to the Cowles obtained from the late Collector, by two of his public servants, in the names of their near relations, and approved of our having directed them to be cancelled; allowing such compensation, as may prove to be equitable, to the person who held the village of Cottapollem.

316. It was considered to be politic as well as just to reward the services of Ponchel Reddy, but the grounds on which we objected to the revival of the grant of a village, at a fixed rent, in perpetuity, which was made to him by Mr. Travers, are considered to be conclusive.

317. For the reasons which have been urged, it was also considered to be politic to defer the remission of the balances due by the four Reddies mentioned by the Collector in the 32nd paragraph of his report.

318. The Governor in Council noticed with satisfaction the favourable terms in which the Collector speaks of the exertions of his Assistants, Mr. Kandersley, Mr. Stonhouse, and Mr. Goldingham.

319. Copy of the above letter was transmitted to the Collector on the 4th November.

BELLARY.

SETTLEMENT FOR FUSLY 1232.

Proceedings, in Cons., 8th March.
From the Collr., 29th June, in Cons., 7th July 1823.
To do. 12th, in Cons., 13th Nov. 1823.
From do. 14th, in Cons., 24th December.
To do. 4th, in Cons., 4th do.
From do. 9th Dec. 1823, in Cons., 5th January 1824.
To do. 15th, in Cons., 15th December 1823.
From do. 4th in Cons., 12th January 1824.
From do. 23rd July, in Cons., 7th August 1823.

320. We submitted on the 8th March 1824, for the information and orders of the Honorable the Governor in Council, the following Extract from our Proceedings, under date the 8th March, on the Settlement of Fusly 1232, as detailed in the correspondence with the Collector of Bellary, noted in the margin.

321. 'In addition to the papers here enumerated, the Board have had before them various statements obtained by their second Member, when he accompanied the Honorable the Governor to the Ceded Districts, or since furnished at his request by the Collector. The Board regret that the necessity of obtaining these statements should have been productive of so great a delay, in forwarding the Collector's report to the Government, but the questions raised by Mr. Campbell were of so much importance, that they were unwilling to enter upon the discussion without a previous knowledge of the details whence the general results noticed by him had been deduced.'

322. 'The Collector's report consists, in fact, of two distinct branches, viz., the settlement made by him in Fusly 1232, and the evils he ascribes to the system of field assessments; the Board will therefore endeavour to separate those subjects, in the observations they are about to offer; but as a review of past events is equally necessary to the due consideration of either the settlement of the last year, involving measures which can only be justly appreciated, when viewed in connection with the actual state of the district, it will be proper, first, to trace the

'principal occurrences of former periods, and to bring together, as concisely as possible, such facts as the reports from time to time received from the local officers may furnish, in regard to the circumstances upon which Mr. Campbell's opinions have been founded.'

323. 'The Ceded Districts came under the British Government in Fusly 1210. At that time their resources had been greatly impaired by the frequent change of masters, the ravages of large bodies of horse and Pindaries during the Mysore war, the commotions of rebellious Poligars, the effects of the famine in 1792 and 1793, and the still more recent oppressions and abuses exercised under the Nizam's Government; but they continued gradually to improve under the fostering Government of the Company's officers, and in the course of a few years the general prosperity of the country had increased so much, that the cultivation was double what it was at the period of its cession.'

324. 'Unlike the Districts below the Ghauts, where the dues of the Sircar were usually received, or at least regulated, by a division of the crop, the ryots of the province had been assessed with a money rent, ever since the conquest of the country by the kings of Golcondah; but the abuses which had been practised during the weak administration of the Nizam, by the undue alienation or concealment of the Sircar lands, and the reduction of the rents of particular villages or individuals, made it necessary to institute a new general survey of the Province. This work commenced at the end of Fusly 1212, and was conducted upon the same principles as were observed by Major McLeod, in his survey of Coimbatore, with the exception of a few trifling deviations, the principal of which was the adoption of the acre as the standard measure; meanwhile the collections continued progressively to rise, and the rains of Fusly 1214* and 1215† having proved remarkably favorable, the cultivation was increased to a great extent. Altogether (observed the Principal Collector, in speaking of the first of those years) the season probably has been the best ever seen.'

In reporting on the settlement of the latter Fusly, he said, "the settlement is now nearly as high as it ought to be, and it is not likely that it can, during some years, receive any material augmentation. Whatever increase of revenue may be obtained from the raising of the rents in the districts yet unsurveyed, or from extra cultivation, in some of those which have been surveyed will most probably be counterbalanced by a diminution of cultivation in others, for the present season has been remarkably favorable, and a greater quantity of land has in consequence been cultivated than can be effected to be permanently occupied until the circumstances of the inhabitants are better than they now are."

325. 'The collections* during this year amounted to C. Pagodas 10,38,824, being less than Tippoo's Settlements in 1787*, when the country had not yet suffered from causes above alluded to, by Canteroy Pagodas 50,632.'

* NOTE.—Including Meturpha.

326. 'Instructions having been received about this time from the Supreme Government, directing the introduction of triennial village rents as a preliminary step to a permanent settlement of the land revenue, the Collectors were severally called upon to report the nature and terms of the lease, they considered best adapted to the particular circumstances of their respective districts.'

327. 'In replying to this communication, the Principal Collector stated it to be his opinion that the abolition of the ancient system by which the revenues of the State had been received direct from the cultivators of the soil would be attended with injurious consequences, and that the arrangement which it was proposed to introduce in its stead was ill adapted to the province under his

charge. It appeared to him that the institutions of the people, the obligation which their religion imposed on both sexes, of marrying at an early age, the equal division of land among all the sons, and the general practice of adoption on failure of male issue, were incompatible with the existence of large estates; that any attempt at such a system "would only be forcing for a time the landed property of the country from the form in which it had always been, and to which it must again sooner or later inevitably return, namely, small farms or estates, cultivated by the owners," and that a practical illustration of the fact "would be found in Malabar, Canara, and part of Nagger and Soudah, where, notwithstanding the property of the soil is vested in the inhabitants, the estates of the landholders are on an average nearly as small as the farms of the ryots in the Ceded Districts."

328. Independent of these objections, however, he considered the state of the province and the condition and habits of the people, to be such as to preclude any hope of success from the change. The country, he observed, was in general very thinly inhabited in proportion to its extent; the large towns, but few in number, and possessing little trade, the cultivation very unequal in consequence of the ryots being collected together in fortified villages; a great proportion of the lands waste, and the poorer class of cultivators, for the most part not fixed to any one village, but accustomed to wander from place to place, in search of better terms. "The same causes (he proceeded) which make land unsaleable, and several others concur to render it impracticable to establish a lease for a term of years, and for less a permanent settlement; with the ryots individually, many of them are so poor that it is always doubtful whether they will next year be in the rank of cultivators or labourers, and few of them are so rich as not to be liable to be forced by one or two bad seasons to throw up a considerable part of their farms, many of the middling class of ryots often fail from the most trifling accidents. The loss of a bullock or of a member of the family, who worked in the fields, or confinement by a fit of sickness, frequently disables them from paying their usual rent, the ensuing year. The poorer sort of ryots pay about one-fifth of the whole land rent; few of them pay the full rent of the land which they occupy, and almost every one of them is liable to fail every year. When the loss is only ten or fifteen per cent. there is little danger of a failure, for they can always borrow money when there is a probability of their being able to discharge the debt the ensuing year. It is only when the loss is equal to half or perhaps the whole of their rent, that they find a difficulty in obtaining credit, and are unable to pay the dues of Government. To such men, even after their failure, it is useful to advance Tuccavy, for with very few exceptions they are thrifty and laborious, and generally repay it with at least an equal sum as rent. The man who receives ten Rupees, returns it with ten and often with twenty or thirty Rupees of rent, but without this advance he would have been reduced to the state of a common labourer."

239. Under these circumstances he considered the potails and principal cultivators to be the only description of people likely to become land-owners; and however well calculated they might at first sight appear for such an undertaking, however true it might be that they might eventually become persuaded of "the stability of their tenures, and appropriated their savings to the cultivation of their estates," he thought it would be long before that change could take place, and that in the meantime, so far from promoting any improvement by assisting the poorer classes with advances, or allowing them to participate in the remissions granted by the Government, they might be expected, "to press heavy on the ryots," and to "reduce them to a much worse state than that in which they found them. It is true (he continued) that they may often be forced by the fear of losing their tenants to grant them more favorable terms than would have been granted by revenue servants; but it may be observed, on the other hand, that Government will always be much more capable of supporting the casual losses of bad seasons than any private landlords, and will therefore

be more indulgent in allowing remissions, and it may also be questioned, whether the emigrations of ryots from one estate to another, in the hope of getting land at a low rent, will not, by keeping alive a restless spirit, tend to retard improvement."

330. A settlement with the cultivators, therefore, appeared to him to be in every respect preferable, more suited to the "manners and prejudices of the inhabitants, because it was the system which had always been followed;" more adapted to the "narrowness of their circumstances, because it does not insist on the same amount of revenue being paid every year, but regulates it by the extent of cultivation which increases or diminishes as the seasons are favorable or otherwise;" more likely to reclaim them from their wandering habits, and fix them to their fields by giving them an interest in their improvement; less liable to embarrass the Government by considerable failures, and more calculated to promote the general prosperity of the country and the people, "because the ryot having always been allowed to hold his land as long as he paid the rent of it, and having often seen the same rent continued for several years, he would have no difficulty in believing that it might be fixed for ever, or at least during his life time;" and feeling therefore the security of his possession, would not only "use every means in his power to render his farm as productive as possible," by applying his savings to the improvement of his lands, but would be placed in a situation to do so with effect by receiving the benefits of the reduction, which, in the other case, would be applied to the personal wants of the renter or land-owner; "reserved to make good his losses in unfavorable years, or kept for private use, from the suspicion that the arrangement which created great estates might be superseded at a future period by another."

"The Ryotwar system (observes the Principal Collector, seldom injures the revenue by any considerable failures, because the failures are only those of individual ryots, who soon recover their losses by cultivating smaller farms, and being allowed to hold them for two or three years below the standard rent; whereas, when a great landholder fails, he has previously exhausted a great part of the resources of the whole estate, for he must in the first place have made away with the whole of the remission of rent granted by Government at the time of forming the estate, and he will besides often have borrowed and applied the money of his tenants to discharge his own arrears. It is also more indulgent than that of estates in the case of failures. When the ryot fails, his loss is only equal to a share of the rent of the land he cultivates: it may be quarter or a half, but can scarcely ever be the whole. But the owner of an estate is liable in a bad season, not only to the loss occasioned by the poor crops on the lands in his own hands, but also to that which arises from tenants leaving a considerable part of their lands uncultivated from the want of rain, and the total deficiency may be frequently greater than his whole property can supply."

331. Believing therefore "that the system of great estates would raise less produce from the soil than that of small farms; that it would be more liable to failures and afford less security to the revenue; that it would be less agreeable to the inhabitants, because they would rather hold their lands under Government than under private individuals; and that it could not be permanent because their laws and customs continually urge on the rapid division of landed property, he was induced to recommend the ryotwar system or settlement with the cultivators, not only as a temporary but as a permanent arrangement for the Ceded Districts."

332. The main principle of the arrangement then proposed by the Principal Collector was, that every village and every district should have a standard rental to be fixed by the survey then in progress; that a reduction of $1\frac{1}{2}$ per cent. should be made from the survey assessments, and all extra cultivation of waste lands, not exceeding ten per cent. of the assessment, given up rent free to the ryots of the district generally; and lastly, that every ryot should be considered the proprietor of the land he occupied so long as he continued to pay the established assessment."

333. 'The object and tendency of these provisions are stated with much clearness in the Principal Collector's letter of the 24th August 1805. It was his opinion that by this arrangement and by gradually allowing the ryots to contract or extend their cultivation at pleasure, they would be led to relinquish their wandering habits, and that in the course of 20 or 25 years land would attain sufficient value to be generally saleable, and would be converted into small estates like those on the Malabar Coast.'

334. "In districts (he observes) which are settled annually and assessed according to the rates customary among the natives, cultivation makes but little progress, and where it is augmented, it is rather through an increase of population than of wealth. If waste land is cultivated in one village, it is generally at the expense of cultivated land thrown up in another. The ryot is usually obliged to occupy more land than he can cultivate properly, because it is found easier to make him pay the same sum for a greater than for a smaller farm; he can gain nothing by throwing up a part of his farm, because the same rent is still demanded for the remainder, for the assessment is not regulated so much by the land as by the ability of the ryot, who, whether he keeps his farming stock idle or employs it upon a greater or smaller portion of land, is obliged to pay the same rent. From the long established and general prevalence of this custom, there is every where, in most of the provinces of India, more land under the plough than the ryots can cultivate properly; and hence if left to themselves, they would rather wish to relinquish a part of their old land, than to make an addition of waste."

335. 'The extent of land likely to be thrown up, if all restrictions were removed, was estimated by the Principal Collector at one-fourth of the total quantity under cultivation. He calculated, however, that the improved means of the ryots would enable them to occupy the whole in four or five years.'

336. "With respect to the middling and high classes of ryots (remarks the Principal Collector) I am persuaded that they will in time be enabled to convert their farms into little estates like those on the Malabar Coast; before, however, so desirable a change can be brought about, the ryots must renounce their wandering habits and become stationary on their respective lands, and must so far improve them as to render them saleable, as their great object in removing from one village to another is to obtain a reduction of rent, a fixed assessment will take away the principal motive for their leaving their farms, and a moderate one will put it in their power to improve them. It would not be easy to assign the probable periods at which the ryots may become stationary and their lands saleable, but it is certain that those periods would arrive much sooner in some than in other parts of the country. The lands of the Ceded Districts are classed by the natives under two principal heads, distinguished by the applications of red and black. The red lands yield chiefly the inferior sorts of dry grain with a great proportion of rice, and the black, Cotton and Jawari with little or no rice. In the districts to which the black lands are confined, emigrations are less frequent, farms are larger, and the ryots are more substantial than in the others. This is usually ascribed to the crops of the black lands being both more abundant and less liable to accident than those of the red, but it is also probably owing to the higher expense of cultivation in the black districts preventing the accumulation of poor ryots, and to the resort of the more wealthy being encouraged both by the superior produce, and by the more favorable terms which Government is compelled to grant in order to enable these ryots to raise that produce, for though a ryot may plough ten acres of red land without having ten pagodas of property in the world, he cannot plough the same quantity of black without fourteen large bullocks, which will alone cost one hundred and fifty pagodas; he must therefore be a man of considerable property before he can attempt to break up waste, and as he is permitted to hold it at a quit rent from five to seven years, he secures an ample profit, and the employment of his stock, and is ready to make more waste; after making due allowance for all these circumstances, the most intelligent

ryots with whom I have discussed every point adverted to in this letter, are of opinion that the cultivator would become stationary in the black districts in eight years and in the red twelve, and that the black lands would become generally saleable in fourteen or fifteen years, and the red in twenty or twenty-five. Their judgment as to ryots becoming stationary is probably correct, but the time they have given for land becoming generally saleable is perhaps too short, for it is likely that even after land shall have been so far improved as to afford a rent to the owner exclusively of that which he pays to Government, the apprehension of a future increase of assessment will still remain and check the spirit of purchase, although the period at which land shall become generally saleable may be more distant than might be expected, there can be no doubt that it will finally arrive, and that in the meantime the industrious and frugal character of the ryots under a fixed and moderate assessment, will ensure the gradual improvement of the country, and the stability of the revenue. No new system, he continued, can ever possibly produce a sudden amelioration of the condition of the great body of the ryots. That of great estates seems to be merely a change in the mode of collection, by which the ryots are withdrawn from sight, and their circumstances little known and probably very little bettered. From a permanent ryotwar system I took for no rapid improvement either in the state of the country, or in the facility of collection; but I am confident that it will be ultimately successful in accomplishing both these objects. The same difficulties that occur under an annual settlement must still be encountered for a number of years, for all that can be done for the ryots is to fix their assessment at such a rate as shall enable them to reap the fair reward of their labor and expense, and for the rest they must depend upon the persevering and well directed exertions of their own industry."

"A trial of six or seven years will be sufficient to show whether or not the proposed remission is adequate to the purposes for which it is intended. If it is not, it can then be increased, and if it is, it can be rendered permanent."

337. 'This letter was dated the 25th August 1805, or the beginning of Fussy 1215. The season of the following year (1216) proved exceedingly adverse from the failure of the periodical rains, and the Principal Collector in consequence reduced the assessment upwards of three lacs* of Rupees below the revenues of the preceding Fussy.'

338. 'At the commencement of Fussy 1217 the Principal Collector reported the completion of the survey, and once more resumed the subject of the settlement, which he considered best adapted to the circumstances of the districts under his charge, and after again adverting to the relative advantages and defects of the Zemindary and Ryotwary modes of management, he concluded by earnestly recommending the Government to adhere to the latter system, and to give to the cultivators the benefit of the remission, which in the other case would be conferred on the Mootadar.'

339. 'The main principle of the plan he proposed was that a remission of 25 per cent. on the survey rate of assessment should be allowed on all land, that an additional reduction of 8 or 33 per cent. in all should be allowed on lands watered by wells, or by water raised by machinery from rivers and nullahs, provided the cultivators should agree to keep the wells or embankments in repair at their own expense, and that a similar reduction should be given on all lands watered by small tanks, the cultivators in this case also agreeing to bear the expense of repairs; that the ryots should be at liberty at the end of every year either to throw up a part of their land, or to occupy more according to their circumstances, provided only that they threw up or took proportional shares of good and bad together; that every ryot should be considered proprietor of the soil as long as he paid his rent, and should be at liberty to let or sell his field at pleasure; and lastly, that all unoccupied lands

'should be reserved to the Government, and the rent thereof when brought under cultivation added to the Jummah.'

340. 'These, with some other minor provisions not immediately connected with the question now under consideration, formed the principal ground-work of the proposed arrangement. It was urged by the Principal Collector that, besides being calculated to produce an immediate revenue, at least equally to that to which the demand of the Government would be for ever limited under the Zemindary system, it would have the further advantage of leaving the land rent to increase with the population and wealth of the country of being better suited to the means and institutions of the people; and by making the remission to those by whom

From Col. Munro, 15th Aug. 1807, in Cons., 4th February 1808.

Para. 13.

341. 'As the cultivation had increased nearly one half between Fuslies 1210 and 1215, notwithstanding the gradual raising of the rent by the survey, he thought that "there could be no doubt of its continuing to extend rapidly after the reduction of 25 per cent. in the assessment, although from the inadequacy of the population, not perhaps in the same extraordinary degree as before, there being at that time actually in cultivation lands lately taken from the waste paying sixty thousand pagodas less than the fixed assessment, which sum remained to be added to the Jummah in the course of four or five years."'

342. 'Referring, however, for further details to the Principal Collector's letter above quoted, where the causes which led him to anticipate success from the ryotwary system, and failure and disappointment from that of his estates, will be found to be very fully explained; the Board will only further extract his observations in respect to the period when the suggested arrangement should be adopted. "As long as (he said) the public exigencies require a high revenue, the present assessment may be realized after making the usual allowances for bad seasons, &c., when Government is in a situation to relinquish a part of its demand, the proposed remission is that which would place the Ceded Districts on an equality with those Provinces where the permanent settlement has already been established. It would in the meantime, however, be advisable to grant the remission without delay to wells, in order to induce the ryots to repair them, for it is chiefly by the cultivation of well lands that the country is secured against scarcity."'

343. 'Under the system above described, the Principal Collector conceived that the land rent would rise a lakh of pagodas in four years, that at the end of 10 or 15 years it would probably be so far increased as to make up for the original remission, and that the revenue would then be from 17½ to 18 lakhs of pagodas.'

344. 'Such is the outline of the plan then proposed, but the exigencies of the Government would not admit of so great a sacrifice of revenue; and it was moreover considered that a ryotwary mode of management would, in its operation, prove inconsistent with the Judicial system then recently introduced into that part of the country. It was therefore deter-

From the Board to Govt. dated 25th April 1808.
From Govt. 25th May, in Cons., 11th July 1808.

mined to resort to a settlement of villages on lease, which it was expected would facilitate the collection of the revenues, while, it was supposed, to have the further recommendation of acceding with the long established usage of the country, of being compatible with its progressive improvement, of being adapted to the established system of internal judicature, and of having the advantage of facilitating the future introduction of the permanent settlement.'

345. 'Prior to this period the Principal Collector had resigned his office with the view of returning to England, and the Province was divided into Zillahs under the charge of separate Collectors.'

From Mr. Secretary Greenway, 28th October, in Cons., 2nd Nov. 1807.

CUDDAPAH.

Fuslies.		Annual Assessment exclusive of Moturpha.			Collections.			Balance afterwards struck off.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Annand.	1210	16,05,622	0	0	16,05,622	0	0	...	...	...
	1211	20,66,736	13	10	20,66,736	13	10	...	...	...
	1212	21,71,551	4	1	21,71,551	4	1	...	...	...
	1213	20,98,600	1	7	20,98,600	1	7	...	...	...
	1214	24,36,245	5	0	24,36,245	5	0	...	...	...
	1215	23,62,544	9	8	23,62,544	9	8	...	...	...
	1216	20,81,000	0	9	20,81,000	0	9	...	...	...
	1217	25,58,668	7	4	25,58,668	7	4	...	...	...
Triennial lease.	Total...	176,80,518	9	10	176,80,518	9	10	...	...	...
	1218	26,65,266	4	1	26,64,566	9	0	799	11	1
	1219	24,32,537	3	9	24,72,796	3	6	59,791	0	3
	1220	26,05,521	15	2	23,60,916	10	11	2,33,573	4	3
Total...			7	0	75,04,369	7	5	2,09,168	15	7

BELLARY.

Fuslies.		Annual Assessment.			Collections.			Balance.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Annand.	1210	16,51,648	0	7	16,50,910	4	8	737	11	11
	1211	19,59,732	10	7	19,57,436	13	11	2,295	12	8
	1212	19,95,449	4	7	19,95,849	4	7	...	...	...
	1213	21,47,170	4	4	21,47,170	4	4	...	...	...
	1214	25,21,353	1	5	25,21,353	1	5	...	...	...
	1215	27,26,357	9	5	27,26,224	6	11	633	2	6
	1216	24,25,979	2	6	24,25,979	2	6	...	...	...
	1217	23,53,479	0	0	23,53,479	8	0	...	...	...
Triennial lease.	1218	20,67,963	0	6	20,64,377	5	6	3,595	11	...
	Total...	204,50,082	9	11	20,412,780	3	10	7,252	6	1
	1219	24,02,697	5	0	23,96,498	0	0	6,199	4	6
	1220	26,65,590	4	11	25,14,553	5	4	49,036	15	7
Total...			13	3	25,73,201	9	10	74,725	3	5
			7	2	74,86,252	15	8	1,29,962	7	6

Letter from Mr. Ross, 17th, in Cons., 24th January 1811.

Para. 10.

'ing up their lands, or availing themselves of better offers from other renters or Inamdars, the cultivation of many villages had been very much diminished from that cause, and that they were apprehensive the losses which the Potails (for they were the renters) had incurred, would deter them from undertaking the responsibility of another rent. "I believe (said the Collector of Cuddapah) that few or none have benefitted by their bargain, nearly all have been losers, some have been ruined." By the Collector of Bellary the result of the Lease was represented in terms still more pointed. "So many of the renters (he observed) have

From Mr. Chaplin, 6th, in Cons., 24th October 1811.

Para. 10.

suffered losses by undertaking the triennial rent, that probably not ten in a hundred except in a particular district or two will of themselves come forward to offer for the Septennial or Decennial Lease. The fear of being dispossessed of their Meerass, enmities and jealousies, competitions and rival ships, persuasion and intimidation, a display of advantages which do not exist, and many other means and motives must all be called into action, before they will consent, without great reductions, to become Septennial or Decennial renters. A few being thus gained over, the rest will readily follow the example, the influence of which over this class of people is very remarkable."

36. 'In the Cuddapah* division the triennial village rents were introduced in Fusly 1218, in the Bellary Division in Fusly 1219.'

347. 'The revenue realized from the country during this lease, if viewed only with reference to the amount, would appear to be by no means unfavorable; but it is to be feared that its effect were in no slight degree injurious to the real interests of the State as well as of the people. It was stated by the Collectors, that, in some cases, from the oppressions, in others from the weakness of the renters, the resources of the country had suffered material injury, that the collections had been realized with difficulty; that notwithstanding their endeavours to restrict

348. 'Both these gentlemen were advocates for a settlement with the cultivators, but the Collector of Cuddapah assuming the continuance of the renting system to have been already determined upon, confined himself to the consideration of the nature and terms of the lease most likely to secure success. The Collector of Bellary, on the other hand, recommended a return to a ryotwary settlement upon the principles suggested by Colonel Munro, recapitulating in substance the same arguments as had before been urged by that Officer. The evils he anticipated he conceived to have been fully realized during the trial which had already been made; the competition for the stock and labour of the cultivating classes had led many even of the most substantial ryots to leave their villages, and he thought that the further prosecution of the system could only tend to reduce the resources of the country still lower.'

349. 'To the Board, however, it appeared that the difficulties represented by the Collector had not arisen from any defect inherent in the system itself; but were rather to be ascribed to the effects of too high a rent and too short a lease to the fall in the value of produce, and to the discontinuance of the restrictions before imposed on the cultivators, but then no longer capable of being practised in consequence of the institution of the Civil Courts. These restrictions, they observed, were in themselves unjust and oppressive, and they expected that the freedom which the ryots had obtained by their abolition would be a safeguard against oppression on the part of the renters.'

350. 'These and other considerations connected with the finances of the Government, which were not yet in a situation to admit of the arrangement before suggested by Colonel Munro, and now recommended by Mr. Chaplin, determined the Board to propose that the system of village leases should be declared permanent.'

'The object of the Board (it was observed) is to fix the demand of the Government as it now stands; to grant no reductions to constitute private property; but to leave it to the industry of the people to acquire private property in the soil by improvements by raising the gross produce to such a degree, while the land revenue stands still; that the proportion retained by the ryots shall amount to two-thirds or three quarters, instead of only to one-half of the gross produce as it does now. To effect this object, a maximum must be fixed; the demand must be limited, Government must never exceed, but they may remit part of that demand, and with a view to the immediate exigencies of the state, it is better to make a settlement so high as to require occasional remissions, than to grant a reduction at once to secure the revenue against losses which may never occur, especially as such a reduction instead of forming a fund to insure the revenue, might be diverted to some other purpose.'

351. 'The Government having concurred generally in the propriety of this arrangement, it was resolved to commence with a decennial lease, which should become eventually a fixed settlement, by the establishment of a standard revenue for each village to be determined with reference to the collections of former years, and to the general capabilities and permanent resources of the lands; that the rent of the lands irrigated by means of large tanks should for the present be made conditional and dependent on the annual supply of water; that in all cases where the hereditary Potails might be willing to undertake the lease, the preference should be given to them, but that if they refused to accede to fair terms, their Inams should be resumed, and the settlement concluded with any other of the principal cultivators.'

352. 'As the general principles which influenced the decision of the Government in respect to the revenue system here described had reference to the past transactions and then state of the two divisions of the Ceded Districts, the review taken by the Board thus far has necessarily been extended to both. In their future observations, however, they will confine themselves to the division where the present question has arisen, viz., that of Bellary.'

353. 'The Decennial lease commenced in the Bellary District in February 1222, and as the Collector was of opinion that in a country where the "variation of season is so great as in that part of the Ceded Districts, it would be in vain to attempt to estimate with tolerable accuracy what might possibly be the amount of future defalcations below the actual settlement, that balances must accrue in the very best seasons, and that no general reduction of the lease settlement would effectually secure a fixed and certain revenue, to be depended upon under all circumstances;" he appears to have calculated the rents of the respective villages with reference to the amount which he conceived them capable of yielding in favorable years, rather than from an expectation that they could be realized in all seasons. "I have (he says in his letter of the 4th April 1816) fixed a maximum rent which is calculated to secure the average of the seven (previous) years collections, leaving out of the account years of dearth and calamity which will probably reduce the revenues, *Communibus Annis*, infinitely below the prescribed standard."

354. 'Alluding to the great reduction made by the Collector of Cuddapah in the rental of that district, he continued, "were it probable that such a remission would ensure the future punctual realization of the revenue, there would indeed be some ground for making it, but from unavoidable natural contingencies to which the Board have seen that this part of the country from its central situation, between the two monsoons, is peculiarly liable, no such punctuality of payments can be safely calculated upon losses, will, perhaps, every year occur in 10 or even 100 villages, and as the burthen of them must be partially, and sometimes wholly borne by Government, the high rents of other more fortunate villages will in some measure compensate for these failures. For these reasons I have endeavoured to follow the letter as well as the spirit of your Board's instruction, to do every thing in my power to keep up the present revenue, which is consequently raised as high as can be afforded in seasons tolerably favorable. Remission for extraordinary accidents will of course be allowed as inseparable from the system, and will be considered, as Government expressed its intention to consider them as drawbacks, the risk and burthen of which are preferable to the certain loss which would be occasioned by the permanent reduction of the Jumma."

355. 'In all cases where the Potails, Merassidars, or persons holding the Inam for the performance of the duties of the village acceded to what the Collector conceived to be a fair rent, he made a point of confirming them in possession in preference even to other competitors who offered to give substantial security for a higher revenue; on the other hand, when the Potails refused to agree to such condition, he gave every encouragement to all classes of competitors, whether ryots, residents, inhabitants, kooshbash or others, to come forward. In a great many of the talooks he found an almost universal combination amongst the Merassidars to force down the revenue, which compelled him to have recourse to this measure of competition, and to avail himself of the authority which the Board entrusted to him, on former occasions, of ousting such as were refractory; the possession of this power, however, precluded the necessity of frequently using it, and was productive of the good effect of inducing a very large proportion on the Potails, who were in every respect the class of persons best calculated for the management to take their villages; such as obstinately held out were told that their services were thenceforward dispensed with, and the Inam was in some cases given along with the village to those persons who offered the best terms.'

356. 'The first year of the lease for Fussy 1222 was productive of several failures, and although the fear of being sent to jail sometimes induced the well disposed, when brought to the Huzoor, to make arrangements for their balances, there were some cases in which the Collector was compelled to resort to restraint and confinement, in others the defaulters escaped by flight.'

357. 'From the explanation given by Mr. Chaplin, it would appear that this untoward result was chiefly to be ascribed, to the mismanagement, or incapacity of the renters, the opposition and intrigues of those who had been excluded from the lease, the general poverty and migration of the ryots, the combinations of the inhabitants to obtain their lands on their own terms, and the frequent quarrels between joint partners by which the cultivation was often delayed until the season had passed by.'

358. 'Nor was the result of the 2nd year more auspicious, notwithstanding the season proved more than usually favorable and grain continued to maintain its price, the revenue was realized with difficulty and the balances continued to increase. The causes of this disappointment were detailed at considerable length by the Collector in his letter of the 19th July 1814; suffice it here to observe, that they appear to have been little different from those already adverted to. The struggles between the ryots and the renters were stated to have led to the abandonment of the survey rates of assessment. In many of the districts, observes Mr. Chaplin, "the renters have been compelled to give up their lands upon the most reduced terms, and the ancient practice, which, under the ryetwar system had become obsolete, of renting for a share of the produce, has been generally resorted to," but where renter possessed sufficient authority to overcome the resistance of the ryots, they took money, wherever it was to be had, whether justly due or otherwise. In other instances considerable losses had been sustained "from the difficulty of collecting the rents from obstinate and refractory tenants, who refused to perform engagements actually entered into, and absconded, in order to obtain an abatement of the demands against them."'

359. 'Of the balances of current revenue outstanding at the close of this Fusly, above two-fifths were due from persons who had collected the whole of the amount from their under-tenants, but from whom little or nothing could be recovered, their property having been already concealed, and the only ostensible means of realizing the demand of the Government being limited to the sale of their bullocks and implements of husbandry, which equally with the confinement of their persons, deprived them of the means of cultivating in the ensuing Fusly and entailed still further losses on the Government.'

360. 'In the 3rd year of the lease, Fusly 1221, the season and the harvest proved exceedingly favorable, and as the price of grain rose above the ordinary rates in consequence of the presence of the force composing the army of reserve and the large purchases made by the Commissariat Department, it was expected that the rents would be realized with more than ordinary facility. But to the punctual collection of the Circar dues, there were obstacles of a complicated and various description. The more substantial ryots still preserved in withholding the balances of villages in which the rents had not only been collected by them, without loss, but in many instances with considerable profit, the struggle between the cultivators and the renters still prevailed, and was likely to be continued from the competition which still existed for their agricultural labours, and many villages, which with reference to former collections, the Collector thought were leased out on terms much too low, and which were effected to pay easily without a fraction of balance, failed from these causes, whilst on the contrary, others which were raised to the full survey assessment by the competition of Mernasidars, (who had equal claims, but who refused to take their villages jointly.) Instead of declining, as might have been expected, most punctually fulfilled their engagements.'

361. 'In other instances again "flourishing villages had gone greatly to decay from the dissensions and animosities that prevailed amongst the different partners in the lease," and many more had suffered so much from other

From Mr. Chaplin, dated 11th, in Cons., 24th July 1815.

Number of villages under rent in Fusly	
1224.	2,340
Do. do. in Fusly 1225.	2,807
Difference, 33	

Para. 5.

Para. 6.

Para. 7.

'causes as to be "unable to pay the assessment which under better management would have been discharged with cheerfulness and regularity."'

362. 'A considerable loss had likewise arisen from a deficient cultivation in villages, which had reverted to Anmany management from the failure of the renters, "some of whom had been confined as defaulters in the Zillah jail, some had absconded owing balances, and others being greatly in arrears, and unable to manage their villages, had been removed from the charge of them."'

363. 'Speaking of these villages, the Collector justly observes, "from the circumstances under which these failures occur, the resources of such villages are sure to suffer much dilapidation, and the ryots having in the meantime gone off to the neighbouring rented villages, their cultivation must always, for some years, be considerably reduced," nor was this inconvenience confined solely to the villages that lapsed from the failure of renters, the same effect resulted in those which had always remained under the Collector's charge, for there also the ryots were either "drawn off to the rented villages, or refused to cultivate their usual lands, except upon very reduced terms, in consequence of the competition of the renters of other villages for their labour."'

364. 'The same observations apply equally to the 4th year of the lease, Fusly 1225, many villages came back to the Government exhausted both in resources and population, and heavy balances arose from the flight or poverty of renters. It was the opinion of the Collector that very few of these failures were owing to over assessment; the heaviest losses (says Mr. Chaplin in his letter of the 4th April 1816) have been occasioned by "disputes amongst the renters themselves which have split the villages into parties and factions, and thrown every thing into confusion; by dissensions between the renters and their tenants, by occasional distress arising from partial failures of crops, and by the emigration of ryots from one village to another in search of cheap lands."'

'In this Zillah it is not those villages that have been settled above the average that have most suffered, because they were improving and flourishing villages that could well bear a high rent. The greatest loss of revenue to Government has occurred in those whose already depressed state dictated the necessity of settling them considerably below the average.'

365. 'To the Board however the subject appeared in a different light. It seemed to them that the ill success which had marked the past progress of the lease had originated in too high an assessment, and they in consequence recommended the reduction of the rents or an immediate return to the ryotwary system in pursuance of orders lately received from the Court of Directors for the re-establishment of that mode of settlement on the expiration of the existing engagements.'

366. 'To enter into a detail of the difficulties suggested by the Collector as likely to attend the former alternative would be foreign from the present subject. Suffice it to remark that after a full consideration of all the bearings of the question (the particulars of which will be found in the correspondence noted in the margin) it was determined to accept of the surrender of the lease in all cases where the renters might be willing to relinquish them, and to renew the settlements with the cultivators.'

367. 'Hitherto, with the exception of the 1st year of the lease, when the rent was fixed with reference to the actual cultivation, the seasons had been favorable, but in Fusly 1226 the harvest for the first time proved scanty, and as there was "no hope that the failing renters could pay up their arrears, would, anticipating the current year's revenue, or levying extra contributions upon the

Proceedings of the Board, 29th Feby. 1816.

Proceedings of the Board, 29th Feby. 1816.

From Govt., 5th, in Cons., 18th April 1816.

From Mr. Chaplin, 4th, in Cons., 25th April 1816.

From Mr. Chaplin, 30th Sept., in Cons., 9th October 1817.

Para. 8.

ryots, the Collector availed himself of the circumstance of their being in default to cancel (as he was enabled to do under the terms of the Pattah) a great many of their leases and to bring back the villages under Aumany; others were voluntarily relinquished. The number of villages which fell in, in this, and the subsequent, was as follows:—

					Rs.	As.	P.
At the end of Fusly	1226,	858	Villages assessed at	...	9,68,421	14	6
Do.	1227,	829	do.	...	3,70,931	13	8
Do.	1228,	147	do.	...	2,05,195	4	6
Do.	1229,	24	do.	...	29,235	1	6
Do.	1230,	56	do.	...	35,939	15	3

Fuslies.	Total of Assessment of each year.			Total Collections.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1210	16,51,648	0	7	16,50,910	4	8	337	11	11
1211	19,59,722	10	7	19,57,436	13	11	2,295	12	3
1212	19,95,349	4	7	19,95,349	4	7	...	...	...
1213	21,47,170	4	4	21,47,170	4	4	...	...	...
1214	23,21,363	1	5	23,21,363	1	5	...	...	...
1215	27,26,657	9	5	27,26,657	6	11	638	2	6
1216	24,25,979	2	6	24,25,979	2	6	...	...	...
1217	23,53,479	8	0	23,53,479	8	0	...	...	...
1218	26,67,963	0	6	26,64,377	5	6	3,535	11	0
Total..	204,50,032	9	11	204,42,730	3	10	7,232	6	1
1219	21,02,697	5	0	21,02,697	0	6	6,199	4	6
1220	25,65,590	4	11	25,16,553	5	4	49,036	15	7
1221	26,47,927	13	3	25,73,201	9	10	74,726	3	5
Total..	76,16,215	7	2	74,86,252	15	8	1,20,932	7	6
1222	24,38,637	4	4	24,31,151	14	0	7,485	6	4
1223	25,72,068	1	4	25,46,103	3	5	26,561	13	11
1224	25,85,371	6	4	25,61,153	0	9	24,118	7	7
1225	26,38,460	11	1	25,80,517	6	11	47,943	4	2
1226	25,64,363	12	10	24,59,761	15	4	1,04,606	13	6
1227	24,92,103	14	4	24,90,279	1	7	1,826	12	9
1228	23,84,410	1	7	23,77,255	7	1	7,154	10	6
1229	24,38,944	11	7	24,38,454	9	3	460	2	4
1230	21,98,363	12	2	21,94,069	7	2	4,304	5	0
1231	22,42,549	5	8	22,42,036	3	0	5,513	2	8
Total..	245,46,380	3	3	243,20,742	4	6	2,25,637	14	9
1232	22,92,444	7	8	22,81,610	3	2	10,834	4	6

Rented Bareez	Rs.	A.	P.
Do. Collection...	157,89,331	14	7
	155,83,734	3	11
Balance...	2,05,627	10	8

371. In the last para. the Board have traced the return of the villages through the whole period of the rent, &c., but as it is essential to a just view of the measures now requisite for the security of the revenues, and the improvement of the country that all the most material events of the lease should be taken into consideration, it becomes necessary to return to the transactions of Fusly 1227. In April and June of the year, Mr. Chaplin described the condition of the country in the following words. "Although there are now considerable obstacles to be surmounted which did not exist when the plan (suggested by Colonel Munro, and now again proposed to be introduced) was first recommended, still I entertain no doubt that the result will eventually be highly beneficial both to the interests of Government and the inhabitants, the sacrifice of revenue must however now be greater than it would have been, had the system been acted upon at the

time when it was originally suggested and the progressive improvement in the resources of the country must necessarily be less rapid than was then anticipated for reasons which I shall but briefly recapitulate, because they have, already in the course of my reports upon the effects of the

Para. 4.

lease system, been submitted to your Board's notice. 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 ryotwary mode of administration with their resources most lamentably dilapidated, and this effect is very far from being confined to those villages whose 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. These evils have been aggravated by two successive bad seasons. In Fusly 1226 the rains failed to a considerable extent, and in the current Fusly we have had almost a deluge, so that in many villages, particularly in the black land districts, the crops have failed altogether. In addition to these misfortunes, which render it so difficult to make the Koolwar settlement, great confusion and irregularity have been introduced since the commencement of the lease. The survey rates of assessment have been everywhere abandoned. In some places where they were already so low as to require no reduction, the mismanagement, or the necessities of renters have led to their further abatement, and lands already lightly taxed have been let out for a mere quit rent, so that they can only by degrees be brought back to their fair standard of assessment. The prescriptive right of occupancy occasionally acquired by long possession, has been very generally disregarded by the renters and their relations, who have ousted the poorer ryots from the lightly assessed fields and have taken them into their own occupation, relinquishing what is called their *Upunum* or lands paying the full rent, which in consideration of their large inams they were bound, according to immemorial usage, to cultivate; many small farms have thus completely changed hands to the great detriment of the poorer classes of ryots, to whom other fields have been assigned under promise of remission in the assessment."

372. As an instance of the great extent of inam lands which had been occupied during

Para. 7.

the lease, he says, "In one village alone, of which I have just made the Koolwar settlement (Konokandlah,) I find that the principal potel, in addition to a large potelee meerass of his own, has during the time he held the lease thrown up a great part of his *Upunum* fields, and got into his possession bhutwurtge and other inam lands to the amount of 762 Canteroy Pagodas survey rent, of which he pays only about one-third to the inamadars. Almost the whole of this inam land has been taken out of the possession of ryots who, from the advantage they derived from holding it on such cheap terms, were enabled also to cultivate a large quantity of Circar land, which from being ousted from the inam, they have since relinquished. By this means a considerable loss has been occasioned to revenue without taking into account the injury which the ryots themselves have sustained from throwing up land on the improvement of which they have bestowed much expense and labour."

*From Mr. Chaplin, 24th June, in Cons., 6th July 1818.

Para. 4.

NOTE.—Many other passages might be given from the letters of Mr. Chaplin and Mr. Thackeray in regard to the ruinous state to which these Districts had been reduced; but the Board will hereafter have occasion to cite to full and satisfactory a description from a report of the present Collector, that they think it unnecessary to add to the already too great length of these proceedings by further quotations in this place.

"The black* lands of Hydroog, the western division of Gootee, a great part of Gollem and a small portion of the Bellary talook have been peculiarly unfortunate for a series of years past. They have seldom yielded an average crop, and for the last two seasons have barely furnished fodder for the ploughing cattle. Their resources are, in consequence much deteriorated and their population materially diminished. The ground is overrun with long rank grass (nuth) which spreads so rapidly in this kind of soil, and owing to the deficiency of agricultural stock, there is no immediate prospect of its being again cultivated."

373. In Fusly 1228 (the eighth year of the lease) Mr. Chaplin was removed to the Deccan, and was succeeded by the late Mr. Wm. Thackeray, whose reports in respect to the effects of the lease are the more valuable from his having been a member of the Board of Revenue at the

382. 'Anxious, however, to keep up as much as possible the revenues of his district, and apparently not considering the extent to which such an indication of feeling on his part was likely to influence his native servants, the Collector was "induced so far to deviate from these orders as to add waste land to the extent of one half of the remission to such of the ryots as (to use his own words) were willing to take it—a measure which, he says, he requested them to accede to."'

Paras. 29 and 30.

'The amount of the waste thus included in the settlement of Fusly 1280 and in the puttahs then issued, was stated by the Collector at Rupees 86,185, but there was another item of Rupees 32,234 entered under the head of fields kept by the ryots for grass. The sum total of waste therefore, as shown in the Collector's letter, is Rupees 1,18,420.'

383. 'It is to be remarked, however, that this land was not scattered over the whole district, but confined entirely to the talooks under the immediate superintendence of the Collector, whether the same principle was observed in the divisions under the charge of his Assistants, does not distinctly appear from Mr. Campbell's report, but as he states that those gentlemen "remained with him until he had settled several talooks, and that having an opportunity to observe all the details of his settlement they easily introduced the same process into the talooks which they themselves were subsequently deputed to settle," it is to be inferred that they follow the course he had adopted.'

Para. 13.

384. 'Indeed the fact would seem to be put beyond all doubt by the details of the deductions made in the settlement of Fusly 1231,* for it there appears that of the small remission then made under the head of Bunjer added in 1230, more than one-fourth was remitted in two of the districts under the Assistants, viz., Dhurmawar and Anantapoor, in which no addition of waste had been reported. The only exceptions in the talooks under Mr. Campbell were Raidroog and Gooty. But whatever may have been the wishes of the European officers, it is to be feared that the Tahsildars who, no less in the reports of Mr. Campbell and Mr. Gosling than in those of their predecessors, are represented to have been in the habit of keeping up the collections, by saddling the ryots with waste unknown to their superiors, would be little likely to relinquish the practice when they found it adopted by the Collector himself.'

*Enclosure No. 60 in Collector's letter 29th June, in Cons., 17th July 1823.

	Rs.	A.	P.
Total ...	7,601	15	8
Dhurmawar...	2,090	5	5
Anantapoor ..	19	10	1
	2,109	15	6

385. 'The Board will have occasion to return to this subject again, at present it will be sufficient to state that when the imposition of the waste became known to the Government, it was entirely disapproved of. The tendency of that measure (it was observed) was to "defeat the object of the remission," and as it was evident that "although the ryots were stated to have been willing to take it, it was not of their own seeking, but intended merely to diminish the loss of revenue resulting from the remission:" it was once more directed that the enlargement or contraction of their farms should be left entirely to their own choice, with no further limitation than that before explained.'

From Govt., dated 10th, in Cons., 13th August 1821.

Para. 6.

386. 'Under these orders, and more particularly under the depressed state to which the country had been reduced, the proper course for the Collector to have pursued, would have been to notify to the people that they were at liberty to throw up or retain all or any part of the fields thus added to their puttahs; but the Board regret to find that this measure was not resorted to, the Jumma bundy of the previous year having been confirmed without any material modification, and the assessment of the waste then added (with a trifling reduction in cases where the extreme poverty of the ryots made it impossible to realize the amount) having been again collected without any inquiry, whether the land had been cultivated or not.'

Note.—Viz., the sum of Rs. 7,601-15-8 noticed in para. 65 of these proceedings.

387. 'It is evident, indeed, from the report of the Collector upon the settlement of this Fusly (1231) that up to the period here in question the intentions of the Government had been very imperfectly carried into effect, and little understood either by the inhabitants or his native servants. "The danger (said Mr. Campbell) of relaxing too suddenly the system of constrained agriculture maintained by my predecessors, and my own practical inexperience, and want of that statistical knowledge of the country and personal influence over the people, which is requisite to induce confidential and unreserved communication, and to obtain a correct view of the true state of the district, has hitherto operated to render me perhaps too cautious and diffident, in acting fully upon the system proposed. But in the perfect confidence that the Government are prepared to support the result of a judicious but full execution of their orders, I have endeavoured to impress on all under me the necessity of no longer being deterred by mere apprehension of a present loss of revenue, from conferring upon the people the full remissions and entire freedom of cultivation which that system contemplates."'

From Mr. Campbell, dated 25th June, in Cons., 4th July 1822.

Para. 9.

388. 'This letter is dated 25th June 1822, in other words at the close of the second year after the remission had been ordered. Looking at this subject in any point of view, it appears to the Board that the course pursued by the Collector cannot be contemplated without regret. To argue that disappointment was not excited in the minds of the people by finding that the general reduction which had been publicly proclaimed by the Government was clogged with the condition of becoming answerable for the assessment of land which they had not the means of cultivating, would be worse than idle. In point of time, therefore, the addition of the waste was most injudicious. But its continuance was a departure from the orders with which the Collector had been furnished, and as it had been imposed under his own personal directions and superintendence, could not but be regarded by those around him as originating in instructions from his superiors; independent, therefore, of the distrust which such a measure was calculated to produce as to the sincerity of his own subsequent professions, it implicated the good faith of the Government itself, and in its consequences could not fail to retard the improvement of the country, since it taught the ryots to look forward with suspicion to the future, fearful that the same power and the same feeling which had already deprived them of so large a portion of the promised indulgence, might eventually reduce it still further.'

In Cons., 4th July 1822.

389. 'It was impossible for them to know what directions the Collector might have received, all that they could judge by all that the native servants could judge by, was the tendency of his measures, and as they but too plainly indicated a desire to prevent, as far as possible, the diminution of revenues, it was as little to be expected that the people should seek relief from him, as that the Tahsildars would confine themselves to the bounds he intended.'

390. 'If on the receipt of the letter disapproving of his proceedings, the Collector had at once relieved the inhabitants from the waste he had included in the settlement during the first year of the reduction, he would have shewn that he was in earnest in proclaiming the removal of all unauthorized restraint upon the cultivation, and would have prevented the feeling which so late as the end of the 2nd year obliged him "to endeavour to impress on all under him, the necessity of no longer being deterred by mere apprehensions of a present loss of revenue from complying with the directions of the Government."'

From Mr. Campbell, 25th June, in Cons., 4th July 1822.

Para. 9.

391. 'It is to the omission of this precaution that the Board are inclined to ascribe a great part of the injurious consequences that have since been felt. To what extent the evil may have extended, it is impossible at present to calculate with any degree of precision. That it is considerable, however, is clear from the accounts now before the Board, and that it has pressed heavily on the ryots is but too plainly attested by the numerous complaints preferred to the Honorable the Governor, during his progress through that part of the country.'

392. 'It would seem, indeed, that the Collector himself had latterly entertained some suspicion of the fact, for in his report for Fusly 1232, after explaining

From Mr. Campbell, dated 29th June, in Cons., 17th July 1823.

Para. 22.

'the causes which had made it impossible to restrict the ryots from occupying parts of fields only, and stating that the amount included in the settlement under the head of Shameloat Bunjer, "consisted chiefly of those small pieces of waste which in no case exceeded 10 per cent. of a ryot's total cultivation, but were in general much below that rate, and which, therefore, from established usage, had not been deducted from the settlement," he goes on to say that "since the conclusion of the settlement, he had discovered that part of this waste had been included contrary to his express orders, and in cases where it bears heavily on the people."'

393. 'But it is not in this waste that the evil consisted. Had the demand of the Tahsildars been confined merely to cases where the uncultivated part of a farm bore only a proportion of one-tenth to the total cultivation of the respective ryots, it would have been paid as it had always been paid before, and is still paid in all other districts without a murmur. But the pressure was in fact far more extensive than the Collector appears to have apprehended, not only fields of which a great part was waste, but others wholly unproductive were added to the settlement; and if the information received by the Board be correct, there is reason to fear that in some cases the fields so added did not even belong to the village where the ryot resided.'

394. 'From the accounts obtained by Mr. Russell with the view of ascertaining the cause of the great deterioration noticed by Mr. Campbell in the resources of the villages of Amedhalah and Vedoopunculle (a subject which will be more fully adverted to hereafter), it is found that the waste land paid for in Fusly 1232, by 17 ryots of the one and 12 of the other, amounted on an average to 24 $\frac{1}{4}$ per cent. of their total cultivation, in many cases exceeding the authorized remission, and not only including fields of which a fourth, a third, and a half was waste, but some also which were wholly waste.'

395. 'In some of these cases it was urged by the Collector's servants that the exaction of payment had been just, because the people had deserted the Circar for inam land, but it is obvious that this did not form the real ground on which the Tahsildar had acted; for not only had collections been made from persons who cultivated no inam at all, but in other instances where inam had been occupied, the amount collected for waste exceeded the total survey value of the inam; and as this occurred in one of the two Districts (Goody), where the Collector states that he not only did not add waste in Fusly 1230, but thought he had taken off all that had been put on by the Tahsildars, it is much to be feared that it is even more extensive in other places.'

396. 'In the statements transmitted by the Collector with his Jumma bundy report, the total amount of waste included in the settlement of Fusly 1232, is stated at Rupees 84,021-1-4, but the mode in which the accounts have been prepared is defective.'

397. 'In the original Khan accounts of the District, the only items of Jumma are—1st, the lands sown; 2nd, the Kaboolaty Bunjer or the usual waste voluntarily taken by the ryots; and 3rdly, the Shameloat Bunjer or uncultivated parts of fields; from each of which deductions must necessarily have been made in the progress of the settlement; but in the statements furnished to the Board, sums which ought to have been deducted from the item of "lands sown" have been deducted from that of waste, and the actual amount of the waste for which payment was received from the ryots, has therefore been reduced beyond its real proportion.'

* From Mr. Campbell, 23th June, in Cons., 17th July 1823.

398. 'The total amount of waste not included in the sown lands as per Statement No. 7 in the Collector's letter,* is Rs. 4,397,29-3-4.'

	Rs.	A.	P.
From this statement deduct, under the head of "Kaboolaty Bunjer" ...	40,595	1	3
Under that of "Shameloat do." ...	2,33,311	2	6
Under that of Cowle lands for Fusly 1233 ...	1,07,390	3	2
And under that of lands erroneously surveyed ...	343	9	2

Making a total deduction of Rupees ... 3,81,640 0 1

And the 'waste land included in the settlement' is thus reduced to ... 57,657 3 3

but this does not show the actual transactions in the Provinces. The remissions, although correctly stated in the aggregate, are not here deducted from the proper heads. In the instance of the lands erroneously surveyed, for example, it is obvious that the amount ought to have been subtracted from the item of lands sown. It is a deduction made in favor of the ryot in consequence of an error in registering the measurement of his cultivated fields, and is proportioned to the extent of the land which may be found deficient. From its very nature, therefore, it could not be deducted from the waste lands. Moreover, although the whole of the lands granted on cowle for Fusly 1233, consisting of both Shameloat Bunjer and Nuth, are deducted in that statement from the waste, the accounts of the only two villages which the Board have in detail, viz., Amedhala and Vedoopanaculle, furnish several instances where it clearly belonged to, and was deducted from the "lands sown;" and if the accounts of the other villages were examined, there can be no doubt, but the same thing would be found to have occurred in respect to the "Shameloat Bunjer," which has been entered in the statement under a separate head.

399. 'In order to explain precisely how the statement in question has been made out, and the effect that arrangement has produced, the Board will here give the accounts of three ryots in the two villages just named.'

JUMMAH.					DEDUCTIONS.							
—	Sown land.	Caboleat Bunjer.	Shame-loat Bunjer.	Total.	Caboleat Bunjer.	Shame-loat Bunjer.	Cowle for Fusly 1233.	Nuth.	Mamool Cowle.	3rd, 4th.	Total remission.	Net Balance.
	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.
1st Ryot ...	62	...	...	62	...	...	13	...	...	12	25	37
2nd Ryot ...	83	...	10	93	...	2	...	...	...	21	23	70
3rd Ryot ...	...	10	...	10	2	...	...	...	...	2	4	6
	145	10*	10*	165	2*	2*	13*	...*	...	35	52	113
	Total of the two, C. Pagodas 20.				Total of the four, C. Pagodas 17.							

400. 'It will be observed that, in the instance of the first ryot, the land granted on cowle for Fusly 1233 was included in the sown lands, and that the deduction made on that account was made from that head.'

401. 'It will be seen also that, of the 10 C. Pagodas of Shameloat Bunjer in the original demand against the second ryot, 2 only were deducted, and that 8 C. Pagodas remained to be collected.'

402. 'And in the case of the third ryot, that although the amount of Caboleat Bunjer debited to him was 10 C. Pagodas, he was only allowed a deduction of 2 C. Pagodas. The real state of the accounts then, in the case of these three individuals (and the same principle applies to the whole district,) is this:—

	C. Pagodas.
'Total amount of Caboleat and Shameloat Bunjer included in the Jumma.	20
'Amount deducted from these heads.....	4
'Balance collected from the ryots on account of Caboleat and Shameloat Bunjer.....	16

403. 'But if prepared in the mode adopted in the Statement No. 7 sent by the Collector the account would stand thus :—

	C. Pagodas.
'Total amount of waste in the Jamma	20
'Deductions.....	0
'Caboleat Bunjer.....	2
'Shameloat do.....	2
'Cowle for Fusly 1233.....	13
'Total deduction on account of waste.....	17
'Amount of waste appearing to have been added to the settlement	3

404. 'The difference here arises from the value of the lands granted on cowle for Fusly 1233, being deducted from the waste, instead of being deducted from the head of the lands sown to which they in reality belonged, and thus it is in the general statement furnished by the Collector, for there also, in place of the remission made during the settlement under the several heads of Caboleat Bunjer, Shameloat Bunjer, cowle for Fusly 1233, and lands erroneously surveyed, being deducted from the items from which they were respectively subtracted in the original accounts of the villages, they are all deducted from the item of waste lands, the effect of which is that a great part of the sums in reality collected on account of Shameloat and Caboleat Bunjer is lost sight of, and the apparent amount of waste reduced far below what in truth it amounts to.'

405. 'But this statement is likewise inaccurate in other respects.

'The sums entered under the several heads of "lands which the ryots agreed to sow with white jonnaloo," and land kept by the "ryots for grazing their cattle," do not exist in the original accounts of the Collector's Cutcherry, and are no where to be found but in this statement.'

406. 'In respect to the Vyshawk or second crop which forms a third deduction in this account, it is true, when the Jummabundy is formed early in the season, the amount must be taken on estimate, and doubtless a part of the lands entered under this head were actually productive; but the real result cannot be ascertained, the Thasildars having omitted to furnish any information on that subject. It is probable, however, that even in this item, collections were made for fields never tilled. The lands entered under the other two heads, there can be no doubt, were all waste; the entry of grass lands is altogether a new practice in this part of the country, arising, probably, from that head having been inserted in the form of account circulated by the Board. But although in a form intended for general use, it was necessary to provide for all details likely to be found in the Districts generally, it never was intended that the representation of the real transactions of the year should any where be sacrificed for its sake. In Coimbatore the grass lands form a distinct source of revenue, regulated by conditions, as clearly defined as the tax on the fields under cultivation, but the circumstances of the Ceded Districts are quite different, and the amount entered under that head can only be considered another addition to the sum collected under the head of waste.'

407. 'It is in fact but too clear, even from the Collector's own report, that notwithstanding the freedom of cultivation, again proclaimed at the commencement of this Fusly, it was little attended to in the subsequent stages of the settlement. Speaking of the cowles for Fusly 1233:

From Mr. Campbell, 29th June, in Cons., 17th July 1823. Para. 19. 'Mr. Campbell says, "the Government have recorded their opinion that remission for parts of fields left waste should be restricted, as much as possible, to cases of necessity; at the period of the survey, the lands then waste were measured in fields of many hundreds, sometimes of thousands of acres; it will be shewn, hereafter, that much of the land then waste has been since brought under the plough but, it has been portions only of these fields; and as I have not yet succeeded in sub-dividing them from the rest, it has been necessary, where the people had not the means, to cultivate this

waste, to deduct it altogether from the settlement, as stated in para. 15. Even where they appear to possess the means to cultivate it, I have found it impossible to add it all at once to the settlement without ruin to the ryots, and I have therefore been induced to grant it on the usual cowle for waste land, from next year. It is accordingly deducted, to the large amount above stated,* from this year's settlement, and I hope that next year a considerable portion of it may be brought under the plough, on the favorable terms granted by me. Much, however, of it has been thus granted, rather with the hope of exciting the ryots to cultivate it, than in the expectation that they will be able to do so; some are too poor to cultivate it even on cowle, and from such it must continue to be deducted next year.'

408. 'What excitement such a measure could be supposed likely to produce beyond the fear of being compelled to pay for the land, whether cultivated or not, it seems difficult to conceive. The order to which the Collector alludes had reference to fields which, from having

Enclosure in Colonel Munro's letter, dated 26th July, in Cons., 24th August 1827.

Extract from the instructions to the surveyors.

14th. "It is only when waste is divided into fields or found in small pieces, that it is to be measured by separate fields when lying in large undistinguished tracts, it is to be measured in the gross, but whether found in small fields or in extensive commons, it is to be named and numbered."

If after measuring twenty cultivated fields numbered 1, 2, 3 to 20 a piece of waste follows, it will be numbered 21, and the cultivated field which comes after it 22, and so on as often as waste intervenes; but as the largest pieces of waste is usually surveyed after all the rest of the village is finished, it will of course be the last number; suppose that this No. is 50, then if at any future period it should, from the extension of cultivation become necessary to divide it into fields, these fields will be numbered in succession Nos. 51, 52, &c. But this cannot be done in the case of the waste No. 21, because it is already followed by No. 22, when, therefore, No. 21 comes to be divided into fields these new fields must be numbered Nos. 1 in 21, 2 in 21, &c.

'been occupied at the time of survey, were limited to such an extent as to be capable of being cultivated by a single plough, and was obviously inapplicable, both in principle and intention, to those large tracts above described; for their division ("if at any future period it should, from the extension of cultivation, become necessary to divide

them") was expressly provided for in the instructions of the surveyors.'

409. 'That the land thus included in the cowles for this year, amounting to the large sum of Rupees 1,07,390-3-2, was not sought by the inhabitants is quite manifest. It appears, indeed, that for the most part they were known not to have the means of tilling it. Injurious, therefore, as such a proceeding must have been in keeping up the impression, that the liberty so often promised was never to be permitted, and that it was still the object of the Collector to force the cultivation of the country, it is open to the further objection of sacrificing the public confidence in pursuit of an object, which was known at the time to be beyond the reach of attainment.'

410. 'Of the tendency of such measures, there can be only one opinion. In a country reduced as this had been in its resources during the late leases, or as the Collector justly expresses it, "only just rescued from destruction," it was peculiarly incumbent on the revenue officers to conciliate the good opinion and confidence of the inhabitants, and to avoid the enforcement of even a just demand, where the depressed state of the agricultural classes might require such forbearance; but when it is seen that instead of following this course, the remission, publicly notified, has never been fairly given; that the restrictions upon the cultivators although declared by advertisements under the Collector's hand and seal to have been abolished, were still maintained, and that they were yet held answerable for more land than they could till, it must cease to be a matter of surprise that the people should be discontented, or that they should hesitate to increase their responsibility by a still further extension of their farms.

to the charge of self-interested renters, instead of to that of a Government liberal in its principles, and interested only in their welfare."

420. In his conclusions, however, Mr. Campbell arrives at a result very different from his predecessors; for after the observations last quoted, he continues: "But it is neither the renting system, nor the renters, which have caused the abandonment of the finer, the extended occupation of the inferior soils, and the consequent misapplication, loss, or unprofitable expenditure of useful labour, by which the farmer's net profits are reduced, and the natural course of agriculture is inverted. It is the system of field assessments which has caused this evil."

421. When it is considered that the system of field assessments here alluded to is admitted by Mr. Campbell himself not to have been completed until 1807; that the Principal Collector (to use Mr. Campbell's own words) "had no sooner left India, than the ryotwar settlement was supplanted by the village lease settlement; that the field assessments were then generally abandoned for a division of the crop as reported by Mr. Chaplin; that the Collector was shut out from all immediate or direct communication with the ryots; that this system was not entirely abandoned until the present year (1828), in which, at length, the ryotwar settlement and field assessment have been again generally reverted to; that until of late years the rented villages surrendered to the Government were not numerous, and that it was not until Fusly 1230 (the accounts of which year he adopts as his standard of comparison) that the system pursued with regard to them was that of the survey field assessment, independent and exclusively of extra discretionary remissions." It might perhaps be considered superfluous to pursue the subject further. It cannot, indeed, appear otherwise than extraordinary, that after a lapse of 13 years, during which the country has been twice leased out, and its gradual decline from that cause reported in each successive season by two very able revenue officers, who from being on the spot had opportunities of witnessing the actual course of events, the consequences now observed should be ascribed to the influence of a system which was abandoned as soon as completed, and may almost be said never yet to have been fairly in operation. "The officer who introduced the field assessments (says Mr. Campbell) had no sooner completed his arduous labor than it fell to others to watch its result, and by them his system was abandoned. He had no sooner left India than the ryotwar settlement was supplanted by the village lease settlement. The field assessments were then generally abandoned for a division of the crop."

422. With reference, however, to the very important nature of the question here at issue, whether as it regards the system of field assessments or the consequences resulting from the triennial and decennial leases, it will be proper to examine the precise grounds upon which Mr. Campbell's opinion has been founded.

423. They in fact resolve themselves to this, that a comparison of the lands under cultivation at the period of the survey with those under cultivation in Fusly 1230, shows a large quantity of the lands bearing a high rate of assessment to have been thrown up, and a still larger quantity of the lowly rated lands to have been occupied.

424. The first point of detail adverted to by the Collector is the diminished cultivation of lands watered by wells, nullahs and tanks, but as he merely states the increase and decrease under each head, without drawing any conclusions, and as this branch of revenue is of all the most uncertain, depending upon the state of the tanks, wells and water courses as well as seasons, the Board will follow him at once to the more important subject of the dry lands, which he introduces with the following remark; "But the irrigated land in this division of the Ceded districts has always been very inconsiderable. It is the dry land, at once the principal source of the public revenue and the chief object of the farmer's care, which more particularly demands attention."

425. These lands he has divided according to the custom of the country and the principle of the survey, into three classes, under the denominations of "black soil," "mixed soil," and "red soil." The Board will proceed to quote his observations on each, prefacing them only with an account of the total sums to which the details mentioned by him refer.

BLACK LAND.

	Acres.	Survey Assessment. C. Pagodas.
Black land under cultivation at the time of the survey, but uncultivated in Fusly 1230 ...	77,365	59,527
Black land waste at the survey, but cultivated in Fusly 1230.	14,086	2,281
Net decrease in Fusly 1230 ...	63,278	57,245

423. With reference to the state of things here shewn, Mr. Campbell observes, "you will here find that of the black soil 77,365 acres, assessed at C. Pagodas 59,527 had been abandoned, while only 14,086 acres assessed at C. Pagodas 2,281, had been newly occupied; leaving the net decrease before stated of 63,278 acres assessed at C. Pagodas 57,245 as abandoned, but of the 77,000 acres thus thrown up, you will not fail to remark the survey had assessed 14,000 of them above 1 C. Pagoda, 11,000 above 8 fanams, and 37,000 acres above 3 fanams per acre; whilst of the 14,000 acres newly occupied, all had been assessed below 8 fanams; 2,000 only above three fanams, 6,200 between that and one fanam, and 4,800 below these rates per acre."

MIXED SOIL.

	Acres.	Survey Assessment. C. Pagodas.
Land cultivated at the time of the survey, but not cultivated in Fusly 1230 ...	16,221	11,050
Land waste at the time of the survey, but cultivated in Fusly 1230 ...	1,50,302	13,539
Net increase ...	1,34,080	2,489

427. On this subject Mr. Campbell says. "Of the mixed soil, you will perceive that 16,221 acres assessed at C. Pagodas 11,050 had been abandoned, whilst 150,302 acres assessed at C. Pagodas 13,539, had been newly occupied, leaving the net result of an increased occupation to the extent of 1,34,080 acres assessed at 2,489 C. Pagodas; but of the 16,000 acres thus abandoned, you will observe, that the survey had assessed 1,600 acres above one C. Pagoda, 10,200 acres above 3 fanams, and 1,300 acres above one fanam per acre; whilst of the 150,000 acres newly occupied, nearly the whole had been assessed under three fanams per acre, only 10,000 above 2, only 11,000 above one, 28,000 at one fanam, and no less than 96,000 acres below that rate per acre."

RED LAND.

	Acres.	Survey Assessment. C. Pagodas.
Land cultivated at the time of survey, but not cultivated in Fusly 1230 ...	60,248	14,467
Land waste at the time of survey, but cultivated in Fusly 1230 ...	144,273	6,859
Increase in acres ...	84,024	...
Decrease in assessment ...	7,607	...

428. On this subject the Collector remarks: "Of the red soil, you will remark that 60,248 acres assessed at C. Pagodas 14,467 has been abandoned, whilst 144,273 acres assessed at only C. Pagodas 6,859, had been newly occupied, leaving a net increased occupation of 84,024 acres, but at a diminished assessment of C. Pagodas 7,607; but you will perceive that of the 60,000 acres abandoned, 800 had been assessed above one

C. Pagoda, 33,800 above one fanam, 16,900 between that rate and 8 annas, and only 1,100 below that rate per acre; whilst of the 144,000 acres newly occupied, scarcely any had been assessed above one fanam, 11,000 had been assessed at that rate, and 128,000 at 8 annas and less per acre."

429. "Arguing upon these data, and upon results similarly produced in the talooks of Bellary, Gooty and Raidroog, which will be adverted to more fully hereafter, the Collector infers that the field assessments on the finer and most productive soils were fixed originally by the survey rates, which, in proportion to those on the inferior lands, were excessive, and that the ryots have thus been driven from the high assessed fields formerly cultivated to land more lightly assessed; and although, he thinks, the great reduction made in the assessment of the finer soils, while the former rates remain attached to all black lands assessed at 2 fanams and to all red and mixed soils assessed at one fanam per acre, is calculated to remedy the evil in a great degree, he believes it will not do so altogether."

"For inasmuch (he says) as the reductions now recently granted have been at the same rate on all lands assessed beyond the amount specified above, on lands assessed at 4 as well as on those assessed at 16 fanams per acre though much general good has been effected, the object of bringing back under the plough the finest, richest and most productive soil has not been accomplished. Experience has shown that the superior and inferior descriptions of soil were not classed by the survey at their proper ratio to each other. The farmers have abandoned the former for the latter, and since 25 per cent. has been deducted from each, they will still find it more for their advantage to cultivate the latter at 3 C. fanams, though they are now at liberty to occupy the former at 12. The ratio or proportion which the one bears to the other remains unchanged."

430. "In another place he says, "Let any man of unbiassed mind attentively examine the enclosed detailed statements, and trace on them the results above exhibited. Let him walk over the fields of almost any village in this district, which, I can venture to say, will practically exhibit the same results, and then let him consider the effects of field assessments, even where they have been introduced with an ability, information and local experience, seldom united in the same individual. In the black land talooks he will find the best black soil waste. In the mixed and red soils he will find many of the finest fields also abandoned, and he will observe the ryot generally driven from the choicest land to the poorer and less productive fields, abandon the ground near the village the most conveniently situated for manure, the most easily cultivated, the most securely watched, the most productive for fields overgrown with weeds, at the distance of many miles from his dwelling, to which it costs him much useless labour to drive daily his cattle and carry his plough, to which he finds it impossible to transport manure in any quantity, which he occupies to twice the extent of land he did before, doubling his own labour and that of his cattle, and laying out twice the seed, and if, indeed, manured twice the manure he did formerly, yet is rewarded by a crop inferior both in quality and quantity to that which he reaped from his former field now assessed at a rate much exceeding the whole tax on the two poorer fields he has newly occupied; he will hear the simple ryot relating with wonder that the soil no longer produces to him what it did before; that he toils harder than ever to obtain what the land formerly gave bountifully, with comparatively little labour; and lamenting that the earth, like its inhabitants, begins now to degenerate in this *Kaliyog*."

431. "It will be observed that the simple facts here stated, when divested of the colouring given to them by the Collector's description, amount to this, that the lands thrown up by the ryots are those bearing a high rate of assessment, and those newly taken the reverse."

432. "Without stopping at present to inquire how far these consequences might be accounted for by a reference to the reports of his predecessors, the Board will follow the course of argument chosen by the Collector. In order to obtain a just view of the case, however, it will first be necessary to correct an error in the statement above extracted from his letter. It there appears that of the black lands thrown up, none bore a lower rate of assessment than 3 C. fanams."

*Copy of the account given in the margin of Statement A in Collector's letter, dated 29th June.

In Cons., 17th July 1923.

Decrease in Acres.			
1,000	CPs.	F.	C.
1,000	1	5	...
2,000	1	2	...
1,000	1	1	12
1,000	1	1	8
12,000	1	1	...
1,000	1	...	8
6,000	1	...	...
14,000	above 1 P.	...	...
1,000	...	9	8
5,000	...	9	...
5,000	...	9	...
11,000	...	...	...
3,000	...	7	8
4,000	...	7	...
3,000	...	6	8
6,000	...	6	...
5,000	...	5	8
8,000	...	5	...
1,000	...	4	8
2,000	...	4	...
3,000	...	3	8
2,000	...	3	...
37,000	above 3 fan.	...	...
62,000	in 1,000 Acres.	...	...
15,365	less than 1,000 Acres.	...	...
100	...	1	8
1,000	...	1	4
5,000	...	1	...
5,290	...	...	...
100	...	...	12
4,000	...	...	8
509	...	...	4
4,609	...	...	...
12,800	in 100 reds.	...	...
1,236	less than 100 reds.	...	...
14,036	...	77,365	...

Acres.			
Black land thrown up assessed from 4 to 3 fanams	...	...	7,000
Do. do. under 3 fanams	...	...	3,595
			10,595
Lands newly occupied assessed under 4 fanams...	...	...	11,900

434. "But it appears to the Board that there are still many other very essential defects of another nature in the Collector's view of the case."

435. "Looking only to the quantity and assessment of the land thrown up as compared with that newly occupied, he sums up the net result of the observations above quoted in the following words:—

"By the last statement given in para. 35 you will have observed that, in the entire province, whilst 63,278 acres of black soil, assessed at C. Pagodas 57,245, had been thus abandoned, double that quantity, or 134,080 acres of musul or mixed land assessed at only C. pagodas 2,489 or at about the twentieth part of the former assessment on the black land abandoned, had been newly occupied; and of the red land, though no less than 84,034 acres had been nearly occupied, the assessment on the increased cultivation had been reduced to the extent of C. pagodas 7,607, below what it was formerly or the less extended cultivation of that kind of soil at the period of the survey."

433. "This is a mistake arising from the manner in which the Statement A had been prepared. It will be observed by the calculations in that document (which for more convenient reference are re-copied in the margin*) that in reckoning up the number of acres in each rate, those under the head of decrease were taken in thousands, and those under the head of increase in hundreds, and that all odd acres not amounting in number to those standards respectively, were excluded from the details, and added in the aggregate at the bottom of the account. The adoption of the thousand in the case of the decrease arose probably from the idea that to give the details of so large a sum in the mode observed in respect to the comparatively small amount of increase would make the account inconveniently long; but it has been attended with this disadvantage, that while the statement shows the minutest details of the lands that had been newly occupied, it excludes from view no less than 3,595 acres of lowly rated black land which had been thrown up, and has thus led the Collector into the error above noticed. Instead of no black land assessed under 3 fanams having been relinquished, as supposed by Mr. Campbell, the whole of the quantity just stated is assessed below that rate; and if to these 3,595 acres be added, the extent of 4 fanam land which has been abandoned (and even 4 fanams is a very low rate for black soil); it will be seen that the quantity thrown up rated at and below 4 fanams is almost equal to the quantity newly taken. If then it be the pressure of the survey rates on the finer soils that produced the extended occupation of the lowly rated lands, if it be the pressure of the survey rates that drove the ryots from the fields assessed at 20 and 15 Canteroy fanams to those assessed under 4 and 3 fanams, to what cause are we to ascribe the abandonment of an almost equal extent of land in those low rates?"

'time the triennial and decennial rents were introduced, and at that period an advocate for the system.'

374. 'The following extracts are taken from his letter of the 21st October 1819, which the reduction of the survey assessment had not been finally determined upon.'

From Mr. Thackeray, 21st October, in Cons., 29th November 1819.
Para. 2. 'Of the sixteen hundred villages now fallen into Aumanie, the greater part were rented under the decennial lease and have since been either zuffed f arrears, or thrown up by the renters as a losing concern; in the other case the renter always endeavoured to drain the ryots before he gave up, and in general may be considered to have impoverished them, before he became a bankrupt himself.'

Para. 3. 'The renting system on any principle was altogether unsuitable to this country, and in some of the villages which were rented at a notoriously low rent, the same evils have at last been felt as in those highly rented. It was the apprehension of a great loss of revenue which seems to have led to the village leases in these districts, it was represented the ryotwary system could not be carried on any longer without an enormous loss of revenue, the Government was at that time pressed for money, and therefore the village leases were preferred to the ryotwary with an enormous loss at the outset the consequences 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 Circar, 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 1807 and in some than it was in 1801. The servants too have been spoilt by the renting system, while it lasted they had so little pressing business that they forgot their duty and became careless and indolent, and when it broke up, the settlement of demands against the renters opened a wide field for bribery, which there is reason to apprehend has become common among them.'

375. 'After recommending that the survey assessment should be lowered generally 25 per cent., which he calculated would place "the ryots upon the footing of those of Coimbatore in respect to rent," he adds, "with respect to the great 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 Circar wells must be made in time private property by the additional 8 per cent., additional reduction of rent proposed, or in some cases where necessary by a still further reduction and an obligation from the ryots to keep the wells in repair. It is much to be regretted 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. The Government may use its great means in the way of giving Tuccavy, of repairing works, of giving the people a good revenue administration, and particularly of allowing them to make the most of the available waste lands, which means, well applied, ought generally to enable the ryots to pay the present revenue easily, and it may be hoped in time to get rich; it is true Colonel Munro proposed not to restrict the ryots from throwing up what part of their lands they pleased, but circumstances have changed much since his time; a great deal of land has been already thrown up during and since the leases; a great deal of inam occupied; the land revenue has fallen considerably; the ryots are much more untractable, and the authority of the Collector much lowered since Colonel Munro's time, it might not then have appeared necessary to restrict the occupation or abandonment of fields under the proposed plan, but it has certainly become so now. The settlement proposed in 1807 by Colonel Munro was by fields; it was then stated that it could not be effected without a great loss of revenue, and was again rejected in 1811, because the

'Government could not then afford it; the reduction of the survey rent was never made, but, nevertheless, the revenue has fallen from two to three lacs of Rupees; the Government may not consent, nor ought to lose five and six lacs, besides some way of reducing the rent, and easing the ryots without a great loss of revenue must be devised, when perfect freedom with respect to the occupation and abandonment of fields was proposed in 1807, the competition of inam with Circar land, the untractable disposition of potails and ryots, the abandonment of the survey rates during the leases, and of land after they broke up, were not contemplated.'

376. 'The principle of the settlement recommended by Mr. Thackeray was to give each man a quantity of waste land, the assessment of which should be equal to the amount of the remission, and to consider the aggregate number of fields in his position, including the waste so given, as his form or putout, for the rent of which he should be answerable to the Government.'

377. 'One district only, viz., Taurmurry, was assessed upon the plan above described. In the remainder no reduction of the assessment took place, and Mr. Thackeray's declining health having obliged him to leave the district, the charge devolved on the present Collector, Mr. Campbell.'

378. 'On the receipt of Mr. Thackeray's report, and with reference to the state of the country, as apparent from that paper as well as the previous correspondence of Mr. Chaplin, the Government were induced to authorise an immediate* reduction of the assessment to the extent of 25 per cent. on all wet and dry land, and of 33 per cent. on well land. "This measure (to borrow the words of the Government) was 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."

379. 'Under other circumstances a gradual reduction in three or four districts in each year, as originally suggested by Colonel Munro, would have been preferred, because by that measure the talooks, where it was first introduced, would have begun to recover from their decline, before it was extended throughout the province, and the revenue therefore would never have been affected to the full extent of the remission; but it was feared that in the then state of the country, such an arrangement would prove too slow a remedy for the evil.'

380. 'In order, therefore, that every ryot might be apprized of the deduction he was entitled to, and might regulate its cultivation accordingly, the Government directed that it should be proclaimed in every village that the reduction would take effect from the commencement of the current Fusly 1230: They desired likewise that the "reduction should be general," that the "survey rates should not be touched with a view to equalize the assessment, because such an attempt, besides being attended with fraud and corruption, would produce endless confusion and distrust;" and 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;" and adverting to Mr. Thackeray's proposal, that "the cultivators should be required to make up for the reduction of the assessment by occupancy of waste land," the Government again repeated their desire "that the ryots should be allowed to cultivate as much or as little as they pleased." They will always (it was observed) occupy as much land as they can cultivate profitably, and it is not the interest of Government that they should occupy more. It was further directed that "they should not be bound by any lease as to force them 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."

381. 'In addition to the issue of the proclamation* here directed, the Collector reported that he had addressed "the whole of the ryots in bodies of from 400 to 600 at a time in elucidation of the object of the new arrangement which had been just concluded with them."

* Letter from Mr. Campbell, dated 20th, in Cons., 30th April 1821.
Para. 12.

436. But the Collector has here overlooked three very important facts—1st, that for the most part the fields thrown up are in one village, and those taken in another; 2ndly, that the lands which he assumes to have been cultivated in Fusly 1230, besides containing the waste previously added by the renters, the Tahsildars, and Mr. Thackeray includes also that imposed by himself in that year; and 3rdly, that the only true test of the ryots having abandoned their best fields in order to occupy others less heavily taxed, would be to ascertain what proportion the fields so abandoned may bear in value and extent to those they have retained.

437. It is much to be regretted that no separate account was kept of the precise description of waste added by the Collector in Fusly 1230. If an accurate account could be obtained, the Board have no doubt that a very large proportion of the lands now appearing to have been newly brought under the plough in that year, would be found to form part of the waste then only just imposed. In the absence of more positive evidence, however, a tolerably correct idea may be formed from the information furnished in the Collector's letters.

438. It was explained by Mr. Campbell, when reporting on his settlement for Fusly 1230, that the waste added by him was confined to the "most easily assessed talooks," where he had previously remarked that "the same revenue had been easily paid for twenty years past, and the people continued to thrive under the assessment." It follows therefore that the far greater portion must have consisted of the inferior lands, since those of a better quality would in such case have continued to be occupied.

439. If then the total survey assessment of the 308,661 acres of dry land which the Collector supposes to have been newly brought under cultivation be only 22,679* C. Pagodas, it would hardly be assuring too much to say that the waste added in Fusly 1230 to the extent of 6,869† C. Pagodas more than that sum, is likely to have amounted to even a still greater number of acres. But not to press the point too much, let it be admitted that some allowance ought to be made on account of the wet land, waste included, in the aggregate sum here noticed, as having been added to the settlement of Fusly 1230. Let it be admitted also that the further waste imposed by the Assistant Collectors and the Tahsildars, is not sufficient to make up the deficiency (a circumstance which, it is to be feared, is quite impossible) and that the 6,869 C. Pagodas above referred to should be carried to that account; still the balance will be equal to the full assessment of the lands supposed to have been newly taken, and if not scattered over quite so many acres, cannot at the lowest calculation have included less than two-thirds of that number. That a considerable quantity of the more lowly rated, mixed and red lands, must have been occupied by those ryots who were driven from their homes by the exactions of the renters, or obliged to relinquish their fields from the growth of the nuth grass which their poverty disabled them from removing; there can be no doubt; such is the natural and inevitable consequence of a decline in the resources of the people; a good deal must also have been occupied in the villages which continued under the renters; but it is quite manifest that the main cause of the apparent increase in this description of cultivation is, in fact, to be traced to the source before mentioned, viz., the waste added in Fusly 1230.

440. In point of fact, therefore, the accounts upon which the Collector's argument rests are clearly and fundamentally incorrect. But even were it otherwise, it is not (as already observed) the lands newly taken, from which any opinion can be formed in respect to the causes which led to the abandonment of those thrown up.

441. If, as conceived by the Collector, the field assessments on the finer and most productive soils were fixed originally at rates which in proportion to those on the inferior lands were excessive, and if it be to this cause that we are to ascribe the deterioration of the Bellary district, it would naturally be expected that the greater of such lands would be

found to have been deserted. It will be seen, however, on reference to the statement which has been prepared from the Collector's statement A, that the lands thrown up bear no proportion whatever to those still under the plough—a circumstance totally irreconcilable with his view of the case, but entirely consistent with that of his predecessors.

Statement showing the extent of land still occupied in the higher rates, compared with that thrown up.

Description of soil.	Rates.	Extent of land thrown up as per Collector's report and the abstract in Statement A.	Extent of land occupied in Fusly 1230 as per the same Statement A.	Centage of the land thrown up.		Centage of the land still occupied.	
Black land.	1 Pagoda and upwards ...	14,000	71,070	16	7½	52	8½
	15 Fanams and upwards.	11,000	55,762	16	7½	83	8½
	3 Fanams and upwards...	37,000	281,243	11	10	83	6
	Total ...	62,000	408,080	13	3	86	13
Mixed land.	10 Fanams and upwards.	61,000	16,101	9	½	90	15½
	3 Fanams and upwards...	10,200	189,744	5	2	94	14
	1 Fanam and upwards ...	1,300	314,901	...	6½	99	9½
	Total ...	13,100	520,746	2	7½	97	8½
Red land.	10 Fanams and upwards.	800	5,087	13	9½	86	6½
	Above 1 Fanam ...	38,800	242,048	13	13	86	3
	1 Fanam ...	...	115,203	...	...	...	...
	Total ...	39,600	362,333	9	13½	90	2½

442. Adverting indeed to the confusion into which the country was thrown during the triennial and decennial leases, the ruin of many of the most substantial ryots, to the constant emigration of the cultivators from one village to another, in consequence of private feuds and dissensions, or the allurements held out to them by other renters, the depopulated state to which many of the villages have been reduced, the rapid growth of nuth grass where the black soil is neglected, and the careful husbandry necessary to the culture of the better sorts of red land, it is rather a matter of surprise that the proportion of highly rated land thrown up should not have been greater.

443. Such, then, is the true result as shewn by the statements furnished by the Collector, but to those statements there are many serious objections, affecting not only the general accuracy of the sums supposed to represent the actual extent of cultivation at the two periods which form the basis of the comparison, but also the correctness of the results thence deduced under the respective heads of increase and decrease.

444. As regards the first point of exception, it may be observed, first, that what is termed the "Tarumsagoo" or cultivation with reference to which the survey rates were fixed, is the extent of land occupied in the Fusly years 1214 and 1215, the two most favorable seasons, perhaps ever known; secondly, that the lands assumed to have been cultivated at the time of the survey were not wholly under cultivation, but included much more highly rated land held on cowle than could possibly have been occupied in the depressed state of agriculture in Fusly 1230; and thirdly, that the cultivation of the latter Fusly has (as already stated above) been greatly increased by the addition of waste, the far larger proportion of which consisted of lands assessed at very low rates.

445. 'That each of these objections is well founded, and that the two first mentioned circumstances tend to materially enhance the apparent abandonment of the highly rated lands, while the other has added greatly to the apparent occupation of those lowly rated, is quite evident. But it is not the mere ground work alone that is defective; the mode in which the items of "increase" and "decrease" have been calculated, renders them totally and absolutely useless for the purposes to which they have been applied.'

446. 'The obvious impression of the Collector is, that the statements he has transmitted shew the actual number of acres thrown up, and the actual number of acres newly occupied, and it is upon this supposed state of things that the whole of his observations are founded; but the documents in question do not exhibit those particulars, the number of acres thrown up is very much greater than is there stated, the quantity of land newly occupied also is very much more than there appears. The error has arisen from the Collector having adopted the general abstracts sent by Tahsildars, instead of examining the accounts of the villages. In order to make the real state of affairs distinctly understood, it will here be necessary to explain—1st, the mode in which the abstracts of the village accounts are prepared; 2ndly, the manner in which these abstracts are reduced to a general abstract for the talook; and 3rdly, the way in which the several talook abstracts are formed into a general abstract for a district; with this view the Board refer to the following statement. The heading of the several columns will require no explanation; the details consist of the supposed cultivation in a talook consisting of 3 villages, and in a district consisting of 3 talooks.

	Cultivation at the time of the Survey.				Cultivation in Fusly 1230.				Increase.				Decrease.			
	First rate, per Acre.	Second rate, per Acre.	Third rate, per Acre.	Total.	First rate, per Acre.	Second rate, per Acre.	Third rate, per Acre.	Total.	First rate, per Acre.	Second rate, per Acre.	Third rate, per Acre.	Total.	First rate, per Acre.	Second rate, per Acre.	Third rate, per Acre.	Total.
	10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.		10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.		10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.		10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.	10fs. 9 fs. 8 fs.	
	Acres															
1st village.....	100	50	60	210	105	55	55	215	5	...	...	10	...	...	...	15
2nd village.....	50	60	10	120	50	60	20	130	...	...	10	15	...	...	...	20
3rd village.....	120	70	30	220	110	65	35	210	...	...	5	25	...	...	...	5
Total of 3 villages or a Talook	270	180	100	550	265	180	110	555	5	5	15	55	5	5	5	25
Abstract of the above Talook.	270	180	100	550	265	180	110	555	...	...	...	10	...	...	...	5
Abstract of a 2nd Talook.....	120	110	60	290	110	105	70	285	...	...	10	10	...	...	...	15
Do. of a 3rd Talook.....	100	80	90	270	110	85	85	280	...	...	...	15	...	...	...	25
Total of the 3 Talooks.....	490	370	250	1,110	485	370	265	1,120	...	...	...	35	...	...	...	5
Abstract for the whole District.....	490	370	250	1,110	485	370	265	1,120	...	...	...	15	...	...	...	...

447. 'It will be observed that in the first village the cultivation of Fusly 1230 exceeds that at the time of the survey to the extent of 5 acres in the first rate, and of 5 acres in the second, making the total increase 10 acres; but that it falls 5 acres short of that standard in the third rate.'

448. 'In the second village the cultivation, so far as regards the two highest rates, is equal in each year, but there is an increase in Fusly 1230 of 10 acres in the third rate.'

449. 'In the third village there is a decrease in Fusly 1230 of 10 acres in the first rate, and 5 acres in the second rate; but there is an increase of 5 acres in the third rate.'

450. 'In summing up the details therefore according to the actual state of affairs in the three villages, we find in Fusly 1230 an increase of 5 acres in the first rate, a similar increase in the second, and an increase of 15 acres in the third, making a total increase of 25 acres. The decrease, on the other hand, calculating upon the same principle, is 10 acres in the first rate, 5 in the second, and 5 in the third, making a total decrease of 20 acres.'

451. 'But when the details are reduced to an abstract, the result is very materially changed. The five acres of increase in the first rate being less by one-half than the aggregate decrease in land of the same description, it is lost sight of altogether, and the net difference only, viz., 5 acres, comes into the account under the head of decrease. Upon the same principle the 5 acres of increase in the second rate being exactly counterbalanced by a corresponding decrease in the same rate, they both disappear, but the increase in the third rate being 15 acres, and the decrease only 5, the latter is deducted from the former, and the amount which appears in the account is the difference, viz., 10 acres under the head of increase. Thus the increase of 25 acres shewn in the village details becomes reduced in the abstract to 10 acres, and the decrease of 20 acres to 5 acres.'

452. 'The mode of reducing the talook abstracts into a general abstract for the whole district, is attended with similar consequence.'

453. 'In the course of this process, the 10 acres of increase in the 3 talooks (the two lines here added must be supposed to be the abstracts of two more talooks, and that in red ink the general abstract of the three) are lost sight of in the 15 acres of decrease which has occurred in the same rate, and the result is a decrease of 5 acres. The 5 acres of increase in the second rate being equalled by a similar decrease in the same rate disappears altogether. In the third rate the increase being 20 acres and the decrease 5, there still remains an increase of 15 acres. Thus the total increase of 25 acres shown in the abstract of the talooks becomes reduced in the general abstract of the district to 15 acres, and the total decrease of 25 acres to 5 acres.'

454. 'It is hence plain that the village accounts alone can give a correct view of the actual change in the occupation of land; that the real state of affairs becomes quite obscured even in the talook abstract, and that it retires altogether from view in the general abstract for the whole district.'

455. 'The accounts sent by the Collector are of the last description, and therefore, as already observed, they neither show the real extent of the lands thrown up, or the real extent of those newly occupied. Indeed this may be proved even by the Statement A to which his reasoning chiefly refers, for it will there be seen that the columns of increase and decrease shew only the net amount resulting from the process just explained, there not being a single instance wherein there is both an increase and decrease in the same rate.'

456. 'Hence the great and glaring errors into which the Collector has fallen. It will be remembered that, after saying the fields which had been thrown up all bore a high rate of assessment, he proceeded to contrast their value with that of the lands which had been newly occupied; observing in regard to the black land that it was "all assessed below 8 C. fanams" in regard to mixed land, that "nearly the whole had been assessed under three fanams per acre;" and in regard to the red land, that scarcely any had been assessed above one fanam, and only 11,900 acres at that rate.'

From Mr. Campbell, 29th June, in Cons., 17th July 1843.

Para. 50.

457. 'The source to which the Collector referred for particulars was the Statement A. The first and second columns of the following account have been taken from that document, the third from the village accounts of the only 4 talooks of which the Board possess any details.'

Description of land.	Rate per Acre.	1 "Increase" or number of acres newly occupied according to the abstract in Statement A in Collector's letter.					2 "Increase" or number of acres newly occupied according to the details of Statement A.					3 "Increase" or number of acres newly occupied in the Talooks of Gooty, Raidroog, Gollam and Yadekey.				
		Number of Acres.		Survey Assessment.			Number of Acres.		Survey Assessment.			Number of Acres.		Survey Assessment.		
		G.	A.	C. Ps.	F. A.		G.	A.	C. Ps.	F. A.		G.	A.	C. Ps.	F. A.	
Black ...	8 C. fanams and upwards ...	...	...	...	...	...	139	31	1	247	7	1	6,040	38	21	6,165
Mixed ...	3 C. fanams and upwards ...	...	...	...	...	...	950	5	31	833	9	71	2,321	37	94	1,149
Red ...	Above 1 C. fanam ...	...	...	...	...	...	616	38	15	711	...	32	9,336	17	9	1,972
.....	1 C. fanam ...	11,000	...	...	...	...	11,772	22	41	1,324	6	61	13,342	33	151	1,333
Total of above red land ...	...	...	...	...	...	...	12,389	21	34	2,035	6	104	22,679	16	82	3,306

458. 'In examining this statement it must be kept in mind that the two first columns purport to show the transactions of the whole province, while the other exhibits only those of 4 out of 19 talooks. The difference between the details of the Collector's Statement A and its abstract arises from the omission of all odd acres under 100 in the black lands, and under 1,000 in the mixed and red lands. The other facts to be collected from the above account may be thus explained.'

459. 'The Collector looking only to the abstract, says, that all the black land newly occupied was assessed below 8 C. fanams, whereas (to say nothing of the contradiction contained in the details of his own account) the village accounts show no less than 6,040 acres of land above that value to have been newly occupied in 4 talooks only.'

460. 'The Collector referring again to the same document says, that in the mixed land nearly the whole had been assessed under 3 C. fanams, and that in the red scarcely any had been assessed above one fanam, and only 11,000 at that rate, whereas (setting aside once more the contradiction furnished by the particulars of his own account) it is found that even in 4 talooks only the mixed land above stated was 2,321 acres, and that in the red land the number of acres newly occupied within the same small sphere assessed at rates above one fanam amounted to no less than 9,336, and including that rate to 22,679.'

461. 'A comparison of the Collector's description of the change that has taken place in one of the talooks specially referred to by him, with its actual state as shown by the village accounts, will be found to produce results precisely similar to the above. The first talook he mentions is Gooty, the most deteriorated, it is believed, of any in the Collectorate.'

462. 'In the 47th para. of his report, referring to the statements therewith forwarded, he observes: "in Gooty no less than 24,751 acres of black land assessed at C. Pagodas 16,406 or from C. Pagodas 2-1-8 to C. fanams 1 per acre had been abandoned, and not one acre of black land had been newly occupied in that talook in lieu of it, red land chiefly had been occupied, and that principally such fields as are assessed at one fanam per acre or under that rate."

From the Collector of Bellary,
29th June, in Cons., 17th July
1823.
Para. 47.

463. 'The details of the above general result will show at once the effect of the mode of account adopted by the Collector. For the sake of perspicuity the columns of increase are written in red ink; those of decrease in black.'

Survey rates per Acre.										According to the English State- ment C. referred to in the Collector's reports.					According to the Mahratta Abstract furnished by the Collector.					According to the Village Accounts.				
From	To.					Increase.		Decrease.		Increase.		Decrease.		Increase.		Decrease.								
	C. Ps.	F.	A.	C. Ps.	F.	A.	Acres.	G.	A.	Acres.	G.	A.	Acres.	G.	A.	Acres.	G.	A.						
Black land.	2	1	8	1	0	0	...	...	...	9	34	4½	3,335	24	½	4,060	21	¼						
	0	9	8	0	8	0	...	...	...	...	...	...	4,230	38	11	4,271	21	12						
	0	7	8	0	3	0	...	...	...	...	...	...	13,593	30	0	15,914	8	10½						
	0	2	8	0	1	3	...	...	...	...	...	...	3,122	21	10½	4,171	3	6						
	0	1	0	0	1	0	...	...	...	...	...	...	123	0	14½	281	33	14½						
	...	...	...	...	...	...	...	...	...	...	...	...	60	34	4	466	30	2						
	Total...					...	24,751	0	0	9	34	4½	24,966	29	8½	29,165	39	15½						
Red land above 1 fanam.	1	8	0	1	0	0	...	...	...	9	0	0	146	38	12	0	0	12						
	0	9	8	0	8	0	...	...	...	18	32	3	118	37	14	18	32	14						
	0	7	8	0	3	0	...	...	...	124	17	6	2,078	21	11½	820	6	2½						
	0	2	8	0	1	4	...	...	...	3,615	38	2½	297	30	10	5,264	36	9½						
	Total...					3,748	0	0	2,217	0	5,778	7	11½	2,642	8	15½	6,112	35	6					

State of the Cultivation in Fussy 1230 compared with that at the Survey.

464. 'The state of this talook will be more particularly noticed hereafter, suffice it here to observe that the English* account which accompanied the Collector's letter will be seen by the above statement to differ from the Mahratta

*Statement C.

'abstract since received from him, and that both show results very essentially at variance with the village accounts. The difference in the one case arises from the Collector having excluded all odd numbers under 100 acres or 100 Pagodas, after the manner explained in para. 114, and in the other form a great many acres being lost sight of in the process of reducing the village accounts into an abstract. The effect arising from these causes is, that although the village accounts show no less than 4,209 acres of black land to have been newly occupied, the Mahratta account shows only 9, and the English account none at all, and Mr. Campbell has thus been led into the error of stating that "not one acre of black land has been newly occupied in that talook."

465. 'It will be remarked also that the number of acres of red land newly occupied in rates above one fanam, is nearly double what the Collector supposed—a fact of no trifling importance when we consider that it is the limited occupation of that sort of land upon which his argument in a great degree turns.'

466. 'Similar and even greater errors pervade the statements transmitted in respect to Raidroog; that for Bellary the Board have not the means of examining, because they are not in possession of the village accounts, but there can be no doubt it is equally incorrect. The basis of all the statements is alike fallacious, and it has been shown that even were the first ground-work to be depended upon, the principle upon which their subsequent preparation has been conducted has been such as to cast the real state of affairs entirely out of sight. To pursue this part of the subject further, therefore, or to draw conclusions from such data, would be a waste of time.'

467. 'The Board will therefore pass on to the remarks of the Collector respecting the villages of Amedhalah and Vedoopanacullie, which he instances as illustrative of his general reasoning and as a proof of the difficulty of prevailing on the ryots to occupy the finer soils.'

468. 'Speaking of the first of these villages, he says, "considerable complaints were made lately to me from the large village of Amedhalah against the cultivation for the next year, Fusly 1233, as arranged there by the Amildar of Gooty. I immediately proceeded to investigate them personally on the spot, and have written my present report chiefly during my stay at that village. The state of it seems highly illustrative of the foregoing observations. It is situated in the heart of the finest black soil, all of which was formerly cultivated; but much of the finest and highest assessed land, rated at 17 C. fanams per acre, was relinquished during the lease; a large plough had never been yoked in this village for the last thirty years past, and the nuth grass had been making sad progress in every field during that long period."

469. 'The facts to be collected from these observations are, that the complaints against the Tahsildar were so urgent as to induce the Collector to repair to the village in person; that those complaints related not to the inequality of the assessment, but to the arrangement made by the Tahsildar for the cultivation for the next (now current) year, Fusly 1233, or in other words to the imposition of waste, which the Board learn from their second Member was taken off by the Collector to a very considerable amount; that much of the finest land had been abandoned during the lease system, while the survey rates were no longer in operation; that a large plough had not been yoked in the village for many years before the country came under our Government; and that the nuth grass thus left to spread unchecked for thirty years had over-run a great part of every field.'

470. 'So far as these facts go, it is manifest that the ruinous condition of the village cannot have been occasioned by the field assessment; but whatever the cause from which its deterioration originally sprung, it is at least obvious, not only that its depression must have been aggravated

by withholding from the inhabitants the advantages which they ought to have derived from the remission, but also that no improvement can possibly be expected in the means or energies of the people until the native Revenue officers shall be compelled to give effect to the wishes and intentions of their superiors.'

471. 'The Collector adds, "encouraged, however, by the remissions newly granted, and by the permanent occupation of their fields, confirmed to them since Fusly

Para. 59.

'1280, many large ploughs have been yoked this year (1232) to clear away the nuth; but not one has been yoked in any of the high assessed fields; where a farmer still continues to hold this finer soil, which is rare, he finds that even after the new remissions, its assessment continues so much out of proportion with that on the inferior soil, that it is more profitable to clear the latter; after every dispute was settled here to general satisfaction, the richer ryots assailed me with importunities to change their high for lower assessed fields, but of inferior soil; and they all used to me the precise argument which I now respectfully urge to your Board."

472. 'The Board are inclined to think that the Collector must have been misinformed in respect to a number of large ploughs having been at work during Fusly 1232, for after a minute and careful examination of the Curnum's accounts, showing all the details of the village, they can find no trace of any lands whatever having been held on cowle in that year. The cowles for Fusly 1233 include some of the highest rated lands as well as those more lowly assessed.'

473. 'It is stated, likewise, that the ryots were desirous of being allowed to change the superior description of fields for those more lowly rated; were this to happen, after the ryotwar system has been in operation for a few years of tranquillity, and after the ryots, by receiving the full benefit of the reduction, shall have had time to recover from the state of depression to which they have been reduced by a succession of bad seasons, the still more ruinous effects of the leases, the exaction of rent for land they could not till, and the distrust which has but too plainly arisen in their minds, from the measures of the local officers, this might indeed be thought of some weight; but when it is considered that, even up to the period to which the Collector refers, they were suffering from the arbitrary demands of the Tahsildar, that during the then

See Para. 391 of this Report.

* Para. 409 of this Report.

'current Fusly 1232 payment had been exacted for lands never ploughed, and that even at that very time they were obliged to take cowle for lands they did not seek, (for several acres of the land adverted to in para. 90* are in this village) the case is very materially altered, and their disinclination to occupy the more highly rated lands is but too easily to be accounted for, on grounds quite distinct from any supposed inequality of the survey rates. It is moreover but too plain that the Tahsildar, from an unwillingness to reduce his collections, has withheld from the ryots the full advantages of the Nuth cowle; for the Board observed by the accounts of Vedoopanacullie that the deduction made for nuth land in Fusly 1232 was only equal to the extent actually covered with the nuth, and did not include the additional allowance provided for by the cowle. Orders for the revival of the cowle formerly in use were furnished to the Collector at his request in August

* From Government 10th, in Cons., 13th August 1821. Para. 7.

'1821,* and the Board trust that he will take measures to enforce its observance by his servants, for unless that be done, it is impossible that the people can incur the expense of breaking up the black lands, or that the country can ever be restored to its former state.'

474. 'The second village abovementioned is Vedoopanacullie; with a view of showing the inequality of the assessment in this village, the Collector has transmitted "a statement of 23 fields containing 703 acres rated at Canteroy Pagodas 1,025, which, though the finest soil in the village, now lies waste, though formerly cultivated and most productive. To this (he says) I have annexed a statement of the neighbouring fields surrounding each, and with a few rare exceptions, you will observe that none of the latter are assessed higher than seven fanams per acre, or about one-half the rate of the contiguous 23 fields."

Para. 60.

475. 'It appears to the Board, however, that no correct judgment can possibly be formed from the document here in question. One obvious and very important defect is, that with three only exceptions, whenever a field assessed at the same rate as the 23 fields with which the comparison is made, happens to be situated next to one of those fields, neither the number of assessment of such adjoining field is inserted, but a black line substituted instead.'

476. 'These omissions the Board have supplied in red ink; but still the paper affords no grounds whereon an accurate opinion can be formed of the relative value of the respective fields. The transition from a soil free from stone, to one which from its presence is far less valuable; or from red, or mixed lands to a black soil, is often exceedingly abrupt, and it even frequently happens that a few acres of the finest black mould will be formed surrounded by lands of a very inferior quality, and all differing more or less from each other. Even where the soil is the same also, there are many incidental circumstances which very essentially affect the value of different parts. Too abrupt a descent, too low a situation, the intervention of a ridge of rock, and numerous other contingencies of a like nature will make some parts far less productive than others, and these are circumstances which nothing but a careful examination on the spot, aided by the testimony and assistance of the ryots as at the time of the survey, can ascertain, but there is one test which is within reach, and which, so far as the Collector's train of argument is concerned, will be sufficient.'

477. 'By the original survey accounts obtained by the second Member of the Board from the Collector, the total quantity of land assessed at 14½ Canteroy fanams in the village of Vedoopanacullie and its two hamlets (the fields mentioned by the Collector, are interspersed through the three) is acres 891, of which 567 were cultivated at the time of the survey, 11 unoccupied, and 311 covered with nuth.'

478. 'These fields are variously situated :—

					Acres.
In one place there are 18 fields adjoining each other containing	...	...	...	...	681 9 5
In another	4 fields	do.	do.	containing	143 8 10
In another	3 do.	do.	do.	containing	82 26 15
In another	2 do.	do.	do.	containing	74 9 0
In another	2 do.	do.	do.	containing	28 32 3

But 8 fields are altogether detached and surrounded by lands bearing a lower rate of tax. These contain respectively	...	...	...	...	44 39 8
					39 25 12
					20 32 12
					18 31 6
					19 5 0
					12 4 0
					17 32 8
					19 24 12

479. 'Now if the Board rightly understand the Collector's argument, he considers the mere juxtaposition of lands bearing different rates of assessment to be a proof that the assessment is unequal that is, that the difference in the value is not equal to the difference in the amount of the land tax; and carrying with him this idea to the examination of the list of fields sent by him with his report, he infers that their desertion has arisen from those near them having been rated more lowly.'

480. 'Under this view of the case the natural inference would be, that the inequality would be greatest where the highly rated fields are completely insulated, and least where they are joined together in large tracts, and therefore that those of the first description would be the last to be cultivated. It is found, however, on a reference to the village accounts, that notwithstanding the ruin of the village during the lease, three of the six detached Circular fields above

'noticed (the other two are inam) were still under cultivation in Fusly 1232, although much of the neighbouring land assessed at rates infinitely less, were left untouched. It is plain, therefore, that it is not the mere situation of a field, as shewn in a paper like the list upon which the opinion of the Collector has been formed, that can show its real nature or value.'

481. 'The true cause of the decline of this village is similar to that which proved the destruction of Amedhala. Both have been ruined by the quarrels between the renters and the ryots—in the one* the struggle at length led to the arrest and imprisonment of the renter, in the other to a law suit, which terminated in the confiscation of the ryots, and the sale of their property. Both villages have returned to the Government in a state of almost utter dilapidation; the ryots reduced in number no less than in energy and means, and the lands overgrown with bent grass; for, as justly stated by Mr. Campbell in his letter quoted above, it was in this part of the country that "the seasons had lately proved most adverse; that the renters first and chiefly failed; the people exhausted in resources of late years had no means to continue the expensive process necessary to the removal of the nuth, which unless periodically kept down is continually on the increase, and it was in this part of the country also that the revenues of some of the best villages had fallen off nearly half, and the principal farmers of former days had been reduced to poor and dispirited bankrupts, just released by his predecessor from the Zillah jail."'

482. 'Whatever difference of opinion there may be as to the causes which have produced the general deterioration of this Collectorate, the Board believe the description given by the Collector in the passage just referred to, respecting the actual condition of the black lands not to be at all exaggerated.'

483. 'It has been truly said, that this soil, in a state of nature, is covered with a species of bent grass or nuth, which cannot be eradicated without a very deep and heavy plough drawn by 12 or 14 large bullocks. The cattle used for this purpose are usually purchased in the Nellore District, and cost from 9 to 12 Pagodas each; the price of the requisite number therefore cannot be taken at less than 120 or 140 Pagodas. But it is not in a state of nature only that this nuth is found, even where the ground has been apparently cleared, it still continues to work its way to the surface, and unless kept down by a frequent recourse to the expensive process just referred to it, at length makes its appearance in small patches which gradually become larger and larger, until the cultivable parts of a field are so circumscribed, that the ryot is obliged to relinquish it altogether, and either to seek another which a more wealthy neighbour has cleared for the sake of the advantages held out by the cowle granted to those who undertake to break up ground of this description, or to take unoccupied land elsewhere. It is evident, therefore, that the unbending principle of the lease system, where the demand upon the village was no longer regulated by the extent of land under occupation, the nature of the seasons, or the means of the several inhabitants, would bear with more than ordinary pressure in the black land talooks, for although it is true that this soil is infinitely more productive than any other, and that the ryots, from the greater capital required in its culture, are, for the most part, more substantial than those in the red lands, where a common plough with a yoke of two small bullocks is sufficient for the ordinary purposes of husbandry in the inferior soils, still that circumstance was by no means calculated to enable them to stand against vicissitudes of seasons or the oppressions of renters. On the contrary, the more fruitful the land, the higher must have been the rent; and the greater the substance necessary to enable a man to raise a crop, the greater must be the distress occasioned by "the rigid exaction of too high a rent from the renters in adverse years, and their consequent oppression on the ryots under them." A substantial farmer is not the growth of a day; his wealth is raised by years of labour and frugal management; but if to the misfortune of a bad or perhaps no harvest, be added the unrelenting exactions of a renter whose personal freedom no less than the hereditary office and emoluments of his family are dependent on the

'fulfilment of his engagement with the Circar, a single year is sufficient to break him down, and to render him incapable of keeping his fields clear of the nuth, which, it is worthy of remark, strikes the deepest and strongest roots in the best soils.'

484. 'In the red lands, the inferior kinds are changed every three years, the soil becoming too impoverished to bear a longer succession of crops, but those of a better sort are usually kept under cultivation by means of manure. In these, therefore, much careful husbandry is necessary, and if by any accident the means of the ryot becomes so far depressed as to disable him from giving his land the dressing, by which alone he can hope to raise a fair produce, he must of necessity quit it, and apply his reduced means to the culture of inferior lands. But it is not from a prospect of greater advantage, or from any supposed or real inequality in the assessment of the different descriptions of land that these changes are made; no man would leave his fields of the finer black or red soils for others of an inferior quality, merely because the rate of assessment is not the same; the ryots know too well the relative productive powers of the two, to suppose that the difference in the assessment will counterbalance the loss in the extent of the produce where such changes occur under ordinary circumstances, it is from the reduced means of the individual disabling him from clearing his field of the nuth; or if in red land, from his being no longer in a condition to manure it; but during the leases many other causes have combined to produce the same end.'

485. 'In these observations the Board allude to the better sort of cultivators. There are a great number who are continually fluctuating from the condition of labourers to that of farmers, and *vice versa*. If a man obtains wherewithal to purchase a pair of bullocks, he endeavours to set up for himself, and although many fail in the attempt, others, by the assistance of occasional advances from the Collector and under a system of ryotwary management, justly conducted where the demand is proportioned only to the means of the people, are enabled to get on in the world and to establish themselves as ryots; but instances of this kind must have been very rare under the leases; few can have raised themselves, but it is to be feared that very many who worked for themselves before are now reduced to labour for others.'

486. 'Even among the middling sort of ryots there are many failures every year. If a ryot loses one or two sons, who were accustomed to work in the fields; if he loses some of his labourers or even some of his cattle; if, in fact, he meets with any misfortune which makes his agricultural stock less than it was before, he must, of necessity, throw up a part of his lands; and if he himself dies and leaves a widow or young children yet unable to undergo labour, the same effect must follow, since they can no longer carry on the cultivation he was wont to do. In a large province numberless cases of this and the like kind are constantly occurring; but when the country is prospering they have no sensible effect on the general amount of the revenues, the diminution which occurs in one place being made up by new land taken up in another; but in a district where the energies and resources of the people have been depressed, as they have been in Bellary, and where each successive year has only tended to reduce them still lower, every failure is felt, because there is no longer any increase of cultivation in another quarter by which it can be counterbalanced.'

487. 'It will have been observed that the poverty and wandering habits of the agricultural classes were always considered by the Principal Collector to forbid the hope of success from the introduction of a renting system. It was justly said by that officer that one-fifth of the revenue was paid from the poorer sort of ryots; that from the custom of the country the people had been constrained to occupy more ground than they could cultivate properly, and that if these restraints were removed, which he proposed should be done by degrees, it was likely they would throw up a fourth of the lands under cultivation.'

488. 'So long as the country continued under one authority, the allotment of fields was attended with little difficulty, because all belonged to one master, and there was no competition for the ryots' labour, but the villages no sooner got into the hands of the renters than these restrictions were at once loosened. The district became parcelled out into numerous small

estates, each independent of the other; the ryots, no longer under one controlling power, returned to their wandering habits, and the ducs of the Circar ceased to be regulated by any fixed principle.'

489. 'It has been said that this change, however much it may have reduced the cultivation, must have operated to the advantage of the cultivating classes, by enabling them to concentrate their stock, and limit their farms to the extent of their means; and so perhaps it may, in some degree, during the early period of the lease; but the reports of the local officers too plainly shew that subsequent oppressions far more than counterbalanced any partial benefit they could then have derived, and that the country generally has suffered in a degree hardly to have been conceived.'

490. 'It has been seen by the quotations in the early part of these proceedings that the lease first introduced was a triennial lease; that during that short period even the resources of the district had been materially diminished; that in many cases the renters had been extremely rapacious; that notwithstanding the endeavours of the Collector to restrict the ryots from throwing up their lands or migrating to other villages, where the competition of rival renters led to the offer of better terms, the cultivation of many villages had suffered most materially from that cause; and that Mr. Chaplin considered all the evils foreseen by the Principal Collector to have been already fully realized.'

491. 'It has been seen also that during the decennial lease, by which that for three years was immediately followed, these evils had been greatly increased; that the survey rates of assessment had been altogether abandoned; that the renters, where strong, exacted the last farthing from those under them, without reference to the amount justly due; and where weak, were compelled to reduce the assessment far below its proper standard, or even to agree to a division of the crop; that the ryots were more than ever unsettled; that the prescriptive right of occupancy had been very generally disregarded; that the renters and their relations had ejected the poorer cultivators from their fields and assigned them others which were less profitable or less easily tilled; that many had in this way got possession of fields which others had been at the labour and expense of improving; that the change anticipated by the Principal Collector in the occupation of land had, in fact, taken place, but without the just and salutary restrictions by which it would have been prevented from producing the bad consequences now experienced; that the effects have been injurious to agriculture and the great body of the people; that many villages have been ruined by the struggles between the renters and the cultivators; others by the quarrels between joint partners in the lease; others again by the desertion of the cultivators, owing to the rapacity or the ill-treatment of the renters, or the competition which existed for their labour; that in many villages also the cultivation had fallen off from the flight and ruin of the principal cultivators, either as principals or securities in the rent; and that the result of all had been the return of the country to the hands of Government with a population reduced in number as well as substance, and with fields not only deserted, but in the black land talooks covered with weeds, which nothing but the application of much labour and expense can ever restore to a productive state. In short, we have seen that "the

From Col. Munro, dated 25th August, in Cons., 26th September 1805.

Para. 7.
From Mr. Thackeray, 21st Oct., in Cons., 29th November 1819.
Para. 2.
Para. 9.

'renters have pressed heavy on the ryots, and have reduced them to a much worse state than that in which they found them;' or to borrow the words of Mr. Thackeray, already quoted in these proceedings, we have seen that "the renter always endeavoured to drain the ryots before he gave up, and in general may be considered to have impoverished them before he came bankrupt himself; that the renting system on any principle was altogether unsuitable to this country; that in some of the villages which were rented at a notoriously low rate the same evils were felt as in those highly rented; that the consequences have been injurious to the agriculture and revenue of the country; that many of the principal farmers failed and were confined as defaulters, and as bankrupts or prisoners lost those feelings and pride and decency and respect for the Circar which, with all their faults, they used to show; and that the country is in many respects in a worse state than it was in 1807, and in some than it was in 1801."

492. 'But, perhaps, one of the greatest misfortunes which have attended the leases, is the ruin in which they have involved the greater part of the most respectable Reddies or heads of villages. It is true that the acceptance of the rent was left to their option; but it was a choice between two evils—the one involving the responsibility of a heavy rent payable in all seasons and admitting of no relaxation, the other the certainty of being superseded in the management of their villages, perhaps by their greatest enemies, and of losing the rank and emoluments attaching to an office which had been in their families for ages.'

493. 'The hereditary management of the village is, to these people, a right of the greatest value, and rather than lose it and subject themselves to become the under-tenants of those who had always been under them, many were induced to incur the risk, and have in consequence been reduced from easy circumstances to penury, while those who saw the danger in its true colours, and declined the rent, have been supplanted in their office by strangers.'

494. 'These are evils which nothing but time can remedy. It will be the duty of the Collector to avail himself of every opportunity that may offer to restore the latter class of Reddies to their lost privileges, and to endeavour to give the situation the same value and weight as were used to be attached to it; before the Board consider this an object of the greatest importance for the hereditary Reddy, whose father held the office before him, who knows the character and means of every ryot, the properties of every field and the customs of the village, and is moreover interested in the general welfare of the little community of which he is the head, he is the person by whom, under a well organized system, the inhabitants all hang together, and with whose fall, all fall.'

495. 'Yet, even these are not the only distresses under which the country has laboured; the seasons of Fushies 1226-27 and 28 proved exceedingly unfavorable, and were moreover marked by the destructive ravages of the epidemic cholera; "it may be computed," said Mr. Thackeray in the early part of Fushy 1229, "that above three thousand persons engaged in agriculture, many of them substantial ryots, have died of the cholera, in addition to the usual number of deaths; some villages have been entirely deserted; the general terror which seized the people did more harm to the revenue, perhaps, than the absolute deaths; every body was discouraged and every business impeded; this consequence of the disease has nearly ceased, but the actual deaths will cause a loss of revenue; also in Fushy 1229 the cholera has not entirely disappeared, and the people in the western districts have suffered also from fever."'

496. 'Under such a state of things, it would seem to follow, as a necessary consequence, not only that a very material change must have taken place in the occupation of land and the distribution of cultivation, but from the peculiar nature of the black soil, the greater stock necessary to its culture, and the rapid growth of the bent grass where it is in any degree neglected, that the evil would be found most extensive and most difficult of an early remedy in the districts where those lands most prevailed. To the Board it appears quite impossible to read the reports quoted at the commencement of these proceedings, without being impressed with the conviction that the decline of the Bellary province has in reality been caused by the leases; and perhaps there could not be a stronger evidence of the fact than the exact coincidence of the results anticipated by the Principal Collector with those which the subsequent reports of the local officers have shown to have happened. Past occurrences may be variously accounted for, and different men will imagine they can trace them to different sources; but where, after a lapse of several years, the course of events is found to have corresponded with the consequences which were foreseen by the Collector before the system commenced, it is clear that it must, in fact, have possessed the inherent disadvantages which local experience and information enabled him to anticipate.'

497. 'But it is supposed by the Collector that the ryots driven by the pressure of the assessment from the lands near the villages, have been obliged to resort to others at a distance, thus adding in an unmeasurable degree to their expense and toil, without even the chance of an adequate return; so far as regards the black land districts, this description must be put out of the

question altogether, because the better the soil, the more unfavorable it is for the residence of the inhabitants and for obtaining water; the site of a village in those talooks is always chosen near the sandy bank of a river or nullah, if there be one at hand, or if not on the hardest and driest spot that can be found, and if, of consequence, generally happens that the best fields are not those in the vicinity of the houses.'

498. 'The remark, therefore, must be looked upon as confined entirely to the red lands, but even as regards them, it must have been offered rather as an illustration of the facts the Collector conceived to be shewn by the statements before him, than from any local observation or enquiry.'

499. 'In Gooty the increase of cultivation in the red lands appears by the accounts to be 33,474 acres, of which there can be no doubt that a great part were in reality not cultivated, but for the sake of argument let them be looked upon as fully and profitably occupied. They are scattered over 116 villages, of which 51 villages have no other sort of soil, the total number of acres thrown up in these villages of the land under the plough at the survey is 7,888.'

500. 'The idea of the Collector is, that the ryots have abandoned the fields near the village

* Gooty.	Villages.	Number of acres thrown up since the survey.	Assessment.	Number of acres occupied.	Assessment.
			C.Paga.		C.Paga.
Villages where there is no decrease of cultivation.	29	...	...	12,362	1,049
Villages where the decrease is trifling and the increase great.	51	2,175	671	18,878	1,804
Total...	79	2,175	671	31,241	2,853
Villages where there is no increase...	18	1,267	234	...	...
Village where the decrease is large and the increase trifling.	19	4,446	1,201	2,233	166
Total...	37	5,713	1,436	2,233	166
Grand Total...		7,888	2,107	33,474	3,020

for others at a distance, because the latter are less highly assessed. If this was the case, the natural inference would be that the newly occupied fields would be situated in the same village as those thrown up. It will be found, however, by the statement in the margin,* that more than one-third of the acres appearing to have been lately brought under cultivation, are in 28 villages where no land

has been thrown up; that almost the whole of the remainder, viz., 18,878 acres, are in 51 villages, where the total number of acres relinquished is only 2,175; and that in 18 villages where the cultivation has decreased considerably, there has not been a single acre taken from the waste.'

501. 'The only instances therefore in the 117 villages in this talook, where the change supposed by the Collector could have occurred, would be in the remaining 19 villages, where the extent of land given up is 4,446 acres, and that taken 2,233 acres.'

502. 'Here it would seem possible that such a circumstance, although only to a limited extent, might have happened; but on reference

No. in Book sent by Collector.	Average rate of the cultivated land per acre at the Survey.			Average rate of the land newly occupied in Fushy 1230.			Average rate of those land thrown up in Fushy 1230.		
	C.	Fs.	As.	C.	Fs.	As.	C.	Fs.	As.
63	2	3½		2	8		1	5½	
90	1	4½		1	14½		1	3½	
97	3	13		7	0		2	14½	
33	1	4		0	8½		1	2½	
75	1	15½		0	8		1	15½	
2	4	6½		3	8		4	12	

to the details, it is found that in 3 A of these 19 villages, the lands taken bear a higher rate of assessment than those thrown up; that in 3 B more the survey valuation of the relinquished fields is less than the survey valuation of those still retained, thus showing that the lands thrown up must have been of an inferior description. Of the 13 remaining villages, 11 went to destruction during the leases, and where the sale of the red dy's property added to the attachment of his manum, proved insufficient to liquidate the balance, he was

sent to jail as a defaulter. In one* of them the number of acres thrown up was 730, and those taken only two. The remaining village continued under the renter until the end of the

- 1 Goolmecondah.
- 2 Annunnapoor.
- 3 Chennavadoogoor.
- 4 Woodarapaccondah.
- 5 Marootlah.
- 6 Coontical.
- 7 Chaubalah.
- 8 Tatraconiloo.
- 9 Cheekalagoorkey.
- 10 Rangoolapaudoo.
- 11 Mullapocram.
- 12 Pullatoot.
- 13 Marmadoor.

lease, and carries with it this proof that changes will take place in the occupation of land even where the condition of the village is prosperous, and from causes entirely unconnected with the pressure of a fixed assessment. In this case the renter had found his contract sufficiently advantageous to induce him to retain it until the expiration of the full term, and as he was unlettered by those general principles which must always guide a Government, and careless what consequences his measures might produce beyond the limits of his own farm, or after his interest might cease, it cannot be supposed that he would have hesitated to reduce his demand if it was to the weight of that alone, that any part of his best lands remained unproductive.'

Statement of lands in Raidroog assessed under 1 fanam according to the Village Accounts.

Rate per Acre.		Extent of cultivation at the time of the survey.		Extent of cultivation in Fussy 1230.		Lands cultivated in Fussy 1230, which were waste under cultivation at the survey.		Lands waste in Fussy 1230, which were under cultivation at the survey.		There is an error of 1,021 acres in the accounts furnished by the Collector arising from a mistake of the copyist; it is immaterial however so far as regards the question at issue.			
From	To	Acres.	G.	A.	Acres.	G.	A.	Acres.	G.		A.		
Annas	Annas	10,246	14	131	12,710	1	61	3,130	35	5,943	36	...	...
14	12	1,900	35	6	1,445	20	4	605	...	448	13	...	...
at 10	Annas.	43,615	5	7	61,742	30	141	26,877	9	112	16,089	22	41
8	2	66,193	13	111	75,856	12	81	30,113	6	21	21,436	37	41

See para. 141 of these proceedings.

503. 'The red lands of Raidroog also furnish another example how little any conclusions drawn from general abstracts can be depended upon. It will be seen on reference to the statement in the margin, that in that district the quantity of lowly rated land newly taken up, although amounting to more than 30 thousand acres, is not a third more than that thrown up; if then it be the lowness of the assessment that produced the occupation in the one case, to what are we to ascribe the abandonment in the other? Upon the same principle if it be the weight of the survey rates that led to the relinquishment of some of the highly rated lands in Gooty,* black as well as red, to what are we to ascribe the circumstance of similar lands having been newly occupied; or how are we to account for the greater portion of the most highly rated lands still continuing under the plough, as already shown to be the case?'

504. 'In further illustration of this point, the Board have prepared a statement showing the change which has taken place in the cultivation of the more highly rated fields in the districts of Raidroog and Gooty.'

505. 'The statement includes all black lands assessed at and above 8 fanams, all mixed lands assessed at and above 5 fanams, and all red land assessed at and above 3 fanams.'

	Black land assessed at and above 8 fanams.				Mixed land assessed at and above 5 fanams.				Red land assessed at and above 3 fanams.			
	Acres.	Average assessment per acre.	Survey assessment.	Acres.	Acres.	Average assessment per acre.	Survey assessment.	Acres.	Acres.	Average assessment per acre.	Survey assessment.	Acres.
Cultivation at the survey...	21,565	27	31	1	1	1	1	1	1	1	1	1
Cultivation in Fussy 1230...	13,508	38	121	1	1	1	1	1	1	1	1	1
Decrease...	8,056	23	61	1	1	1	1	1	1	1	1	1
Cultivation at the survey...	23,237	23	131	1	1	1	1	1	1	1	1	1
Cultivation in Fussy 1230...	18,616	35	141	1	1	1	1	1	1	1	1	1
Decrease...	4,620	27	15	1	1	1	1	1	1	1	1	1

506. 'It will be observed by this statement that large as has been the decrease in the cultivation of the black lands, those that still continue to be occupied in Gooty are on an average even more valuable than those that have been given up, the same may be said of the mixed oil, but in the red land the case is reversed, the same principle of calculation showing the fields that have been abandoned to average higher than those under the plough.'

507. 'In Raidroog, on the other hand, the red land under cultivation is better than that relinquished, and the black land less valuable; that of a mixed kind is of too small an extent to be of any consequence either way.'

508. 'It follows, therefore, that with the two exceptions here noticed, the lands still retained in these districts in the finer soils are more highly assessed than those thrown up.'

509. 'The exceptions are the black lands in Raidroog and the red lands in Gooty; but will be found on reference to the subjoined statements that here also it is by no means the land bearing the heaviest rate of assessment which have been most generally relinquished; many of the highest rates continue to be fully occupied, while those far lower have fallen off. In some cases there is even a very considerable increase of cultivation in the higher rates.'

Abstract showing the details of the red land assessed at 8 fanams and upwards in the Talook of Gooty.				Abstract showing the details of the black land assessed at 8 fanams and upwards in the Talook of Raidroog.			
Rate per Acre.	Extent of cultivated land at the survey.	Cultivation of Fusly 1220.		Rate per Acre.	Extent of cultivated land at the survey.	Cultivation of Fusly 1230.	
		A.	As. A.			A.	As. A.
C. Ps.	A.	Acres.	G.	C. Ps.	A.	Acres.	G.
1	8	2633	10	1	39522	10	14420
1	5	153	8	1	255133	154	305013
1	4	1781	6	1	8721	8	94324
1	4	7780	1	1	307613	4	137029
1	3	1617	9	1	4191	6	4191
1	2	248	1	1	271836	4	24952
1	2	7728	2	1	125817	9	7996
1	1	116	...	1	2649	44	23272
1	1	1723	12	0	107634	15	114611
1	1	15925	5	0	73614	13	46038
1	1	10023	2	0	2279	12	26925
...	8	2623	2	0	624635	8	478013
...	8	29317	7	...	2328723	131	1864635
...	8	6616	3	...	...	...	...
...	8	663	10	...	...	...	...
...	8	947	9	...	...	...	...
...	8	79332	12	...	...	...	...
...	8	48111	5	...	...	...	...
...	8	179025	6	...	...	...	...
...	8	1025	8	...	...	...	...
...	8	840138	8	...	...	...	...
...	8	129037	8	...	...	...	...
...	8	237729	112	...	...	...	...
...	...	1381011	131	...	...	...	...
...	...	11658	3	...	...	...	...
...	...	1	...	...	...	...	...

Statements showing the Survey rates on the most highly rated lands in four Talooks—
Tadpatry, Gooty, Raidroog and Yadakey.

Number.	Deet or rate per Acre.	Survey rates on the Black lands.				Survey rates on the Mixed lands.				Survey rates on the Red lands.			
		In the Tadpatry Talook.	In the Gooty Talook.	In the Raydroog Talook.	In the Yadakey Talook.	In the Tadpatry Talook.	In the Gooty Talook.	In the Raydroog Talook.	In the Yadakey Talook.	In the Tadpatry Talook.	In the Gooty Talook.	In the Raydroog Talook.	In the Yadakey Talook.
1	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.	C. Ps.
2	30	30	...	...	...	...	...	...	...	30	30	...	...
3	24	24	...	...	...	...	...	...	...	24	24	...	...
4	21	21	...	...	...	...	...	...	...	21	21	...	...
5	20	20	...	...	...	...	...	...	...	20	20	...	...
6	18	18	...	...	...	...	...	...	...	18	18	...	...
7	17	17	...	...	...	...	...	...	...	17	17	...	...
8	16	16	...	...	...	...	...	...	...	16	16	...	...
9	15	15	...	...	...	...	...	...	...	15	15	...	...
10	14	14	...	...	...	...	...	...	...	14	14	...	...
11	13	13	...	...	...	...	...	...	...	13	13	...	...
12	12	12	...	...	...	...	...	...	...	12	12	...	...
13	11	11	...	...	...	...	...	...	...	11	11	...	...
14	10	10	...	...	...	...	...	...	...	10	10	...	...
15	9	9	...	...	...	...	...	...	...	9	9	...	...
16	8	8	...	...	...	...	...	...	...	8	8	...	...
17	7	7	...	...	...	...	...	...	...	7	7	...	...
18	6	6	...	...	...	...	...	...	...	6	6	...	...
19	5	5	...	...	...	...	...	...	...	5	5	...	...
20	4	4	...	...	...	...	...	...	...	4	4	...	...
21	3	3	...	...	...	...	...	...	...	3	3	...	...
22	2	2	...	...	...	...	...	...	...	2	2	...	...
23	1	1	...	...	...	...	...	...	...	1	1	...	...
24	...	...	...	...	...	...	...	...	...	...	...	...	...
25	...	...	...	...	...	...	...	...	...	...	...	...	...
26	...	...	...	...	...	...	...	...	...	...	...	...	...
27	...	...	...	...	...	...	...	...	...	...	...	...	...
28	...	...	...	...	...	...	...	...	...	...	...	...	...
29	...	...	...	...	...	...	...	...	...	...	...	...	...
30	...	...	...	...	...	...	...	...	...	...	...	...	...
31	...	...	...	...	...	...	...	...	...	...	...	...	...
32	...	...	...	...	...	...	...	...	...	...	...	...	...
33	...	...	...	...	...	...	...	...	...	...	...	...	...
34	...	...	...	...	...	...	...	...	...	...	...	...	...
35	...	...	...	...	...	...	...	...	...	...	...	...	...
36	...	...	...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...	...	...	...	...
38	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	...	...	...	...	...	...	...	...	...	...	...	...
41	...	...	...	...	...	...	...	...	...	...	...	...	...
42	...	...	...	...	...	...	...	...	...	...	...	...	...
43	...	...	...	...	...	...	...	...	...	...	...	...	...
44	...	...	...	...	...	...	...	...	...	...	...	...	...

512. 'It has been truly said that the "same district yields in different years a revenue of forty, fifty or sixty thousand pagodas;" the variation, however, will

From the Principal Collector, dated 25th August 1895, in Cons., 25th September 1895.

'be more or less frequent in different parts of a province, according as they may be more or less within the influence of the regular rains. The talooks of Raidroog and Gooty, from their "central situation between the two monsoons," although occasionally partaking of both, are subject to great vicissitudes of season, and were moreover always more thinly inhabited in proportion to their extent than Taurpatry and Yadakey where, from the fact, there has been an overabundant population, and where, from receiving the benefit of the N. E. rains, the crops are less uncertain.'

513. 'From these causes these two latter talooks suffered less than others during the lease, although here, also, many villages failed from internal feuds. Even before the Principal Collector left the district, the revenues of Taurpatry had arrived at the full maximum amount at which they had been assessed, and beyond which no demand was ever to be made, but that this arose from circumstances quite distinct from any comparative lightness of the survey rates is clear, for, as before remarked, they are heavier here than either in Gooty or Raidroog, and the lands were moreover entirely occupied before the survey commenced.'

514. 'Nothing, indeed, can be more evident than that there is, in truth, no such disparity; the survey rates were every where regulated by the former collections and with the advice and concurrence of the inhabitants. To suppose, therefore, that the proper rates was not preserved in estimating the relative properties of the different sorts of land, would be to assume, either that the ryots themselves were ignorant of the real value of the respective soils and the amount of their previous payments, or that they wilfully overrated the productive powers of their best lands, and became the willing abettors of a measure which was calculated to drive them from their hereditary fields where they had lived in comfort, to the occupation of waste, which, with greater toil, would hardly yield them a subsistence.'

515. 'It will have been observed by a passage cited from one of the Principal Collector's letters in the early part of these proceedings, that the ryots so far from considering the assessment of the black lands excessive, looked forward to the cultivators becoming settled much earlier there, than in other places; but those expectations were formed under the supposition that the revenues would continue to be collected without the intervention of a renter; that the removal of the burth would still be encouraged by the liberal allowance granted by the Government in use; and that the demand of the Chikar would be left as before, to vary with the season; advantages which long since ceased to be felt, and to the failure of which the disappointment now experienced is most assuredly to be, in justice, ascribed. Had the reductions taken place in 1807, the talooks of Taurpatry and Yadakey would ere this have increased so much in wealth and population, as to require more room for the employment of their stock and inhabitants, and the surplus of either would, in the natural course of events, have been removed to other parts of the district, and such will yet be the case, so soon as the people shall have enjoyed the full benefit of the remission for a few years, and become assured that it will be permanent.'

516. 'The Board are also disposed to entertain an opinion very different from that expressed by the Collector, in regard to the villages which remained in possession of the renters until the termination of the lease. In allusion to this subject, and adverting to the increase of cultivation, "by the renters having brought whole tracts of waste under the plough," Mr. Campbell observes "that whilst former years have exhibited the abuses and evils of the renting system, the present may be said to have exposed to view the benefits to be derived from its proper regulation." But it should be remembered that the comparatively trifling advantage here obtained in a few villages, has been purchased by the wreck of hundreds of others which have gone entirely to decay from the desertion of the ryots, whom these renters enticed from their homes; where waste land abounded, the renters could afford to give it for a tenth part of its ordinary produce, every addition to the usual extent of cultivation, however small the consideration paid for the land, being a clear profit.

'The acquisition of further agricultural stock and labour thus became an object of general competition, and were so many of the best villages are seen to have been abandoned from this and other causes, it followed as a necessary consequence that some few must have improved; but this appears to the Board to be by no means an argument in favor of the renting system; we have the concurring testimony of both Mr. Chaplin and Mr. Thackeray that the same evils were felt where the rents were notoriously low, as where they were high. The desertion of the ryots was common in the one case as well as the other; and although in its consequences it has produced an extension of the cultivation in particular villages, it is but too plain that it has involved the greater portion of the country in ruin and desolation, neither must it be supposed that even the partial improvement here alluded to will be permanent. It has been the effect of circumstances now no longer existing, the jealousies, exactions and enmities which prevailed during the lease system will now cease, and as all undue reductions of the assessment will be discontinued, the far greater proportion of the cultivators will return to their former homes, and resume the cultivation of the lands they received from their fathers.'

517. 'It may also be proper to notice some not unimportant mistakes which the Collector has fallen into, in respect to the views of the officer by whom the survey was made. The following extracts are taken from his letter now under consideration after stating that "to his province

From Mr. Campbell 20th June, in Cons., 17th July 1823.

Para. 30.

Para. 55.

'it had fallen to re-establish gradually the field assessments throughout the districts, nay, in some measure, to revise the whole, by the general reduction of them on the plan suggested by the former Principal Collector," and giving his opinion in respect to the evil consequences of the system, he proceeds: "It may reasonably, however, be asked, why this evil was not felt during the administration of the able officer by whom that system was introduced into the Ceded Districts, and how it has remained to be exposed by a Collector who has hardly four years' experience in the Bellary division only; as to myself, I would observe, that the foregoing sentiments have long been the subject of my reflection, that they have not been prematurely intruded on your Board, nor until supported by authentic and confirmatory documents nor do I wish any attention to be given to the conclusions I have ventured to draw, except so far as they may be justified in the premises with respect to the former Principal Collector, it must be borne in mind, that during his administration the survey field assessments were in progress only, nor were they completed until just before he left India. It was at this period that some apprehensions respecting the issue of them seem to have arisen in his mind, and to have suggested the great reduction of them proposed by him and since completed by me."

518. 'From this passage Mr. Campbell would seem to suppose that the survey rates of assessment were originally intended by the Principal Collector to be permanent, but that having observed their injurious effects during their partial operation in particular talooks, he began, about the period of his departure for England, to entertain apprehensions as to their probable issue, and in consequence recommended their general reduction upon the principle ordered in Fusly 1230.

519. 'At the time the Ceded Districts were transferred to the Company, as well as for some years afterwards, the Government were engaged in expensive wars and were obliged to keep up large Military establishments, which made it requisite not to forego any revenue that could be realised without injury to the permanent welfare, and prosperity of the country. It therefore became necessary for the revenue officers to sacrifice little to distant and prospective improvements, and to proportion the yearly demand as nearly as possible to the existing resources of the Province, making such remissions from the standard rent as to the contingencies of seasons or the condition of the people might require. It was under these circumstances that the survey was made, and it was under settlements thus conducted that the Ceded Districts continued yearly to revive from the state of depression to which they had been before reduced; but it never was supposed that the assessment then fixed was calculated to give the people a property in the soil, or to render the collections independent of annual remissions. On the contrary

‘it has been seen that two years antecedent to the date referred to by Mr. Campbell, and at a time when the survey rates of assessment were not yet in operation, the Principal Collector recommended as the only means of obtaining those objects, that the assessment should be reduced in effect almost to the same extent as that finally suggested, and eventually still lower, if such a measure should be found necessary, after a trial of six or seven years.’

520. ‘In exact accordance with this principle was the suggestion contained in the Principal Collector’s last letter—“So long (he said) as the public exigencies require a high revenue, the present assessment may be realized after making the usual allowances for bad seasons, &c., when Government is in a situation to relinquish a part of its demand; the proposed remission is that which would place the Ceded Districts on an equality with those Provinces where the permanent settlement has already been established.”’

521. ‘It is therefore difficult to conceive how Mr. Campbell could have imbibed the impression that the reduction suggested by the Principal Collector in 1807 was to be attributed to his having begun to perceive the ill effects now reported by him. The motives of that officer were evidently very different.’

522. ‘In another place, with a view of accounting for the full development of the evils he attributes to a field assessment having remained to be exposed by his later experience, Mr. Campbell says, “the Principal Collector, in 1805, stated to your Board that with whatever care an assessment may be made, it is experience only which can determine whether or not it is suited to the circumstances of the inhabitants, and that a fair trial for ascertaining that point can hardly be had in less than seven years. By the foregoing statement my object is to point out that, until of late years, very little experience indeed has ever been or could ever have been had, as to the general effects of the field assessments in the Bellary District.”’

523. ‘But the trial intended by the officer from whose letter the Collector’s quotation is

NOTE.—Board are not quite certain what estimate Mr. Campbell alludes to in paras. 67 and 68 of his report; it, as would seem to be the case, the comparison he there draws is founded on the calculation made by the Principal Collector of the probable result of the reduced assessment during the first two or three years, “it is by no means correct.” The estimate of Colonel Munro in 1807 included the revenues from moturpah, betel and tobacco, frontier duties and licenses, whereas all these items are excluded from the amount given by Mr. Campbell as the “settlement for Fussy 1232.”

The Principal Collector’s estimate of the probable land revenues of the Ceded Districts, generally during the first 2 or 3 years, excluding quit rent and the Peshkash of Venkatagerry and Kurnool, was	39,04,023*
The settlement of land revenue in Fussy 1232, exclusive of the same items, was	41,69,164
Difference	2,65,141

*P. 67, Star From Colonel Munro, 15th August 1807, Para. 67.

But this difference, so far from exhibiting a decrease in the revenues of the country as argued by Mr. Campbell, shew an increase of more than two lakhs and a half Rupees; and another striking proof of the justice of the conclusion drawn by the Board in a former part of these proceedings; namely, that the settlement for Fussy 1232 included a large quantity of land not productive.

524. ‘The Board have now followed the Collector through all the facts adduced by him in support of his opinions regarding the consequences of the field assessments, and it would be gratifying to them if the result had been such as to enable them to confine themselves to the expression of a different opinion, but when a public officer in charge of the largest and most important district under the Government thinks it necessary to question the mode of revenue management ordered by the authorities in England, and takes upon himself the responsibility of suggesting the introduction of a different system in our remaining possessions, it is at least to be expected that he would have made himself acquainted with the nature and principles of the accounts upon which his suggestions rest, and that he would not put to hazard the future

interests of the country and State, by the hasty adoption of statements which a little reflection would have shown to be entirely fallacious.’

525. ‘That such is the real character of the statements which have been the subject of the foregoing observations is but too evident; and although the Board have too high an opinion of Mr. Campbell to imagine for a moment that he was aware how little they could be depended upon, still it cannot but be regretted that he should not have examined his materials with more care, before he stepped forward to dispute the expediency of a system which others of infinitely greater experience had, after long and arduous trial, found to be best adapted to the circumstances of the people, and which he has never yet seen fairly in operation, or to recommend another, of which he could know nothing but by theory.’

526. ‘The remedy proposed by Mr. Campbell for the ill effects he supposes to have been occasioned by the field assessments, is thus expressed: “If, after all the lands had been measured, the great revenue survey had stopped, and a discretionary annual settlement had then been formed with each ryot for his entire farm, without assessing each separate field of it, at different rates, the evil I have alluded to might, perhaps, have been avoided; and this subject seems deserving of the gravest consideration from your Board, wherever new field assessments may be now in progress.”’

527. ‘There can be little doubt that the impression on the Collector’s mind at the time he was writing this passage was, that the system he was advocating was that some time ago recommended for Coimbatore; but the arrangement proposed for that district so far from being independent of field assessments, was founded entirely upon them. The idea was, that by foregoing all claim to share in the improvements of the ryots, and by abolishing the additional assessments laid upon arable land, converted into gardens, and upon grass lands when made arable, it was possible, in that district where the seasons are regular and the assessment had already been lowered far below the standard first fixed in the Ceded Districts to come to a permanent settlement with the ryots for such lands as they usually held, which were denominated “putent,” the assessment thereof being regulated by the survey valuation of the respective fields; but even the first proposers of this arrangement were not sanguine enough to suppose that it could be applied to all alike. “With the poorest classes of ryots,” says Mr. Sullivan, by whom the idea was first started, “it will always be necessary to settle annually, and under all settlements the collections must in a certain degree depend upon the seasons.”’

From Mr. Sullivan, 29th May, in Cons., 7th June, Para. 132.

528. ‘Such was also the opinion of Mr. Thackeray, who was for some time in charge of Coimbatore during Mr. Sullivan’s absence. “I never expected,” said that officer in his letter from Bellary, dated 21st October 1819, “that all the ryots under that plan* would go on paying each ryot the same rent on the same field for twenty years together; it was always supposed there would be some ryots in every village who must occasionally either fail entirely, when it would be necessary to give all their lands to another ryot, or partially, when it would be necessary to allow them to throw up what they could no longer pay for, the field assessment would then afford a general standard for the amount to be deducted from the old, and assessed on the new ryot.”’

529. ‘In principle therefore the “putcut” plan suggested by Mr. Sullivan and Mr. Thackeray was the same as the system at this day in operation in Bellary and Cuddapah. The only difference was that they hoped to give permanency to what experience has since shewn to be in its nature fluctuating. The expectations entertained by those gentlemen were opposed by difficulties which had not been foreseen, and every ryot still pays for his farm in proportion to the number of fields he actually occupies. The aggregate of the fields in the possession of each forms his “putent,” but he is allowed to increase and contract their number, at will, subject only to the condition of giving up an equal proportion of good and bad.’

530. 'But it was not in Coimbatore alone that an endeavour was made to establish settlement with each ryot for his farm, the same thing was long before attempted by Colonel Read in the Barahmal under directions from the Presidency, but after a trial of some years, aided by three of the most experienced revenue servants the Government ever had, Captains Graham, Munro and Macleod, it was found necessary to abandon it. "The absolving the ryots of their engagements," says Colonel Read in the concluding para. of his letter, "was not only indispensable to the future welfare of the people and prosperity of the country, but to relieve the most indigent of them from the hardship which fixed settlement imposed upon them, and to prevent a decrease of cultivation."'

From Colonel Read, dated 10th August 1799.
Para. 64.

531. 'The system proposed by Mr. Campbell, therefore, so far as relates to fixing an assessment on each farm, is not new. It has been tried, and it failed—failed too under circumstances which, whether considered with reference to the officers to whom the duty was entrusted, or the country in which the experiment was made, were in no common degree favorable to its success.'

532. 'But it may be said that Mr. Campbell's plan is different from those of all his predecessors, inasmuch as they worked upon a field assessment, whereas he proposes entirely to abolish that system, and to tax each farm in the aggregate. The distinction, it is true, is plain, but it appears to the Board to aggravate rather than remove the difficulty, for as the causes which led to the failure of farm assessments in the Barahmal, and still render an annual settlement necessary in Coimbatore, namely, the inability of the ryots to cultivate and pay for the same lands every year, are manifestly still more likely to occur in the Bellary district, where the fluctuations in the seasons and crops are greater, and the main body of the people less substantial and more unsettled, it is evident that frequent changes must take place in the payments of the different cultivators, and it does not seem very clear how the Collector would be able to regulate his remissions on the farm without the guide of an assessment on the respective fields. Indeed if proof were necessary in so plain a case, it might be found in the settlement of the Bellary district, for Fusly 1232, for little more than one-third of the ryots then held the same lands as in Fusly 1230, and without the aid of a field assessment it would have been difficult for the Collector to determine to what extent his demand on each should be increased or diminished. It was the experience of this difficulty and of the frauds and abuses thence arising, that formed one of the principal inducements to the original institution of our revenue surveys.'

533. 'Admitting, however, for the sake of argument, that this difficulty did not exist, and that the field assessments have actually produced the effects attributed to them by Mr. Campbell, it may reasonably be doubted how far the remedy he proposes would be likely to prove beneficial.'

534. 'The fact he maintains is that the ryots have been driven from the finer to the poorer lands, and he thence infers "either that the field assessments on the inferior soils have been fixed too low proportionably to those on the finer soils, or vice versa." There is somewhat of confusion in this part of Mr. Campbell's argument. In para. 53 he gives it as his decided opinion that "the former inference," viz., that the field assessments on the inferior soils "had been fixed too low proportionably to those on the finer soils" is not at all admissible, "whereas the whole of his reasoning in paras. 54 and 58 assumes that such is in fact the case. Taking the whole together, however, the Board understand him to mean that the assessment on the inferior lands, although not too low in reference to their actual produce,* is yet not sufficiently high to bear its proper ratio† to that on the finer kinds; in other words, that the poorer soils may be considered to be fairly assessed, and the better kinds too highly; that the ryots have been pressed by the excessive‡ survey rates on the best lands to others of less value,§ but bearing a lower rate of tax; that the richest soil in the country has in consequence become waste, and that the system has thus in effect proved injurious to both the Government and the cultivation.'

* Para. 53.
† Paras. 54 and 58.

‡ Para. 54.
§ Para. 61.

535. 'This, it is believed, is the general substance of Mr. Campbell's observations, and he suggests that the evils in question might have been prevented by fixing an assessment on the several farms, instead of descending to the survey and assessment of each field; but to what would such a change have tended? It is true that it would have bound the ryot to his land and rendered him liable to the same demand under all circumstances of success or misfortune, and whether he had the means of tilling his fields or not; but if, as Mr. Campbell contend, the evil consists in the unequal apportionment of too high an assessment, (for if the tax on the finer lands is excessive, and that on the poorer soils not too low, the aggregate tax must be too high) the exaction of a fixed rent for each farm, subject only to such discretionary deductions as might be recommended by the Tahsildar without the guide of any separate valuation on the different fields, would aggravate rather than remove its pressure, and would seem better calculated to raise a present revenue, than to ameliorate the condition of the cultivating classes or improve the future resources of the province.'

536. 'After the fullest consideration of the case, the Board cannot agree with the Collector in thinking that, under the system he advocates, "the natural competition for farms would in time point out their true value," or that "the occupation of land in India might thus in time be regulated on a system similar to that in Europe." On the contrary, they think such a settlement would be no less inconsistent with the general state of society, and the fluctuations of seasons, than incompatible with the prosperity of the country, and the permanent interests of the Government.'

537. 'That the principle of the field assessments carries with it no such inherent evils as appears to be supposed by Mr. Campbell, is satisfactorily shown by the Coimbatore district, where the general condition of the ryots, and the ease with which the collections are realized, bear testimony not more to the able management of Mr. Sullivan, than to the beneficial tendency of the system under which it is conducted. Even in the Salem and Barahmal districts also, although that part of the country is only just recovering from the confusion into which it was plunged by the Mootadars, the lands have already become saleable* in many places. On a review of all that has passed, the marked contrast between the conduct and opinions of the Collector cannot fail to attract attention. To add to the burden of an assessment which he considered to be itself oppressive, by the imposition of waste, was, to say the least, extremely inconsistent.'

538. 'After the foregoing observations it is almost unnecessary for the Board to state that they differ entirely with the Collector in all his views. It will be remembered that his conclusions were built wholly upon the statement which accompanied his letters. After detailing the extent of increased and decreased cultivation as therein shown, he says, "let any man of unbiassed mind attentively examine these statements and trace on them the results above exhibited, let him walk over the fields of almost any village in this district, which I can venture to say will practically exhibit the same results, and then let him consider the effects of field assessments." The Board have carefully examined the results here referred to, and to their judgment they are entirely fallacious; they have likewise examined the general village accounts of four talooks, and the most minute details of two villages, and they have shown from those documents that the Collector was wrong in his conception of the nature of his accounts, wrong in the inferences thence drawn, wrong in his conclusions, and wrong on every assertion he has founded on them.'

539. 'The Board look with confidence to the improvement of the country from the arrangements now in progress, the cultivation increased one-half during the first six years of our Government notwithstanding the gradual raising of the rent, and it may therefore be reasonably expected to extend even still more rapidly under the liberal deduction now ordered.'

540. 'They see no reason whatever to suppose that the survey rates on the different descriptions of soil do not bear their proper proportions to each other. The changes which have taken place during the thirteen years of the lease system, are evidently to be traced to far different causes

From Mr. Campbell, 29th June, in Cons., 17th July.
Para. 62.

From Mr. Cockburn, 6th June, in Cons., 12th Febry. 1824.
Para. 17.

* Note.—The Collector states in his letter of the 6th February 1824, "I am satisfied that fully one half of the lands are saleable."

' That there are some partial instances wherein the assessment may be too high there can be no doubt. In so extensive a work occasional inequalities could hardly have been avoided, but the Board are decidedly of opinion that this is not the time to attempt their correction. If after a lapse of seven or eight years it should be found that any particular fields are left unoccupied, the real cause will be easily discovered, and a remedy, if such should be necessary, as easily applied but in the present state of the country, when the whole course of agriculture has been inverted, when the ryots are in a far more unsettled state than they were even on the first cession of the Province, and the energies and resources of the country are broken down by the fatal effects of the leases, and the still more recent exaction of rent for land which the reduced means of the people disabled them from cultivating, it is much to be feared that any endeavour to correct alleged or apparent irregularities would, in fact, make the assessment infinitely more unequal than it now is.'

541. Impressed with the sentiments and adverting to the positive prohibition of the Government* against any alteration of the survey rates, the Board cannot but express their regret at finding that measure to have been resorted to by the Assistant Collector in several villages under his charge; the Board await the receipt of some accounts to enable them to issue final instructions on this head, meanwhile they are happy to observe from the Collector's letter, forwarding Mr. Gosling's explanation, that he has interdicted the further extension of the practice.'

542. 'The main objects to which the attention of the Collector should now be directed, are to give the people the full benefit of the promised remission, to take every means in his power to prevent the further imposition of waste, to encourage the clearing of the black lands by allowing the utmost extent of the deduction provided for by the covele formerly introduced by the Principal Collector, to remit even a just demand, where the needy condition of the ryot may render it necessary, and to endeavour to restore the confidence of the country in the good faith and sincerity of our profession.'

543. 'It is only by such measures that we can hope to repair the ill effects which have resulted from past errors, and the Board have every confidence that they will not be longer delayed.'

544. Had the reduction taken place at the time it was first suggested, instead of resort being had to the lease system, there can be little doubt but the expectations then held out would ere this have been realized; as it is, the ultimate increase of revenue then anticipated, must necessarily be thrown far into the back ground, a lapse of some years will be necessary to restore the country to the state it was then in, for what "was recommended in 1807, to promote its

From Govt. 8th, in Cons., 11th Sept. 1820, Para. 2.

'prosperity, is now required to arrest its progress towards ruin, and restore it to its former condition.' The Board say now, for it is but too plain that any good which could have been derived from the partial operation of the reduction in cases where it may have been fairly and *bona fide* given, is far outweighed by the evils which must have resulted from the pressure of the waste lands, and the district which has been excited in the minds of the people. To borrow an observation

From Mr. Campbell, 28th June 1823, Para. 65.

'of Mr. Campbell in his last report, "it were much better that the Government who have much should be defrauded of a little, than that the sources of their revenue should be drained by an injudicious exaction of their dues from the ryots whose little is his all,"'

545. 'It was the wish of the Board to have entered upon the consideration of several other points connected with the details of the revenue in the Ceded Districts generally, but this paper is already so long that they will resume that subject at a future period.'

546. 'The Board regret the necessity they have been under of entering upon the discussion which forms the subject of these proceedings; they had hoped that all points of controversy had been set at rest by the final determination of the Honorable Court of Directors to revert to a settlement with the ryots upon the basis of the field assessments, but as the question had been

'raised, they considered it their duty to examine the grounds upon which the Collector's objections rested. It may be thought, perhaps, that their observations might have been confined within much narrower limits, but they trust that what may be objectionable in length will be compensated by the facts and opinions recorded by former local officers being for the most part given in their own words.'

547. On the foregoing proceedings our President recorded the following Minute.

MINUTE OF THE PRESIDENT, DATED 8TH MARCH 1824.

"It is with the utmost concern I learnt that the orders of Government for making a reduction on the survey rates of the assessment on the leases of the Ceded Districts had not been duly carried into effect by the Collectors."

"This is the more to be regretted, as under the very depressed state of the country, from the injurious effects of the Decennial lease, it was particularly desirable that the full benefit of the remission should have been secured to the people; so far, however, from this having been done, it appears that waste land had been put upon the ryots in various proportions, and in some cases, to so great an extent, as even to exceed the amount of the remissions."

"The instructions of Government for making the reduction in the District of Bellary were communicated to the Board of Revenue on the 8th September 1820; and I feel confident that it will be found, from the accompanying proceedings of the Board, that the affairs of the district have met with their most careful consideration, and that it has not been from any inattention or omission on their part, that the orders of Government were not fully carried into execution."

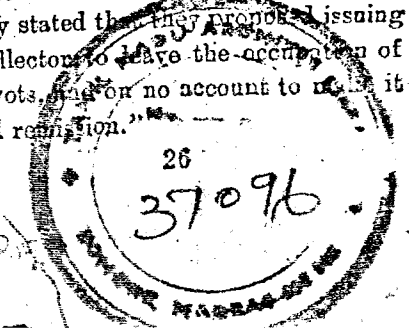
"In the district of Cuddapah, the Decennial lease expired on the 12th July 1821, and in the month of November, the Collector was furnished with the requisite orders for giving the remissions from the commencement of Fusly 1231. It was the wish of the Board that the Collector should have been in possession of their instructions on this subject before the end of Fusly 1230, but the delay arose from their not having received from the Collector certain information called for on the 22nd March 1821, and which, although afterwards repeatedly required, had not been furnished up to the 5th October, when the Board considered it proper no longer to delay addressing Government regarding the new settlement."

"In addition to the orders before alluded to, the Collector was, from time to time, furnished with separate instructions on points connected with the progress of the settlement."

"From a report of the Collector, dated the 22nd October 1821, it appeared that in making the settlement of the Talook of Dooroor for Fusly 1231, he had stipulated for the occupation of waste land to the extent of 12 per cent. and that he estimated the occupation of waste in the other talooks at 5 per cent. On this occasion, the Board, in reference to the orders of Government on the subject of the occupation of waste land in the District of Bellary, distinctly stated that they proposed issuing immediate instructions to the Collector to leave the occupation of waste entirely optional with the ryots, and on no account to make it a condition of extending to them the benefit of the proposed remission."

26

V211, 68 Cx720742



"Notwithstanding these injunctions, it was only lately that a proclamation regarding was issued, under special orders sent by the Board, on their having reason to know that the former instructions had not been complied with."

"The Collector, in his report on the settlement of the District for Fusly 1231, stated that the Talook of Chinnoor, the Jumabandy had been made in the old Ryotwar way, giving remission only to such ryots as stood actually in need of it, and the Board remarked, that for thus proceeding contrary to orders, Mr. Hanbury had not assigned any reason. The Board estimated that the remission in this Talook, had the orders of Government been attended to, would have amounted to Rupees 28,647-9-8, and they directed that the Collector would, at his earliest convenience, assemble the ryots at two or three principal villages in the talook, and in person superintend the repayment to them of all sums collected above the new rates on the land cultivated by them in Fusly 1231."

"The correspondence which had taken place with Mr. Hanbury on the subject of the suspension by him of his native servants, has been detailed in the letter from the Board to Government, under date the 19th June 1823."

548. On the 9th November we received a communication from Government relative to our proceedings on the settlement of the Bellary District for Fusly 1232. From the Secretary to Govt., in Cons., 18th Novr. 1824. we were informed that the Honorable the Governor in Council had noticed with great approbation the diligence and ability with which we had examined the several topics to which our proceedings related.

549. The settlement, it was observed, amounted to Rupees 26,79,633-4-0, exceeding by Rupees 53,492-9-8 that of the previous year, and the Governor in Council would have participated in the satisfaction which the late Collector expressed at this result, had it indicated an improvement in the resources of the District, but that it appeared to have arisen chiefly from the imposition of waste, to a great extent, contrary to public faith and to the real interests and repeated orders of the Government; that it was needless, however, to dwell upon a measure of which the evils were so obvious, and had already, it hoped, been remedied so far as they admit of immediate remedy, and the Governor in Council would not then comment in such terms, as the occasion would warrant, on the conduct of the late Collector; whose confidence in himself and disregard of orders, had produced serious mischief, in place of the benefits which might have accrued to the public service from a better direction of his zeal and talents. That it was more pleasing to look to the future, in the confident expectation that nothing would again occur to impede the measures which had been adopted for the improvement of the District.

550. Our report, it was remarked, explained very fully the causes of the decline of agriculture in Bellary during the last fifteen years, showing that this had resulted chiefly from the operation of the Triennial and Decennial leases; that this system was unknown in the country and was totally unsuited to the condition of its inhabitants, that the evil of its unbending nature in exacting nearly the same revenue in all years, good or bad, was augmented by an assessment which, according to the custom of the country, was intended for annual settlements, and to receive remission in unfavorable years, and was too high to be invariably realized in all seasons and that the conclusions of the Collector were necessarily wrong, from being founded on settlements which were full of errors.

551. We had, it was said, so completely answered all the Collector's objections to the field assessment, that nothing beyond a few short observations was left for the Governor in Council to record. The Collector, it was remarked, appeared to have formed a system of his own, different from that which he was ordered to carry into effect. That this system, as far as could be gathered from his correspondence, was, that each ryot should pay a fixed rent for the aggregate of his lands, without any regard to the details of a field assessment, that he attempted to establish very soon after his arrival in the Ceded Districts: for in Fusly 1230 he issued what he called

permanent Pattals to the ryots; and in consequence of this supposed permanency, made no settlement with them for 1231. That he had seen no district but Bellary, and had no experience in revenue details; and hence he seemed to have thought that all abandonment of land was owing to field assessments. That he did not seem to have known that the same abandonment took place in the Ceded Districts before any field assessment was made; and that the same thing still happens in all countries above the Ghauts. That a part of this abandonment, no doubt, arose from high assessment, but by far the greater part was owing to other causes. That it was easy to perceive why it should be so. That for this purpose, it was only necessary to consider what was the general condition of the Ceded Districts in 1805. That in that year when their agriculture was more flourishing than at almost any former period, it was stated that one-fifth of the land revenue was drawn from poor ryots, scarcely any of whom ever paid the full rent; and that the land under plough so far exceeded what could be adequately cultivated by the agricultural stock of the country, that, if cultivation were left free, one-fourth of the land would be thrown up.

552. That among the poor ryots, from whom one-fifth of the land revenue was raised, very few paid their full rent; that most of them obtained a remission of from 10 to 50 or 60 per cent; that in so numerous a body, after every indulgence, many could not raise subsistence for themselves, far less pay rent; that many failed every year, and much land was, in consequence, thrown up. That the same cause must have ever since produced the same effect. That the proportion of poor ryots had certainly increased during the lease, and must have had occasioned a greater abandonment and transfer of land than before.

553. That it was intended that freedom of cultivation should be enjoyed under the lease system, and whenever this freedom was obtained, one-fourth of the land would be thrown up, on account of the inadequacy of agricultural stock. That if we consider the extensive influence of these two causes, namely, poor ryots and inadequacy of agricultural stock in the abandonment of land, we should not be surprised that so much land had been thrown up, but rather that so much had been retained.

554. That the assessment had also a considerable share in the relinquishment of land, and though in a much smaller degree than these two main causes, the Governor in Council was inclined to think that it had more than was supposed by us; that when the high and low rated lands retained bore the same proportion to each other as those thrown up, it was a sign that the relinquishment was not owing to the rate of the higher class. But that when the high rated land relinquished was in a greater proportion to that retained than the low, it was a proof that it was too high; and this had happened in a considerable number of villages. That the mischief which would naturally have resulted from the over-assessment in such villages had, however, been augmented by the lease; because, in a bad season, when the Ryotwar settlement would have lessened the pressure of high rent by remission, its unbending nature exacted the full rent; and, in proportion as it was high, its payment tended to break down the ryot, and by diminishing his stock to render him unable to cultivate the high rated land.

555. That it should, however, be observed that in black land it must not be inferred that when an extra proportion of the higher rated classes was thrown up, it was occasioned by the assessment. That it might have been entirely owing to it, but that it might also have been entirely owing to a different cause—the want of the usual cowle for clearing the land of the long rooted grass called *nuth*. That all black land was liable to be overrun with this grass; and the richer the land the stronger the grass, and the more difficult its extirpation. That in a large district many thousands of acres were overrun in this way every year but as many thousand were cleared; by giving the land, according to the ancient custom of the country, upon a cowle, or nominal quit-rent for five, six or seven years. That this cowle was continued under the ryotwar system, and by its means all *nuth*, as it spring up, was cleared away. But under the lease this could not be done, but within a very limited degree. That a petty village renter could not afford to let a ryot employ 12 or 14 bullocks for several years, on land from which he himself was to get no rent for six or seven years, perhaps not within the term of his lease. That his object was that

the cattle should be employed on land which would give him rent immediately. That he there fore refused the cowle, and the black land being overrun with *nuth* was abandoned.

556. The land, it was observed, would not now be thrown up from the want of cowle, as it would be granted according to former usage; and the over assessment, wherever it did exist would be either completely or, at least, so far removed by the 25 per cent remission, as to leave no material obstacle to the future improvement of the country.

557. That it was a great hindrance to the settlement of the country, under the system of revenue in each province, best known to the inhabitants, and best suited to their condition, that we were too apt to think that every thing must be right in proportion as it was assimilated to the practice of England; that we were constantly bringing forward new projects for this purpose and sometimes, as now as what had been long known and been given up, from having been found on trial not to answer. The Collector of Bellary appeared to regard the ryotwary settlement and field assessment as a new and erroneous system; and to think that another which he proposed might have been and might still be substituted for it with advantage. He said, that if the survey had stopped with the measurement, without assessing the fields, "and a discretionary annual settle-

ment had then been formed with each ryot for his entire farm, without assessing each field at different rates, the evil I have alluded to might, perhaps, have been avoided, and this subject seemed deserving of the gravest consideration, &c." The Collector, here it was remarked, was evidently thinking of what was called the Putcut settlement, which he did not appear to know was only another name for the ryotwar. Both terms, it was mentioned, were indifferently applied in the Provinces to the same settlement, though the local officers probably thought that one was sufficient for the purpose of explanation. That the Putcut was the "land held," the ryot was the "land holder."

That every ryot had always settled for his entire farm a Putcut, but that this did not preclude the necessity of a field assessment, as supposed by the Collector. That there was always in the Ceded Districts, long before they came into the possession of the Company, a field assessment, or estimate of some kind or other. That there was in every village a Register of the land, showing the rent of each field and its extent, either from actual measurement or estimate without such documents, though often extremely imperfect, no Putcut settlement, it was observed, could possibly have been made, for when a ryot either threw up two or three of the fields composing his Putcut, or took some additional, how was the decrease of rent in the one case and the increase in the other, to have been determined, without the knowledge of the assessment of such fields. That if these points were to be determined by discretion as recommended by the Collector, instead of assessment accounts, much mischief would be done; we should never arrive at any fixed rent or settlement, and we should continue for ever going on in the dark, and acting in doubt. But the Collector, the Government remarked, appeared to believe that this difficulty would be removed by competition, which formed a part of his system. He said, "the natural competition for farms would, in time, point out their true value;" and, "the occupation of land in India might thus, in time, be regulated on a system similar to that in England." This plan of the Collector, it was observed, was so contrary to everything that was right, that the Governor in Council doubted whether he had not mistaken his meaning. That if he meant by competition for farms, that the farm was to be given to the highest bidder, it could not be done without a general disregard of all the rights of property, without opening a wide field to fraud and corruption among the revenue servants, without endless vexation and oppression. That it was already known what evil had resulted from competition in a few village leases. But that the adoption of such a principle in the settlement of ryots, farms, would produce general discontent, and excite endless village feuds; and that, after all, it would involve the Government in more details than at present without ever leading to any fixed assessment. That the Collector looked upon the ryot as a mere tenant, and hence he inferred that the occupation of land in India might be regulated as in England. But that the station of the ryot was not so low as it was made by his plan. That the ryot was certainly not like the landlord of England; but neither was he like the English tenant. That if the name of landlord belong to any person

in India, it is to the ryot. He divides with Government all the rights of the land, whatever is not reserved by Government belongs to him. He is not a tenant at will or for a term of years. He is not removeable, because another offers more. The case, it is true, sometimes happened, but it is always regarded as one of injustice. He holds his land or Putcut by inheritance, as long as he pays the public assessment upon it. That that assessment had, under the native Princes, always fluctuated, and been a great bar to improvement, but that it was our object to limit the demand upon his land, to secure him in the possession of it, and thus to render it a valuable property; that the proposed system of competition, however, instead of contributing to the attainment of this end, would take away all security, and not only prevent the growth of landed property, but shake and disturb all that now exists.

558. The Collector said, it was remarked, that notwithstanding the twenty-five per cent reduction, a considerable quantity of land would still be too high rated to admit of its being brought into cultivation. With reference to this, the Government observed, that nearly twenty years ago it was stated that no survey could at once be made, so accurate as not to require correction, that in spite of every care the assessment would in many places be found too high; but that this could only be ascertained after the experience of some years. This, it was observed, was the very course which ought now to be adopted for that purpose. That a very large proportion of land in cultivation during the leases paid the full survey rent. That a considerable proportion had a remission, but very little of it beyond twenty-five per cent. That there could, therefore, be no doubt that all the land which the ryots were able to hold throughout the leases would now be easily and profitably held, after a reduction of twenty-five per cent. But as the land held during the leases was more than they could adequately cultivate, we must for some years expect rather a diminution than an extension of cultivation. That when the stock to the ryots increased beyond what was sufficient for the due culture of their present lands, they would take more; and that it would then be easily discovered, by what they rejected what was actually over-assessed; that a revision should then be made, and a second and final remission be granted to all such land as might be found to be over-assessed, which the Governor in Council did not believe would make altogether a difference of twenty-thousand Rupees on the present assessment of the whole Collectorate. But no revision should be attempted for at least seven, or probably eight or ten years. That in the meantime the assessment should not be touched, in any instance, under any plea whatever. The Governor in Council remarked that the mischief of tampering with the assessment was, that it destroyed all confidence in its permanence; that if indulgence was granted in one place, it was expected in another, and could not be refused without occasioning discontent, and that when once begun it never stopped. That if, instead of 25, we were to give up 50 per cent, it would not perceptibly diminish the calls of the ryots for remission, whenever they saw that there was any chance of getting it.

559. That the facility with which they could obtain it, unless strictly prohibited, was exemplified in the cowles granted by the Sub-Collector, and recommended by the Collector; where it would be found that much land, originally assessed so low as from 1½ to 2½ Cantaroy fanams, or from one shilling to eighteen pence, per acre, and afterwards reduced to 25 per cent, was still thought too high, and all reduced to half a Cantaroy fanam or four pence per acre.

560. That it had already been observed that a portion of the land rent, amounting, probably, to one-fifth, was paid by poor ryots, many of whom never paid the full rent. That these ryots should, according to ancient usage, have an abatement of rent for one, two or more years, until they could pay the full rate; but that no alteration of the assessment should be made on their accounts, for it never could be adapted to their circumstances, without sacrificing the revenue altogether. The ryots, it was observed, would always exist as long as there was unoccupied land, however flourishing the country might be. That no reduction of rent would enable the Government to get rid of them, for their existence was not connected with the assessment, but was inherent in the state of society and the customs of the country. That they were chiefly composed of the sons of petty ryots and of industrious labourers, struggling with small and often inadequate means, to become independent ryots; that many of them failed, but more were successful; and that they

only filled up the vacancies constantly occurring among the old ryots from various accident and calamities, but augmented progressively the great body of the more substantial ryots, of whom the security of the revenue chiefly depended.

561. Copy of the above letter was sent to the Collector on the 18th November 1824.

RELATIVE TO CERTAIN ALTERATIONS IN THE RATES OF ASSESSMENT.

562. On the 17th May we submitted to the Honorable the Governor in Council, the accompanying extract from our proceedings under date the 13th of the same month, relative to certain alterations in the rates of assessment in the District of Bellary.

563. 'The Board resume the consideration of the letter from the late Collector of Bellary dated 9th December 1823, enclosing copy of an address from his acting Head Assistant, Mr. Gosling, relative to certain alterations made by him in the rates of assessment of some of the villages under his charge.'

Proceedings in Cons., 13th May 1824.
In Cons., 6th July 1824.
5th November 1823.

564. 'In the proceedings of the Board upon the settlement of the Bellary District for Fusly 1232, it was remarked that they awaited the receipt of some accounts to enable them to issue final orders upon this subject. The accounts referred to have since been received, but as the collections therein represented to have been realized in times antecedent to the cession of the province to our Government comprise other items of revenue besides that of land rent, they do not afford the information required, and it will therefore be necessary to consider the subject of the cowles given by the Assistant Collector, with reference only to the explanation he has afforded.'

Proceedings 8th, in Cons., 8th March 1824.

565. 'In the order of Government directing the general reduction of the survey assessment in the Bellary District, it was specifically enjoined that "the survey rates should not be touched with a view to equalize the assessment. Such an attempt, it was observed, besides being attended with fraud and corruption, would produce endless confusion and distress." The same letter further directed it might be "understood that the ryots were not to be bound by any lease."'

From Govt., 8th, in Cons., 11th September 1820.

566. 'It was found, however, during the visit of the Honorable the Governor to that province, that the Assistant Collector had departed from this rule in some villages, by making extra deductions from the rates of the Survey assessment, in addition to the deductions authorized by Government, and that he had either directly or virtually pledged the public faith, for the observance of his cowles during a series of years.'

567. 'In the letter now under consideration, the Assistant Collector observes, that he had by no means overlooked the objections such a measure was liable to. That it was calculated to excite doubts as to the permanency* of the Survey assessment and to give rise to unfounded claims from other villages; that it was neither adapted to any real or supposed inequalities of assessment, or to supplant the existing system by one more advantageous, and that the deductions thence arising were no less unprecedented in their extent than opposed to the principle and design of field assessments. he says he was fully aware; but to counterbalance these evils, he holds out the prospect of bettering the condition of the people, and remarks that he has, in every instance, made a point of requiring an augmentation of net revenue after all deductions.'

* Para. 23.
Do. 31.
† Para. 30.

568. 'In carrying this project into effect no fixed principle has been observed, the reductions have been applied alike to villages which are in a flourishing state as to those which are depressed; in some cases to cultivated lands as well as waste; in others to waste only, but in all without having had recourse to the testimony or assistance of the neighbouring villagers, by which alone it would be hoped that the remissions would be adapted to the circumstances of the people or the real value of the fields; the measures adopted by the Assistant Collector have avowedly

'been influenced entirely by the representations of the inhabitants themselves or a confidence in his own local knowledge and observations—grounds which the Board cannot but consider as little likely to secure him from mistakes; it is no disparagement of that gentleman's merits to doubt his being a competent judge of the productive powers of different soils. That is a knowledge which none but persons who have been bred up in the cultivation of the land can attain, and it is manifest that little reliance could be placed on the bare representations of the people themselves, since they had an immediate object in deceiving him.'

569. 'Of the accounts furnished in explanation of the new cowles little need be said, because little can be learnt from them; the first shows merely the extent and description of all the lands belonging to the village, and so far as the present question is concerned, is not of any use. The second shows the revenues realized during several successive years; but as the reports of former Collectors show that many even of the finest villages have declined from causes quite unconnected with the pressure of the land tax, it is evident that a mere table of the collections of each year can give no idea of the effect of the assessment.'

Note.—Proceedings of the Board, dated 5th March.

570. 'The third and fourth enclosures are likewise defective. The Tarunagoo or cultivation at the time of the survey, is not the extent of land actually under the plough in any one year, but includes the land then fallow as well as that productive; the comparison in No. 3 is therefore fallacious, and as the only mode of forming a correct judgment in regard to the rates which have been lowered is, to compare them with those where no reduction has been made, the omission of all the particulars in respect to the lands which are to continue subject to the established assessment, renders the remaining account quite nugatory.'

571. 'In a general point of view, therefore, the grounds on which the reductions of the survey rates have been founded, are far from satisfactory. But it may be useful to trace their origin and probable effect by examining the details. The first village mentioned in the Assistant Collector's letter is Codoor. The causes to which he attributes the diminution of the revenues of this village are:—1st, the mismanagement of the roddies; 2nd, its situation on the high road; 3rd, a neglect of tank repairs, &c.; 4th, a very high assessment upon which Cooshky or dry land generally, and partially upon the wet land. With a view to remedy the consequences of these evils, a cowle has been granted, which is explained to extend to wet, dry and garden land, upon a few of the more heavily assessed soils under cultivation in Fusly 1232, and upon all the lands at that period waste, by which means the managers of the village have been induced to enter into engagements to increase the net amount of the revenue, after allowing for all deductions 300 Pagodas in three years at the rate of 100 Pagodas per annum supposing the seasons to be favourable.'

572. 'As the managers here in question are the Reddies, as those Reddies were the renters during the triennial and decennial leases, and as their mismanagement is the first in the list of misfortunes to which the Assistant Collector ascribes the present depressed condition of the village, the Board confess themselves at a loss to conceive how any benefit can be expected from the arrangement here described. The disadvantages attending the situation of the village will still remain the same, and it is hardly to be expected that the Reddies will feel a greater interest in improving its resources, when the benefit thence arising will go into the treasury of the Collector, than they had when the surplus would have been their own property; as they held the lease they were at liberty to grant the lands on any terms they thought most likely to conduce to their own interests; and if the reduction of the survey rates be all that is necessary to the improvement of the revenues, it is to be presumed they would not have failed to resort to that measure. If then it be found that the survey rates were not reduced when they possessed the rent, what credit can be attached to their representations now? And in the other hand, if they were reduced, how are we to account for the village having continued to decline, unless from some cause quite distinct from the weight of the land tax.'

Decennial rent Collections of Fusly 1232	995	Pas. 1552	
Increase now promised in and from the 3rd. year.	300	1295	
	Difference	57.	

573. 'According to the engagement now entered into, the persons in the management of the village are pledged to increase the net revenue, 300 Pagodas in three years, at the rate of 100 Pagodas a year. By this arrangement the demand of the Government at the commencement of the third year will amount to Pagodas 1,295, or only Pagodas 57 less than the amount of the decennial rent; the rent which the same persons were unable to discharge at a time when their authority was far greater than it now is; when their own resources, as well as those of the ryots generally, were yet unbroken by the losses they have since suffered; when the prospect of a long lease gave them the means of holding out inducements for the cultivation of waste, no longer practicable under the limited period of their present cowles; when they were at liberty to collect the full survey assessment from such of the ryots as were able to pay it—measure now put beyond their power by the general reduction ordered by the Government; and when their exertions were stimulated by the powerful influence of self-interest. How, under circumstances so widely different, the Assistant Collector could look to so great improvement in their management the Board confess at a loss to conceive, and even still less are they able to understand how this arrangement can be expected to benefit the great body of the cultivators.'

574. 'They find by the accounts obtained by Mr. Russell, from the Karmunis of this village when he was in that district, that the reduction made by the Assistant Collector in the assessment of the dry lands, has been confined entirely to the lands not cultivated in Fusly 1232, and that those which happened to be actually under the plough in that year are to continue liable to the full assessment. To enter into all the minor details resulting from this arrangement would be useless. A single example will be sufficient.'

575. 'The survey assessment on the best sort of dry land in this village is 10 O. fanams; that on the worse sort 1 O. fanam. The total number of acres of the first description is 99, and of the last 361; of these 99 acres of highly rated lands, 47 acres; and of these 361 acres of lowly rated land, 55 acres, were under cultivation in Fusly 1232, and therefore continue to pay the survey assessment, subject only to the authorized remission, but the rest have been reduced far below that standard; the actual demand in the one case being reduced from 7½ fanams (the survey rate after deductions) to 2½ O. fanams per acre, and in the other, from 1 O. fanam to half a O. fanam per acre; all the other rates have been lowered in the same proportion; and the consequence must be, either that the lands now occupied will be deserted, or if the persons at present in possession be constrained to hold them, (which would seem to be the intention) that all the advantage of the remission will go to strangers seduced from other villages. Independent, therefore, of the objections to which the measure is liable, as a departure from the general principle by which the reductions from the survey assessment were directed to be regulated, viz., that they should not extend to red land assessed at one fanam, on black land assessed at two fanams, the cowles granted by the Assistant Collector will have the effect of making those who belong to the village pay three times as much for the same kind of land, as those who come from other quarters; thus adding in no degree to the prosperity of the persons for whose interest they profess to have been given, but tending directly to the impoverishment of the neighbouring villages and the injury of the revenues, by drawing away the stock and population now employed in the culture of lands bearing the proper rate of assessment.'

576. 'The greater part of these observations apply equally to all the cowles granted by the Assistant Collector. In some cases the reductions have avowedly been made on the bare promise of the Reddies to increase the revenue, and without even the plea of over-assessment; in others the rent stipulated for is even greater than that which the same persons were unable to pay during the renting system; and if the details were examined, the Board have no doubt that different rates would be found to have been applied to different parts of the same field; and that too for no better reason than that the whole field did not happen to be cultivated in Fusly 1232.'

577. 'It will be observed likewise, that in the village of Kerekarah, situated on the border of the Mysore country, the terms held out to persons who may emigrate from the territories of the Mysore State and become residents within the British limits, are even much more favorable than those given to our own subjects—a proceeding so manifestly objectionable in principle, and likely to be attended with so much inconvenience in its results that the Board consider the mere notice of it to be sufficient.'

578. 'Under all the circumstances of the case, it appears to the Board that the alterations made by the Assistant Collector, in the assessment, are likely to do a great deal of harm, and can do very little good; it is quite evident that they are for the most part calculated only to benefit the persons who have thus in effect obtained the entire control of the villages; and that they are totally at variance with every principle of the settlement it was wished to introduce; continuing the former restraints on cultivation holding out inducements to the ryots to wander from one village to another, and practically inculcating the belief that the assessment is still to vary with the views of each successive local officer.'

579. 'The Board therefore leave it to the discretion of the present Collector to annul or confirm the cowles, as may seem to him, on examination to be proper. In cases where the great body of the inhabitants are likely to be benefitted, where the terms may have been fulfilled in the present Fusly, and where there is no condition which is likely to lead to a competition for the agricultural stock of the Mysore territory, it will be proper to uphold the integrity of the Assistant Collector's official acts, by allowing them to remain in force, during the stipulated period. On the same grounds it may be right also to grant a similar indulgence to the Shrotriumdar of Davulchervoo, although it is quite obvious that his offer to increase the revenue two Pagodas per annum, was in reality a mere subterfuge to obtain the management of the village which he held during the leases, but which, under the tenure of his shrotrium, he is no longer entitled to retain; it is not a village paying a fixed quit-rent, but one of those where the Shrotriumdar is entitled only to a certain proportion of the Circar revenues, whatever they may be.'

580. 'In concluding these observations, the Board cannot but express equal surprise and regret that circumstances so important in their nature should have been withheld from the notice, until discovered through the casual visits of their second member to that part of the country; in point of interest, they yield to no one incident of the year, and as they are stated by Mr. Gosling to have been communicated to his immediate superior, they ought to have been explained in the Collector's report on the settlement.'

581. 'The candour of Mr. Gosling's explanation, is highly creditable to his feelings as a public officer, and the Board feel confident that the measures he pursued, however objectionable in their real tendency, originated in the best intentions and an earnest desire to benefit the inhabitants.'

582. 'It is worthy of remark that by the cowles given by the Assistant Collector, and considered by Mr. Campbell to be judicious, the assessment of the lands, bearing the lowest rate of tax, has been reduced, as well as that on the lands most highly rated; a proof that, in these instances at least; there did not appear to be any suspicion that the rates attached to the different descriptions of soil did not bear their proper rates to each other.'

583. 'We were informed in reply that the Honorable the Governor in Council entirely approved of our Proceedings relative to the cowles granted by the Head Assistant to the Collector of Bellary for lands at reduced rates of assessment, although Mr. Gosling's conduct in this particular has proceeded upon imperfect views and defective experience, the Governor in Council sees much reason to be satisfied with his great attention to his public duties. On the 10th of June we forwarded a copy of the above letter to the Collector.'

From the Chief Secy., dated
4th, in Cons., 10th June 1824.

ON THE SUBJECT OF WASTE LANDS AND SUNDRY PETITIONS.

584. 'On the 27th May we submitted for the information of the Honorable the Governor in Council the following proceedings under date the 17th of the same month, on the subject of waste lands included in the settlement of Fusly 1232, as well as on sundry petitions intimately connected with the same subject, which had been referred for the Collector's special report.'

585. 'Read again letter from the late Collector of Bellary dated 14th April 1824.'

586. 'Among the papers transmitted to Government with the proceedings of the Board upon the settlement of the Bellary District for Fusly 1232, were copies of two letters addressed to the late Collector, under dates 13th November and 4th December last, on the subject of waste lands. The first of those letters was written shortly after Mr. Russell's return to the Presidency and had for its object to remove any feeling of hesitation which the decrees of revenue, likely to result from a complete execution of the wishes of the Government, might, under the peculiar circumstances in which Mr. Campbell then stood, be calculated to excite; the last was a reply to a communication from Mr. Campbell himself. The letter now received from Mr. Campbell has reference to the correspondence in question, and the Board therefore hasten to submit it for the consideration of the Honorable the Governor in Council.'

587. 'In their Proceedings under date 8th March, the Board remarked that, although they were unable to state precisely the state of unproductive land for which collections had been made in Fusly 1232, they felt convinced it was very much greater than Mr. Campbell had supposed, and they attributed the evil chiefly to his having omitted to take off the waste imposed upon the ryots in Fusly 1230, in lieu of the authorised remission. It was observed that as the inhabitants and talook servants must necessarily be unacquainted with the nature of the instructions under which the Collector was acting, their view of the wishes and intentions of the Government could only be guided by the tendency of his measures; that the continuance of the waste added under his own immediate superintendence could not but be considered by them as resulting from a desire to keep up the revenues, and restrict the freedom of cultivation proclaimed in his public advertisements, and that there was too much reason to apprehend this feeling had, in fact, led the Tahsildars to go far beyond the bounds he intended, while, at the same time, deterred the ryots from complaint.'

588. 'In the letter now received, Mr. Campbell seems to be himself impressed with a belief that the waste included in the settlement of Fusly 1232 is very considerable, although he attributes it to a different cause.'

589. 'Of that added in Fusly 1230, he believes a good deal to have been taken off "in Fuslies 1231 and 1232, on the ryots expressing a desire to this effect;" but, he adds, "if asked why the whole of it was not in these two years remitted? I reply, that though the measure was disapproved by the Government and your Board, it was not directed by either to be undone, that your Board inclined to leave it undisturbed; and that, though I took special care to submit my report respecting it in ample time, to enable you, in the event of your disapproving of it, to furnish me with instructions for its remission, such orders never were received.'"

590. 'Relying on Mr. Campbell's assurances that the waste reported by him had been given only to such of the richer ryots as were willing to take it, and in the most flourishing villages, that its assignment even in those cases had been with the entire free will and consent of the individuals concerned, and that it did not amount to more than Rupees 36,185, in the aggregate, the gentlemen then in the Board, although far

From Mr. Campbell, 20th, in Cons., 30th April 1821.
Para. 30.
Proceedings of the Board, 4th, in Cons., 4th June 1821.
Para. 6.

'from approving of the measure, were disposed to allow it to remain for the present undisturbed, subject, however, to the condition of its being remitted, whenever the people might desire to relinquish it, and to be allowed the full amount of the remission.'

591. 'This might fairly be urged as a good reason for not having retraced his steps in Fusly 1230; but it appears to the Board that the orders subsequently passed by the Government can admit of no other interpretation than that of a direct desire that the arrangement, should immediately be cancelled. "The Governor in Council does not approve of the Collectors having induced the wealthier ryots to take waste equal to half the remission they were to receive. The tendency of that measure is to defeat the object of the remission. The ryots are to be allowed to occupy waste land when they wanted it, but it is evident in this case, that though they are stated to have been willing to take it, yet it was not of their own seeking, but was intended merely to diminish the loss of revenue resulting from the remission."

592. 'A copy of these orders was furnished "for the information and guidance" of Mr. Campbell in the usual official course, and as his report on the settlement of the following year gave assurances that he had again proclaimed freedom of cultivation for the approaching Fusly, "enforcing it in a manner and to an extent to which neither the native servants nor the people had been hitherto accustomed; that the reduction of the survey assessment had already done much good; that instead of being surrounded by crowds of complaints remonstrating in bodies of nearly whole villages against the payment of their rents, his petitioners were now individual ryots, petitioning not against the assessment, but for some field or share in some field which had acquired a new value by the reduction of Government tax." The Board naturally concluded that the waste, publicly imposed by him, has been as publicly withdrawn, and it was not until the return of Mr. Russell that they had the slightest suspicion of its having been allowed to continue unnoticed.'

593. 'But it is stated by Mr. Campbell that a great portion was taken off in the two last years (1231 and 1232,) particularly in Taurmurry, and he thinks it will not be found included in the settlement of Fusly 1232, except where its exaction was proper; of the deductions made under this head in Fusly 1231, none appear to have occurred in the talook he mentions, and the accounts of Fusly 1232 do not show any remission on that account in any part of the District. It has been shown, moreover, that the amount supposed to have been the total value of all the waste imposed throughout the whole Collectorate, was, in fact, confined to that portion of the province under the immediate superintendence of the Collector. The Board, therefore, still think that the actual amount included in the settlement of Fusly 1232 was much more extensive than Mr. Campbell appears to believe.'

594. 'The next subject adverted to by Mr. Campbell is that of the parts of fields waste.'

595. 'The rule of the survey was that the waste lands should be measured in large tracts, and left to be divided at a future period as the extension of agriculture might require; but that those under cultivation should everywhere be parcelled into fields capable of being tilled by a single plough, and each sub-division assessed with reference to the several descriptions of soil of which it might happen to be composed; under this system, and particularly as different parts of a field frequently vary materially in value, it is manifestly necessary as a general principle that the ryots shall not be allowed to select the most productive parts only. The Government, therefore, in reference to a passage in Mr. Campbell's report for Fusly 1230, wherein he observed that "in some cases one-fiftieth,* one-tenth, or one-half of extensive fields were actually under the plough;" and that he had therefore deducted the uncultivated portion wherever it

* Query—one-fifth? From Mr. Campbell, 20th, in Cons., 30th April 1821.
Para. 25.

'exceeded one-tenth of the whole," observed, "this is proper, if owing to nuth or any other cause
'it was not fit for cultivation, but if there was no such cause, a ryot, though he may not cultivate
'the whole field he occupies, ought to pay rent for the whole, as he has made his engagement for
'the whole, and has excluded others from occupying any part of it."

596. 'Mr. Campbell, referring to this observation, remarks, that the removal of the boun-
'dary stones during the leases had produced more disorder than could be rectified in several sea-
'sons; he then proceeds to suppose a case wherein a ryot is assumed to persevere in cultivating
'the half of two adjoining fields in defiance of the boundaries replaced by the Tahsildar or Reddy,
'and having thus placed the Collector in the dilemma of either raining "the ryot, or laying him-
'self open to the imputation of disobeying the orders of Government,"
From the Collector, 14th, in 'he says, "anxious chiefly for the ryot's welfare, I, in Fusly 1230, remit-
Cons., 26th April. 'ted the Shamelot in both such fields, but informed the ryots that they
Para. 9.

'must at the next year's cultivation modify their occupation of the land, and occupy one or both
'of the entire fields and not parts of them. This they were still unable or refused to do. In obedience
'to the orders of Government, I taxed some of them with the same in Fuslies 1231 and 1232, and
'thus have arisen complaints, to the highest authority, of my saddling the people with waste."

597. 'The Board presume this latter passage is not intended to be interpreted literally. It
'is possible that an insulated case of this kind may occasionally have occurred, but no such difficulty
'has been mentioned before, nor was there any part of the late Collector's former letters which
'could lead one to suppose either that the confusion in regard to boundaries was so great as now
'represented, or that there was anything in the system which was in any respect injurious to the
'interests or feelings of the people; on the contrary it has been shown that at the end of Fusly
'1231, the first of the years abovementioned, the ryots, so far from being represented as having
'been obliged to pay for land they had not cultivated, were stated to be anxious to obtain more;
'and even in Mr. Campbell's last report (for Fusly 1232,) speaking of the waste part of fields
'included in the settlement; he says, they "in no case exceeded 10 per cent. of a ryot's total culti-
'vation, but in general were much below that rate, and therefore according to established usage,
'had not been deducted from the settlement."

598. 'If, as the late Collector says, there be any particular instances where the process of
'reducing the large fields to such a size as to render them capable of being cultivated by a single
'plough, although intended and ordered by the Principal Collector, had not been completed, it is
'obvious that the rule adverted to by the Government is no more applicable to them than it is
'to tracts which were waste at the survey, or cases where the loss of the boundary stones may
'have thrown two fields into one; the wish of the Government was clearly not to oppress the ryot;
'the whole tenor of their letter inculcated the propriety of giving the people the full benefit of the
'reduction; and it is impossible not to see that the observation in regard to the parts of fields
'referred to those where the regular and established order of things still remained; to apply the
'principle to any other case, was in fact "to defeat the object of the remission."

599. 'It is also worthy of remark that although the observation in Mr. Secretary Hill's letter
of the 10th August 1821, in regard to the general principle to be looked
In Cons., 13th August 1821. to in regulating the occupation of fields by the ryots, is here quoted
as an order, which the late Collector considered himself bound to obey, and to the execution of
which he is desirous of imputing the greater part of the existing discontent among the people,
the very next paragraph, although disapproving, in the most pointed terms, of the imposition of
the waste; although deprecating that measure as manifestly at variance with the real wishes of
the people, and as tending "to defeat the object of the remission;" and although again desiring
that the ryots shall be left free in respect to their cultivation is maintained to contain nothing
which could lead him to suppose that he was expected to discontinue the exaction of rent for
the waste so disapproved of. The Board confess themselves at a loss to perceive how this distinc-
tion can be made, and they are surprised that it should have suggested itself to a person who was
so long in the office of their Secretary as Mr. Campbell was."

600. 'In another part of his letter Mr. Campbell says, "with regard to fields which, though
waste, have for a series of years been entered as cultivated in the
From Mr. Campbell, 14th, in 'Curnam's accounts, I have certainly heard that, on the principle of
Cons., 26th April. 'keeping high and low assessed or good and bad fields together, when,
Para. 10. 'if two fields usually held together, the favorably assessed one only was cultivated, and the high
'assessed left waste, it was the practice of the Curnams to class both as cultivated, the ryot having
'ever paid for both for a series of years; and the assessment being deemed to belong to the whole,
'not to each part of the farm. But this is an arrangement originating with former Collectors, for
'which I am not responsible. It is true, indeed, that, in the villages which, in Fusly 1232, for the
'first time reverted to Aumanay management, and even a few of those which were previously
'under my charge, where the ryots, during the lease, had selected the most favorably assessed
'fields, and cultivating them only, had for years paid also for high assessed waste invariably
'attached to this favorable assessed cultivated fields, on the above principle, repeatedly laid down
'by Government for my guidance that good and bad, high and low assessed fields must be given
'up, or held together, some waste may also, during my administration, have been classed as
'cultivated land. But I never directed any such proceeding. It was adopted by the Curnams
'themselves according to the usual custom, and deeming it authorized by the above principle laid
'down for my guidance, I did not interfere there with."

601. 'It is a well known, and, indeed, has always been an admitted, fact, that according to
'the usage of the country, the land allotted to the ryots was far more than they could keep if left
'to themselves, and it was estimated by the Principal Collector that if allowed to concentrate their
'stock, and throw up all they had not the means of cultivating fully, they would give up a fourth
'of the land actually occupied. When the reduction of the assessment was ordered, it was further
'directed that this liberty should be granted, subject only to the condition that good and bad should
'be thrown up together. It would appear, however, that the passage just quoted that the restraints
'upon the cultivators have in reality undergone no change; that the Curnams, uninstructed in regard
'to the wishes of the Government, and following the former system of constrained occupancy, have
'continued to enter as cultivated the whole of the lands allotted under the old order of things whether
'ploughed or not, "the assessment being deemed to belong to the whole, not to each part of the
'farm," and that Mr. Campbell conceiving it to be in accordance with the usage of the country,
'although he "never directed such a proceeding," forbore to interfere. If such be the true
'construction of the passage here referred to, if no measures have been taken to make the Curnams
'acquainted with the change which it was intended should take place in the former custom, and if
'they have been permitted to continue unheeded and unchecked in the old established course, it
'is quite clear that the wishes of the Government have been very imperfectly carried into effect,
'and the Board cannot sufficiently lament that any doubts which the late Collector may have
'entertained were not sooner communicated."

602. 'The cause of the freedom of occupancy not being so great as he desired, is attribut-
ed by the late Collector to the inexperience of his Sub-Collectors
Para. 11. 'and the example of Mr. Thackeray. "Your Board (says Mr. Campbell)
'must also be perfectly aware that the great advocate for adding waste in the district was Mr.
'W. Thackeray, who immediately preceded me in charge of this province, who appointed
'most of the native servants under me, who taught them practically, in Taurmurry, to add waste
'to a vast extent, and who was immediately afterwards called into Council, and placed at the
'head of your Board. It required some experience to convince all my, or rather his native, ser-
'vants generally, that quite the opposite system immediately pursued by me was sanctioned at
'Madras; and the promotion soon afterwards of the two principal native officers under me to
'situations under your Board, did not strengthen my native establishment, especially as the prin-
'cipal of them was allowed to retain his right of returning here, and could be replaced by a mere
'locum tenens only. I am sorry to be obliged to state such circumstances, or to allude to a gentle-
'man who I could not otherwise account to your Board for the backwardness of

some of my native officers in seconding my views, as alluded to in your letter—a backwardness not entirely removed until the Honorable the Governor visited this district.”

603. “The only difference between the systems of Mr. Thackeray and Mr. Campbell was that the former gentleman imposed waste equal to the whole remission, whereas that imposed by Mr. Campbell was only equal to half of it; but when it is considered that the settlement made by Mr. Thackeray was merely an experiment confined to one talook, and unaccompanied by any public pledge on the part of the Government, that, on the other hand, the imposition of the waste by Mr. Campbell was extended throughout almost the whole of the Aumanio villages, and was preceded by a proclamation, in which the Government bound themselves to grant an uniform and unconditional remission equal to 25 per cent. of the survey assessment, the Board must still adhere to their former opinion, that the influence of his measures was far greater than the example of his predecessor, and that the main causes of the evil may be traced to a belief that he was anxious to prevent any material diminution of the revenues—a belief which, there seems reason to fear, was common to the ryots as well as the native servants, and which, even the facts admitted in the letter now under consideration, would appear to have been too well calculated to produce. Not only both the Sheristādars, but many also of the principal talook servants, were appointed by Mr. Campbell. Even were it otherwise, however, the authority of the Collector ought certainly to have been sufficient to enforce obedience to his orders. Few natives would risk the displeasure of their present superior, out of mere respect for the opinion of a former Collector.”

604. “In the postscript to Mr. Campbell’s letter he appears apprehensive that the Board have formed their opinions on statements inaccurately prepared. It will be found, however, that the comparison made by them in respect to the cultivation of Fusly 1232 and former years excludes all the items he objects to. The Board can have no objection to accede to Mr. Campbell’s request that he may be allowed access to their proceedings upon his report for Fusly 1232, in such a measure should be considered by the Government to be proper. They were drawn up before the Board had any intimation of his appointment to his present situation, and with a view of being furnished to him officially for his guidance.”

605. “As intimately connected with the subject of the foregoing letter, the Board proceeded to a consideration of the late Collector’s report, dated the 4th March (received on the 22nd April) on sundry petitions referred to him from Mr. Campbell, 4th March, in Cons., 17th May. The petitions in question were those of which notes were taken during the Honorable the Governor’s circuit through the district of Bellary, and were specially referred to the Collector for report. They are numbered from 1 to 141.”

606. “Mr. Campbell has classed the petitions, with the exception of two reported on separately under the following heads:—

1. Complaints respecting waste land.
2. Complaints respecting Inams.
3. Complaints respecting official Mirassy.
4. Claims to lands possessed by others.
5. Complaints regarding Jodee.
6. Complaints respecting Reossoorne.
7. Complaints of extra collections.
8. Complaints regarding Duswundu.
9. Claims for compensation for wells repaired.
10. Complaints regarding Vesabuddy.
11. Complaints regarding Motarpha.
12. Complaints regarding Custom revenue.
13. Complaints on Miscellaneous subjects.

607. “The two cases not classed are reported on first, being the petitions numbered 73 and 740. The petition in the first of these cases has six subjects of complaint stated in the Collector’s abstract. The first and last items relate, however, to one transaction. The petitioner is stated to have formerly held double the quantity of inam land that he was entitled to. Mr. Gahagan in Fusly 1218, after enquiry, declared him entitled to acres 89, assessed at C. Pagodas 110-7-10. The late Collector observes, that the precise limits of the portions which severally were to revert to Government and to remain with the petitioner were not marked out, and that, in consequence, the petitioner took to himself 87 acres of land, on which the assessment was C. Pagodas 106, and cultivated them for Fusly 1218 to 1230; at the termination of the lease Mr. Campbell finding half of the whole tract, formerly claimed by the petitioner, uncultivated, concluded that the petitioner had acted unfairly, and had taken all the good land, leaving the bad. The rate of original assessment does not bear the late Collector out, however, in this supposition, for there was no great difference between the assessment, and consequently the original value of the part taken and that left by the petitioner. Mr. Gahagan gave the petitioner 89 acres assessed at C. Pagodas 110-7-10. Petitioner occupied 87 assessed at C. Pagodas 106. Mr. Campbell, however, made the petitioner give up one-half of what he had so cultivated, and left him only acres 43-36-9 as inam, and for the remaining half Mr. Campbell made the petitioner take out a puttah as for Government ground. Against this the petitioner remonstrated, and the Collector anxious, as he says, “to favor and reclaim him,” gave him back his 43-36-9 to be enjoyed as inam, on condition of the petitioner saddling himself with 50 acres of waste. To these terms the petitioner appears to have felt himself compelled to accede, but he complained of the imposition of waste to the Government, and this complaint Mr. Campbell considers as conclusive evidence of the badness of the petitioner’s character. The Board are not led to this conclusion; they think the petitioner fully entitled to enjoy his 87 acres of inam at 106, being less in quantity, and about equal in rate of assessment to the inam declared, is due by Mr. Gahagan, viz., 89 acres assessed at C. Pagodas 110-7-10, and they consider the imposition of waste as having been agreed to by petitioner as the only means by which he thought it possible to recover his inam. They had no doubt that he would not voluntarily have sought the additional waste; and as the petitioner has continued to cultivate his full proportion of Circar land, usually termed Appanum, they view this as one of the many cases of undue imposition of the frequency of which they have had so much occasion to notice with regret.”

608. “The item of complaint next noticed by the Collector is the fourth and relates to certain lease balances collected from the petitioner by Mr. Nisbet when in charge of the District. The petitioner appears to have been justly held answerable for balances to a large amount, for which he was imprisoned by Mr. Chaplin. Mr. Nisbet released the petitioner on his giving security for the payment of Pagodas 678 which were duly collected from this sureties. Mr. Campbell, however, received the claim against the petitioner, and eventually obtained a further engagement from him for the payment of C. Pagodas 671, promising him that on payment of that sum, he would give him an acquittance. As soon as Mr. Campbell had quitted the district, however, the petitioner came down to Madras to complain; the Board called for information from the Collector, when he sent the report which he has copied into his present letter. The Board in reply lamented his having taken a further engagement, and stated their opinion that it ought to be cancelled. To this communication the Collector has not adverted in his present report. In reply dated 1st June following, the late Collector urged the policy, if not the necessity, of making a further settlement of account with the petitioner before giving him a release, and he stated that it was understood by the petitioner when Mr. Nisbet released him that such final adjustment was to take place. The measure certainly appears at least harsh, and the Board cannot but think that when a formal engagement was taken from the defaulter for a specified sum, he must have been impressed with a notion that nothing more would be required from him; although, however, nothing further should be claimable from the petitioner, he is not certainly entitled to any repayment.”

609. 'The next item of complaint in Bhogum Gowd's petition noticed, by Mr. Campbell, is the second, which is, that he was deprived of his Kumburte Inam Marahvertana and his office of Reddy in three villages, and the Cur-num put in his place. Mr. Campbell states that he removed the petitioner from office only in one village (in Fusly 1232), and then put in another Gowd, not the Cur-num, as stated by the petitioner; but Mr. Campbell says that Mr. Thackeray had before turned him out of office in the other two villages, and put in the Cur-num in his stead; that Mr. Campbell reinstated the petitioner and kept him in office "until he deserted them, and proceeded to Madras, when," adds Mr. Campbell, "I unwillingly was obliged to remove him in order to thwart the attempt then made to transfer the management of the district from my hands and into those of my late native servants, who had sought employment under your Board at the Presidency. I then was forced to restore (but temporarily only, and without effecting the complainant's hereditary mirassy) the persons who had been put in by my predecessor, Mr. Thackeray. But I always contemplated the restoration of the complainant."

610. 'The Board observe with much concern that the late Collector appears to have put together his report on the circumstances complained of by Bhogum Gowd hastily, and probably under a feeling of irritation at that person having proceeded to Madras to complain of the measures adopted towards him, that he has departed from consistency, and overlooked dates, a reference to which would have shown him that his recollection of the impressions under which he had acted were inaccurate. The inconsistencies in his treatment of the petitioner, and his estimation of his character, are remarkable. In 1229, on taking charge of the district, Mr. Campbell had so much favour towards Bhogum Gowd, that he immediately restores him to office from which Mr. Thackeray is stated to have removed him. In 1230 he requires Bhogum Gowd to relinquish half his inam, which is only restored on condition of his taking 50 acres of waste. In 1232 Mr. Campbell requires Bhogum Gowd to enter into an engagement to pay a large portion of a balance previously relinquished on payment of a sum then fixed. Bhogum Gowd in consequence comes down to Madras, and petitions the Board against the demand of the further balance, and against the taking away of his inam, and Mr. Campbell then removes him from his office, as he says, to thwart the attempt "then made to transfer the management of his district from his hands into those of his late native servants, who had sought employment under the Board at the Presidency;" yet he says he always intended to restore him to office. But referring to the dates of the correspondence on record, it does not appear easy to reconcile with this the removal of the petitioner from office, on the grounds alleged by Mr. Campbell, for the petitioner came to Madras and presented his petition to the Board some time before the establishment of the native Cutcherry. The petition was referred to the Collector for report on the 18th February 1822; the first letter from Government directing the Board to entertain a native

From Government 12th, in
Cons., 15th April 1822.

To Govt. 27th, in Cons., 27th
May 1822.

Cutcherry, is dated 12th April 1822. The reply of the Board, submitting the names of the persons they proposed to employ, is dated 27th May 1822. Naranappah joined the Board at the end of May 1822, and Ramachendra Row in August 1822. Even the Collector's reply to the petition was written before the establishment of the Cutcherry, viz., on 1st May. That the conspiracy against the authority of the Collector never had existence is quite clear, but even had it existed, it would be difficult to conceive how Mr. Campbell could expect it to be counter-acted by the removal of a Reddy, who certainly had cause of just complaint, and whom, in spite of his contumacy, deceit and fraud, "and the complaints of the ryots against him both in the Revenue and Police Departments" in one of his villages, Mr. Campbell always intended to restore to office.'

611. 'In concluding their remarks on this part of Bhogum Gowd's case, the Board have only to observe one further extraordinary instance of the hastiness with which Mr. Campbell allowed himself to decide and report without sufficiently careful inquiry or reference. The resumption of the Maunium was one of the subjects of complaint in Bhogum Gowd's petition referred

to the Collector in February 1822, and in reply (1st May 1822) Mr. Campbell observes, "there is not a word of truth in his statement of his Maunium having been zufted. There may be some dispute among the sharers as to the Mauniums or appanum, which can be settled on the petitioner's return, but on my part there has not been the smallest interference with the Maunium," yet it now appears that it was in Fusly 1230 that Mr. Campbell resumed the acres 43-36-0 of the Maunium cultivated by him from 1218 to that time; it must have been in 1232, on the return of Bhogum Gowd to the District, that his portion was restored to him on his taking 50 C. Pagodas of waste land as above stated.'

612. 'The third item of complaint in Bhogum Gowd's petition is next noticed by the late Collector; it is the levy of 56 Pagodas from petitioner, which should have been levied from Cur-num Seenapah. This was one of the subjects complained of by petitioner to the Board in 1822, and the Board, on the Collector's report, desired him to settle it. There appears to be still a considerable sum to be recovered from the heirs of the Cur-num to be repaid to the petitioner.'

613. The fifth item of complaint is the collection from the petitioner of 105 C. Pagodas on account of resumed inam cultivated by the ryots, who should have paid it. The late Collector states that petitioner actually received the amount from the ryots and that Mr. Chaplin decided that he should pay it.'

614. 'The other case separately reported upon is petition No. 78, which contains three allegations; that a cowle given to petitioner for the cultivation of land said to be waste by the Amildar of Gooty has been withdrawn and cancelled by the late Collector; 2ndly, that 12 C. Pagodas of land overflowed has not been deducted from petitioner's Pattah; 3rd, that he had been unduly charged with 30 acres of waste. On the first subject of complaint the late Collector reported

to the Board on the 27th July 1822, and has now copied that report into his present letter. The Board were satisfied at the time with the Collector's explanation, and sanctioned the revocation of the cowle which had been recently obtained by fraud. On the second allegation the late Collector states, that he did not deduct the land overflowed, because the petitioner's cultivation was very favorably assessed, and another ryot having offered to take the whole land without such deduction, the petitioner's brother had requested permission to retain it on the same terms. With regard to the third subject of complaint, the waste, if put upon the petitioner not at his own request, must be taken off. The late Collector adds to his report on this petition an observation, that there appears to have been an addition made to it subsequently to its delivery to the Government of an interlineation, alleging that the late Collector had confined the petitioner's family by guards in consequence of his going to Madras to complain of the annulling of the cowle. The late Collector positively denies the truth of this allegation, and intimates his opinion that this addition would not have been hazarded by the petitioner of his own accord.'

615. 'The Board are at a loss to understand what the late Collector would intend to convey by this remark of his, unless it be an insinuation that the additions are made under the advice or direction of the 2nd Sheristadar, Naranappah, who attended the Honorable the Governor on his circuit.'

616. 'For this suspicion there is not the slightest ground; the fact was stated by the petitioner, and though they are willing to believe that the circumstance, if true, was without the orders of the late Collector, it would have been more satisfactory if the Collector had ascertained whether it did or did not actually take place.'

617. 'The late Collector then proceeds to notice the petitions under the first head of complaint, namely, those respecting the imposition of waste lands. The first petition, No. 59, states that C. Pagodas 11-4 on account of waste have been collected from the petitioner for ten

years past. It seems to be admitted that this land has never been cultivated, and ought therefore to form a demand against the petitioner, whether it is due from himself alone, from several partners of whom he is one.'

618. 'Nos. 60 and 61 are complaints of payment having been required from the petitioners of 7 Pagodas each, for waste land which appears to be well founded.'

619. 'The petitioner in No. 62 complains of the exaction of the 24 C. Pagodas on account of waste land. The late Collector states the petitioner's fields to be assessed at C. Pagodas 49-8-2, from which he states the extra remissions to be C. Pagodas 23-2-10, and the established remissions C. Pagodas 6-5-14, total 29-8-8, leaving the net assessment 19-7-10. The late Collector observes, that the remissions above stated have been regularly made for the last three years and it appears that they are equal to about one-half of the whole land; but the Board apprehends that the drift of the petitioner's complaint is that he has been charged for one half of the land when in fact the whole of it is waste, and they are confirmed in this opinion from observing that the late Collector has not stated any portion of the land to have been sown, which he has done in reporting on the other petitions, wherever he had occasion to show the proportion of land left waste; all that the petitioner asks is to be relieved from paying for these unproductive fields; the present Collector should inquire into the real state of the case.'

620. 'The petitioner in No. 63 complains that he has been charged 40 and 15 C. Pagodas of waste, in addition to 70, which he has cultivated. The late Collector states that the petitioner held two villages; that the sown lands in the two amounted to 129-2-5½, out of a total of 167-1-7½, and that the shameloat bunjer amounted in the first village to 15-8-11. This (shameloat) the late Collector deducted, but as he was impressed with the idea that the orders of Government required that it should be continued, he deemed it proper in relieving him from the shameloat, to impose upon him two entire fields of waste assessed respectively at 8-9-0 and 13-1-0. The erroneous construction which the late Collector has put upon the observations of Government, regarding the relinquishment of portions of fields, is pointed out in the 11th and following paragraphs of these proceedings, and this error it is that appears to have led to the excessive imposition of waste in the present case, for there can be no doubt the Board conceive that the petitioner ought not to have been taxed either for the shameloat or the entire fields. It will be proper that the present Collector inquire into the actual state of the case regarding the lands and Mannium of this petitioner, and afford him the necessary relief.'

621. 'No. 65 is a complaint of 2 C. Pagodas of waste having been unjustly added, but the late Collector states that the amount was charged not for waste but for land cultivated in adjoining fields.'

622. 'No. 66. The petitioner complains that the assessment on his Pyacarry land for 1231 and 1232, which he was unable to cultivate, was levied by imprisonment of his person, and sale of his ploughing cattle and other property. The late Collector does not notice the complaint as to the imprisonment and distress, and states that the land was only left waste in the current Fusly when it will be deducted in the settlement. It is to be feared, however, that the apprehension which led the petitioner to request of the Honorable the Governor to be exempted from paying for the land in the current Fusly, must have originated in some undue exaction in former years.'

623. 'No. 67. In this case it is clear that C. Pagodas 10-8-15 for entire fields waste were directed by the late Collector to be levied in addition to his regular assessment, because he had dug a well in dry land which he continued to enjoy at the former rate of assessment, and because he cultivated inam land, the consequence of which is, that although the established remission amounted to 20 C. Pagodas, yet the petitioner has only enjoyed one half of his benefit in consequence of the imposition of the 10 Pagodas waste land.'

624. 'No. 69. In this case the late Collector states that the utmost remission has been made to the parties entitled.'

625. 'No. 70. In this case the petitioner, a woman, complains of having been newly assessed with waste. The Collector states that she "agreed" to cultivate the waste, but as he adds that "the relinquishments of Government land for the cultivation of inam at this village were so excessive as to call for a few examples of this kind," it is clear that the addition of waste was compulsory, otherwise it could not have operated as an "example to others."

626. 'No. 71. The late Collector states that he exchanged part of the land he formerly occupied for other land, but still paid as formerly, and that the whole of this land was cultivated.'

627. 'The petition No. 72 by the late Collector's statement appears to be unfounded.'

628. 'In No. 74 the petitioner was assessed with 30 C. Pagodas of waste, because a brother Reddy of his offered to raise his appanum 30 C. Pagodas if he were placed in the management. The late Collector states that he cultivated to the extent of one half and was charged with the rest, although waste. It is clear that in this case the waste was imposed contrary to the wish of the petitioner. If anything could add to the impropriety of the act, it would be the reason assigned for it. The complainant was given the choice of two evils—to pay for land he could not occupy profitably, or to be superseded in his meorassy by another, perhaps his enemy.'

629. 'The petition No. 76 will need further enquiry.'

630. 'No. 77. The petitioner in this case complains that one of the three fields has been waste for some time, but that she paid the rent; that in Fusly 1232 a second field was waste, but that she was still obliged to pay for the three which she did by selling her cattle; that all three are now useless, and that she wants to be relieved from them; these circumstances, although the most material of all, are not noticed by the late Collector.'

631. 'In No. 97 the petitioner is allowed to have a fair claim for the deduction of land which he was unable to cultivate in the current Fusly. The observation in No. 66 would appear to be equally applicable to this case.'

632. 'In No. 64 the petitioner appears to have cultivated the whole of his land in his own village, and yet, it is acknowledged, that 6 C. Pagodas of waste in another village have been superadded on account of his cultivating inam; this is manifestly oppressive.'

633. 'Nos. 68 and 119 and 75 appear to be all cases in which the parties were compelled to take waste against their inclination.'

634. 'No. 75 is one of the cases where the ryots were obliged to take cowls for Fusly 1233; see paras. 88, 89, and 90, Board's proceedings under date 8th March 1824.'

635. 'It is impossible to review the abstracts of the petitions reported upon under the foregoing head, or to read the explanations of the late Collector, in which a justification is almost always attempted of the compulsory imposition of waste, without perceiving in most of these cases the strongest confirmation of the opinion already recorded by the Board, that the ryots have been compelled to take and keep waste land to an extent highly prejudicial to their welfare and prosperity, and that the sentiments of the late Collector with regard to this measure were not known to his native establishment to require its abandonment, and that neither the public officers of the Collectorate nor the ryots were led to consider the late Collector as strenuous in the endeavour to relieve the cultivators from so oppressed and ruinous a burden.'

636. 'The next class of petitions reported upon by the late Collector relates to complaints regarding inams resumed, &c.'

Nos. 33, 37, 38, 39, 40, 41, 46.
 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122.

637. 'Those bearing the numbers noted in the margin appear to be unfounded complaints.'

638. 'The Petitioner No. 35 complains of a new field having been substituted for that which he has always held. The late Collector states that the field now given is entered as his in the survey accounts. This does not, however, appear to the Board to be a sufficient reason for removing the petitioner from the inam which "he has always enjoyed." It is possible there may be a mistake in the entry referred to. The case should be further inquired into.'

639. 'In the case No. 42 the relief petitioned for should be afforded according to the late Collector's recommendation.'

640. 'The Petition No. 43 states the case of a woman upon whose ground in part the late Principal Collector's house at Anantapur was erected. It appeared not a little singular that if, as stated by Mr. Campbell, a report favorable to the woman's claim, was made by the Amildar, to the former Principal Collector; no orders upon that report have been issued for so long a time and that the petitioner should prefer her complaint not to the local authority, but to the very personage by whom the complaints of having been aggrieved. The present Collector will inquire more particularly into this case and report upon it for the orders of the Board.'

641. 'The grass tax collected from the inam land of the Petitioner in No. 44 appears irregular and ought to be refunded.'

642. 'In Nos. 45 and 123 the Collector should endeavour to induce these two parties to agree to their suits being adjusted by a punchayet.'

643. No. 51. The cuttoobady peons discharged by the renters should be restored when vacancies occur, on a promise of diligent conduct.'

644. 'The Collector will ascertain the custom of the village regarding the complaint No. 53, and afford redress according to the injury sustained; reporting the same for the information of the Board.'

645. 'The Petitioner in No. 74 having paid for Circar water in Faslies 1231 and 1232, when he did not use it. The Board agree with the Collector that the amount paid for those two years by the petitioner should be returned to him.'

646. 'In the cases 101 and 104 the Board agree with the late Collector in opinion that the prayer of the petitioners should be granted. Their requests will be attended to by the present Collector.'

647. 'The matters which form the subject of the Petition No. 117 will be taken into consideration by the present Collector, who will finally dispose of the questions which it involves.'

648. 'The third head of complaints relates to the alleged resumption of hereditary Meerassy.'

Nos. 18, 19, 20, 21, 23, 24, 27, 28, 31, 134. 649. 'In the cases numbered in the margin the petitioners appear to have no just cause of complaint.'

Nos. 17, 25, 26, 33, 34, 63. 650. 'In those numbers, as stated opposite to this paragraph, the solicited relief has been found justly due to the petitioners, and has been afforded to them or the cases are still under examination, or are preferred to punchayets, are settled among the parties.'

651. 'It is stated in case No. 29 that the ancestors of the Complainant sold part of the hereditary Meerassy, but it does not appear whether that sale was valid according to the custom of the country.'

652. 'No. 30 should certainly be referred for examination to a punchayet, and the present Collector will please to order accordingly on the parties agreeing, as no doubt they will, to this mode of adjusting this difference.'

653. 'On the subject of the Petition No. 32, the Board refer the Collector to Mr. Campbell's letter of the 16th April 1822. Mr. Gosling's decision appears to have been proper in joining Ramappah in the office of Curnam with Huncumunta Row.'

654. 'The next head of complaints regards the alleged undue possession of lands, which of right belong to the petitioners. They are only three, of which two seem unfounded (Nos. 120 and 121) and the other (No. 115) is in train of adjustment.'

655. 'Under the next head of complaint, which regards the undue levy of Jodee or quit-rent, there are three cases. In the first, No. 5, the petitioner complains that Saruvamanyem Deshoye inam was unduly taxed in 1218, but on his complaining to the Collector the Jodee was taken off, but that it was again put on in 1232. The late Collector's explanation is that the Jodee was put on in 1232 because it was found in the Coolvar account of 1218. This is precisely what the petitioner complains of; but as no order authorizing its remission is forthcoming, the Collector will report whether he paid it previous to Fasly 1218, which was the last year of the ryotwary system.'

656. 'In No. 58 the Jodee is stated by the late Collector to have been raised, because the petitioner before paid less than the established rate. But if he had long paid a less sum, it seems a harsh measure, unless there had been fraud to raise the amount now.'

657. 'In No. 100 the late Collector acknowledged that an error had been committed, which he would cause to be rectified.'

658. 'The next class of Petitions contain complaints of the discontinuance of sundry ruzzooms received from different persons by taliahs and for the performance of religious ceremonies. These cases do not seem to have been finally disposed of by the late Collector, but as they should be answered with reference to general principles applicable to many other like cases not before the Board, they will give no opinion upon the few petitions here recorded, but leave them to be disposed of as the present Collector may consider most advisable on general grounds.'

659. 'Next to the above follow two cases of alleged extra collections.'

660. 'The Petitioner in No. 74 complains that 40 C. Pagodas were collected from him, on a charge of his having made extra collections to that amount from the ryots. The truth of this, the late Collector says, was proved before the Amildar, and the amount realized from him accordingly.'

661. 'In the other, No. 98, the Collector appears to have afforded the necessary relief.'

662. 'The next head in the classification of Petitions is related to Duswundam inams resumed, or are applications for commutation of Shamelot into Khunda Duswunds.'

663. 'Nos. 1, 2 and 3 are applications of the latter kind. On general principles the Board are of opinion that Khunda Duswunds are objectionable, for the Duswundumdar, who has a certain portion of the lands watered by a tank entirely at his own command, is naturally induced to draw off the water to his own share, and has no interest in promoting the cultivation of the remainder, whereas the holder of a Shamelot Duswund, who shares in the produce of the whole of the lands watered by his tank, benefits himself only in the rates of the general benefit derived by the Circar ryots from the water. In any particular case, however, when the outlay has been very considerable, and the person who has made the tank is an industrious and good man, faithful to his engagements and cultivating to the extent of his means, a Khunda Duswund may be given as a special favor; whether the cases in which the grant of a Khunda Duswund has been proposed or suggested by the late Collector are of this particular nature or not, the present Collector will ascertain, and will be guided by the result of his inquiries in recommending the grant or otherwise.'

664. 'In No. 4 an order for a Daswund of one-fourth of the petitioner's garden cultivation was issued by the late Principal Collector on a condition which has been fulfilled. The petitioner should have his Duswund.'

665. 'The claims preferred in Petitions Nos. 6, 7 and 8 appear unfounded. In No. 9 the object sought by the petitioner has been granted by the late Collector, and the orders which he has passed in Nos. 10 and 11 appear quite proper.'

666. 'The next head might have formed part of the last. It is for petitions for compensation on account of wells and tanks repaired by individuals.'

667. 'The petitioners in No. 86 appear to have begun, by way of experiment, the digging of a canal under the orders of the Amildar. Though the demand they have made be exorbitant, yet they are entitled to be paid for the work they may actually have performed.'

668. 'The present Collector will consider whether the petitioners in No. 91 should receive Tuccavy to enable them to execute the required repairs in their well. In case 92 the wishes of the petitioner have been complied with. The Petitions Nos. 67, 85, 87 and 137 appear to be unworthy of attention.'

Nos. 12, 13, 14, 15, 16, 105, 108. 669. 'The next class of complaints relate to the assessment and collection of Visabady.'

670. 'The attention of the Collector of the Ceded Districts has been lately called to the subject of the Visabady tax, by reference from the Honorable Court of Directors as to the effect of this tax on the prosperity of the people. The replies of the late Collector appear to the Board quite satisfactory, but it may be proper that the present Collector should review all the cases reported on under this head with reference to the sentiments of the Honorable Court.'

671. 'The Petitions under the next head, that of over cultivation of Moturpha, are five in number, and do not appear to require any particular notice by the Board.'

672. 'The next class of Petitions contain complaints regarding the Custom revenue. They do not appear to require particular notice from the Board. In some of the cases (116, 132, 133) further inquiry seems to have been intended, and will require to be made by the present Collector.'

673. 'Under the head of Miscellaneous Petitions, are classed all that do not come particularly under any of the foregoing classes.'

674. 'In case No. 5 the late Collector's explanation is not satisfactory. The petitioner complains that having dug a well in some dry land, and thereby converted it into garden land, he has been assessed as for garden land, contrary to custom. The late Collector says that the petitioner held a Kumburtee Reddy inam, but that, having abandoned the management of the village, he is no longer entitled to it, and his cultivated land has, in consequence, been deprived of the benefit of the remission of extra assessment; but if the petitioner dug the well at his own expense and cultivated the land, he was entitled to the usual cowle. The present Collector will please to inquire into this case, and pass such orders as may seem fit.'

675. 'The Petitioners in cases numbered 70 and 110 complain that one bullock taken from each for the use of detachments on march, have not been restored to them. The late Collector explains that the owners sent people of their own with the bullock, and that they lost them on their return from Hyderabad. Should this have happened through negligence, they must look to them, but if the bullocks were pressed into service, and the loss of the cattle was occasioned by the service for which they were so taken, the parties seem entitled to compensation for the loss; the Collector will ascertain this circumstance and report to the Board.'

676. 'The Petitioners in No. 84 state that, in consequence of the death of their bullocks, they are unable to cultivate the land entered into their puttah, and beg to be relieved from part

and from all waste. The late Collector reports that he has reduced the lands from 36 to 26 C. Pagodas, but does not state anything about the waste.'

677. 'The Petitioner in No. 93 was desirous of throwing up some garden land which he had cultivated on dry land assessment till Fusly 1230. The Collector states that this cowle was during the rent and expired with it; that he cultivated dry grain the next year, under pretence that the water in the well was not sufficient, in the hope of getting the assessment reduced. Should this have been the case, he had no reason to complain, but if the well was dry and he cultivated the land, then the assessment of dry land of a similar description should have been demanded.'

678. 'The Petitioner in No. 103 complained of having been compelled to pay the assessment on 187 acres of land, cultivated in 1230 in the bed of the Punjee tank, although, in consequence of the filling of the tank, his cultivation was destroyed. It appears that Mr. Gosling, the Acting Head Assistant, who made the settlement, had enforced the payment on these grounds among others, that he had satisfied himself of frauds having been committed by the petitioner in conjunction with Ramasawmy, the Amildar of Pencondah, nephew of Naranapah, the Naib Sheristadar, and with the petitioner's father, Curnam of the village, in the preceding Fusly 1229, and because he suspected that the petitioner either might or actually did save a considerable portion of his crop. The petitioner in consequence addressed the Honorable the Governor then in circuit in October 1821, who directed by endorsement the amount of cultivation destroyed to be deducted. The Collector on receiving this endorsement referred the man to Mr. Gosling, who discovered that the order extended only to deduct the amount of the rent of land of which the crop had been destroyed, but as the money had been collected, he would only return it under a positive order to that effect, in fact, the result of Mr. Gosling's inquiries led him to the inferences above stated, that either the man had or might have saved his crop, and as he believed he had received undue advantages in the cultivation of 1239, he resolved to afford him no relief in 1230. The man in consequence again went to the Governor to complain in October 1821.'

679. 'The late Collector was of opinion that the case of the petitioner was a hard one; he did not think it right, however, to recommend the repayment of the sum collected, because, amongst other reasons, the petitioner has preferred his appeal to the Governor, instead of to himself, and concluded that he had done so, because Naranapah, and possibly Ramasawmy, was with the Governor on circuit. To have recommended his case to the Board under such circumstances, says Mr. Campbell, would have encouraged the attempt then made by some of my former native servants employed under your Board, to induce complainants to overlook the then proper local superior, under belief, that by direct communication with my former native servants now under your Board, orders could be obtained for my guidance, and the administration of the country be thus transferred out of my hands into theirs.'

680. 'This reasoning the Board cannot but think highly unbecoming and improper; that he should have denied justice, because an appeal was made to the Governor on circuit by petitioner, is a departure from equity, that has excited their surprise; and they lament to observe that Mr. Campbell has again confused events and overlooked dates. Naranapah did happen to be with the Honorable the Governor, at Bangalore in October 1821, but it was entirely by accident, and there is every reason to believe that the petitioner could not be aware of his being with the Governor when he left his village. Naranapah obtained leave from Mr. Campbell to visit Madras; he met the Governor at Santgar and returned with him to Bangalore, and the late Collector should have recollected that at the time he states that Ramasawmy "possibly" might have accompanied Naranapah, he actually was with himself as Huzzoor Sair Sheristadar, and consequently in the daily habit of communicating with him, the evil object of the petitioner in complaining to the Governor was, therefore, a gratuitous supposition of the late Collector in this instance at least. The Board scarcely know which to regret the most; that the late Collector should have allowed himself to be influenced by the motives he has stated, to refuse justice to the petitioner, or that he should have stated so inconsiderately as an additional

ground, his apprehension of an evil which could not at the time have had existence; the first letter from Government directing the Board to entertain a native Cutcherry being dated the 12th April 1822, or six months after the alleged attempt, to transfer the administration of the country out of his hands into theirs. It is not a little remarkable that the late Collector, who now reports the supposed intrigue and misconduct of his late Naib Sheristadar Naranapah (now the second Sheristadar of the Board, stated to have occurred in Fusly 1229, should thus have written of that individual nearly at the close of Fusly 1230, viz., under date the 20th April 1821: "It

In Cons., 23th April
Para. 72.

is but due to my Native establishment to state, that although one or two instances have been discovered of very systematic frauds in the talooks, I believe my Huzzoor Cutcherry generally to have behaved with great circumspection. The conduct of the Head Sheristadar, whose character has stood so long and so honorably distinguished, has evinced how well he deserves the rewards which the liberality of the Government has conferred upon him. The Naib or Deputy Naranapah, who is a very old and excellent servant, has been indefatigable and highly useful; and if the Government should be pleased in any way to evince their sense of merits, I think it would have a good effect in keeping up that spirit which it is desirable to infuse and maintain among the Native revenue officers;" and again, in the concluding part of his letter of the 3rd January 1822, after describing his public services and merits, he says, "He (Naranapah, lately obtained from me leave of absence from the district, and I understand is at present detained by the President of your Board on public duty at Madras. I beg permission until his return to employ another servant on his present pay of 70 Pagodas per mensem, to perform temporarily his duties, as the business of the district would otherwise suffer from his prolonged absence; and in the event of his returning to the District, I confidently trust that your Board will bring his merits before the Government, who, I hope, will not consider 15 Pagodas a month to exceed what is due to the long, useful and tried services of this able native officer."

681. "It will be observed that this last quoted letter was written subsequently to both the complaints made to the Honorable the Governor—a circumstance not easily reconcilable with the previous misconduct now attributed to the individual in question."

682. "Case No. 123 may be referred to the Munsiff, if the person complained against will not do justice."

683. "The explanation of the Collector on Petitions Nos. 126 and 127 is satisfactory."

684. "The cases 130, 131 and 136 can only be settled by a Court of Judicature, unless the parties consent to arbitration."

685. "In No. 141 the petitioner should be directed to make his complaint direct to the Zillah Judge."

Nos. 22, 26, 74, 95, 109, 124,
125, 128, 129, 135.

616. "In the cases noted in the margin, there appears to be no foundation for the complaints preferred by the petitioners."

Nos. 83, 94, 96, 102, 114, 138,
139, 140.

687. "And in the remaining cases under this head, the relief sought has been or will be imparted, or the parties have settled their disputes amicably."

688. "Having thus reviewed the late Collector's report on each of the cases forwarded to him, it only remains for the Board to recommend that a copy of Mr. Campbell's letter and of these proceedings be forwarded to the present Collector for reference, and that he may be enabled to afford proper relief in all cases in which it may be required."

689. "In consequence of the remarks Mr. Campbell has allowed himself to make on some of the native establishment of the Board formerly employed in the Bellary District, the Board of Revenue deem it but justice to record their entire approbation of the conduct of those

officers since they have been under their immediate control. The Board daily find the great advantage of having able revenue servants in their office, and indeed without the Sheristadars and their native Cutcherry, it would have been impossible for the Board to have gone into many important details which they have lately been enabled to do; when the native accounts are complete, the services of their native establishment will be still more valuable, and the Board have much satisfaction in stating that most of the objects of Government, in their appointment, have already been fully answered."

690. "That the imputations cast upon them by Mr. Campbell are without foundation is quite manifest; the persons whose complaints he has erroneously ascribed to their influence were no wanton opposers of his administration; it is but too clear that they had both good cause for complaint, and it is much to be regretted that their appeal to Mr. Campbell's superiors should have been allowed to operate to their disadvantage in the decision of their claims; such a result would hardly fail to deter others from seeking redress, however great their wrongs; had the petitions from the Bellary District been more numerous, the benefit intended by Government in granting the remission would have been sooner accomplished, and much discussion, time and trouble saved."

691. "Subjoined to the report now forwarded, is a paper marked A, containing sundry suggestions, some of a general nature, regarding rules which the late Collector thought it would be desirable to introduce into the regulations; and others relating more immediately to the improvement of the district."

692. "Of the former class, the first is a proposition that in all the cases of which primary cognizance is given to Collectors by Section XV to the end of Regulation V of 1822, those officers should be allowed to refer the disputes to the adjudication of punchayets, even though one of the parties in the suit should not consent to such reference."

693. "By Section IV, Regulation XII of 1816, Collectors were empowered to receive complaints "respecting the occupying, cultivating and irrigating of land, which may arise between the proprietors or renters and their ryots, in those districts only where the land revenue is fixed either permanently or for a term of years."

694. "Section XV, Regulation V of 1822, extends the powers of Collectors with regard to receiving complaints in two particulars; first, as to the kind of suits, adding to those enumerated in Section IV, Regulation XII of 1816: all disputes respecting arrears of rent or revenue, or respecting rates of assessment in money or kind, or of a division in kind;" and secondly, as to the district in which cognizance may be taken of complaints regarding the occupancy, cultivating and irrigating of land, which, by the latter enactment, may now be received by Collectors as well as of settled districts."

695. "Regulation V of 1822, however, provides for referring to punchayets cases of the above description only when both parties agree to that mode of settlement."

696. "Under the provisions of Regulation XII of 1816 the consent of both parties is only requisite for referring suits to the decision of village punchayets; whereas if either party consent that it be referred to a district punchayet, such reference is made whether the other party consent or not."

697. "The late Collector has proposed, and the Board agree with him in the expediency of the measure, that the same power of referring to district punchayet on the consent of one party, which is given to Collectors by Clause 7, Section IV, Regulation XII of 1816, should be extended to all cases which may be brought before Collectors for reference to punchayet under Section XV, Regulation V of 1822."

698. 'The second proposition submitted by the late Collector is, that Collectors should be authorized to summon punchayets for the decision of all cases of whatever description unconnected with the rights of the cultivators of the soil in the same manner as Munsiffs are authorized to proceed by Regulations V and VII of 1816. The Board are not aware of any advantage would result from such a rule, since it is equally easy for the parties to have recourse to the Munsiffs as it would be to apply to the Collectors.'

699. 'The next proposition of a general nature is contained in the 5th para. of the memorandum. It is that the rule authorizing District Munsiffs to execute their own decrees should be rescinded, and that power be vested either in the Collector or Zillah Judge. On this point the Board are not at present prepared to submit an opinion, for before they could propose a new rule of such extensive application, it would be necessary for them to know how the rule now in force has been found to operate in the other districts subject to this Presidency. Hitherto they have not been informed of any evils arising out of the law as it now stands that should call for its immediate modification in this respect.'

700. 'The last of the general propositions is contained in the 6th para. of the paper now under consideration. It is that a declaratory law should be published, to make known the priority to which all claims on the part of Government are entitled before any private demands can be satisfied upon the lands and crops. The Board believe that the law in this respect is sufficiently known and understood, and that no such declarative enactment is necessary. They have never heard of any decision of a contrary tendency having been passed by any Court, and as far as they have had an opportunity to observe, they believe that no detriment has ever been suffered by the revenue from the prior satisfaction of private debts, except where neglect has been imputable, the revenue officers in not making in due time the demand on behalf of Government.'

701. 'The 3rd paragraph of the paper now under consideration, relates to the privileges enjoyed in land and fees by persons holding hereditary village offices. The late Collector proposes that all such hereditary lands and fees should be excluded from the jurisdiction of the Courts, and placed solely under that of the Collector.'

702. 'The many descriptions of hereditary property held under different titles by Mirassidars, who are also hereditary village officers, might render it a matter of some doubt whether there might not be some danger of trenching upon rights which it is by no means the intention of the late Collector of Bellary to infringe, if a law were to be passed declaring all lands and fees enjoyed by hereditary village officers to be the wages of the state, and on that ground not liable to be adjudged upon or apportioned by the Courts. It appears to the Board that the safer plan would be to declare that all lands and fees that have been actually bestowed by the Circar for the performance of public duties, shall be under the sole control of the Collectors, and that all suits regarding them shall be brought, in the first instance, before the Collector, who shall be at liberty to appoint punchayets to decide them whenever he may see fit to avail himself of the assistance of those judicatories, and that an appeal should lie, or the decision of the Collector or punchayet in cases where a party against whom a judgment may have been passed, shall consider the decree as depriving him of property not coming under the description of land or fees granted by the state in lieu of wages for service to be performed.'

703. 'The 4th paragraph of the late Collector's memorandum suggests that the dwellings known by the name of "Circar houses," should be declared solely at the disposal of the Collectors. The Board are not aware of any infringement of the general custom regarding these dwellings, that should render a regulation regarding them necessary.'

704. 'The Board have stated in a former part of these proceedings their opinion on the comparative advantage of granting Shameloat and Khunda Duswunds, and they are inclined to be of opinion that Khunda Duswunds should only be given under the orders of the

'Board or Government, though a considerable latitude of discretion may be granted to the local Revenue officers in the assignment of the Shameloat Duswund.'

705. 'The Board are likewise disposed to concur in the recommendation contained in the last para. of the memorandum, that a limited sum be annually expended in the plantation of palmira and other topes; wherever their growth is likely to be fostered by the inhabitant in the district of Bellary; the experiment was made by the former Principal Collector, and was found to answer.'

INSTRUCTIONS PROPOSED FOR THE GUIDANCE OF THE TAHSILDARS WITH REGARD TO THE CULTIVATION IN BELLARY.

To the Chief Secy., in Cons.,
20th May 1824.

1st. In Cons., 6th May 1824.

706. On the 20th May 1824 we laid before the Honorable the Governor in Council a letter from the Sub-Collector in charge of the Bellary District, transmitting a draft of instructions which he proposed to issue to his Tahsildars, regarding the cultivation of the ensuing Fusly

707. We stated that many parts of Mr. Viveash's paper appeared to us to be objectionable as containing too much of former restraints and admitting too great an interference on the part of the Collector's servants. We had therefore, we said, drawn up a set of rules according to our view of the subject, and if approved by the Honorable the Governor in Council, would forward them for the guidance of the present Collector.

708. The only part of these rules, we observed, which appeared to require any particular remark, was that which related to the Maunium lands. The custom of the country, we remarked, always was to prevent the Circar ryots from applying their stock to the culture of Maunium land, until they had cultivated all that they usually held of the Circar land. That the freedom now given in respect to the occupation of the Circar land, rendered this custom no longer practicable; and that the experience of the last two years had shown that some defined rule was no less necessary to the prevention of undue exactions, on the part of the native revenue officers, than to the security of the Government revenues. The only course which suggested itself to us, we said, as capable of being immediately adopted, was to limit the quantity of Maunium land, which each ryot might hold. We stated our opinion that, as a general rule, the limitation suggested in the proposed instructions would be equitable, but that as there were particular instances where the proportion of Maunium to Circar lands was so large as to render that condition hard upon the Mauniumdar, without any correspondent good to the Government, we recommended that the Collector should be allowed a discretionary power of extending the privilege in such individual cases as he might think proper, particularly in those where the village servants were concerned.

709. We observed that many of the richer ryots held very large quantities of Butwarty and other Mauniums, to the entire exclusion of their poorer neighbours; that the rule proposed would have the effect of producing a more general distribution of the advantages attending the cultivation of the description of land, and would at the same time tend to prevent the future imposition of waste, which there was reason to fear had in many cases been unjustly imposed upon the false plea of the ryot having deserted the Circar fields in order to occupy inam.

710. We stated that although the restriction in regard to giving up equal proportions of what

* The precise meaning of the term varies according to the peculiar circumstances and customs of different villages. Where there are lands watered by channels, it means a proportion of both wet and dry lands; in other villages where there are dry lands only, it means near or distant fields, or fields of black and red soil.

had usually been termed* good and bad lands was here made general, its application to the cases of individuals would of course remain at the discretion of the Collector, for although it might be proper not to allow a rich ryot to throw up his distant field without relinquishing likewise one that was in the neighbourhood of the village, a poor ryot who had not the means of holding both must be allowed that privilege or he would be broken down.

711. In respect to the parts of fields left waste in the red lands also, we observed a discretionary power would need to be vested in the Collector; that if the confusion in respect to the boundaries were so great as was represented by Mr. Campbell's last letter, it would require some time to restore things to the order they were in previous to the renting system; that meanwhile it would be the duty of the Collector, at the time of making the settlement, so to relax or apply the rule provided on this head, that it should furnish an inducement for the ryots to occupy entire fields and replace the boundary stones, without allowing it to operate as an undue burden on industry.

INSTRUCTIONS FOR CARRYING ON THE CULTIVATION OF FUSLY 1234.

"As there is reason to believe that the restrictions incident to the Koolwar Keyem or individual permanent puttah, granted in Fusly 1233, have been productive of injurious effects to the ryots, by causing them to be assessed for lands they could not cultivate, notice is hereby given that the term Keyem Putta is to be discontinued, and that the ryots are at full liberty to hold or throw up the lands according to their inclination."

1. 'No Tahsildar, Karkoon, Village Reddy or Curnam is to force the ryots to cultivate.'
2. 'The ryots are at liberty either to cultivate in the current Fusly all lands held by them in last year or to throw all up; but if they wish to cultivate part only and to throw up the remainder, they must according to custom give up good and bad fields together, in order that other ryots may be able to take them.'
3. 'In all lands, excepting the black lands, the ryots must occupy whole fields and no parts of fields, where parts of fields may have been waste, so long as to be entitled to be held on cowle, cowle should be granted.'

4. 'If a black land field be partly cultivable and partly waste, the ryots who hold such field shall receive a deduction for both the nuth and Shanaloat Bunjer, until it shall be cleared if the ryot occupying such field shall have the means of getting a large plough, and ask for cowle, cowle to be given according to the Cowlenamah formerly in use.'

5. 'Cowles always to be granted according to the maumool in Fusly 1216.'

6. 'If the waste part of a field does not exceed a tenth part of such field, no deduction is to be made.'

7. 'Where lands irrigated by Copelabs (machinery worked by bullocks) or from channel are cultivated by several different shares, the village officers will adjust the shares of the different ryots, and arrange for the cultivation.'

1st.—'If the Mirassidar of the village was the renter during the decennial lease, and if he or his descendants continue to hold the Mirassy, the stones shall be replaced by them.'

2nd.—'If the village was rented to any other person, the Reddy and Curnam shall cause the village servants to replace the boundary stones; this is just, because it is through their carelessness that the original limits have been lost.'

3rd.—'In the Maunium lands the boundaries to be replaced by the Mauniumdars.'

4th.—'In the Circar waste land at the expense of the Circar.'

'If the foregoing instructions for restoring the boundary stones are in any instance neglected it will be the duty of the Tahsildar to proceed to one or two villages and replace the stones, as the charge will afterwards be collected from the individuals by whom they were required to be replaced; and if, after such example, the other villagers shall not execute the above direction, they are to understand that the same rule will be observed in regard to them also.'

8. 'It is to be understood that the meerassdars who enjoy Mauniums for cultivating the Circar Upanum lands, are not entitled to the same unlimited freedom as is allowed to others. If any such Meerassdars be unable to cultivate all his lands, and occupy only a part he must not confine his cultivation to his Maunium only but must occupy a proportionate quantity of the Circar land.'

9. 'The ryot who obtains a koolwar Putta, so long as he continues to pay the Circar rent, is entitled to sell his rights in the lands, and will possess an absolute property, of which no one can deprive him.'

10. 'The custom of the country was to prevent the ryots from occupying Maunium lands until the usual quantity of Circar lands had been completely cultivated. But as the ryots are now under no restraint, with respect to their cultivation, it is necessary to apply some restrictions to the occupation of Maunium lands.'

1st. 'Every ryot shall be at liberty to cultivate Maunium land, equal to a tenth of his Circar fields; for instance, if a man cultivates Circar land assigned at 10 Pagodas, he may cultivate also 1 Pagoda of Maunium land, but if there be any Circar waste in the village, that is capable of being brought under the plough, and if the ryot take a greater proportion of Maunium land than is here limited, the value of such extra quantity of Maunium land will be forfeited to the Circar. In cases where the Collector may consider this proportion of 10 per cent. too little, he will extend it, but it must not be done without his authority.'

2nd. 'The above restrictions do not preclude, Mauniumdars from cultivating as much of their land as they please, by means of their own people.'

11. 'In village, where the whole of the Circar ayacut is cultivated, there shall be no restriction on the ryots in cultivating Maunium.'

12. 'In order that it may be known what lands the ryots wish to keep or throw up they must before the beginning of the ploughing season settle with the village Officers the number of the fields they wish to occupy during the year, and sign a list thereof, inserting the extent and assessment of each.'

13. 'If any of the lands, under large tanks so taken should not subsequently be cultivated, in consequence of the failure of the water where the ryots have done all in their power to obtain a crop, such uncultivated land will be deducted, at the time of Jummahbandy, after the necessary inquiries shall have been made; but such remissions, will not be allowed in any other case, because by occupying the land the ryot will prevent others from taking it.'

14. 'Those ryots who wish to take up more land, may do so, at any time of the year if it be unoccupied.'

15. 'On the expiration of the cowle granted for black lands, should the ryot not wish to retain the land, it is to be made over to the Circar, in a clear state and free from nuth.'

16. 'If there be any fields too large to be cultivated by one plough, the Tahsildar should proceed personally to the spot and sub-divide them into fields of the proper size, according to the original survey instructions, numbering each field separately, and proportioning the assessment in such a way as to make the aggregate assessment, on the several sub-division correspond with that originally fixed on the whole tract. On such occasions, the account particulars should always be submitted to the Hoozoor Cutcherry.'

17. 'Where the boundary stones put down at the survey have been removed or lost, they are to be replaced in the following manner.'

1st 'If removed from fields still occupied by kodcem ryots or their descendants, they shall be replaced by the occupants.'

2nd 'But if the land be occupied by a new ryot, the boundaries shall be restored in one of the two following ways.'

First. 'If the Meerassidar of the village, was the Renter during the decennial lease and if he or his descendants continue to hold the Merassy the stones shall be replaced by them.'

Second. 'If the village was rented to any other person, the Reddy and curnam shall cause the village servants to replace the boundary stones this is just, because it is through their carelessness, that the original limits have been lost.'

3rd. 'In the Maunium lands, the boundaries to be replaced by the Mauniumdars.'

4th. 'In the Circar waste land, at the expense of the Circar.'

'If the foregoing instructions for restoring the boundary stones are in any instance neglected, it will be the duty of the Tahsildar to proceed to one or two villages and replace the stones, and the charge will afterwards be collected from the individuals, by whom they were required to be replaced; and if after such example, the other villagers shall not execute the above direction, they are to understand, that the same rule will be observed in regard to them also.'

712. In answer we were informed, on the 4th June 1824, that the Governor in Council approved of the proposed instructions, and thought them calculated to prove very beneficial; at the same time, it was observed, the Collector and those acting under his orders, should be given distinctly to understand that these instructions were only meant to serve the purpose of general rules where rules might be found wanting, but by no means to supersede the usage of the country. That every well established practice should be adhered to, and wherever a new state of things might in any respect have arisen, the analogy of the practice under former circumstances, and a com-

bined regard to the welfare of the people, and the public interests would suggest the course of proceedings proper to be pursued.

713. This correspondence was communicated to the Collector of Bellary on the 7th June 1824.

SETTLEMENT FOR FUSLY 1233.

714. On the 22nd of November 1824, we submitted for the information of the Honorable the Governor in Council the following extract from our proceedings, under date the 18th November, on the settlement of Bellary for Fusly 1233, as detailed in the letters from the Collector of Bellary, reporting on the settlement of that District for Fusly 1233 noted in the margin.

715. Mr. Robertson took charge of the Collectorate on the 20th May, previous to which period the settlement had been concluded; his report must therefore be regarded as an explanation of the accounts and proceedings of his predecessor.

716. The Talooks of Bellary, Adhoni and Raydroog were settled by Mr. Campbell in person, those of Gootlen, Ponchapallam, Gooty, Yadki and Tadpatry by the Sub-Collector, Mr. Viveash; Pencondah, Koodcondah and Mudug-

serah, by the Head Assistant, Mr. Gosling; the Western Talooks of Kumphy, Hurpunhully, Koodlegee and Hudagaly, by Mr. Cheape, with the assistance of the Collector's Cutcherry; and Anuntapoor and Dhurmawur by Mr. Wroughton, aided by the Head Sheristadar. In explanation of this arrangement, Mr. Robertson observes, that Mr. Campbell was obliged to leave the superintendence of the details to his subordinate officers in consequence of his deputation to Kurnool on the death of the Nabob—a duty which was not entirely accomplished at the time he left the district, and which occupied Mr. Robertson during the remaining short period of the Fusly.

717. The revenue of the year, as compared with that of the previous Fusly, is shown in the following statement.

	Jumrah of Fusly 1232.		Jumrah of Fusly 1233.		Increase.		Decrease.	
	Rupees.	A.	Rupees.	A. P.	Rupees.	A. P.	Rupees.	A. P.
Land Revenue	22,92,444	7 8	18,87,157	10 8	...	...	4,05,286	13 0
Sayer	3,97,456	11 11	3,64,176	0 0	...	...	32,280	11 11
Abkarry	2,60,202	2 0	2,61,952	1 9	1,749	15 9	...	...
Sundry Farms and Licenses ...	20,349	8 2	21,648	9 8	1,299	1 6	...	...
Moturpha	3,06,980	7 0	2,88,634	7 2	...	...	18,345	15 10
Total	32,77,433	4 9	28,23,568	13 3	3,049	1 3	45,913	8 9
Peshcush of Kurnool	80,208	5 4	80,208	5 4	...	...	...	...
Grand Total	33,57,641	10	29,03,777	2 7	3,049	1 3	45,913	8 9
Deduct Increase ...					3,490			
Net Decrease ...					4,53,864			

718. In their proceedings on the settlement of Fusly 1232, the Board expressed their apprehension that the imposition of waste, and the consequent exaction of rent for land entirely unproductive, had gone far to defeat the remission which had been ordered by Government. They observe with regret, that the suspicions then entertained are proved by the papers now before them, to have been but too well founded. Alluding to the decrease of land revenue, amounting, according to the above statement, to Rupees 4,05,286, the present Collector observes, "the season of Fusly 1233 was very unfavorable owing to the failure of the North-

west Monsoon. The great diminution in the revenue, however, has arisen as much from relieving the ryots of waste put upon them at different times before and after my predecessor's arrival as from the failure of the crops." In another place, after stating that part of the garden and wet land had been thrown up, owing to the failure of the periodical rains, he adds, "the decrease in dry land is almost wholly attributable to the remission of waste." The same fact is likewise mentioned in the report of the Sub-Collector, whose charge includes some of the finest black land talooks, where the evil must have pressed even more heavily than in other parts. "I soon discovered," says Mr. Viveash, "that the immediate cause of desertion was the difficulty which the ryots felt in proceeding in agriculture depressed with the accumulated incumbrance of bunjer,* which had been forced on them during the rents, and during Fuslies 1230, 1231, and 1232, from the Shameloat† cowles superadded

Sub-Collectors report, 30th August. Enclosure No. 14, Para. 44.

*Waste.

†Cowles for the cultivation of waste parts of fields. ‡Meaning the scrutiny in regard to fields and their limits, a subject which will be adverted to hereafter.

on an increasing beriz, the bulk of which commenced their force in Fusly 1233; and the harassing annoyance from Number-tunki examinations and measurements,† from which, sometimes right and sometimes wrong, heavy demands had been made in Fusly 1232, after the issue of the puttahs. The Shameloat bunjer in moderate sized fields had been entered in the settlement as cultivated, and the Shameloat in the larger fields had been forced on the ryots on cowle, and this at a time when the existing farms of the ryots exceeded their means."

From the settlement of 1233, the inhabitants were relieved from the obnoxious bunjer and cowle, and at present, although not released from the difficulties attending the general poverty of the talook, they are freed from the anticipations of future agricultural distress.

719. Many other passages to the same effect might be quoted, but after the detailed examinations entered into in the Board's proceedings on the settlement of Fusly 1232, any further discussion in regard to this part of the subject could tend to no good; suffice it generally to remark, that all that was then said in respect to the defective system of accounts, introduced by the late Collector, the omission to take any means for ascertaining the extent of land actually productive, the injurious consequences of permitting the waste included in the permanent puttahs granted in Fusly 1230, to continue attached to the ryots, and the probability that a great portion of the Shameloat and cowle waste supposed by the late Collector to have been remitted, had been actually paid for by the people, although appearing by the accounts to have been deducted from the demand, is shown by the several facts* interspersed through the reports now under review, to have been in every respect correct.

But obvious as is the existence of the evil, it is stated by both Mr. Robertson and Mr. Viveash to be impossible to form any accurate estimate of its extent, in consequence of no inquiry having been made, and no record kept, of the land actually under occupancy. Such was perhaps the natural result of the erroneous impression produced by the puttahs given by Mr. Campbell, which, from having been termed "permanent," were considered by all as binding the ryot for ever to the full amount of his farm, and precluding all claims to abatement or remission of rent.

720. By the accounts of the present year's settlement, the amount of waste paid for in Fusly 1232 would appear to be Rupees* 1,91,450-9-6, but it is to be feared that it was in reality still greater. Adverting indeed to the several facts stated in the former proceedings of the Board, and in the reports now received, it could hardly have been otherwise, for, as remarked by Mr. Robertson, the successive orders issued by his predecessor before the arrival of the Honorable the Governor in that part of the country, were totally at variance with the declared principles of the settlement it was wished to introduce, and as the modified instruction subsequently given were not circulated till November, it was scarcely to be expected that order could be entirely restored before the settlement was concluded, however anxiously the late Collector may have exerted himself for that purpose. Among other things the Board have observed that the waste lately deducted in the respective talooks bears no proportion to that formerly imposed; it is true that this may be occasioned in some degree by parts of that added in Fusly 1230 having been brought under the plough, while, on the other hand, lands then cultivated may have been since relinquished, still the test is worth of inquiry and will not fail to attract the attention of the present Collector, whose minute investigation into the details of the system heretofore prevailing, holds out the best earnest of the advantage to be expected from the future exaction. It will likewise be desirable to ascertain whether the account of the deductions made in the settlement of 1233 has not in fact been prepared in the manner explained by the Board, 78th to the 86th para. of their proceedings, to have been adopted in the previous year. If in making up the accounts of this and the three preceding years "the deductions from the gross settlement allowed at the Jumrahbundy on account of Shameloat and Kaboolati Bunjer, Nuth, Paymalle, &c., instead of being preserved distinct for each class of land, viz., dry, garden and wet, have been all blended together," the Board do not perceive how the fact can be otherwise, for it is only from an accurate calculation of the details of cultivation belonging to each ryot, that the aggregate amount of the remissions could be correctly deduced, and if they be wanting, the result can be little better than a mere estimate.

721. Another and a very important subject of investigation is the cause of the very small quantity of nuth land occupied on cowle. The whole is rated by the survey at Rupees 3,987-15-11. That the resources of the people, reduced as they have been by the effects of the leases and the subsequent exaction of rent for unproductive lands, must be unequal to the expense of breaking up so great a portion of these tracts as in times of greater prosperity, the Board are fully aware; but they fear that the remark made

Para. 13.

No. 9, Col. 25.

Proceedings of the Board, dated 5th March.
Para. 154, &c.
8th Vide Para. 473 of this report.

by them last year in regard to the village of Vedoopanaculloo are applicable to the district generally, and that the backwardness of the ryots has in reality arisen from the Tahsildars having denied them the terms on which alone it could be possible for them to undertake the process with any hope of advantage. They will be anxious to learn the result of the inquiries which the Collector states it to be his intention to institute into this important branch of detail, since it is only by tracing the course of past events that we can hope to apply an adequate remedy to existing evils.

722. 'But necessary and important as it is that the full benefit of the established abatement should be granted to persons undertaking to clear waste, it is equally so that the system should be uniform, and that no favor or distinction should be shown to individuals. Judging from the list of cowles given by the Collector in para. 25 of his report, it would appear that the term during which the cowles are to run, has in many cases been extended beyond the regular and authorized period, any inequalities of this nature cannot fail to excite feelings of jealousy and discontent, and should be corrected as early as possible.'

Para. 25.

723. 'The explanation given by the Collector respecting the apparent * discrepancy in the number of villages, and the several items of demand and remission, is so full, that it is unnecessary to follow him further than to remark that the Board entirely agree with him as to the propriety of writing off any part of the sums alluded to in para. 24, which may be found on inquiry to be irrecoverable. Where the report of the settlement is made early in the season, it is not possible to ascertain precisely the amount of revenue

Para. 19.
Para. 11 to 25.

Para. 24.

which will be collected, and it sometimes happens that parts of sums then supposed to be desperate, and therefore deducted in the accounts sent to the Board, are subsequently found to be capable of being realized. In these cases it should be an invariable rule not to allow the final adjustment to be delayed beyond the second or third month of the succeeding year. It is from the neglect of this rule that the irregularity noticed by Mr. Robertson has arisen.'

724. 'The Board entirely agree with the Collector in estimating the value of the statement* he has furnished according to the form formerly in use which, for some reason, no where explained, was discontinued by his predecessor, and they desire that a similar document be forwarded with all his future Jammabundy reports.'

Paras. 3 and 4.
*No. 8.

725. 'They concur likewise in his observations in regard to the importance of keeping a register of the different sorts of land held on cowle, and the propriety of discontinuing the practice of reckoning† the ryots according to the number of puttahs. The motives assigned for this latter departure from the former custom are altogether futile, while the first consequence of the arrangement is to make the accounts inaccurate. Under this system every man who, besides his own personal fields, holds a share of lands watered from a well or nullah, is made to appear as two persons instead of one.'

†Para. 25.

†Para. 18.

726. 'The overcharge of Rupees 50-13-2 collected in Fusly 1232 from Basawanna Gowd, should be returned; the delay which has occurred, so far from lessening his claim, adds greatly to the hardship of his case.'

Para. 21.

727. 'The Board regret to find that so little attention has been paid to the acquisition of correct information relative to the extent of Batwurtly and other inams occupied by Government ryots, or the important object of restoring the boundary stones and subdividing the large tracts which have been brought under cultivation since the survey, notwithstanding all that was written up on the subject of late years, it would appear that in practice little or nothing has yet been attempted.'

Paras. 26, 27.

Para. 28.

728. 'The observations of the Collector on this head, as well as in regard to the line of conduct to be pursued where the ryots may occupy parts of adjoining fields, have the Board's entire concurrence. "That fields occupied and fraudulently left out of the Curnum's accounts should be taxed whenever discovered, is very reasonable and proper; but to superadd the measurement of parts of fields when supposed to be cultivated beyond the quantity entered in the ryot's puttah, seems a harsh proceeding and must, as Mr. Viveash remarks, often cause much vexation and possibly extortion. It is to be regretted that so little has been done to restore the boundary stones of old fields and to measure and number new ones, where tracts of waste have been brought under the plough since the survey, which would at once have remedied the inconvenience above noticed."

Para. 29.

729. 'Where the remedy is so obvious, the Board trust that no further time will be lost in applying it. Meanwhile where errors may be discovered in regard to the extent of fields unattended by any suspicion of unfair dealing on the part of the occupant, and arising solely

from the want or removal of the boundary stones, the puttah for the year should not be infringed; for to borrow a very just observation of the Subordinate Collector, an indiscriminate collection "of the result of the examination of fields subsequently to the issue of the puttahs, deprives those documents of their value in limiting the demands of the year, in thereby enabling the ryot to adjust his profits and his outlays, and in preventing over collections by the village officers."

Report of the Sub-Collector.
Para. 46.

730. 'The balances outstanding on this account for Fuslies 1230, 1231 and 1232, stated to amount to Rupees 5,191-13-7, should be immediately adjusted.'

Para. 29.

731. 'Another source of regret is, the contradictory orders issued by the late Collector in regard to the rights of individuals who may sink wells at their own expense, it seems difficult to account for instructions so totally inconsistent with each other. In the opinion of the Board, and it is an opinion already frequently expressed, any improvement effected at the personal cost of the ryot and without abandoning his other usual fields, should be his own right. In stating this, however, they must be understood to allude only to cases where the work may be of a durable nature. In many parts of the Ceded Districts, and indeed in many places all over India, water may be procured by merely digging a hole, and supporting the surrounding earth by twigs entwined within each other. To extend the application of the rule to lands of this description, where there is no expenditure either of labour or money, would be to give the inhabitants of these tracts an undue advantage over their neighbours. Although not so expressed by Mr. Robertson, the Board have reason to know that the principle laid down by the former Principal Collector excluded temporary works of this sort, and that the exemption from an increased rent was not either intended nor granted in any instance where the well was neither faced with stone or cut through a rocky soil, where the expense was considerable and the advantage permanent.'

732. 'As regards wells already dug, however, some further information will be necessary, before the Board can pass any final orders on the subject, for, as the practice must have varied in each successive year, according to the varying instructions issued to the Tahsildars, there may be cases which will require to be considered as distinct questions. The Collector is therefore requested to furnish an account, showing the number of wells sunk since the survey, and the year in which they were made, and distinguishing the number held under each of the several conditions enumerated in the orders of his predecessor, viz., the numbers for which Daswandums have been assigned, the number of those where the lands are exempt from an extra assessment, &c.'

733. 'In submitting the amended proclamation proposed to be published for the guidance of the District officers in the settlement of Fusly 1233, the Board, with reference to the condition that where lands should be thrown up, good and bad should be relinquished together, took occasion to remark that the precise meaning of the term varied according to the peculiar circumstances and customs of different villages; that where there are lands watered by channels, Circar wells and tanks, it means a proportion of wet and dry land, while in other villages where there are dry lands only, it implies near and distant fields or fields of black and red soil, which from time out of mind have been held together. The sense in which the Subordinate Collector states it to be understood by him, is in the main the same, although less concisely and determinately expressed.'

734. 'In conclusion the Board consider it due to Mr. Robertson to express the satisfaction they have derived from his report, and the confidence they have that his best exertions will be used to complete the investigation he has so well begun, and to give effect to the wishes of the Government, by allowing the ryots the full benefit of the authorized remission, whether as regards the general deduction of 25 per cent. from the survey assessment, or the abatement in favor of waste lands.'

735. 'They observe with pleasure the favorable mention made by him of the Subordinate Collector, Mr. Viveash, whose report evinces much assiduity and an anxious desire to make himself acquainted with the state of the talooks under his charge.'

736. 'The decrease in the collections of Moturpha and Sayer will be explained in the general report on the extra branches of revenue.'

737. 'In concluding these proceedings, the Board cannot but remark how little the practical result of the management of the year under review is calculated to support the theory advocated by the late Collector. It will be observed that the number of ryots who have died or changed or thrown up their lands within the past Fusly, even in 7 out of 17 talooks, of which the Collectorate is composed, amounted to 5,483. It is but too clear that the wish to realize this favorite project has been the main cause of all the evils which have been experienced, by preventing any abatement of the demand on the lands included in the cowles given in Fusly 1230, and by confirming both the inhabitants and the native servants in the erroneous impression they were led to form of the views and intentions of the Government.'

BALANCES.
To the Chief Secretary to Govt., in Cons., 5th Jan'y. 1824.
From the Collector of Bellary, 26th November, in Cons., 5th Jan'y. 1824.

	Rs.	A.	P.
Land Revenue	805	8	11
Moturpha	574	14	5
Abkarry	284	3	1
Sundry small Farms and Licenses.	198	2	8
Sayer	237	8	8
Total...	2,100	5	9

738. On the 5th January 1824, we submitted to the Honorable the Governor in Council a letter from the Collector of Bellary, reporting that the whole of the outstanding balances for Fusly 1231 amounted only to the sum of Rupees 2,100-5-9.

739. As the Collector reported the whole of this sum to be irrecoverable, excepting Rupees 6-5-9, which was doubtful, and requested authority to remit the whole, we recommended that authority might be granted to him accordingly.

740. In reply the Honorable the Governor in Council authorized the Collector of Bellary to write off to profit and loss the small outstanding balance for Fusly 1231, amounting to Rupees 2,100-5-9.

741. Copy of this letter was furnished to the Collector of Bellary on the 22nd January 1824.

MILITARY BAZAARS.

742. In answer to our letter of the 8th December 1823, we were informed on the 23rd January that the Governor in Council was of opinion that the Registers of Military bazaar-men at Bellary had been framed under some erroneous impression, as to the number and classes of persons they ought to contain, and that the Commanding Officer and Commissariat Officer would accordingly be instructed, through the Military Department, to revise them. That they ought to include all dealers who were wholly, or, at least, chiefly employed in supplying the troops in the Cantonment, and were ready, when called upon to accompany them to the field; but not those who had only occasional dealings with the troops, or who merely resided in the Cantonment or sometimes resorted to it, and least of all, those whose only reason for wishing to be included was that they might evade the payment of a tax to which they would otherwise be liable.

743. Copy of this letter was furnished to the Collector of Bellary on the 29th January 1824.

PENSION OF THE LATE RAJAH OF ANNAGOONDE CONTINUED TO HIS SON AND HEIR.

744. On the 12th August 1824, we laid before the Honorable the Governor in Council a letter from the late Collector of Bellary, bearing date the 31st March, and soliciting orders regarding the succession to the pension of Trimal Raj, the late Rajah of Annagoondy, who died on the 11th March last.

745. Mr. Campbell stated, we observed, that he had left only one legitimate son named Veer Venkatapathy Rauz, a child of four or five years of age, and recommended that the pension enjoyed by the late Rajah of Star Pgs. 393 F. 28 C. 35 per mensem, be continued in the name of this child, as the head of the family under the management of the Dewan; and further, that as the affairs of the family were much embarrassed by reason of debts contracted by the late Rajah, an advance of one year's pension should be granted, to be recovered by two equal annual stoppages.

746. 'The Government having already decided on a former occasion as to the hereditary nature of pensions of this description, we recommended that the present pension of 393-28-35 per mensem should be enjoyed by Veer Venkatapathy Rauz, the immediate and undoubted heir of the deceased, and that for the present the receipt of Pompauputty Rauz, the late Rajah's Dewan, and a relation of the family, should be considered a sufficient acknowledgment for the payment of the money.'

747. We also recommended that the Collector, under the circumstances stated by him, might be authorized to pay one year's pension in advance, to be recovered by two equal annual stoppages, similar indulgences having, we said, been granted on former occasions in cases of the same nature.

748. On the 24th August the Honorable the Governor in Council sanctioned the continuance in the name of Veer Venkatapathy Rauz of the pension of S. Pagodas 393-28-35 per mensem, which was enjoyed by his late father, the Rajah of Annagoondy. The Collector of Bellary was also authorized to advance one year's pension to the family, to be recovered by two equal annual stoppages.

749. The above correspondence was communicated to the Collector of Bellary on the 26th August.

A MONEY PENSION SUBSTITUTED FOR CERTAIN LANDS FORMERLY GRANTED TO JEEVAPAH NAIDOO, POLIGAR.

750. On the 5th August 1824 we laid before the Honorable the Governor in Council a letter from the late Collector of Bellary, submitting a recommendation that the Poligar Jeevapah Naidoo, according to his own request, might be allowed to give up 100 C. Pagodas of land in the Dhurmawar Talook, and to receive in lieu thereof, a money allowance of 100 C. Pagodas, to be deducted from the Jummabundy of the taluq.

751. As it appeared from Mr. Campbell's letter that it was formerly left to the option of the Poligars to receive the bounty of Government either in money or in land, that the total amount granted to Jeevapah Naidoo in 1815 was 200 C. Pagodas, that he took 100 C. Pagodas of land in the Talook of Raydroog in Fusly 1216, and the other 100 C. Pagodas in the Dhurmawar Talook, 1217, and that the family were now in much distress, as the land at Raydroog had turned out very unprofitable on account of frequent inundation, we recommended the resumption of that land and the substitution of the money pension of 100 C. Pagodas as suggested by the late Collector.

752. In answer, dated 17th August 1824, we were informed that the Honorable the Governor in Council authorized the Collector of Bellary to resume the land in the Dhurmawar Talook, which was assigned in Fusly 1217 to the Poligar Jeevapah Naidoo, and to substitute an annual payment of C. Pagodas 100 to the family; but with respect to the late Collector's proposal that this amount should be deducted from the Jummabundy of the talook, it was observed that it was desirable, on the principle stated in para. 4 of a letter from Government of the 23rd of February 1820, that all charges on the revenue should appear distinctly in the public accounts, under an appropriate head.

753. This correspondence was communicated to the Collector on the 23rd August 1824.

A SHOTRIUM RECOMMENDED TO SOOBA ROW, CASHKEEPER, AND A PENSION TO KUNDEE SOOBA ROW, A TAHSILDAR.

754. On the 16th December 1824 we laid before the Honorable the Governor in Council a letter from the Collector of Bellary, submitting a petition presented to him by Sooba Row, Cashkeeper of his Huzzoor Catcherry, praying for some permanent provision for his family, and recommending him for a grant of a shrotrium.

To the Chief Secy. to Govt.,
in Cons., 16th December 1824.
20th, in Cons., 29th November 1824.

755. In bringing forward this person's claims to the notice of Government, we observed that it was necessary to point out that their title to consideration rested upon other grounds than what the correct discharge of the ordinary duties of a Cashkeeper would seem to merit. In the performance of these duties for a period of upwards of two and thirty years, "his strict integrity," Mr. Robertson observed, "and indefatigable attention to business, obtained for him the unqualified approbation of the former Principal Collector, his first master, and of every successive Collector; but the treasury of Bellary," he proceeded to observe, "independently of its own large receipts and issues, has repeatedly been used as the grand treasury for supplying money to the different armies employed in the field within the last twenty years. The duties of the Cashkeeper on such occasions were of the most arduous and responsible nature, and these were precisely the occasions when the alacrity and zeal of Sooba Row shone most conspicuous."

756. With these testimonials before us, we said, that we concurred in opinion with Mr. Robertson; that this was one of those cases of peculiar desert which the Government were pleased to resolve should form the ground of a claim to the grant of a shrotrium, and we recommended accordingly that the grant of a village on shrotrium tenure might be conferred upon him; we added, that should the Honorable the Governor in Council be pleased to accede to our request, we would call upon the Collector, in communication with Sooba Row, to select a village, the amount of the revenue of which should not exceed the amount of his present allowance, viz., Rupees 1,200 a year. We said that we had not considered the general principle in regard to the selection of villages, laid down in the 3rd para. of Mr. Secretary Stoke's letter of 26th October, to be applicable to the class of public servants to which Sooba Row belonged, as he could not possibly be supposed to possess any influence of the nature contemplated in that para., which would render objectionable his having a village in the district where he had last held office.

757. We added, that in submitting the claims of Sooba Row, Cashkeeper, Mr. Robertson had also brought to our notice for submission to Government the case of Kundee Sooba Row, another old servant of his Catcherry, who, it appeared, had served the Honorable Company upwards of thirty years in the laborious and important situation of Head Goomastah in the Survey department, in the Dhurumpoory division of the Barahmahal, and afterwards as Head Goomastah in the Huzzoor Catcheries in Canara and the Ceded Districts, and as Tahsildar successively of the Talooks of Adoney, Punchpollum and Yadki, which last situation, Mr. Robertson stated, he filled till Fusly 1231, when he was obliged to vacate his place in consequence of his becoming blind; his pay as Tahsildar of Yadki was 100 Rupees per mensem.

758. We recommended, in consideration of his long and meritorious services, that a pension of 100 Rupees per mensem, being the amount granted by Government to Runga Row,* the person he succeeded in the situation he last held, might be conferred on Kundee Sooba Row for the term of his natural life with arrears from the date of his removal from office.

759. In consideration of the long services of Kundee Sooba Row, and of the misfortune by which he is rendered unfit for further duty, the Honorable the Governor in Council was pleased, in compliance with our recommendation, to grant him a pension for life of Rupees 100 per mensem, being

*Letter from Govt., dated 22nd, in Cons., 25th June 1821.

From the Secy. to Govt. 28th, in Cons., 30th December 1824.

In Cons., 6th March 1820. the pay which he received as Tahsildar of Yadki, together with arrears from the date on which he was removed from that situation. Previously to deciding upon the application in favor of the Cashkeeper Sooba Row, the Governor in Council expressed a wish to receive the statement of shrotriums already granted, of which the preparation was ordered, under date the 23rd of February 1820.

760. The above communication, as far as related to the pension of the Tahsildar, was forwarded to the Collector on the 3rd January 1825, and he was informed that the application of the Cashkeeper for a shrotrium would be taken into consideration as soon as Government were in possession of certain information which they had called for regarding the number of shrotriums already granted.

761. On Mr. Campbell's promotion in the Judicial Department, Mr. Robertson was nominated Collector of Bellary on the 6th April last.

CUDDAPAH.

SETTLEMENT FOR FUSLY 1232.

762. On the 19th April 1824, we submitted for the information and orders of the Honorable the Governor in Council the following extract from our Proceedings, under date the 15th of the same month, on the settlement of the District of Cuddapah, for Fusly 1232, as detailed in the correspondence noted in the margin.

proceedings, in Cons., 15th April 1824.
From the Collector 20th, in Cons., 29th Sept. 1823.
To do. 27th, in Cons., 27th Novr. "
From do. 1st, in Cons., 8th Decr. "
do. 13th, in Cons., 22nd do. "
To do. 22nd, in Cons., 22nd do. "
From do. 9th, in Cons., 15th Jan'y. 1824.
To do. 16th, in Cons., 16th Feby. "

763. 'It is stated by the Collector that the early* cultivation was scanty in consequence of the failure of the usual showers at the commencement of the ploughing season, and that all the crops on the black lands suffered very materially from the heavy rains which fell late in the year; the produce of the red lands, however, was good, and although the monsoon was late and some tanks burst, the wet cultivation was considerable, the result has been, an increase of land revenue above the settlement of the previous Fusly to the extent of Rupees 90,532-13-5, as will be seen by the following comparative Statement.'

From the Collector 20th, in Cons., 29th September 1823.
* Paras. 2 and 3.

Abstract Statement of the Settlement of Cuddapah for Fusly 1232.

	Settlement of Fusly 1231.				Settlement of Fusly 1232.				Increase.			
	No. of Villages.	Rs.	A.	P.	No.	Rs.	A.	P.	Rs.	A.	P.	P.
Permanently settled	68	78,198	7	1	68	78,198	7	1	...	...	...	...
Under Ryotwar Rents	1,749	20,29,913	8	2	1,749	21,20,496	5	7	90,532	13	5	...
Total Land Revenue	1,817	21,08,111	15	3	1,817	21,98,694	12	8	90,532	13	5	...
Abkary	...	68,370	13	2	...	71,196	14	1	2,826	0	11	...
Sundry small Farms	...	13,079	11	0	...	15,582	0	9	2,502	5	9	...
Moturpha	...	1,33,697	13	11	...	1,39,109	4	0	5,501	6	1	...
Custom	...	1,54,036	7	10	...	1,65,979	0	0	11,882	8	2	...
Total	...	24,77,266	13	2	...	25,90,561	15	6	1,13,295	2	4	...

764. 'It will be observed that there is likewise an increase in the other branches of revenue. Of these no mention is made by the Collector in his present report, so far as the Board are at 'to observe the result may be considered satisfactory.'

765. 'In regard to the increase of land revenue, some observations are necessary.'

From Mr. Hanbury, 25th December 1822.
In Cons., 9th January 1823.
Para 16.

766. 'The settlement for Fusly 1231, setting aside the subsequent deductions on account of the authorized remission and other ordinary items, was as follows.'

SURVEY.
Rs. A.

* No. 1 Statement Col. 135 Rs. 26,67,935 12 3
Deduct Punganore. " 27,954 7 0

'Survey assessment of the land included in the pattahs given to the ryots... *26,39,981 5

" Deduct "waste included in the pattahs to make up whole numbers, and subsequently deducted" ... 13 4 3

'Deduct also "land agreed to be cultivated but left waste." 96,336 12 9

Making together... 96,350 1

Remains... 25,43,631 4

Column 133... Rs. 24,64,773 7 9
Deduct Punganore " 27,954 7 0

* " 24,36,824 0 9

Column 143... Rs. 25,71,585 11 3
Deduct Punganore " 27,954 7 0

† " 25,43,631 4 3

'Of which the particulars were explained thus:—

'Cultivated land ... *24,36,824 0

'Lands retained for grazing... 61,901 3 6

'Lands added and asked for... 44,906 0 0

Making together... 1,06,807 3

Gross Settlement... 25,43,631 4

767. 'From the above abstract it will be seen that the amount of waste at first included in the settlement of Fusly 1231, was Rupees 2,03,144-0-3. * that of this sum Rupees 96,336-12-9 were afterwards deducted; but the Rupees 1,06,807-3-6, minus the authorized general remission, were actually collected.'

768. 'Of the lands above deducted as waste in Fusly 1231, lands assessed at Rupees 86,352-6-8 are stated to have been brought under the plough in Fusly 1232; there is also a still further increase of cultivation in other lands to the extent of Rupees 57,581-6-3, making a total increase of Rupees 1,43,933-12-11, while the waste for which money has been collected, was reduced from Rupees 1,06,807-3-6 to Rupees 70,176-11-2.'

769. 'But adverting to the loose manner in which the accounts have of late been kept in this district; the disposition of the Tahsildars to impose waste with a view of increasing their collections; the great extent to which it is to be feared that practice was carried in the adjoining District of Bellary; the too obvious tendency of the Circular orders issued by the Collector in Fusly 1231,* wherein he informed the Tahsildars that he looked to their

*Note.—A Copy of this order was obtained by Mr. Russell when in that part of the country.

'to make the cultivation equal to that of Fusly 1220, when the extent * of land under the plough was greater, with two exceptions only, than in any other year since the cession of the country, and that he should judge their exertions and ability by that test; the fact that, in the Dovoer Taluk, Mr. Hanbury followed the same course as Mr. Campbell had done, and added waste land equal to half the authorized remission; and the still further fact that, until very lately, no steps had been taken by him to let the people know they were at liberty to throw up the land thus imposed under his

'authority,' notwithstanding the frequently expressed desire of the Board, that the ryots should be allowed full freedom in respect to the extent of their cultivation, and the personal suggestion of their acting senior Member, that he should issue a proclamation, relieving them from all the waste that had been added to their Pattahs in Fusly 1231, advert- ing to all these circumstances the Board are apprehensive that the evil is much more extensive than a mere reference to the settlement would lead one to suppose. They are therefore desirous of drawing the particular attention of the present Collector to the subject, and in order that he may understand the precise nature of the question, they will furnish him with an extract of their proceedings in regard to the Bellary District. The orders recently issued to his predecessor will be found in one of the papers enumerated at the commencement of these proceedings.'

770. 'In the 13th para. Mr. Hanbury refers in the Statement E, which forms one of the en- closures of his report, and observes, that the settlement of Fusly 1232 exceeds the collections of Fuslies 1210, 1211, 1213, 1216 and 1221; the allusion to Fusly 1212, however, is a mistake; the collections of that year, excluding the Poligars ransooms, were greater than the settle- ment of Fusly 1232. He adds also, that the actual collections in the last Fusly exceeded those of Fusly 1222; this is correct so far as the figures in his statement go; but the comparison is not altogether accurate, the collections on account of Poligars ransooms being included in the collections of the one year, Fusly 1232, but excluded from those of the other, viz., Fusly 1222.'

771. 'The reduction of the Jody, in cases where it exceeded the reduced Survey assess- ment, was proper; but the Board do not precisely understand the nature of the question in the last part of para. 11. Alluding to the decrease observable in the amount collected, under the head of Jody, as compared with the settlement of the preceding year, Mr. Hanbury says: it arises from the cuttoobaddy peons of the Gurrumcondah Taluk, and the barbers of the Chennoor Taluk, having omitted to cultivate their Mauniums, and he assigns as a reason for such omission, that they consider the surplus remaining to them, after payment of the quit-rent, to be an insufficient remuneration for their services. On the nature of the service performed by these people, or the justice of their complaints, he has offered no explanation, and the Board are therefore unable to furnish any but conditional instructions. If the peons in question be of the class formerly employed by the Poligars, the interference of the Collector may not be necessary; but if they form part of the Village Police, and if the Mauniums originally granted to them have been ren- dered unproductive, from gulleys made by the rains or other causes, it will be proper to assign them other lands. The same rule will apply to the barbers, if they are attached to the Circar village; but if they are servants of the Pagodas, which the Board think most likely, means should be taken to afford them an adequate remuneration from the other funds of the institu- tion.'

	Rs.	A.	P.
*Fusly 1221.....	18,27,085	2	3
" 1222.....	21,85,569	13	10
" 1223.....	23,24,039	4	4
" 1224.....	23,55,875	1	11
" 1225.....	23,97,562	3	9
" 1226.....	22,44,496	14	0
" 1227.....	24,00,716	5	2
" 1228.....	23,63,803	6	9
" 1229.....	22,54,494	11	1
" 1230.....	22,94,955	1	0
" 1231.....	20,45,111	15	3
" 1232.....	21,35,677	4	8

Taken from a Malabar account.

772. 'These, it is believed, are all the most material points mentioned by Mr. Hanbury. There are others, however, which, although not noticed by him, will require examination and report.'

773. 'The decennial lease expired in this Division of the Ceded Districts at the end of Fusly 1230, and the reduction of the survey rates of assessment was ordered to be carried into effect in Fusly 1231. In the Bellary District it was commenced in Fusly 1230, the greater part of the villages in that division having lapsed to the Government before the termination of the lease; but in Cuddapah the renters for the most part retained their farms till the expiration of the full term—a circumstance which appeared in no slight degree advantageous to the introduction of the new system, since it afforded the opportunity of applying the same principle to the whole province at one and the same time.'

774. 'It was therefore with much regret the Board received the Collector's report of his proceedings. It was then found that although the benefit of the remission had been granted to the greater part of the District, it had been withheld from the Taluk of Chennoor. The cause of this measure was not explained, the Collector confining himself to a mere mention of the fact that the "settlement had there been made in the old way, remissions being made only to such ryots as stood actually in need of them." The directions of the Board on this subject were as follow.'

From Mr. Hanbury, dated 25th December 1822.
In Cons. 9th Jan. 1823.

Proceedings of the Board of Revenue, dated 20th in Cons., 20th March 1823 para 6.

'The Collector will, at his earliest convenience, assemble the ryots at two or three of the principal villages in the Taluk, and in person superintend the repayment to them of all sums collected above the new rates, on the land cultivated by them in Fusly 1231. When this has been done, he will submit to the Board, revised and correct statements, corresponding with the forms of all those that accompanied his report, together with a copy and a translation in English of the Proclamation issued by him regarding the reduction of the survey assessment.'

775. 'These orders were furnished to the Collector in March 1823, but up to the date of his report on the Settlement of Fusly 1232, viz., 20th September following, no steps had been taken to carry them into effect; all the notice taken by Mr. Hanbury of the subject is contained in the following extracts. Speaking of the increase of revenue, shown in column 28 of his Statement C, he observes that it arose partly from the Teazgary, and then proceeds thus:—

'The Teazgary is a remission to certain castes, and is almost altogether in Chinnoor, where the general reduction did not take place because the settlement of that Taluk was concluded before the orders arrived for carrying the reduction throughout the whole district, and because, after that order did arrive and was acted upon in all the other Taluks, the Fusly had expired, the revenue collected, and consequently no time left for remodelling the settlement, and no apparent necessity existed for making the general revision in Chinnoor that year, since the whole of the revenue had been collected.'

776. 'In para. 14 he again returns to the subject: "I could (he says) enlarge upon the subject in this place, were it not that it appears to me that an explanation of those errors which I may have fallen into, belong more properly to a reply to your Board's Proceedings of the 20th March last. I have only therefore incidentally touched upon the matter of that reply in the 10th paragraph of this letter, and I hope that the few words which I have there given will in some measure allay any unfavourable impression of my having unadvisedly concluded an act which has been pronounced a proceeding contrary to orders."

777. 'The Board will only here remark, that as Chinnoor is the Taluk in which the Town of Cuddapah and the Collector's Catcherry are situated, so far from there having been any just cause for delay, the execution of their orders for the repayment of the sum which had been over-

collected from the inhabitants, might have been immediately carried into effect without any inconvenience or difficulty, and that the delay which occurred in furnishing Mr. Hanbury with final instructions for the reduction of the assessment, was entirely owing to his own neglect of the letter which the Board addressed to him, with a view of obtaining his sentiments as to the precise nature and extent of the reduction required in his division. The Board's application to him on this head was dated 22nd March 1821, four months before the close for Fusly 1230. No answer having been received, the application was renewed three several times; once on the 7th May, once on the 23rd July, and again on the 10th September. On the 19th September, Mr. Hanbury briefly replied that he would address the Board on the subject in a few days. The Board in consequence deferred communicating with the Government until the 8th October, when no further report having been received from Mr. Hanbury, and "the Fusly year being already considerably advanced, they thought it proper no longer to delay, soliciting the orders of Government on the subject of the new settlement;" and it having been determined that the remission to be given in the Cuddapah District should be similar to that allowed in Bellary, final orders were sent to Mr. Hanbury on the 5th November 1821.'

778. 'Independent, however, of the amount above adverted to, it was found by the acting Senior Member, when he accompanied the Honorable the Governor to that part of the country, that further sums* of a similar description had been collected from, and were due to, the ryots of other talooks.† Orders had indeed been issued by Mr. Hanbury for their repayment; but no information had been received of the execution of those instructions so late as the middle of October 1823—a period of much more than a year after the collections were made. It will therefore be incumbent on the present Collector to make particular inquiries into each of these transactions, and if he should find restitution has not yet been made, the Board desire that he will lose no time in carrying their former orders into effect, either in person or through the agency of the gentleman under him.'

*Rupees ...	31,936	0	0
†Combam ...	1,476	1	6½
Doopand ...	416	4	4½
Dadwail ...	945	5	7½
Jammulmadgoo ...	378	6	8
Dovoor ...	361	4	9
Koiliguntlah ...	978	5	5½
Chitwail ...	1,865	8	11½
Sidhout ...	1,941	3	14½
Camalapoor ...	833	2	12½
Gorumondah ...	11,968	6	15½
Poolivendlah ...	6,299	5	5½
Royachoty ...	4,520	6	7½
Poonganoor ...	...	...	...

Taken from a Malatta account furnished to the Acting Senior Member.

779. 'The Board regret to find from the absence of several accounts applied for by Mr. Russell, that many of the most important details of the settlement have been discontinued in this District, and that almost all the former checks against the concealment of cultivation have been relaxed; this subject will require the immediate attention of the present Collector, whose duty it will be to revert to the system of account in practice before the renting system commenced and when the country was, as now, under the direct management of the officers of Government.'

780. In reply to the foregoing, we were favoured with the sentiments of Government, communicated in Mr. Secretary Hill's letter, under date 7th May 1824.

781. The Honorable the Governor in Council disapproved extremely of the system which has been pursued in this District, of endeavouring to make up for the reduction of the Survey assessment by imposing waste land upon the ryots, and trusted that the present Collector will take effectual measures for putting a stop to it.

782. The Governor in Council also regretted very much that the reduction, contrary to express orders, was not extended to the Taluk of Chinnoor, and that other taluks, also, were partially deprived of the benefit of it; and perfectly concurred in our opinion, that it would be desirable that the over-assessment should be repaid to the ryots from whom it was exacted. At this distance of time, however, and with so many claimants for such small sums, it was observed that there was reason to apprehend that the attempt to repay would rather afford occasion

for corruption on the part of the Revenue servants, than the means of doing justice to the ryots, and unless the Collector be fully satisfied that he can ensure the money reaching those to whom it is due, the Governor in Council considered it advisable that, without attempting to rectify the past, he should confine himself to a strict adherence for the future to the intentions of Government, that the reduction of the assessment shall be general throughout the District, and unfettered by conditions calculated to counteract its good effects.

783. Copy of the above letter was transmitted to the Collector on the 13th May.

From Government, in Cons.,
18th March 1824.

784. On Mr. Haubury's removal to Rajahmundry, Mr. J. W. Russell was appointed Collector of Cuddapah on the 9th March last.

CHINGLEPUT.

SETTLEMENT FOR FUSLY 1232.

From the Secretary to
Government, in Cons., 22nd
January 1824.

785. We were informed by a communication from Government, dated 20th January 1824, that our Proceedings upon the settlement of Chingleput for Fusly 1232 were considered by the Honorable the Governor in Council to be very satisfactory.

786. Copy of this letter was sent to the Collector on the 22nd January.

PURCHASE OF THE MOOTAH OF CONNATORE.

787. On the 2nd March 1824 the Government transmitted for our consideration, copy of a petition from Rungasawmy, son of the late Nallatomby Moodelly, and we were informed that the Governor in Council would be disposed to accede to his request, that the sale of his Zemindary should be postponed to a season when it might be likely to sell better than now, if the petitioner would reap any benefit from that circumstance; but if not the delay seemed useless.

From the Secretary to
Government, in Cons., 4th March
1824.

788. In answer, on the 19th April we submitted to the Honorable the Governor in Council, the accompanying two letters from the Collector of Chingleput, from which we said it would be seen that the Collector was decidedly of opinion that no benefit could result to the late Zemindary of Connatore from a postponement of the sale, and that, in consequence, the Mootahs forming the estate were put up to sale, and purchased on account of Government on the 18th of March last, for Rupees 30,200, leaving a balance due by the late Zemindar of Rupees 1,85,960-6-10.

To the Chief Secretary to
Government, in Cons., 19th
April 1824.
18th, in Cons., 22nd March.
15th March, in Cons., 1st
April.

789. We stated with reference to the measures to be adopted regarding the defaulter, that we had nothing to add to what was submitted for the consideration of Government in our letters of the 31st July and 27th of October 1823.

C. LUTCHMIAH'S SHOTRIUM.

790. On the 14th October 1824 we addressed a letter to Government, representing that on the 11th August 1823 we had, in pursuance of instructions from the Honorable Court of Directors, directed the Collector of Chingleput to intimate to C. Venkata Lutchmiah that the Shotrium granted to him would cease at the termination of his natural life; but that it appeared from a letter from Mr. Nisbet, that the person in question had produced to him an authenticated copy of an extract from the Minutes of Consultation, said to have been given to him so late as the 4th of June last, in which the grant had been extended to his two next heirs, and we, in consequence, requested the instructions of Government on the subject.

To the Chief Secretary to
Government, in Cons., 18th
October 1824.
Enclosure in a letter from
Government, 14th, in Cons.,
27th January 1823.
Paras. 116 and 117, dated 2nd
January 1823.

27th September, in Cons.,
4th October 1824.

791. In reply the Government transmitted for our information and guidance, an extract from the Minutes of Consultation in the Revenue Department, under date the 4th of June last, by which we observed, that with reference to Lutchmiah's former services under the late Colonel Mackenzie, to the terms of the orders of the Honorable the Court of Directors, relative to the grant of land made to him, and to the general arrangement recently sanctioned regarding grants of that nature, it had been resolved that his Jagheer should be continued "for his own life and that of his next two successors."

792. The above correspondence was communicated to the Collector of Chingleput on the 28th October.

From Government, in Cons.,
3rd June 1824.

793. On Mr. Babington's promotion to Canara, Mr. Nisbet was appointed Collector of Chingleput on the 28th May last.

NORTHERN DIVISION OF ARCOT.

SETTLEMENT FOR FUSLY 1232.

794. On the 22nd March 1824 we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 18th instant, on the settlement of the Northern Division of Arcot for Fusly 1232, as detailed in the report of the Principal Collector, under date 21st August.

795. 'The following Abstract Statement shows the settlement of Fusly 1232 compared with Fusly 1231.'

	Fusly 1231.		Fusly 1232.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue ...	16,82,997	0 6	18,64,260	3 9	1,81,263	3 3	...	...
Moturpha ...	36,388	9 8	36,952	4 11	563	11 3	...	...
Assumed Cavally ...	82,527	11 0	82,750	2 1	222	7 1	...	...
Abkary ...	1,02,300	8 0	80,496	8 0	...	...	22,304	0 0
Sayer ...	1,45,000	0 0	1,78,685	0 0	33,685	0 0	...	...
Salt ...	423	1 1	8,630	5 0	8,207	3 11	...	...
Tripatty Offerings ...	1,23,337	11 3	1,42,150	14 1	18,813	2 10	...	...
Peshkush ...	4,21,047	0 8	4,21,047	0 8	...	...	...	...
Total ...	25,94,521	10 6	28,14,972	6 6	2,42,754	12 4	22,304	0 0
Deduct decrease...					22,304	0 0		
Net Increase...					2,20,450	12 4		

796. 'The season is reported as having been rather favorable; the increase of land revenue amounts to Rupees 1,81,263-3-3; there is also an increase in all the other branches of revenue, except Abkary, and the decrease in this source is occasioned by the transfer to the Commissariat Department of the sale of spirituous liquors within the limits of the general bazaar at Vellore; on the portion still remaining under

Para. 10.

'the Collector's management, there is an increase of Rupees 2,481-8-0. Deducting the decrease on account of Abkary rents transferred to the Military Department, the net increase in all sources above Fusly 1231, amounts to Rupees 2,20,450-12-4.'

797. 'The Principal Collector states the increase upon the cultivation to be Rupees 17,963-6-6, "but as in the accounts of last Fusly a part of the Sang-buddy dittum was included, which was not cultivated, and hence the balances which appear for that year, the cultivation for this year has very materially exceeded that of the last," that is to say, the accounts of Fusly 1231 did not shew the true state of cultivation, and waste was included, the rent of which could not afterwards be realized, the extent or amount of this waste is nowhere shown, and the cultivation of Fusly 1232, entered at cawnies 3,50,994-11-0, does not give the real extent in that year, as remission of Rupees 1,17,908-10-2 is made from this on account of waste, but the quantity of land is not stated; besides which, the rented villages were not included in the cultivation of Fusly 1231; but coming under Aumanie in Fusly 1232, they are entered in that year; and the Board find it impossible, from the accounts before them, to compare the cultivation of the two years. Mr. Cooke will explain how his calculation was made.'

798. 'The manner of fixing the remission in Fusly 1232 appears to have been much the same as in the preceding year, with the additional disadvantage of the cultivators having to pay the restored miras, &c., out of it.'

799. 'The total remission amounts to Rupees 2,20,274, or Rupees 10-3-0 per cent, but as Rupees 1,01,845-14-1 was on account of miras, &c., restored to village officers, the remainder, Rupees 1,18,428-10-11, or Rupees 5-7- $\frac{1}{2}$ per cent, is the real remission to the cultivators on the survey assessment; as, however, they were not taxed for waste, the rent may not have pressed harder on them than in Fusly 1231, when apparently the remission was greater.'

800. 'The decrease in money payments on account of allowances to village officers, in Fusly 1232, is Rupees 78,852-3-10,* whereas Rupees 1,01,845-14-1 is the remission given on this account to the cultivators. The Principal Collector will be pleased to explain the difference, and state the mode in which the restored allowances were calculated; had it been done in the manner described by the Sub-Collector, in the 3rd paragraph of his report, they ought to have been within the amount of the money payments.'

801. 'The Principal Collector states that the sanctioned general remission has been proposed that the restored allowances to village officers should not form a charge on the remission sanctioned by Government on the teerwas, and being of this opinion, the Board are the more surprised, how he could, without authority, deduct those restored in Fusly 1232, from a remission which he knew was less than was resolved to be given permanently on the Survey assessment.'

802. 'Should the Principal Collector's estimate be correct, that an additional loss of 4 per cent, on the revenues of the district, will be the consequence of restoring the Gramma inams and miras, it only shews that the village officers lost a considerable portion of their hereditary emoluments when their allowances were commuted into money payments. The deduction to be made from the Survey assessment, on account of restored allowances, should be the amount they were computed at and formed in

'fixing the assessment; that the rate may differ in every village, the Board are aware; but, as stated in their proceedings on the settlement of Fusly 1231, they do not think they ought to be disturbed at present.'

803. 'The Principal Collector's explanation of the advance upon the teerwas, amounting to Rupees 36,866-4-10, is so far satisfactory, that it is occasioned by the conversion of dry into wet cultivation, the sources of irrigation being repaired at the expense of Government, or by an extra assessment for a second crop on land assessed, with one to the extent of two crop land left waste purposely; but the Board differ from Mr. Cooke in opinion that the moderation of the advance made by him, in cases of the latter description, will not lead to the abandonment of the two crop or higher assessed land, and they direct that all land that has not as yet had the assessment fixed, may, on being cultivated, bear the same rate, with the land of a similar description in the same village, they do not consider it necessary for the present to alter the rate of assessment on the 2nd crop land, further than to give it the benefit of the general remission already sanctioned.'

804. 'The Board entirely disapprove of the practice of Turm churtie; it means assessing a low rated field, taken in place of a high rated one, with the amount assessed upon the one, the cultivator declining taking ryots, should be induced to give up or take good and bad together, according to the custom of the country; but they ought only to pay the rent of the fields they actually cultivate.'

805. 'The Board agree with Mr. Cooke in his remarks on balances and approve of the proposed measure of taking agreements for the payment of Dustbakke or money collected from the cultivators, but not paid to Government, within a limited period, instead of proceeding to distraint. The statement called for in para. 25 of the Board's proceedings, under date the 13th February 1823, has not as yet been received.'

806. 'It never was intended to introduce Kain patta, and the term should be discontinued. In time the extent of land under cultivation may become more settled, but still there must always be changes, and cultivators will contract or extend their farms according to their means and the nature of the season. All that can be termed Kain or fixed, is the assessment on the land; the trouble of issuing new patta every year is not great where the assessment on each field is fixed and known.'

807. 'The Board do not agree with Mr. Chamier in his construction of the law regarding Puttahs. Regulation XXX of 1802 has reference exclusively to lands settled permanently on Zemindary tenure, and is in no respect applicable to districts where the dues of the Government are collected direct from the cultivators of the soil; the refusal of a ryot to receive a puttah cannot exonerate him from the payment of the tax justly due to the Government for the land he occupies. In this respect, therefore, it will be sufficient that the Collector adhere to the established and immemorial usage of the country.'

808. 'The Board, in communication with the Inspector General of Civil Estimates, will endeavour to simplify the rules for tank repairs. They perfectly agree in the justness of Mr. Chamier's remarks on this subject, and see no objection to the alteration proposed by him in the form of the exchanged Rowannah. They direct the Principal Collector's attention to the concluding part of the 4th para. of the Sub-Collector's Report.

ter's Report, and should he discover that any of the village officers have not received their miras, he will direct the usual money payments in lieu of such allowances to be given them.'

809. 'The balance at the end of the year amounted to Rupees 10,834-11-8, of which Rupees 10,381-8-1 was on account of land revenue under Aumanie; this has since been reduced to Rupees 3,957-11-1, and it is satisfactory to know that the revenues were realized without any material difficulty, as the settlement was made on the actual cultivation.'

810. 'In the report under consideration, the Principal Collector has not adduced any new matter to alter the opinion of the Board, as stated in their proceedings, on the settlement of Fusly 1231; they therefore direct that the orders of Government conveyed to him in last Fusly be fully carried into effect in the current year; that is, that all village maniums and sotuntrams be restored, and the full remission given on this account to the ryots; that the remission to privileged castes be raised to its former rate, and that a general remission of 12 per cent on the survey assessment, exclusive of the miras, be allowed on all lands, except the taluq of Sutwed.'

811. 'The Board request that the practice of introducing native terms may be discontinued in all practicable cases, and that where their use may be commendable, the meaning may be given in English.'

812. 'The Board are well pleased to observe the favourable mention made by Mr. Cooke of the services of Mr. Gleig and Mr. Chamier.'

813. On the 29th June we received a reply from Government to the foregoing Proceedings, expressing the general concurrence of the Honorable the Governor in Council in our observations upon the settlement of the Northern Division of Arcot for Fusly 1232. It was observed also that the general reduction of twelve per cent on the Survey assessment throughout the district, with the exception of Sutwed, was of course independent of the necessary remission on account of the miras, which the ryots could not be required to pay to the Sirkar as well as to the village servants.

814. If there are particular instances in which inam lands which had been resumed and are ordered to be restored, may seem to the Principal Collector unreasonably large, he may make such instances the subject of special reference; and the usage of the country should be invariably enforced, by which the cultivation of inam lands is not to be carried on to the prejudice of that of Sirkar lands.

815. All practices, such as are adverted to in the 10th paragraph of our proceedings, with the view of forcing an extension of cultivation beyond the means or wishes of the ryots, could not be sufficiently deprecated. Their only permanent effect is to prevent the country from emerging out of a state of depression and impoverishment, and if we had any reason to think that our views and those of Government and of the Court of Directors on this vital point were still misunderstood, it was considered advisable that they should be explicitly stated in Circular instructions to the several Collectors.

816. Copy of the above letter was transmitted to the Principal Collector of North Arcot on the 5th July.

SETTLEMENT FOR FUSLY 1233.

Proceedings, in Cons., 30th December 1824.
12th, in Cons., 25th October 1824.

817. We submitted for the orders of the Honorable the Governor in Council the following extract from our Proceedings, under date the 30th December, on the settlement of the Northern Division of Arcot, for Fusly 1233, as detailed in the report from the Principal Collector noted in the margin.

818. 'The following statement exhibits the settlement effected in the Northern Division of Arcot in Fusly 1233, in comparison with that of the preceding year.'

	Fusly 1232.		Fusly 1233.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue, including Cavally...	19,47,010	5 10	10,04,802	12 9	...	...	9,42,207	9 1
Moturpha ...	36,952	4 11	31,051	1 1	...	...	5,901	3 10
Abkary ...	30,496	8 0	1,04,100	0 0	23,603	8 0	...	...
Sayer...	1,73,685	0 0	1,53,100	0 0	...	...	25,585	0 0
Salt ...	8,680	5 0	17,811	8 0	9,131	3 0	...	...
Tripatty Offerings ...	1,42,150	14 1	95,556	11 1	...	...	46,594	3 0
Peishcush ...	4,21,047	0 8	4,21,047	0 8	...	...	...	...
	28,14,972	6 0	18,27,463	1 7	32,784	11 0	10,20,287	15 11
Deduct Increase...							32,784	11 0
Net Decrease.....							9,87,503	4 11

819. 'The last calamitous season appears to have been more severely felt in the Northern Division of Arcot than in any other Collectorate, under the Government, and has produced even a greater diminution than was anticipated in the revenue of this district. The seed remaining from the plentiful crops of the preceding year seems to have been sown only to be lost, and the destruction of cattle by the draught has pressed heavily on the impoverished ryots, many of whom deserted their lands in search of subsistence, though the bounty of Government has retained many who would otherwise have emigrated from their villages.'

820. 'The following table will show the remissions that have been granted under the various heads in the general abstract statements, and the excess above the remissions in the preceding year, and will consequently exhibit the cause of the reduction which has taken place in the land revenue of Rupees 9,42,207-9-1.'

	Fusly 1232.			Fusly 1233.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue	23,09,407	8	6	21,20,983	13	3	...	...	...	1,88,423	4	3
DEDUCTIONS.												
"Cabooliat Bunker" land taken by the ryots but not tilled	1,17,908	10	2	5,54,411	10	7	4,36,503	0	5	...	...	...
"Stalla Camme" parts of fields left waste	6,764	12	9	29,784	14	6	23,020	1	9	...	...	...
"Chicked Poloody" land prepared but not sown	1,998	0	10	26,552	12	3	24,554	11	5	...	...	...
Shavee	...	...	...	1,93,420	1	9	1,93,420	1	9	...	...	...
Arapul	...	...	...	1,19,885	9	0	1,19,885	9	0	...	...	...
Vettapal	...	...	...	52,722	4	0	52,722	4	0	...	...	...
Beds of Tanks	734	1	1	120	9	8	...	...	...	613	7	5
Payamalli crops destroyed by inundation	198	3	7	...	...	...	...	...	...	193	3	7
Bogamistee or loss of second crops	11,180	1	10	18,031	7	6	6,911	5	8	...	...	...
Ain ryaset or authorized general remission of 12 per cent	1,18,423	10	11	85,249	7	10	...	...	...	33,179	3	1
In Marras of Reddies, &c.	1,01,845	14	1	...	...	...	...	...	...	1,01,845	14	1
"Cowle Bunker" waste held on cowle...	5,237	6	4	565	1	0	...	...	...	4,672	5	4
Bilmoktah fixed rents	6,912	15	...	6,533	13	6	...	...	...	74	2	6
Petty remissions	22,199	14	11	12,296	14	9	...	...	...	9,903	0	2
Duswundari assignments for making Tanks, &c.	687	5	10	387	10	8	...	...	...	299	11	2
Total	3,94,696	1	4	10,99,857	4	0	8,56,547	2	0	1,50,785	15	4
Remaining	19,15,311	2	2	10,21,126	11	3	...	...	...	2,91,184	6	11
Add Soornundayem	1,34,200	0	9	1,03,434	14	2	...	...	...	30,715	2	7
Total	20,49,511	2	11	11,24,611	9	5	...	...	...	9,24,899	9	6
Add Rented villages	21,148	11	4	24,577	6	10	3,428	11	6	...	...	...
Total	20,70,659	14	3	11,49,189	0	3	3,428	11	6	9,24,899	9	6
DEDUCT.												
Poligar's Fees	1,725	2	4	539	1	7	...	...	...	1,186	0	9
Village Sibbendy	40,945	9	2	80,380	7	1	39,434	13	11	...	...	...
Jesry	82,735	10	5	64,780	8	9	...	...	...	17,955	1	8
Total	1,25,406	5	11	1,45,700	1	5	39,434	13	11	19,141	2	5
Deduct share of Moturpha	1,756	13	6	1,313	13	11	...	...	...	442	15	7
Net	1,23,649	8	5	1,44,385	3	6	22,700	11	1	...	...	...
Remaining Land Revenue	19,47,010	5	10	10,04,302	12	9	...	...	...	9,42,507	9	1

821. 'It will be seen from the above that the reduction in the cultivation, according to the Sangbady Dithem, was Rupees 1,88,423-4-3, and that the assessment of the Cabooliat Bunker, or lands taken by the ryots, but not cultivated, was relinquished to an amount exceeding the remission on that head in 1232 by Rupees 4,36,503-0-5.'

822. 'There are three heads of remission which belong exclusively to the past calamitous year, namely, Shavee, or crops withered after having attained some growth; Arapul, or crops withered shortly before arriving at maturity; and Vittapaul, or crops for which seed had been sown but never came up. The amounts remitted on these accounts alone amounts to Rupees 3,65,527-14-9.'

823. 'In noticing these very extensive and heavy remissions, the Principal Collector has not furnished the Board with such detailed information, as should have been before them, to show their absolute necessity and propriety; such information under such circumstances, was peculiarly requisite. It does not appear what means were adopted to ascertain the true extent of failure, even where the loss is stated to be "Arapaul," that is, failure at the time of cutting the crops, where crops grow up sufficiently to be cut, it must be a nice operation to ascertain the extent of injury for which the remission in question should be granted; neither is there any thing to show how much of the Shavee was on dry and how much on wet lands. All lands, of whatever kind, that did not actually produce grain, appear to have been deducted without reference to whether the individuals to whom they belonged had or had not several other fields, which being productive in a year of such very high prices, must have yielded more revenue than the whole farm in ordinary years, in such cases the full rent ought to have been collected.'

1232...66,295 15 8
1233...19,277 3 5
47,018 12 3

824. 'In Satawaid the decrease in the beriz is Rupees 47,018-12-3 or 70.14½ per cent.'

825. 'As this is notoriously very lowly assessed, so much so, indeed, as to induce the Collector to recommend that it should not be allowed the reduction of 12 per cent. granted to the rest of the district, this required some explanation beyond the bare mention of the fact. In this taluq no reduction of assessments having taken place, it is all a clear falling off of revenue.'

826. 'In para. 16 of his report, the Principal Collector observed that cowles were granted for the lands in the beds of tanks where a perfect prospect of advantage offered to the Circar and the individuals; but he has not explained the nature of such cowles: while it appears from the Hindoovee accounts that the same terms were granted for all the country excepting the tank of Caverypauk, and that the terms were for paddy 2 pagodas a cawny, and for other grains 1½ pagodas a cawny. Now it is manifest that where the lands in the beds of tanks differ so much in quantity and productiveness, one general rule of valuation could not be applicable to them. The terms should have been regulated with reference to the quality of the land in comparison with other lands in the village. Even the average rate of assessment on the wet land yielding revenue in the last Fusly, as nearly double that here fixed, and 1½ pagodas, is a very disproportionate rent for good land, when the facility of obtaining water by means of temporary wells enable the ryots to raise jonnaloo and the other superior sorts of dry grain, without any expense and with little labour.'

827. 'The information afforded by the Principal Collector regarding the restoration of the privileges in land and fees formerly enjoyed by the Village officers and proprietors is defective; all that can be gathered from the accounts is that the lands have not been restored; and that the Mirassy officers have been paid by a calculated centago—a system which ought long to have been superseded by the restoration of their privileges. The official Mirassy privileges which

he find that such evasion has been practised to any important extent, a representation from him to the Commanding Officer will probably produce the desirable effect of checking the abuse.

837. The Board resolved to forward to the Principal Collector for his guidance in this particular the orders of Government of 23rd January last, on the reference made by the Collector of Bellary above alluded to.

838. The Principal Collector has transmitted a statement of the amount of the decennial lease balances, showing the amount which had been received by the renters and not paid to the Circar, and the amount still due from the taluqs. The Government having already resolved that the dustbak alone shall be collected, which amounts to Rupees 38,464-1-0. The Board beg to recommend that the remainder of those balances amounting to Rupees 2,15,397-11-8, be abandoned and written off as profit and loss.

839. The Principal Collector has judiciously suspended the progress of the survey in the Southern Talooks during the absence of many proprietors, who have for a time removed from their lands in consequence of the unfavorableness of the past season. The Board trust that the favorable change which has taken place in the weather will speedily bring back these persons to their villages, and that the business of the survey will be actively pursued immediately.

840. The Board have much pleasure in noticing the commendations bestowed by the Principal Collector on Mr. Harrington, the Head Assistant.

KONGOONDY.

To the Chief Secretary, in Cons., 5th January 1824.
From the Collector, 21st, in Cons., 29th May 1823.
To do. 11th, in Cons., 11th Aug.
From do. 27th Oct., in Cons., 3rd Nov.

841. On the 5th January 1824 we submitted to the Honorable the Governor in Council the correspondence noted in the margin with the Principal Collector of the Northern Division of Arcot, on the subject of the Kongoondy Pollam.

842. We observed that we had sent orders on the 11th August last to restore the Pollam as the object for which it had been retained, viz., the survey of the inams, had then been completed.

843. It appeared from the accounts enclosed in the Principal Collector's letter of the 21st May that although the settlement for Fusly 1225, when the Pollam was assumed, was considerably greater than for Fusly 1231, yet the actual collections for the last year exceeded those of the former year by the sum of Rupees 242-8-4, and the balance was reduced from Rupees 4,452-3-1 to Rupees 17-1.

*Vide No. 6.	Balance.	Collections.
Fusly. Bazar.		
1225... 43,768 3 8	4,452 3 1	44,213 11 7
1231... 44,572 4 11	17 1 0	44,555 3 11
		1242 8 4

844. The charges, we remarked, were stated to have also increased in Fusly 1231, but as this was mostly caused by the survey, if the amount expended on that measure were deducted, we said the excess over any former year would be inconsiderable.

* Statement No. 2, Columns 18, 21, 16, 10.

	Acres.
Dry	33,959 2
Wet	4,504 6 1/2
Waste	36,048 1/4
	74,511 9

† Statement No. 2, Column 24.
‡ Do. No. 2 do. 24
§ Do. No. 2 do. 23
¶ Do. No. 5

815. A great alteration, we said, would be found in the extent and value of the inams in Fusly 1231, as compared with those in Fusly 1205, when they were surveyed by Captain Graham. According to that gentleman's survey, they consisted of 237 villages, and acres 74,511-9.* But no survey or assessment having been made of the land then lying waste, he stated that there were acres 38,463-8 1/2 † under cultivation, the teerwah upon which amounted to Pagodas 32,001-14-15 ‡, leaving a balance to the Zemindar of Pagodas 13,483-16-49 §, the total value of the Pollam being Pagodas 45,484-30-64. ¶

* Statement No. 2, Column 49.
† Pagodas... do. ... do. 97.
‡ Do. ... do. ... do. 121.
§ Do. ... do. ... do. 121.
¶ Do. ... do. ... do. 121.

846. We stated that the Zemindar having since resumed above a third* of the above, and conferred others to the amount of little more than a sixth †, there was a nett addition to the Sircar villages of Pagodas 6,131-6-72, making the sum now receivable by him altogether Pagodas 19,614-23-41.

847. That in consequence of the above reduction of the amount of the inams and the diminution of the value of the remainder by loss in cultivation and reduction of teerwa, the sum actually enjoyed by the inamdars was Pagodas 19,379-6-26, or Pagodas 12,622-7-69 less than in Fusly 1205, as shewn in the margin.

848. The Principal Collector, we said, proposed that all the inams should be registered, and that no alteration should be allowed except with the consent of Government, which should have the power of disposing of any that might happen to lapse—a measure which the Board recommended might be adopted.

849. We stated our intention to direct the Principal Collector to pay Rupees 23,621-7-5, the balance which had accrued while the Pollam was under his management, above the total expenses, and the sum of 30 per cent. paid to the Poligar for the last six years, and that at the same time we would desire the Principal Collector, agreeably to his own suggestion, to point out to the Poligar any deficiency in the Police Establishment which it might be requisite to rectify.

850. In answer we were informed that the Governor in Council entirely concurred in our observations on the subject. We were desired accordingly to instruct the Principal Collector to register all the remaining inams, and to apprise the Zemindar that no alterations of them were to take place without the previous sanction of Government; and that it might, after investigation, be deemed proper to restore some of those which he had resumed. And also to explain to the Zemindar that he was required to maintain an adequate Police establishment, and to point out to him any deficiency in that respect, and to see that it was supplied.

851. On these conditions the Principal Collector was authorized to pay over to the Zemindar the balance of Rupees 23,621-7-5, which had accrued while the Pollam was under his management.

852. The above correspondence was communicated to the Principal Collector in the Northern Division of Arcot on the 22nd March 1824.

Lave been ordered to be restored wherever they had been resumed, consisted of Maniam land and fees enjoyed by the Monigars, Curnams and other officers; the official Mirassies are understood to have been resumed in the Northern Division of Arcot in Fusly 1218; it is now desired to restore them, as they were before the resumption, as an act of justice well calculated to conciliate the affections of the people, and at the same time to secure a better foundation for the proper discharge of those duties in the interest and attachment of the officers themselves."

Proceedings, 14th September 1818.
Para. 1.

828. The Board are at a loss to conceive why the execution of the orders regarding these privileges, especially the lands, has been so long delayed. They do not apprehend that any difficulty will be found in ascertaining the extent of this portion of the rights to be restored. All Maniam lands appertaining, according to the usage of the country, to the Village officers and Mirassidars were registered in the Tarapady or Survey accounts, and the Board, in their instructions circulated under date the 17th September 1818, directed "a register corresponding with Tarapady accounts of all such Maniams to be prepared, to be deposited as a record in the Huzoor Catcherry, in order to secure the holders of these Maniams from future vexation. The preparation of the register should be commenced immediately, and the Board expect that it will be ready previously to the expiration of the remaining term of the decennial lease."

Proceedings, 14th September 1818.
Para. 6.

829. The Register so ordered to be prepared has not yet been furnished; but the Board desire that no further delay may take place in making out and transmitting it. Two forms are herewith sent, according to which the required information may be furnished; the remission to be made to the ryots on this account will be easily settled, though more difficulty may be experienced in determining the real amount of the miras to be henceforth rendered by the inhabitants directly to the Village officers, and consequently the remission to be granted to the ryots where these rights were about to be resumed and communicated for money-payment, it was to be expected that the holders would exaggerate their amount, and this is accordingly found to have been the case; for Mr. Craeme, in transmitting with his Moyen Zabithah Statements for Fusly 1220, a table of the actual receipts of the Village officers compared with the value of the lands and miras which they formerly enjoyed, observes that "the accounts very much exaggerate the extent of their privileges in mira, which there are no accounts in the Catcherry to correct circumstantially."

From Mr. Craeme, 22nd September, in Cons., 1st Novr. 1810.
Para. 8.

830. The Principal Collector has brought to the notice of the Board the loss sustained by the Village officers under the operation of the money-payment system during the last Fusly. The payment being calculated on the cultivation of each village on an average fixed with reference to the Annany Beriz before the leases, the payment this year was very small, the total sum being only Rupees 80,380; whereas in Fusly 1232, if the Board understand the statements aright, the amount paid and remitted to the Village officers was, according to the Hindoojee account, Rs. 24,850-13-8. Now, as it is clear that the money-payments were very

From the Principal Collector, 10th June, in Cons., 29th July 1824, from do. do. 29th August, in Cons., 2nd Sept. 24.

*The following comparative statement is given in the Principal Collector's letter of 25th April 1823, of the privileges and money-payments in 3 talooks.

Privileges.	Money Payments.
Obitcor... 22,036	6763
Satwaid... 16,230	9181
Trivellore... 19,191	9886

From Principal Collector, 10th June, in Cons., 25th July 1824.

greatly below the actual average of the privileges formerly enjoyed* to have been restored ere this time, the Board are disposed to agree with the Principal Collector that these officers are entitled to consideration and to a more liberal allowance. If the Board had before them the Register of Village Maniams, and could ascertain what was the actual produce of those lands, and could know what would have been the amount of miras which the Village officers would have received according to the usage of the country, they

would then have some data to go upon in proposing the increase to be allowed them out of the Government Treasury. At present they can only say, that concurring in the principle stated by the Principal Collector, they desire that he will propose a scale of fair remuneration, exhibiting the grounds and data on which he has formed it, when the Board will be prepared to take it into further consideration."

831. The remission on the rate of assessment in the talooks when the survey has been fully completed, was fixed by the Principal Collector at Rupees 12-8 per cent, being one-eighth part of 100 for the facility of calculation. Its amount is Rupees 74,746-12-4. The remission in the other talooks varies from Rupees 3-2 to Rupees 1-1 per cent, and its aggregate amount is Rupees 10,502-11-6, making the total remission Rupees 85,249-7-10. The Principal Collector has not explained the principle on which the remission has been effected in the talooks where the survey is in progress."

Talooks for...	Rs. A. P.	74,746-12-4
merely rented....	74,746	12 4
In the new rented Talooks.	10,502	11 6
	85,249	7 10

832. The failure of the second crop in the land assessed at two crops, induced the Principal Collector to grant a remission equal to one-third of the second crop assessment on such lands as had borne a full Sumba crop. This he estimated as actually required by the ryots who, though they were enabled to obtain an enhanced price for the first crop grain, were obliged to pay largely for what they needed for their under cultivators, who in ordinary seasons are remunerated in dry grains, which in this season entirely failed. The amount of this remission is Rupees 14,727-1-6, to which is to be added a remission on those two crop lands on which no first could be sowed for want of water, and only an inferior second crop was raised, amounting to Rupees 336-4-6, making the total remission, on the two crop lands, Rupees 18,091-7-6.* These remissions, the Board are of opinion, were proper, if made upon due inquiry and only in cases where there was really deficiency of water, and where the loss was not made up by good crops and high price from the produce of other fields. The great defect in the settlement appears to have been the omission of the precautions alluded to in para. 6 of these proceedings."

Para. 11.

*Bhaganasty.

833. The balance of current revenue was Rupees 34,094-9-10, which the Principal Collector hopes to realize progressively, though he very properly declared himself averse to resort to compulsory measures after a season of such distress as the last. From the same consideration the Board approve of the Principal Collector having permitted the Zemindar of Cavetty Nagarum to pay the balance of his peishcush, amounting to Rupees 62,552, in three equal instalments, with the kists of 1234. An arrangement for a gradual liquidation of his arrear was permitted by Government under date 28th May last."

To 11th July 1824...	34,094	9 10
To October 31st...	30,220	12 5
Since collected...	3,573	9 5

834. The permission granted by Government, under date 16th December 1823, to the Principal Collector, to advance a sum not exceeding 25,000 Rupees for sinking wells, has been acted upon to the extent only of Rupees 9,633-8, of which half is to be returned in one, and the remainder in two years."

835. The decrease in the Tripetty offerings is owing to the diminished number of pilgrims who visited the place in so unfavorable a season."

836. There is a decrease in the tax on shop-keepers in consequence of the great number of merchants who have registered themselves as Military bazaarmen. This exemption is liable to be abused, and was found to have been so to a great extent in Bellary. It will be proper that the Principal Collector should satisfy himself that merchants do not unduly avail themselves of this privilege for the purpose of evading payment of the tax when justly due, should

SAWMY NAIK'S SHOTRIUM.

853. With reference to para. 116 of the despatch from the Honorable the Court of Directors, forwarded to us in Mr. Secretary Hill's letter of 14th January 1823, we submitted for the consideration and orders of the Honorable the Governor in Council a petition from Sawmy Naick, the native attached to the Vaccination Department, to whom a Shotrium for life had been granted, praying for a reconsideration of the orders limiting his Shotrium to the term of his natural life on account of his long services, and the large sums of money laid out by him in the improvement of the village, relying on the resolution of Government on the 30th September 1817 granting the Shotrium for three lives.

2nd January 1822, in Cons.,
27th January 1823.
To the Chief Secretary, in
Cons., 5th July 1824.
Enclosure in a letter from
the Prin. Collector, Northern
Division of Arcot, 4th, in Cons.,
10th June 1824.
Vide General Report, dated
5th January 1818, para. 1142.

854. In answer, dated 20th July 1824, we were informed that the Honorable the Governor in Council had been pleased to resolve, that, subject to the confirmation of the Honorable the Court of Directors, Sawmy Naick's Shotrium should be granted on the terms specified in the draft of a cowle approved under date the 21st May last, namely, for three lives. On this occasion the Government observed that it was proper that cowles should be issued to all the parties to whom grants had been made.

855. The above correspondence was communicated to the Principal Collector in the Northern Division of Arcot on the 26th July 1824.

PENSION TO THE TAHSILDAR OF SHOLINGHUR.

856. On the 23rd August 1824 we submitted for the orders of the Honorable the Governor in Council, a letter from the Principal Collector of the Northern Division of Arcot, soliciting a pension of Rupees 50 per month to Seeva Row, at that time Tahsildar of Sholinghur.

To the Chief Secretary, in
Cons., 23rd August 1824.
16th, in Cons., 23rd August
1824.

857. We stated that from Mr. Cooke's letter it appeared that this person had been employed in the public service for a period of more than thirty-one years, and had received testimonials of his good conduct from the several Collectors under whom he had served. That he was advanced in years and unequal to the active duties of a Tahsildar, and in consideration of his long and zealous services, we recommended that a life pension, to the extent of fifty Rupees per month, as solicited by Mr. Cooke, might be conferred upon him.

858. The Honorable the Governor in Council was pleased, on the 7th September, in compliance with our recommendation, and with that of the Principal Collector in the Northern Division of Arcot, to grant a pension of 50 Rupees per mensem during life, to Seeva Row, the Tahsildar of Sholinghur.

From the Secretary to Go-
vernment, in Cons., 9th Sept.
1824.

859. Copies of this correspondence were sent to the Principal Collector in the Northern Division of Arcot on the 9th September 1824.

SOUTHERN DIVISION OF ARCOT.

SETTLEMENT FOR FUSLY 1232.

860. In answer to our letter of the 24th December last, submitting the Report of the Principal Collector, and our observations upon the settlement of the Southern Division of Arcot for Fusly 1232, we were informed that the Governor in Council concurred with us in considering both the settlement and the collections as being highly satisfactory; and continued to place entire confidence in Mr. Hyde's intimate knowledge of his duties and unremitting attention to the discharge of them; that under that impression the Governor in Council was persuaded that the influence exerted with the ryots to

Vide General Report, dated
5th January 1824, Para. 515.

From the Secretary to Go-
vernment, 5th, in Dy. Cons.,
11th March 1821.

induce them to carry on the cultivation was only meant to open their eyes to their own interests and not to control the freedom of their actions.

861. That the Governor in Council agreed also in our observations on the exceptionable part of the Principal Collector's cultivation, Hookumnamah, and approved of our having required it to be altered.

862. In conclusion, the Governor in Council was pleased to express his satisfaction at the favorable mention made of the services of Mr. Cunliffe, Mr. Lewin and Mr. P. Grant.

863. Copy of the above letter was sent to the Principal Collector in the Southern Division of Arcot on the 10th March 1824.

SALEM.

SETTLEMENT FOR FUSLY 1232.

Proceedings, in Cons., 3rd
May 1824.

From Mr. Cockburn, 28th
June, in Cons., 3rd July 1823.

From do., 6th, in Cons., 12th
February 1824.

864. On the 10th May we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 3rd May, on the settlement of the District of Salem for Fusly 1232, founded on the reports of the Collector noted in the margin.

865. 'In reporting on the settlements for Fuslies 1230* and 1231†, the Collector stated his opinion that some modification of the survey rates would be necessary in particular parts of his district, and gave the Board reason to expect further information at a future period. In his report on the revenues of Fusly 1232† no allusion is made to this subject; but as the Board were informed by Mr. Russell, that a new survey had actually been instituted in some villages, prior to his arrival in that province, and that he had understood it to be the Collector's intention to communicate the result immediately, they were induced to postpone the consideration of Mr. Cockburn's report on the settlement, until they should have the whole subject before them. The accounts relating to the survey have now been received, and form the subject of the second paper referred to at the head of these proceedings.'

*Letter from Mr. Cockburn,
dated 22nd May, in Cons., 7th
June 1821.

†Letter from Mr. Cockburn,
dated 9th May, in Cons., 18th
July 1822.

†Letter from Mr. Cockburn,
dated 28th June, in Cons., 3rd
July 1823.

866. 'The first part of the Collector's report upon the settlement of Fusly 1232 relates to that portion of the district where the permanent settlement is still in operation. The number of estates of this description is 113; and the assessment thereof Rupees 6,07,197-11-2, or somewhat more than one-third of the total land revenue of the province. The whole of this demand was realized, and the Collector in reference to this circumstance makes the following observations: "I had anticipated a considerable decrease in this account from estates falling to Government, but in this I have been disappointed; and as it would certainly add much to the happiness of the people and security of their property, were they directly under the Collector, instead of the Mootahdar, my best endeavours shall be used to effect this purpose, but the adoption of any general measures, tending to induce a belief that Government are desirous the Mootahdars should relinquish their estates, would make their demand more for so doing, than the estates are worth. I know of several who would be induced to give up their mootahs on receiving the sum which they gave for them, others are willing to do the same on receiving a Duswundum grant on easy terms, for tanks which they have constructed. A list of the above, with a statement of the offers made, is herewith submitted for your Board's consideration."

Enclosure No. 9.

From Mr. Cockburn, dated 23th
June, in Cons., 3rd July 1823.
Para. 12.

Para. 3.

867. 'Although the Board are fully sensible of the evils arising from the existence of two opposite systems of administration in one district, and would be happy to sanction any measure by which it might be possible to effect a satisfactory arrangement for the transfer

Enclosure A in Collector's letter, dated 25th June, in Cons., 3rd July 1823.

'of the whole, or any part of the lands still in possession of the Mootahdars, they consider the proposals submitted by the Collector to be in many respects objectionable.'

868. 'In the first case, where there are four joint proprietors, the condition on which it is suggested that the estate shall be given up is thus stated.

Enclosure A in Collector's letter, dated 25th June, in Cons., 3rd July 1823.

'Credit to be given for any balance due, and the Pottailship to be given to Chingadavella Gondah, and Vencatachellam Moodelly to be

'Curum.' Even supposing the consent of all the partners to have been obtained to terms which, so far as here appears, seem calculated to benefit only two of the number, the information afforded by the Collector is by no means sufficient to enable the Board to determine on the propriety of accepting the offer.'

869. 'The Board are in doubt whether it is meant that credit shall be given to the present proprietors for the balance due by them to the Government up to the date of transfer, or whether it is intended that the Government shall take upon itself the balances outstanding against the ryots, and pay an equivalent to the proprietors; in either case much must depend upon the nature and extent of the balance. To stipulate for the remission of an undefined arrear, or for the payment of a sum, which for ought the Board know may exceed the value of the estate, and include many items which are neither justly due, or capable of being recovered, would be out of the question.'

870. 'Again, it does not appear whether the estate consists of a single village only, or of several villages. Be that as it may, however, the propriety on conferring on the persons named by the Collector the offices of Reddy and Curum, would depend upon the claim they may have to these situations according to the custom of the country; if it be meant that they shall be employed to the prejudice of the hereditary possessors, the measure would involve an infraction of private rights, which it is no less the wish than the interest of the Government to uphold.'

871. 'This latter observation applies equally to many others of the proposals in the list submitted by the Collector. But there are objections of another kind also. In respect to the Mootahs of Callians, Talloor and Lanthawady, it is proposed that the Government shall repay the amount given for the estates when they were sold in satisfaction of the public or private debts of the former proprietors; but the Collector does not appear to have inquired how far such an outlay would be consistent with the real value of the lands, and advisable under the particular circumstances of each case. If the estates in question be situated in the midst of others, which are still in the possession of individuals who are not likely to relinquish them their transfer would be an object of far less importance than it would be if they were intermixed with the lands of the Government, a knowledge of local circumstances can alone lead to a correct judgment on these points, and the Collector should remember that it is only through him this knowledge can be obtained. It is not sufficient that, he states, the bare proposition made by the respective Mootahdars he should have given a specific opinion on each case, and where the terms proposed were such as to preclude the possibility of their being accepted, it would have been proper had he rejected them at once. To entertain such a proposal as that submitted in respect to Singalantupooram, where it is stipulated that the Government and the Mootahdar shall change their relative situations, and that the Government, taking upon itself the risk of bad seasons and bad crops hitherto attaching to the Mootahdar, shall guarantee to him the full amount hitherto paid by him to the Government, viz., two-thirds of the Beriz of the estate, could not fail to produce the very effect Mr. Cockburn so much deprecates.'

872. 'Situated as the Collector is, it is no less due to the character of the Government, than necessary to the success of the negotiation itself, that his conduct should be discreet and guarded. He should keep in mind that however desirable it may be to obtain the relinquishment of the lands, still under the Mootahdary system, any injudicious attempt to effect that object, could not fail to be followed by consequences which it should be his first endeavour to prevent, distrust

'of our good faith on the part of those who may be anxious to retain their estates, and the demand of extravagant terms by others who may be willing to part with them.'

873. 'Under the very defective information now before the Board, they will at present confine themselves to the recommendation that the Collector be authorized to accept the transfer of any estates which the proprietors may be willing to resign on one of the two following conditions':—

1st. 'The return of the original Nuzzirannah, or amount paid by the purchaser at the introduction of the permanent settlement.'

2nd. 'The grant of a Duswundum when the tanks made by the Mootahdars may really be productive of an increase of revenue, and do not intercept the water which would otherwise flow to other reservoirs. In cases of the latter kind, it will be proper that the precise nature and extent of the proposed grant be reported to the Board before the engagement is closed.'

874. 'The next subject is the settlement of the Anmanie villages, but previously to entering upon this part of the report, it may be useful to give a view of the revenues of the year (1232) compared with those of the preceding Fusly. This is shown in the following abstract.'

	Fusly 1231.		Fusly 1232.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Nunjah ...	2,65,186	4 6	3,03,703	9 3	3,8517	4 9	...	...
Punjah ...	6,29,155	12 6	6,68,664	7 10	39,508	11 4	...	...
Bagayet ...	57,081	1 7	65,728	12 7	9,647	11 0	...	...
Tax on Trees ...	32,198	0 4	36,215	9 0	4,017	8 8	...	...
Jody ...	35,357	12 10	35,331	10 0	...	...	26	2 10
Hill Revenue ...	26,328	5 0	27,304	9 7	976	4 7	...	...
Total ...	10,45,307	4 9	11,37,948	10 3	92,667	8 4	26	2 10
Deduct.								
Remission to Brahmins, Village Sibbundy and shares of Agraharum villages ...	84,774	6 0	89,202	1 6	4,427	11 6	...	...
Total ...	9,60,532	14 9	10,48,746	8 9	88,239	12 10	26	2 10
Jaurce Mootahs ...	6,07,197	11 2	6,07,197	11 2	...	...	...	...
Bagalore, Ankoosagherry & Soolagherry ...	47,199	14 7	49,241	10 4	2,041	11 9	...	...
Gadigul lands ...	3,412	1 6	3,729	8 5	317	6 11	...	...
Jody on lands granted on favorable tenure ...	20	0 0	20	0 0	...	...	...	...
Total ...	16,18,362	10 0	17,08,935	6 8	90,598	15 6	26	2 10
Farms and Licenses ...	95,700	12 0	92,791	13 3	...	...	2,908	14 9
Moturpha and ready money collections ...	93,856	15 1	96,557	15 0	2,700	15 11	...	...
Sayer ...	1,82,731	9 5	1,57,182	0 0	...	...	25,549	9 5
Total ...	19,90,651	14 6	20,55,467	2 11	93,299	15 5	28,484	11 0
Deduct Decrease ...					28,484	11 0		
Net Increase ...					64,815	4 5		

875. 'It will be observed by this statement, that with the exception of a trifling decrease of Rupees 26-2-10 in the item of quit-rent, there is an increase in every branch of the land revenue of that part of the District which is under Aumanie, including the Polliams of

'Bagalore, Ankoosagherry, and Soolagherry, and that the assessment of the estates held under the permanent Settlement has, as before observed, been wholly realized.'

876. 'In the farms and licenses there is a net decrease of Rupees 2,908-14-9 arising from the offers for the rent for the arrack, beetle and other farms having been less than in the preceding year; but the Collector anticipates a considerable rise in Fusly 1233. There is likewise a falling off in the Sayer revenue, but as these subjects will come more regularly under consideration in the general report on the collections of extra revenue, the Board will not pursue them further in this place.'

877. 'In the item of Moturpha there is an increase of Rupees 11,117-3-5, which is explained to arise "from the transfer of the tax on ploughs" from extra revenue to that head, and a decrease of Rupees 8,416-3-6, which is stated to be owing chiefly to a diminution in the number of looms, but in part also to a number of persons who paid Moturpha last year having become cultivators.'

878. 'The explanation of the Collector in regard to the tax on ploughs is as follows:—
"With respect to the tax on ploughs, I would beg to remark that it only exists in four Talooks and Mullapaudy, and was put on by Mr. David Cockburn for the purpose of defraying charges of Police, which the conduct of the people, it was considered, had rendered necessary; the tax on each plough amounts to fanams 3, cash 60. Besides which the inhabitants of the above talook were charged at the same time with a double house-tax for the same purpose, both of which items amount to Rupees 11,022-5-7, which I take the liberty to recommend to be abolished."

879. 'The accounts furnished to the Board do not enable them to supply the Collector's omission to particularize the talooks where this custom prevails. Mallapaudy is a small tract attached to the Kistnagherry Talook, but forming part of the Carnatic. Relying on the correctness of the explanation given by Mr. Cockburn, the Board concur with him in thinking that the taxes in question should be discontinued.'

880. 'The net result of the settlement as compared with that of Fusly 1231, shews an increase of Rupees 64,815-4-5, and the Board are much gratified at observing that the whole amount, with the exception of Rupees 30,000* had been realized prior to the end of April, without the necessity of resorting to the distraint of any property, or the confinement of a single defaulter. The balance outstanding at the close of the Fusly was Rupees 25,236-2-4.'

881. 'Having now adverted to all the most material items of increase and decrease shewn in the above statement, the Board will proceed to take a review of such of the interior details of the settlement as may appear to require notice. The report of the Collector consists for the most part of a simple recapitulation of the contents of the several columns of his accounts. The only facts or suggestions of importance may be classed under the following heads:—

- 1st. 'The extension of cultivation.'
- 2nd. 'The conditions of the cowle for waste land.'
- 3rd. 'The mode of paying the village Sibbundy.'
- 4th. 'The transfer of the Polliams and their present state as compared with their condition at the time of sequestration.'
- 5th. 'The settlement of the estates of minors.'
- 6th. 'The mode of renting the tamarind topes.'

882. 'The Collector is silent in regard to the nature of the season and the precise causes of the increase in the extent of cultivation. It seems clear, however, that the rains were more than

'usually favorable, since the increase in the wet cultivation is proportionably even greater than that in the dry. The comparison which the Collector makes in the 38th para. of his report includes the Polliams and Gadoogavel lands. Exclusive of these items, it would stand thus:—

		Acres.	Ans.	Assessment after deduction.
No. 2, Columns 33, 35.	Dry cultivation in Fusly 1231.	4,39,236	14½	6,29,155 12 6
	Do. do. 1232.	4,90,130	0½	6,68,664 7 10
	Increase in Fusly 1232.	50,893	2½	39,508 11 4
Columns 40, 50.	Wet cultivation in Fusly 1231.	36,121	9½	2,65,186 4 6
	Do. do. 1232.	42,208	9½	3,03,703 9 3
	Increase in Fusly 1232.	6,087	0	38,517 4 9
Columns 63, 65.	Garden cultivation in Fusly 1231.	10,121	5½	57,081 1 7
	Do. do. 1232.	12,028	14½	66,728 12 7
	Increase in Fusly 1232.	1,907	9	9,647 11 0
Total Increase in acres.		58,887	11½ in Rs.	87,673 11 1

883. 'Although the Board are well pleased with the net result here shown, there are some points in the details which they think objectionable. In January 1823 the Board furnished the Collector with instructions for the modification of the cowle given by him for waste lands. It appeared to them if the grant of such favorable terms as those allowed by that cowle were not restricted to cases where the ryot still continued to cultivate the fields he had always been accustomed to occupy, it would lead to the desertion of the lands bearing the full rate of assessment. They accordingly directed that "the benefit of the Banjar cowle should only be allowed for Banjar cultivated, after the cultivation of all the usual putent lands may have been completed." The propriety of these instructions is questioned by the cultivator, whose observations on the subject it may here be proper to quote at length, they are as follow.'

"With respect to the above cowle lands, I would beg to remark that fully one-third of them are lands which have been waste above twenty years, and that none of those contained in the other two-thirds have been cultivated from between seven and ten years; this is a greater increase of waste land having been brought into a state of cultivation, than has taken place for many years, and shews that the people are satisfied with the terms of the cowle, which, with the exception of a few particulars, has been approved of by your Board. I am satisfied that if the cowle as it now stands is upheld for a few years, the cultivation of waste lands will much increase, and that without the ryots being induced to throw up the lands at present under cultivation."

884. 'Such is the view taken by the Collector; but it appears to the Board that the main fact here supposed, namely, that the adoption of the cowle he advocates will have the effect of bringing the waste lands under tillage without the ryots being induced to throw up those they now hold, is inconsistent with its actual result in the year now under review, for they find that notwithstanding the season was favorable, no less than 9,358 acres of dry land, rated on an average at Rupees 1-18-10½ per acre, were thrown up in Fusly 1232, while the waste newly occupied yielded only on an average 14 annas and 10 pice. It is evident indeed that such must be the result of the present cowle in a country where the waste lands have not yet been regularly assessed with reference to their situation and real value, and where, from the absence of better data, the maximum amount to be levied by the Circar at the expiration of the cowle, is confined to the average rate of assessment borne by the lands

From Mr. Cockburn, 28th June, in Cons., 3rd July 1823. Para. 18.

*From Mr. Cockburn, 28th June, in Cons., 3rd July 1823. Para. 35.

Demand, Collection and Balance, dated 12th July, received 13th September 1823.

No. 2 { 1231 ... 3,97,240-9½
1232 ... 3,87,822-4
9,358-5½

under the plough; as the cowle now stands, it is manifestly for the interest of the ryot to occupy waste land in preference to any other, and to throw up even that, so soon as the expiration of the term shall render it liable to the full assessment. It is therefore the desire of the Board that the Collector will give immediate effect to the orders before communicated to him on this subject, and that a copy of his amended cowle may be furnished for their information. He will of course understand that the rule here directed, although necessary as a general principle, is not intended to prevent him from granting any special indulgence to individuals, whom misfortune or other cause may render unable to continue their present cultivation.

885. In the 18th para. of his report, the Collector explains the deduction of Rs. 75,845-9-8 to be on account of the pay of the Village Sibheudy. When the permanent settlement was introduced into the Salem District, the Manniums formerly held by the heads of Villages, Curnums, Toties and Taliars, were included in the assets of the Mootahdars; but as a great part of the district has now returned to the Government, the Board think it would be proper to revert to the original custom of the country, as has been done in the Chittoor division, by allotting to those officers lands instead of pay. That the change would be acceptable, there can be no doubt; and as it will render the situation of the village officers more valuable to the possessors and more respectable in the eyes of the community, it will form the best stimulus to a faithful discharge of the duties entrusted to them. With this view, the Board desire that the Collector will forward a statement of the Manniums formerly held by these persons, according to the accompanying form; it will be sufficient if the statement be sent in the native language.

886. But in order that the heads of Villages and Curnums may be able to reap the full benefit of the arrangement here intended, it will be necessary that the Collector take care they are called from their villages as seldom and for as short a time as possible. It is within the knowledge of the Board that the preference sometimes shown by these people to money-payments, has arisen solely from the loss they sustain from a protracted attendance at the Cutcherry of the Collector, and the consequent neglect of their cultivation; if a Collector makes practice of travelling about his district, and instead of calling the inhabitants of five or six talooks to one place, collects them from such distances and in such numbers only as may prevent their being detained from their homes for a longer period than is absolutely necessary, this inconvenience cannot be felt. The Board consider this to be a point of the greatest importance, and it will be satisfactory to them to be informed, in Mr. Cockburn's future reports, at what stations the settlement of the several talooks in his Collectorate may be effected.

887. In the proceedings of the Board on the settlement of Fusly 1231, they recommended, 17th, in Cons., 17th October 1822. From Government, 13th, in Cons., 19th December 1822. To Mr. Cockburn, 28th June, in Cons., 3rd July 1823. Paras. 22 and 26.

Prepared from Enclosure A in Mr. Cockburn's letter, dated 9th April, in Cons., 15th May 1823.

Fuslies.	Bagalore.		Ankoosagherry.		Scolagherry.		Total.	
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
1225...	12,949	10 6	...	...	...	...	12,949	10 6
1226...	12,973	15 7	...	...	...	...	12,973	15 7
1227...	13,740	14 2	11,118	4 8	5,907	6 11	29,956	9 9
1228...	14,860	2 4	22,952	2 11	12,982	9 5	50,803	14 8
1229...	14,326	8 2	21,326	4 4	14,928	1 4	50,580	13 10
1230...	16,551	10 7	24,771	3 2	17,084	15 4	58,407	13 1
1231...	13,993	15 6	19,847	9 0	14,472	11 3	48,313	13 9
1232...	15,703	5 9	21,204	6 10	15,650	12 1	52,566	8 6
Total...	1,15,114	2 7	1,21,219	8 11	80,216	8 4	3,16,550	3 10

and the Government subsequently directed, that the Polliams of Bagalore, Sholagherry and Ankoosagherry should be restored to the Poligars; the Collector in reporting the execution of this measure, takes occasion to contrast the present condition of the Polliams with their resources at the time of sequestration. The comparison drawn by Mr. Cockburn comprises only two years; that immediately following the attachment, and Fusly 1231; but as a variation in the collections of two different periods frequently results from the more vicissitudes of seasons, unconnected with any question of good

or bad management, the Board have prepared a statement shewing the revenue of each year since the assumption. This statement is given in the margin and is quite satisfactory.

888. The estates of minors now under the Court of Wards are Sunkerydroog and Pauparputty. The revenues of the former have proved Rs. 1,706-10-2 less than the permanent Jumma; in the latter there is a surplus of Rs. 1,057-1-2. The Collector has not explained in what way the settlement of these estates was conducted, neither has he shewn the expenses of collection, the allowances allotted to the families, or the balance due to the Government. It will be proper that he notice these circumstances in his future reports.

Para. 21.

Permanent Jumma Beriz Of Fusly 1232	11,550	0	0
	9,343	5	10
Difference less...	1,706	10	2
Permanent Jumma Beriz of Fusly 1232...	3,084	15	2
	4,142	0	4
Difference more...	1,057	1	2

Para. 39. 889. The Board entirely approve of the Collector having rented the tamarind topes to the ryots in preference to strangers.

890. The next subject for consideration is the survey.

891. In his letter of the 22nd May 1821, the Collector stated that further reductions beyond those made by his predecessors were still requisite in the lands watered by channels from the Cauvery in the Namcul and Parmotty Talooks, and added, that "he intended soon to commence making them, when the whole would be reported."

892. In his report on the settlement of Fusly 1231, no further mention was made of this subject, but it was intimated that a reduction of from 5 to 25 per cent. would shortly be recommended in 30 villages, situated in the talooks of Woomaloor, Royapoor, Sunkerydroog, Salem and Kistnagherry. These villages, says Mr. Cockburn, have always been very highly assessed, and consequently have never been cultivated to the extent they might be. In particular, the lands of the Aumanie Mootah of Mahirauz Ghar in the Kistnagherry Talook, have been almost entirely thrown up owing to the high rent; a detailed statement of these reductions will at an early period be submitted for your information."

893. In reply the Board reminded the Collector of his omission to furnish the promised report upon the assessment of the lands in Namcul and Paramutty, and he in consequence explained* that he was waiting until the completion of the repair of the channels should enable him to ascertain the value of the lands with more precision.

894. No further report has been received upon this subject, but with reference to the general question of the survey, the Collector states that minute inquiries have been made into the whole of the Aumanie villages of the Salem Talook, and the greater part of the Woomaloor Talook; the result of which it is the object of his present letter to communicate.

895. It appears from subsequent passages that the inquiry here referred to consisted in fact of a new survey. Two reasons are given for having adopted this measure; first, the loss or destruction of a great part of the old accounts; secondly, the difficulty of converting the former measurement into acres, in consequence of the many descriptions of land measure formerly in use in the Salem Talook.

896. 'It is stated by the Collector that of 248 villages and hamlets composing the Salem Taluk, the accounts of 70 only were complete; that in 131 only a

Para. 3.

List in the native language.

Kotwar Fields.

*There are 91 villages in all, the Mahrattah accounts does not specify the hamlets.

'part of the accounts could be found, and in 47 none at all. Judging, however, from the list which accompanied his letter, it would seem that the deficiency was by no means of such a nature as to require a resort to a new survey. According to that list the most important and at present the only really necessary document, viz., that showing the name, extent and assessment of every field, had been found in all but six villages,* and even in their case there can be little doubt that the want of this document might have been supplied by other

'means far less tedious and expensive than that adopted by the Collector.'

897. 'As regarded the conversion of the former measurement into acres also, the difficulty was merely imaginary; the number of square feet in the several land measures formerly used in Salem, are as well known as the dimensions of those which were in use elsewhere, and are not only inserted in a general list furnished by the Collector to Mr. Russell, but the work of converting them into acres was actually completed by Colonel Read before he left the district.*

*Volumes forwarded by Col. Read.

'Even were it otherwise, however, as it is stated, that the evil existed only in the Salem Division, it does not seem very clear why the remedy should have been extended to that of Woomaloor.'

898. 'In either of these points of view, therefore, a new survey was not required; but although not necessary, it is represented by the Collector to have been the means of bringing to light considerable errors in that originally made, and will therefore require consideration.'

899. 'After instancing the case of a village where 331 acres are supposed by him to have been withheld from the accounts of the former measurement, the Collector says that in most of the villages of the Salem Talook the quantity of land which has never been brought to account is "even still greater," but that "in the Woomaloor Taluk, on the other hand,

'the ryots have been paying for land which they do not possess, or in other words have had short measure dealt to them." He observes also that the rates fixed by Colonel McCleod were everywhere too high; that when Colonel Read determined to reduce them, he trusted entirely to the inhabitants for a fair apportionment of the aggregate deduction ordered by him to be made from the total assessment of the respective villages, and that the best

Para. 9.

'fields were in consequence, "through the influence of the Potails, Karnams, &c., to whom such lands generally belong, assessed at a lower rate than the second, third or even fourth sort of land."

900. 'Such are the evils supposed by Mr. Cockburn to have grown out of the incorrect execution of the original survey. For information in regard to that now made, he refers to the statements now received, which he represents as containing every information "necessary to enable the Board to determine, first, whether a reduction of the rent is requisite, and secondly, in what manner or on what lands it would be proper to make the reduction."

901. 'The statements here in question relate to the villages of Vellalaputty and Iyodaputnum, and are in number eight. Of the three first the Collector takes no notice whatever, and of Nos. 5, 6, 7 and 8 he says little more than might be learnt from a mere perusal of their titles. The only one of the number from which he appears to have gathered only fact of importance is No. 4, and the Board will presently have occasion to show that even the fact here supposed is not well founded.'

Paras. 11 & 12.

Para. 10.

902. 'The omission of the Collector to explain in what way he considered the different statements to bear upon the question at issue, has involved the Board in much doubt and perplexity. As the professed object of these papers was to supply the means of judging in what manner and on what particular kinds of land reductions should be made, it was natural to suppose that they would shew, not only the past assessment of each field, and the proportion that assessment bore to the tax on neighbouring land of the same description, but also the amount now proposed to be assessed, and the data upon which that amount was cultivated. On turning to the details, however, it will be seen that Nos. 1, 2 and 6 contain a mere comparison of the former and present measurement, that although No. 3 shews the new classification, no rates or value are attached to any one class, that No. 5 exhibits only the total beriz of the village during a series of years; that No. 7 shews merely the extent of land thrown up or newly occupied since the original survey; and that although Nos. 4 and 8 contain columns purporting to explain the assessment now proposed, those columns are blank, and therefore quite useless.'

903. 'Throughout the whole of the statements relating to the village of Iyodaputnum, there is not the slightest trace of any new assessment having been attempted, and the only clue to such a fact even in Vellalaputty is, the rates noted at the head of the several classes in Statement 8. It there appears that the 1st class is to be assessed at 3 Rupees, the 2nd at 2½, and so on but without calculating the exact sum which the application of such rates would attach to each field, no comparison could be possibly be made even in the village, and as the native accounts are throughout equally defective, the Board must confess themselves to be totally at a loss to understand not only how Mr. Cockburn could expect them to form an opinion upon such materials, but how Mr. Cockburn himself could have done so.'

904. 'Anxious, however, to ascertain as nearly as possible the real result of the new survey, the Board have been at the trouble of supplying the Collector's omission as far as laid in their power by calculating what the assessment of Vellalaputty would amount to according to the rates above referred to, and they find that the difference between the result of this calculation and the assessment which Mr. Cockburn's statements assume to have been fixed by the original survey is only Rupees 15-11-4.

'Former assessment as per Mr. Cockburn's statement ...	Rs. 1,385	3	8
'Present assessment at the rates specified in Statement 8 ...	1,370	8	4
Difference Rupees...	15	11	4

905. 'But it is stated by Mr. Cockburn as a proof of the general inaccuracy of the original survey, that his inquiries have brought to light a great quantity of land that had been withheld from the accounts of this village; a circumstance which, if well founded, would seem to shew that notwithstanding the aggregate assessment on the entire village be almost the same, the apportionment of the amount upon so much larger an extent of land must have had the effect of reducing the assessment on the details. As this is a point of considerable importance, it may be proper to give the passage in the Collector's own words. They are as follow.'

906. "Statement No. 4 shews the former and present measurement, to which is attached an explanation of the mode in which the whole of the Salem Talook has been measured; by this it appears that this village, according to the former survey, contained of every description of land 1,721 acres, and by the present measurement it is found to contain 2,052 acres; so that the number of acres which has never been brought to account is 331; of this number, however, there does not appear to be any great increase in the quantity of cultivated land; the great difference is in the waste lands; in most of the villages which have been measured in the Salem Talook, the quantity of land which has never been brought to account is even greater than what appears in this;

Para. 10.

"in the Woomaloor Talook it is quite the reverse; there the ryots have been paying for land which they do not possess; or in other words have had short measure dealt to them."

907. 'The survey of the Salem and Baramahl Districts was conducted under the general superintendence of Colonel Read, and it was the intention of that officer to furnish the Board with a complete set of all the most important accounts connected with that work. Some volumes were actually sent, but he left the Province before the record was completed. Fortunately, however, the "Survey Register of fields in the Salem District" is contained in one of the books then received. In that Register* the number of acres in the village of Vellalaputty and its three hamlets is stated thus:—

No. 1 Book. Salem. No. of Register.	A.	Village—Vellalaputty	...	...	Acres.	Annas.
A—62.	B.	...	...	...	1,110	2½
B—83.	C.	Hamlet—Takumputty	...	...	391	14½
C—84.	D.	Do. Kamirakumputty.	...	...	404	2½
D—85.		Do. Jagoodavoooputty ...	...	...	161	1
		Total Acres ..			2,067	4½

which, so far from being 331 acres less than Mr. Cockburn's survey, is in reality 15* acres more than he makes it. How the Collector can have fallen into such a mistake the Board are at a loss to imagine; the Mahratta copies of the Original Survey accounts sent with his report correspond precisely with those on the records of the Board, and are therefore equally at variance with the statements he has prepared. The only way of accounting for these mistakes is to suppose that the totals upon which the Collector argues were formed from details in which some fields have been omitted through inadvertence, or from a wish on the part of the servants to secure the patronage they would derive from the institution of a general survey. Be that as it may, however, it is quite clear that nothing has been adduced which can in any way detract from the correctness of the Survey originally made; the difference between the former and the present measurement is little more than half an acre per cent., whereas the difference between the measurement of Mr. Cockburn's surveyors and that of the persons subsequently deputed by him to ascertain the correctness of their work is—

	Acres.	
Vellalaputty.	in one case 3 ¹⁰ / ₁₆ per cent.	
	in another 2 ⁶ / ₁₆ do.	
Iyodiaputnam.	in another 2 ¹³ / ₁₆ do.	
	and in a 4th 12 ¹² / ₁₆ do.	
	making an average† difference of 2 ⁴ / ₁₆ per cent.	

908. 'In the foregoing observations the Board have supposed the sum given by the Collector as the "former assessment" of the village to be correct; in reality, however, it is not so. When the original survey was made, the waste lands, although measured, were not assessed. It is obvious, therefore, that the only just comparison would be to contrast the former and now proposed assessment on the lands which were under cultivation at the time of the survey. In the accounts received from the Collector no distinction of this kind is made, nor does it appear upon

'what principle the "former assessment," there appearing to have been fixed on the waste lands, has been calculated. The custom of the country has been that the assessment on fields taken from the waste shall be fixed at the average rate attached to those under cultivation, but in the Statement No. 4 the assessment assumed to have been fixed by the original survey on the Annatchy Bunjer, or the oldest of all waste, is higher than the average of the land under cultivation either then or now.

No. 5.	The average rate of assessment on the Poonjah land of Vellalaputty, under cultivation at the survey, was 1 12 4½ per cent.
No. 4.	The average of that under cultivation in Fusly 1232 1 13 7 per cent.
No. 4.	The average rate assumed to have been fixed at the survey on the Annatchy Bunjer ... 1 15 2½ per cent.

909. 'There are facts which could hardly have escaped the notice of the Collector, if he examined the details of his accounts, and which, if noticed, ought certainly to have been explained. Looking at the subject in any point of view, the Board are constrained to observe, that it appears to have received far less attention than its importance deserved. It is now nearly two years since the Collector raised doubts as to the propriety of the assessment in this part of the country; a period certainly sufficiently long to have enabled him to obtain the means of settling the question at rest. It will be seen, however, that the information he has now submitted is entirely inconclusive and unsatisfactory, and that the inquiry as "to what particular villages require reduction and to what amount," still remains to be commenced.'

910. 'So far as the Board are able to judge, they see no reason whatever to suppose that there was any necessity for either a new survey or a new assessment. They are therefore happy to observe, that the Collector has not prosecuted those measures further. The numbering of the fields, and the measurement, division, and assessment of the waste tracts, are objects requiring immediate attention; but the Board confess that the issue of the report now under consideration renders them very averse to the institution of a new survey or the reduction of existing rates of assessment except in cases of absolute necessity. Not only were the servants formerly employed more conversant with the duty and the authority and means of the local officers more complete than is now the case; but the acknowledged experience, talents and industry of Colonel Read and his Assistants, leave little hope that any attempt to correct their labors could be attended with advantage. In a country where the assessment was so well proportioned to the value of

the soil, that a considerable* part of the lands have already become saleable, notwithstanding the disorder which has resulted from the Mootahdary system, and where the demand of the Government is realized, not only with punctuality, but without having occasion to resort in any one instance to distraint or confinement, any apparent partial inequalities are far more likely to have resulted from a change in the condition of the occupant, or a failure in the means of irrigation, than from any necessity for a permanent reduction of the land tax. The vague assertion of abuses having been practised in correcting the assessments in Colonel Macleod's taluks, is totally unsupported by any fact shown in the papers before the Board.'

911. 'The difference now found in the dimensions of particular fields has evidently arisen from the removal of the former boundaries, rather than from any error in the original measurement; there are, doubtless, many cases where the ryot has encroached on the ground of an absent neighbour, or enlarged his field by taking in adjacent waste; and many more perhaps where a man has contracted his field, within the limits which existed prior to the transfer of

'the province to the Mootahdars; but these are defects which may be easily corrected. 'the old boundaries are still known to the people, and if the former survey and assessment 'be left untouched, there will be little difficulty in restoring them.'

912. 'One of the first and most important objects now to be pursued is the attainment of

Vide Roll, which accompanied the letter from Colonel Read, dated 6th, in Cons., 27th May 1799.

'the accounts connected with the original survey. In no district 'were they kept with so much care as in Salem. On sending down 'the volumes, from one of which the Board have extracted their 'information in regard to the village of Vellalaputty, Colonel Read 'stated, that the remainder of the English Register was in a state of preparation, but that the 'Register in the native language was already complete. What then has become of that record? 'It can hardly be supposed that any one could have an interest in destroying it; and without 'some motive, papers so carefully arranged, could scarcely have been made away with; if proper 'exertions be used, the Board are fully satisfied that the Collector will seldom fail in obtaining 'sufficient information to obviate the necessity of re-measuring the lands. The possession of 'the Khatoowar account, or list shewing the name, extent and assessment of each field, would, 'of itself, be sufficient for every necessary purpose, and where that may not be found, the 'deficiency may frequently be supplied, either by the accounts from which that list was origi- 'nally prepared, or where that also may fail, by a reference to the accounts of the Curnams and 'the puttahs granted to the ryots; no possible endeavour should be omitted to effect this end. 'if, after all, the attempt should be found hopeless, it will be the duty of the Collector to report 'each case for the information and orders of the Board.

913. 'The only part of the Collector's report now remaining unnoticed, is paras. 13 and 14. 'Referring to the 9th enclosure in his report, he observes that the collections of the Salem 'Talook have never yet reached the amount of the original assessment—a circumstance which 'he considers, to have resulted from the Mootahdary system. After stating that the origina

Para. 13.

'assessment was Rupees 1,91,469-7-1, he proceeds thus: "the average 'collections of ten years previous to the introduction of the permanen 'settlement is Rupees 1,57,804-12-5, and the same since that time to the end of Fusly 1231 is 'Rupees 1,50,283-4-0, which is Rupees 41,186 below the original assessment; but in Fusly 1230 'the Beriz amounted to Rupees 1,51,399, which is Rupees 1,116 above the average of the 'last twenty years; and the Beriz of last Fusly was Rupees 1,74,319, which is Rupees 21,52 'above the average of the last thirty years; the average Beriz for that period being only 'Rupees 1,52,790.'

914. 'The Collector has here overlooked two most material facts, the one that total assess- 'ment he refers to was not fixed on the lands under cultivation in any one year, but during two

'or perhaps three successive years; and secondly, that the sum 'which he has stated as the Beriz of the last year, meaning Fusly 1231, 'includes the revenues from Sayer and other extra sources; whereas 'the sums taken as the settlement of previous years include only land rent. Properly speaking 'the Beriz of Fusly 1231 ought to have been stated at Rupees 1,33,649, instead of Rupees '1,74,319.

From the Collector, 6th, in Cons., 12th February, No. 9.

915. 'Errors such as these can only arise from inattention, and the Board trust they will 'not again occur.'

916. 'The Board observe that in converting the land measure of the country into acres, the 'Collector has adopted the English custom of entering the fractional parts of an acre in rods, 'poles and yards. Colonel Read and all the officers who followed him, preferred calculating them 'by Guntahs and sixteenths, and as this arrangement simplifies the process, and approximates 'more to the Native mode of account, the Board desire it may be observed.'

917. 'In examining the accounts of Vellalaputty, the Board have been much struck with 'the great decrease in the revenue from trees.

	In Fusly 1212, the first year of the permanent Settlement,	
No. 5.	'the collections from this source amounted to Rupees...	340 0 0
	In Fusly 1231 to	Rupees... 140 0 0
		Difference Rupees ... 200 0 0

'The Board are fearful that this has arisen from the destruction of palmira trees during 'the management of the Mootahdars; if so, it is of great importance that the Collector should 'do all in his power to replace the loss either by means of the public servants, or by en- 'couraging the inhabitants to sow fresh seeds, as may best accord with the custom of the 'country. It will be satisfactory to the Board to receive particular information on this head, 'not only as regards the number of palmiras which have been destroyed, but the mode by 'which he proposes to promote the growth of others.'

918. 'Another subject to which the Board are desirous of calling the attention of the 'Collector, is the appointment of Karkoons. They observe with regret that he has no ser- 'vants of this description, for they think it impossible a Tahsildar can do his duty properly 'without their assistance; if he has no Karkoons, he must rely on the Curnams for the ex- 'cution of the duty those persons ought to perform. Officers of this description are employed 'in every other district, and not only are their present services necessary to an efficient 'administration of the revenues, but it is from among them only we can look for men qua- 'lified by a practical knowledge of details to succeed to the office of Tahsildars. The Board 'therefore desire that the Collector will take immediate steps to furnish each talook with an 'adequate number of Karkoons and report the charge for sanction.'

919. 'The Collector will likewise be pleased to furnish a list of the Daswundums in 'his district, shewing the extent of land cultivated, the nature of the grant, and all other 'particulars which may be necessary, to enable the Board to form a correct opinion on the 'subject.'

920. 'The expenses incurred in the survey of the Salem and Woomalore Talooks amount 'to Rupees 2,837-9-2; although the survey was made without autho- 'rity, and was clearly quite unnecessary, the Board are unwilling 'to cast the charges upon the Collector, and accordingly recon- 'mend they may be sanctioned.'

SETTLEMENT FOR FUSLY 1233.

921. On the 18th November 1824, we submitted for the orders of the Honorable the Gover- 'nor in Council the following extract from our Proceedings, under date '15th November, on the Settlement of the District of Salem for Fusly '1233 as detailed in a letter from the Collector of Salem reporting 'on the settlement of that district noted in the margin.

Proceedings, in Cons., 15th November 1824.
From the Collector of Salem, 9th, in Cons., 19th July 1824.

922. 'The following abstract shows the Settlement for Fusly 1233 compared with that of the preceding Fusly.'

	Fusly 1232.		Fusly 1233.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Nunjah ...	3,03,703	9 3	2,32,434	0 8	...	...	21,269	8 7
Punjab ...	6,68,664	7 10	6,95,211	1 9	26,546	9 11	...	...
Bagayet ...	66,728	12 7	67,797	1 8	1,068	5 1	...	...
Tax on Trees ...	36,215	9 0	35,458	2 5	...	...	757	6 7
Jody ...	35,331	10 0	35,838	8 4	506	14 4	...	...
Hill Revenue ...	27,304	9 7	26,434	12 0	...	...	869	13 7
Total ...	11,37,948	10 3	11,43,173	10 10	28,121	13 4	22,896	12 9
Deduct:								
Remission to Brahmins, Village Sibbundy and shares of Agraharam villages ...	83,202	1 6	88,693	1 0	...	...	509	0 6
Total ...	10,48,746	8 9	10,54,480	9 10	28,121	13 4	22,387	12 3
Jauree Mootahs ...	6,07,197	11 2	6,07,197	11 2	...	...	...	...
Bagalore, Ankoosagherry & Soolagherry ...	49,241	10 4	19,941	4 1	...	...	29,300	6 3
Godigul lands ...	3,729	8 5	3,556	3 6	...	...	173	4 11
Jody on lands granted on favorable tenure ...	20	0 0	20	0 0	...	...	...	...
Total ...	17,08,935	6 3	16,85,195	12 7	28,121	13 4	51,861	7 5
Farms and Licenses ...	92,791	13 3	79,478	5 3	...	...	13,313	8 0
Moturpha and ready money collections ...	96,557	15 0	91,115	4 1	...	...	5,442	10 1
Sayer ...	1,57,132	0 0	2,29,415	0 0	72,233	0 0	...	...
Total ...	20,55,467	2 11	20,85,204	6 9	1,00,354	13 4	70,617	9 6
Deduct Decrease ...					70,617	9 6		
Net Increase ...					29,737	3 10		

923. 'No alteration has taken place in the proportion of the district permanently settled, though one of the Mootahs has been sub-divided in the course of the year; and although a considerable number of estates were advertised for sale in the last month of the Fusly, the Collector does not think it probable that any of them will revert to Government by purchase. This opinion is founded on the apparent prosperity of these lands, testified by the satisfactory circumstances, that very few applications had been made by the Mootahdars for leave to dis-train, and that not one Mootahdar had solicited delay in the payment of his rents; so long as this state of prosperity continues, the inconvenience resulting from different systems of management existing at the same time is comparatively of little moment, and its termination ought not to be attempted at a heavy cost or by a disproportionate sacrifice of revenue. In reference to the Board's observations on this subject, in their proceedings on the settlement of 1232, and the conditions on which it was there stated that the relinquishment might be accepted, the Collector remarks that as the remaining Mootahs bring in a clear revenue to the proprietors, he does not think any of them will be given up on the terms proposed.'

924. 'In reporting on the settlement of the assumed Mootahs and the lands that were never subjected to the permanent settlement, the Collector has given little but a bare recapitulation of the totals in the several divisions of his Jammahbandy statement. It is fair, however, to remark that at the time of preparing that report, the Collector had only recently received the Board's Proceedings on the settlement of 1232, which, in consequence of one of the members of the Board being on circuit through that district, were not prepared till May last and until accounts called for by him had been received, still the information he was required to afford in regard to "the stations at which the settlement of the several talooks in his Collectorate was effected," might easily have been furnished, and the Board desire that it be yet supplied.'

925. 'It will be seen that the chief decrease under the head of land revenue is in the Nunjah cultivation, which was to be expected from the extraordinary failure of the periodical rains.'

926. The Collector states that if this failure had not occurred, the ryots would have cultivated 44,772 acres of Nunjah cowle land in addition to their put-cut lands.'

927. 'The increase in Punjab, however, more than counterbalances the decrease above noticed, and there is a total net increase in the Anmanic land revenue after deducting the remissions to Brahmins, Agraharuns, and Village Sibbundy of Rupees 5,734-1-1.'

928. 'The three Pollioms formerly under assumption have been restored under the orders of Government, which causes a reduction in the receipts of the last below those of the preceding Fusly of Rupees 29,300-6-3, the peshcush paid by them being only 19,941-4-1.'

929. 'The Moturpha collections in the Anmanic villages in the past Fusly were Rupees 5,145-6-2 less than in the preceding year. Those in the Jauree Mootah are stated to have been 31,412-6-2, whereas they were in Fusly 1232 Rupees 31,709-10-1, being a decrease in the last year of Rupees 297-3-11. With reference to the Board's orders communicated to the Collector, under date the 20th of September 1821, the Collector is desired to state why he continues to make these collections in the Jauree Mootahs. He will cease making any more collections on this account until the final orders of Government on the subject shall be communicated to him.'

930. 'The result of the whole management is a net increase in the collection on every branch of revenue of Rupees 29,737-3-10, which, considering the adverse nature of the season, is considered satisfactory.'

tion was not very apparent. That if, as he supposed, the cowle, in its original form, had no tendency to give undue encouragement to the culture of waste, and thereby to cause the fully-assessed lands to be deserted, the restriction would indeed be unnecessary; but that it would, at the same time, be little more than nominal, its effect would be, not to *limit* the cultivation of waste, but only to *make it fallow* that of the fully-assessed lands.

945. We had shewn, it was observed, a proper regard to the customs and feelings of the people in our proposal to remunerate the services of the village officers in that part of the district which had reverted to the Government, by allotting lands to them, according to the ancient practice, in lieu of their present pecuniary stipends.

946. The improvement which took place in the revenue from the Polliams of Baugulore, Ankoosagberry, and Soolagberry, during the period that they were under assumption, was said to be very satisfactory.

947. We had clearly shewn, the Government observed, that the new survey which the Collector had made of the Talook of Salem and of part of Woomalore, was hastily undertaken; that it was not necessary, and that it had not been attended by any useful result, except, indeed, the satisfactory assurance that there was no ground for Mr. Cockburn's doubts regarding the accuracy of Colonel Read's survey, and it was hoped, we were told, that means would have been found to complete the record of that valuable work.

948. The Governor in Council sanctioned the expense incurred on account of the new survey, amounting to Rupees 2,837-9-2.

949. The Government observed that the settlement of Fusly 1233 amounted to Rupees 20,85,204-6-9, or Rupees 29,737-3-10, above the previous year; that the increase would have been nearly double that sum, but for the restoration of the three Polliams formerly under assumption. Taking into account the adverse nature of the late season, the Governor in Council considered this general result to be creditable to Mr. Cockburn's administration.

950. The Governor in Council acceded to our recommendation, that a sum, not exceeding Rupees 2,000 per annum, should be expended in planting palmyra and cocoanut trees in the hilly and waste lands which were not likely to be brought under cultivation; but, as it would be difficult, the Government observed, to preserve the plantations from destruction by means of the public establishment, we are requested to consider whether an arrangement might not be made for renting them for a certain term, so as to create a private interest in their preservation. The Collector, it was noticed, had already taken steps to replace the trees which were destroyed during the management of the Mootahdars.

951. The Government took that occasion of suggesting to us the expediency of renting the old plantations also for a long term of years, as well as to prevent their destruction for temporary purposes, as to give the renters an interest in rearing young trees, through the confidence which they would feel of deriving ultimate advantage from improvements.

952. The Governor in Council trusted, we were informed, that the Collector had carried into effect our orders for the appointment of Karkoons in his district, so necessary to the efficiency of his establishment.

953. In conclusion, it was observed, that the attention which the Sub-Collector, Mr. Drury, appeared to have paid to the duties of his charge, had met with the approbation of the Governor in Council.

954. Copy of the above letter was sent to the Collector on the 23rd December last.

TANJORE.

SUB-COLLECTOR'S REPORT ON THE SETTLEMENT FOR FUSLY 1231.

Vide General Report, dated 2nd January 1823.
To the Chief Secretary, in Cons., 20th November 1823.
14th, in Cons., 21st July 1823.

955. With reference to our Proceedings, under date the 15th August 1822, we submitted on the 20th November 1823, for the information of the Honorable the Governor in Council; a letter from the Principal Collector in Tanjore, forwarding the report of the late Sub-Collector, Mr. Roberts, on the settlement of his district, for Fusly 1231.

956. We observed that in submitting this report, we would not be doing justice to Mr. Roberts if we did not express our opinion of the zeal and ability exhibited by that gentleman in the discharge of his duties, whilst Subordinate Collector in the Province of Tanjore.

957. We received an answer from Mr. Secretary Hill, dated 16th January 1824, expressing the satisfaction which the Honorable the Governor in Council had received from this report. It afforded, it was observed, evidence of the attention paid by Mr. Roberts to his duty, and contained information which the Principal Collector would of course avail himself of in the management of the district. We were informed that, in particular, the Governor in Council thought it necessary that the following points should be attended to, viz. :-

1. Irregularities in fixing the Coodevarum and infringements of former provisions for keeping it substantially equal under a diversity of circumstances.
2. High estimate of the produce.
3. Calculation of the comparative advantages to the Meerassidars of agreeing or refusing to agree to the proposed settlement, as stated in paragraphs 76 and 77.
4. The practice of lands being held by public servants and the abuses attendant upon it.

958. That the Governor in Council was further disposed to be of opinion that the monthly estimates of the portion of the Kistbundy expended to be realized, were open to the objections urged by Mr. Roberts.

959. The above correspondence was communicated to the Principal Collector of Tanjore on the 22nd January 1824.

SETTLEMENT OF FUSLY 1232.

From the Secy. to Govt., in Cons., 5th January 1824.
Vide General Report, dated 5th January 1824.
Para. 579.

960. On the 31st December 1824 we received an answer to our Proceedings on the settlement of Tanjore for Fusly 1232.

961. It was stated that the Honorable the Governor in Council was highly satisfied with the amount of the Jummahs, being for all branches of revenue Rupees 41,31,062, and with the collection of Rupees 36,10,394 within the Fusly. That Mr. Cotton continued to merit the entire approbation of Government for the zeal, attention and intelligence with which his important duties were discharged, and that the Governor in Council was happy to observe the favorable terms in which he mentioned his Assistants, Mr. Blackburne, Mr. Ashton and Mr. Bruce.

962. From the difficulty which had been experienced in bringing the Meerassidars of the villages not yet settled on the same principles as the rest of the province into the proposed terms, the Governor in Council apprehended that the standard-produce of their villages had been over-rated; that they might have held out for one season in hopes of obtaining unreasonably favourable terms, but that it was unlikely that they should have persisted in their refusal till this time, on any other than just grounds of objection. That the Governor in Council therefore considered the proposed revision of the standard-produce fixed for these villages to be highly necessary.

963. The Government also remarked that injustice would be done to the Meerassidars if the selling price, by which the settlement was regulated, were taken otherwise than at the whole sale price, at which the growers sell their produce. That the retail price, or even the wholesale price, at which merchants might sell, included merchants' profit, the interest of money and insurance against the risk of loss, which enhanced it beyond the price, at which the grower sold, and out of which only he would pay his rent. That this distinction should be attended to, and care should be taken to ascertain the farmers' price, on a correct principle, as accurately as might be practicable, and particularly to avoid over-rating it.

964. The Governor in Council observed that we spoke of the plan of taking for the Government the excess above 15 per cent. between the selling and standard-price of grain, and that, in an after-part of our Proceedings, reference was made to a letter addressed by us on the 6th March 1823 to the Principal Collector, proposing that the excess above 15 per cent. should be substituted for that above 10, sanctioned by the Government, under date the 10th of July 1821. That both the one rate and the other merged in the general recommendation contained in our proceedings, that the entire excess above the standard-price, amounting in some cases even to 30 per cent., should be remitted in the Meerassidars' favor. That the Governor in Council acceded to that recommendation in the present instance, but desired that it might be understood both by the Principal Collector and by the Meerassidars that, when the selling price had been equitably ascertained, on the principle above stated, any excess beyond ten per cent. above the standard-price, was in future to form part of the year's assessment, agreeably to the system which had obtained the sanction of Government.

965. With respect to what was stated by us regarding the important object of fixing a teerwah in money on the different descriptions of land, "Government observed that, in as far as that mode of assessment might differ from the mode which had been pursued under the sanction of Government granted, on our recommendation, on the 3rd of March 1820, and modified on the 10th of July 1821, it was essentially necessary to preserve the faith of Government unimpaired. That the fixed teerwah in money, by whatever process it might be determined, could not be made higher than the standard-produce converted into money at the selling price, on the conditions annexed to the present system. That the present system might itself, in a course of years, grow into a fixed teerwah in money, by a mutual agreement between the Government and the Meerassidars, to relinquish the contingent advantage of a fluctuation of price; but that it could not, compatibly either with justice or with subsisting engagements, be superseded by a teerwah

To the Chief, Secretary, in Cons., 3rd March 1820.
From Government, in Cons., 12th July 1821.

fixed upon different principles, and producing a result less favorable to the interests of the Meerassidars.

966. The above observations were communicated to the Principal Collector on the 5th January.

REMISSION GRANTED ON ACCOUNT OF LOSS SUSTAINED IN CERTAIN VILLAGES BY INUNDATION.

To the Chief Secretary to Government, 8th Dec. 1823.
From the Principal Collector of Tanjore, in Cons., 8th December 1823.

967. On the 8th December 1823, we submitted to the Honorable the Governor in Council, a letter with its enclosure, from the Principal Collector of Tanjore, under date the 30th November.

968. We observed that concurring in the opinion of the Principal Collector, expressed in that letter, we recommended that sanction might be given to him to write off Rupees 6,847-6-1 as a remission on account of loss sustained in certain villages by inundation, as particularized in the statement accompanying his letter.

969. We observed that after the remission was deducted, the balance remaining on account of the settlement of 1232 would be only Rupees 4,635-3-0, which was expected to be soon recovered. It was also gratifying to observe, we remarked, that this amount was far exceeded by the extra revenue collected for land cultivated in the Aumanie villages above the Jummahbundy, which was Rupees 10,620.

970. In answer on the 23rd December 1823, the Honorable the Governor in Council authorized the Principal Collector of Tanjore to write off to profit and loss the sum of Rupees 6,847-6-1 on account of loss sustained by the inundation of certain villages.

971. The above sanction was communicated to the Principal Collector on the 5th January 1824.

PROBABLE RESULT OF THE SETTLEMENT OF FUSLY 1233.

972. On the 21st June 1824, we forwarded for the information and orders of the Honorable the Governor in Council, a letter from the Principal Collector of Tanjore, reporting on the probable result of the past season in his district, as it was likely to affect the land revenue of the then current Fusly.

To the Chief Secretary to Government, in Cons., 21st June 1824.
From the Pl. Collector of Tanjore, dated 29th April, in Cons., 21st June 1824.

973. We observed that in consequence of numerous petitions received by Mr. Cotton "of Para. 3. "a deficient produce as operating against the principle of a varying "jummah according to current prices," he issued instructions requiring "an examination to be made into the state of every village in the district and a return of Para. 4. "its estimated produce, that where produce upon estimate proved "deficient, a proportionate remission might be allowed in the demand "for excess of price, without infringing on the right of the Meerassidars to a profit of 10 per cent. "above the standard jummah, whenever such profit would accrue to them."

931. 'In the settlement of the minor estates, there is little difference between the Jumma of the last and preceding Fuslies, but the Board regret to observe that the settlement of Sunkerydroog is Rupees 1,609-11-11 below the permanent Beriz. That of Panprapatty exceeds the permanent Beriz by Rupees 995-13-2.'

932. 'In reporting on these estates, as desired in the Board's Proceedings on the settlement of 1232, the Collector will especially state the causes of the unprosperous state of the former Mootah.'

933. 'The amount of the outstanding balances of land under Aumany on the 31st of May were 1,04,817-7-7, of which the Collector anticipated that 85,000 would be collected previous to the expiration of the Fusly. The state of the balances of current revenue on the 11th of July was as follows:'

	Balance.	Rs.	A.	P.
Aumany	...	37,364	2	2
Rented	...	566	3	11
		37,930	5	1
Permanently settled	...	9,520	15	3
		47,451	5	4

934. 'The Collector proposes that a sum not exceeding 2,000 Rupees per annum, should be expended in the plantation of palmyra and cocoanut trees in the hilly and waste lands that are not likely to be brought under cultivation. This measure was suggested to the Collector in the 52nd para. of the Board's Proceedings on the settlement of Fusly 1232; the sanction of Government is now requested for the necessary disbursement.'

935. 'The Board are well pleased with the report of the Sub-Collector, Mr. Drury, and his attention to the duties of his charge. The only point necessary there to be noticed is that relating to the Talook of Tengerycotah. After speaking of the failure of the rains, Mr. Drury observes, "there is, however, another check to the improvement of the lands of Tengerycotah, which may be noticed in the disposition of the ryots to relinquish the cultivation of their lands for the purpose of converting them into pasture, for which they pay no rent for their cattle which, I am taught to believe, is a great source of profit to them; as the only effectual means to prevent this, the Collector proposes to place a tax on the sheep and cattle grazing on the waste lands;" but in order to enable the Board to judge of the propriety of this proposition, it will be necessary for them first to know the precise extent of the supposed evil, and the probable effect of the suggested remedy, as regards the general interests of the district, if, as they believe, to be the case, the waste lands of Tengerycotah are the resort of all the neighbouring cattle, the imposition of a new tax like that now suggested would be attended with far worse effects than those it is wished to prevent.'

936. 'It is requested, therefore, that the Collector will furnish the Board with full and distinct information on the following points:—

'What was the extent of population, agricultural stock and cultivated land at the time of the survey, compared with that in Fusly 1232 and 1233?'

'What was the custom in regard to the lands of this talook before the survey and what afterwards? Was the rent payable by each individual, regulated by the quantity of land actually producing grain, or was he held answerable for his usual fields when appropriated to the pasture of his flock in the same way as if they were all under cultivation?'

937. 'In conclusion, the Board have to express their hope that they will receive at an early period, a report from Mr. Cockburn, explaining the measures adopted by him in consequence of their proceedings, under date 3rd May, particularly in regard to the appointment of Karkoons, and the completion of the records of the survey.'

938. On the 17th December the sentiments of the Honorable the Governor in Council were communicated to us on the settlement of Salem for Fusly 1233, and also on our Proceedings on the settlement of the same district for Fusly 1232, which were submitted on the 10th May last.

From the Secretary to Government, in Cons., 23rd December 1824.

939. The settlement for 1232 was first noticed.

940. The Governor in Council, it was stated, entirely concurred in our remarks on certain offers which had been received from individuals, for the relinquishment of their Mootahs to the Government. The terms which they proposed were, it was observed in some cases, clearly inadmissible; and in others,

Proceedings, 3rd May 1824, Para. 866 to 873 of this report.

not sufficiently explained by the Collector. That the conditions which, in the 9th paragraph of our proceedings, we recommended that he should be authorized to allow, viz., the return of the original purchase-money, and the grant of a Duswundum in certain cases, were quite unobjectionable; but, that from the advantageous terms on which the Jaree Mootahs were held, there was little chance of their being accepted. That, under such circumstances, however, the purchase of those lands on the public account, became, as we had justly observed

* Proceedings, 15th November 1824, Para. 923 of this report.

† Proceedings, 3rd May 1824, Para. 872 of this report.

in our proceedings* on the late settlement, an object of comparatively little importance; and that it was certainly one with regard to which the Collector ought not to manifest any anxiety, both for the reasons which we had pointed† out, and because his readiness to purchase, on certain terms, being once generally known, the proprietors would come forward, of their own accord, when it suited their interest to do so.

941. That, owing chiefly to an extension of cultivation, the settlement of 1232 amounted to Rupees 20,55,467-2-11, exceeding that of the former Fusly by Rupees 64,815.

Para. 874 of this report.

942. That, agreeably to the Collector's recommendation, which was supported by us, the Governor in Council sanctioned the abolition of the partial tax on ploughs, prevailing in Mullapandy and in the Baramahl. It had been imposed, it was explained by Mr. D. Cockburn, "for the purpose of defraying charges of Police, which the conduct of the people, it was considered, had rendered necessary;" but that the same reason might not exist for its continuance, and that it was at all events unjust, that extraordinary expenses of Police should, in one particular part of the country, be provided for by a local tax, while similar expenses were defrayed elsewhere from the general revenues of the State. That the system, even if it were good, ought not to be partially applied.

943. That the Sub-Collector, it was observed, did not urge the repeal of the "double tax on houses," under the impression that it did not bear heavily on the class that paid it; but as it was imposed for the same purpose as the tax on ploughs, it ought, for the same reason, to be reduced to the ordinary rate.

Sub-Collector's report, 15th June 1824, Para. 11.

944. The Governor in Council, we were informed, entirely approved the modification which we had directed to be made in the "Bunjer cowle," with the view of confining the benefit of it to lands brought under the plough after the cultivation of the usual putent lands should be completed. That the ground on which the Collector objected to this modifica-

Board's Proceedings, 3rd May 1824, Paras. 883 and 884 of this report.

974. We said that the result of this examination, as stated by the Principal Collector, was that in 3,207 villages settled with reference to price, the estimated produce of the year allowing a Goodewarum of 50 per cent., and commuting the Mailwarum at the Jummahbundy standard-prices, gave a decrease of Rupees 3,54,028 or 13½ per cent. below the standard Jummah amount, but

Para. 9.	
Villages which agreed to a varying Jummah.	3,819
Deduct	3,207
Villages in which there is a loss	612

that by assuming the current selling price at 50 per cent. above the Jummahbundy standard price, and commuting the Mailwarum of the estimated produce at that rate, and again from that relinquishing all profit to the people to the extent he could wish, there was an available excess of price of Rs. 6,91,779, which, added to the Jummah arising from estimated produce at the Jummahbundy price, made the total Jummah of those villages in Fusly 1233 Rupees 23,15,208, which was an increase of Rupees 3,37,751 or 17½ per cent. above the Jummahbundy standard amount. That in like manner an increase was shown in 239 villages settled conditionally without regard to price of Rupees 44,908 or 22½ per cent.

Standard	Rs.	A. P.
Jummah of Fusly 1233 at estimated produce and Jummahbundy price...	19,77,457	8 7
	10,23,429	6 10
	3,54,028	1 9

Villages not varying with price	250
Deduct	230
In which there is a loss	20

975. We added that in 632* villages seriously injured by drought, the estimated loss was Rupees 97,643 or 34½ per cent. below the Jummahbundy standard amount, while in the 542 villages under Aumanie, although the produce had proved very deficient, the high rate of commutation of the Mailwarum produced a Jummah only ½ per cent. below the standard.

* Viz. varying	612
Not varying	20
	632

Para. 10.

976. That the total standard Jummah of the 4,611 unalienated Nunjah villages would then be seen to amount to Rupees 29,37,830, in which, from a deficiency of produce, a decrease appeared of Rupees 5,00,733, while an increase was

shewn available from the excess of price of Rupees 7,83,159, making the total Nunjah Jummah at present estimated for Fusly 1233 Rupees 32,20,257, which was an increase of Rupees 2,82,426 or 9½ per cent. above the standard.

977. We remarked that in the foregoing calculations the current selling prices of the year was assumed at 50 per cent. above the Jummahbundy standard-price, that Mr. Cotton, however, stated that "it had in many parts risen much higher," and that in the demand, collection and balance account for the month of April, the average selling price was entered 90 per cent. above the Jummahbundy standard price.

Note to para. 9.

978. The Principal Collector, we said, stated that the accounts of the dry grain villages were not then completed, that on a rough estimate he calculated the probable loss of revenue in those villages at 50,000.

Para. 16.

979. Mr. Cotton, we observed, again proposed to grant in rent for a period of five years, 250 villages where the Meerassidars still persisted in their objections in preference to taking them under Aumanie, and he stated his belief that they were in no way under-assessed to give them an undue advantage, and that without calculating on such a season as the present, and which they could have had no expectation of the settlement, on an average of years, would prove fair and equitable, but we were inclined, we said, to think that it would be granting more favourable terms to the Meerassidars of some of those villages than to their neighbours, for, as before stated, the increase that year above the Jummahbundy standard in 239 out of the 250 villages proposed to be rented, was 22½ per cent., whereas the increase in the conditionally settled villages was only 17½ per cent. and in the remaining 20 villages, according to the accounts, they could not pay the rent of the current year, without considerable loss, we therefore saw no reason

Para. 15.
See Statement A in Mr. Cotton's letter, 29th April, in Cons., 5th May 1824.

to alter our former opinion, and should the Meerassidars of these villages object to the settlement formed for them by the Principal Collector, we would consider it preferable to have recourse even to the Aumanie system rather than confirm the rent for a term of years.

980. In answer, dated 6th July 1824, it was stated that the Principal Collector's instructions for an estimate of the produce of each village not having been submitted, the Governor in Council was uninformed how far they might have been judicious; but that it was obvious that a season so adverse as the last, must be liable to render necessary a relaxation

From the Secretary to Government, in Cons., 12th July 1824.

of the principles of any system of Revenue settlement, and particularly of a system which as in Tanjore made no allowance for a diminution of produce, but raised the demand in proportion to the consequent increase of price. That the assessment in Tanjore was calculated on a fixed produce and varied only with fluctuating price, no variation, however, being allowed, unless the rise of price be equal to ten or the fall to five per cent. That the operation of that system in the past year, when the price rose 50 per cent. and the produce fell in nearly the same ratio, would be to make a very large addition to the assessment, notwithstanding a diminution, or no increase, or a very disproportionate increase of the means of discharging it. That the Governor in Council therefore concurred in the propriety of suspending the principles of the settlement, and assessing the district according to its actual resources; but that it seemed questionable whether the Meerassidars ought to be allowed against the Government the benefit of the excess of price to the extent of ten per cent. on the actual produce, when the Government was adopting the reduced scale of actual produce, and remitting in favor of Meerassidars its claim to the benefit of the excess of price beyond that rate on the standard produce. That it would be more equitable that the whole amount of the excess of price should be employed as a set off against the diminution of produce, by which means the actual produce would be assessed at the actual price, wherever it was necessary that the principles of the assessment should for the season be abandoned. That the Governor in Council approved of what was proposed in regard to the villages that were settled conditionally without regard to price.

981. That there would be particular, perhaps numerous, cases in a season such as the last, to which general instructions would not apply; that in these the Principal Collector must exercise a sound and liberal discretion.

982. The Governor in Council, we were informed, concurred in our opinion against granting a few years' lease of any villages.

983. The above correspondence was communicated to the Principal Collector of Tanjore on the 12th July.

From Government, in Cons., 18th March 1824.

984. On the 9th March last, Mr. Sinclair was appointed Sub-Collector in Tanjore.

TRICHINOPOLY.

SETTLEMENT FOR FUSLY 1233.

985. On the 27th September 1824, we submitted for the orders of the Honorable the Governor in Council, the accompanying extract from our Proceedings, under date the 23rd September, on the settlement of the Trichinopoly District for Fusly 1233, as detailed in the Report from the Collector, noted in the margin.

Proceedings, in Cons., 23rd September.
From the Collector, 30th June, in Cons., 15th July 1824.

*Conand, Vetticntty, Iyalore, Laulgoody.
†Tortiore, Wodiarpolliem Ari-alore, Volcondapooram.

986. 'The Trichinopoly Collectorate is divided into 8 talooks, four* of which, from being watered by the Cauvery, are usually termed wet land districts, while the others,† although possessing a considerable quantity of rice cultivation under tanks, are called by way of distinction, dry talooks.'

987. 'The season of Fusly 1233 is represented to have been generally unfavorable through out this province; the rivers were late in coming down, and the rains no less deficient in point of quantity, than irregular in respect of time, the result of the settlement is shown in the subjoined account':—

Names of the Talooks.	Land Revenue of Fusly 1232.		Land Revenue of Fusly 1233.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Conaund ...	2,63,152	8 0	2,48,962	7 3	...	...	14,190	0 9
Vetticutty ...	1,58,660	0 10	1,51,572	5 9	...	...	7,096	11 1
Iyalore ...	1,25,710	11 7	1,21,859	7 10	...	...	3,851	3 9
Laulgoody ...	2,67,533	7 11	2,62,170	15 3	...	...	5,362	8 8
Total ...	8,15,065	12 4	7,84,565	4 1	...	...	30,500	8 3
Torriore ...	2,38,408	10 9	2,15,998	4 0	...	...	22,410	6 9
Vodiarpollam ...	1,53,415	1 1	1,50,375	5 6	...	...	33,239	11 7
Arialore ...	1,42,910	3 9	1,25,759	1 11	...	...	17,151	1 10
Volcondapuram ...	1,35,450	7 6	1,12,570	14 5	...	...	22,909	9 1
Total ...	6,40,244	7 1	5,54,503	9 10	...	...	85,740	13 3
Grand Total...	14,55,310	3 5	13,39,068	13 11	...	...	1,16,241	5 6

988. 'It is to be observed, however, that the state of things here exhibited is the net amount of the settlement after deducting all remissions. The original settlement of the year was

'In the wet land Talooks ... Rupees 8,45,470 13 3
'In the dry land do. ... ,, 6,61,839 4 2

Total settlement Rupees. 15,07,310 1 5

'but a failure of waters rendered it necessary to make deductions to the extent of Rupees 70,992-13-8 before the Puttals were delivered; and a further sum of Rupees 97,248-6-1 was subsequently remitted on account of crops which had perished, the net amount of the settlement was thus reduced to Rupees 13,39,068-13-11, being less than that of the preceding year (1232) by Rs. 1,16,241-5-6 but only Rupees 44,240-5-4 below that of Fusly 1231.'

Para. 29.
Para. 30.
Rupees...

Deduct ... 70,992 13 3
97,248 6 3
1,68,241 3 6
Remains...13,39,068 13 11
Fusly 1231...13,83,309 3 3
1233...13,39,068 13 11
44,240 5 4

989. 'It is to be regretted that the Collector did not enter somewhat more into detail upon the subject of the remissions. He states that in the one case they were made "for waste and uncultivated Poongate land," and in the other "in consequence of the failure of the crops, and upon a strict examination of them." It would have been satisfactory to the Board to have been informed in what manner this examination was conducted; whether the remissions were made upon the reports of the Karkoons, and the representations of the Tahsildars alone, or whether they underwent discussion and scrutiny in the Circuit Cutcherry of the Collector, and finally, by what principle they were regulated.'

990. 'In a season like the past, where the value of the produce rose so much above the ordinary level, an indiscriminate remission for all crops that did not come to maturity would be attended with a sacrifice, which the former can have no right to expect, and the Government cannot afford to make. If a man possessing five or six fields, reaped a fair harvest from three or four of them, the partial or even total failure of his remaining crops would by no means have disabled him from paying the full rent, because the enhanced price he was able to obtain for his grain would more than counterbalance the deficiency in its quantity. It is on this principle that the settlement of Coimbatore has been made by Mr. Sullivan, but the accounts furnished by Mr. Saunders do not enable the Board to judge whether it has been attended to in his district; if it has not, it is now too late to correct the error, but it is hoped that he will be careful to observe this rule in future years.'

991. 'As regards the system of management, it will be observed that with the exception of five villages the whole of the Trichinopoly District is under money rents. These villages are stated to have been kept "under Aumanic," because the inhabitants could not be brought to any terms," but the Collector has omitted to explain the nature of their objections, or the mode of settlement he adopted in consequence. Judging from some notes in the accounts received in the native language, it would appear that the lands in question produce little else than paddy, and that the unwillingness of the inhabitants to undertake a money rent arose, in some cases from the water-courses being choked with sand left by the river, and in others from the revenues having deteriorated of late years. The Board hope, that although unnoticed by the Collector in his report, these points have not escaped his attention. A division of the produce between the cultivator and the Cirkar, whether made on an estimate of the crop or by actual measurement (and it is presumed that one or other of these alternatives was resorted to in this instance) is liable to many abuses, and it will be gratifying to the Board, if by due repairs or a temporary abatement of rent equal to any real diminution which the villages may have sustained, the Collector should be able to bring them under the same system as that in operation in the rest of the district.'

992. 'Not that this system is altogether such as might be desired, the Board are disposed to think that in this province generally there is in fact no field assessment, properly so called; and they doubt very much whether the servants of the Sircar have the means of knowing the exact quantity of land held or paid for by the respective ryots. On this subject, as well as in respect to the practice of varying the demand according to the description of grain which may chance to be sown, they will have occasion to address the Collector again in a few days, the very incomplete information afforded by their records in regard as well to the conduct of the original survey classification and assessment, as to the principle that was adopted in the modifications since introduced, involves the question in much perplexity, and they are unwilling any longer to defer the transmission of their report on the ordinary occurrences of the year; suffice it therefore at present to observe that however great the objections to which the custom just noticed is liable, it would seem to be an inherent prin-

Para. 36.

‘ciple of the original assessment, and cannot therefore be allowed to detract from the merits of the settlement now under review, which although necessarily attended with some embarrassment from the late period when Mr. Saunderson took charge of the district, and when the unfavourable nature of the season is considered by the Board to be satisfactory. They remark with pleasure that the amount outstanding at the end of the Fusly was only Rupees 333-5-0.’

993. ‘In the 37th para. of his report, the Collector observes, “in settling with the inhabitants of Royanellore in the Taluk of Woodiarpolliem, it was found that it had been the practice to pay out of the rent of the village, into the Taluk Treasury of Mannargoody in the Southern Division of Arcot, the sum of Rupees 37-4-9 every year for procuring a supply of water which sum has been hitherto included under the head of balance due by the inhabitants. It has consequently been ordered to be deducted from their accounts, and the amount paid by the Circar.”’

994. ‘This alteration is quite proper; a part of the lands of Royanellore receives its water from the large tank of Teeranum in the Southern Division of Arcot, in consideration of which it has been the custom to pay an annual sum of Rupees 87-4-9, but as the village rents are now at an end, and the ryots are assessed at the full value of the lands under cultivation, it can no longer constitute a demand against them, and therefore ought not to be entered as a balance.’

995. On the 12th October we received a reply from Government to the foregoing Proceedings, in which it was observed that the settlement, amounting to Rupees 13,39,068-13-11, was less than that of Fusly 1232, (a particularly favorable year) by Rupees 1,16,241-5-6, but fell short of Fusly 1231, which was not an unfavourable season, by Rupees 44,240-5-4 only. The collections also have, with a very trifling balance, been realized within the Fusly. With reference to the serious disadvantages with which Mr. Saunders had to contend, the Governor in Council considered this result of his management to be quite satisfactory.

996 Copy of the above letter was transmitted to the Collector of Trichinopoly on the 21st October.

SURVEY.

997. In reference to the foregoing Proceedings, we submitted on the 21st October, for the orders of the Honorable the Governor in Council, the following extract from our further Proceedings, under date the 18th October, on the survey of the Trichinopoly District.

998. ‘In pursuance of the intention expressed in the 7th para. of their Proceedings, under date 23rd September 1824, the Board now resume the subject of the survey rates of assessment in Trichinopoly.

999. ‘When this province was under the Nabob, the policy of his managers induced them to receive the revenues of the wet lands in kind, in order that they might be able to create a monopoly of grain and control the market; but so soon as it came into the possession of the British Government, that system was abandoned for a money rent, formed by converting the Circar share of the assumed average produce of each village into money, at the selling price of the year. In the dry lands, however, a division of the crop appears to have been unknown; the demand of the State was there regulated by rates which had long been attached to the several tracts of land, and which, although involved in much confusion from a multiplicity

‘of land measures, and varying according to the description of grain the ryot might sow, and the casts of the person by whom the ground was occupied, were, of necessity, adopted as the basis of annual settlements.’

1000. ‘Regarding the details of the survey subsequently undertaken by Mr. Wallace (viz., in Fusly 1213, the third year after the assumption), or of the principles observed by him in the classification and assessment of the lands, the records of the Board contain little or no information.’

1001. ‘The first mention of the subject, in a letter from Mr. Kinlock, then in temporary charge of the district, dated 1st April 1805, the following is a copy of the passage here referred to; “a superficial survey of the lands having been made by Mr. Wallace some time ago, the actual produce of the land ascertained upon an average of several years, and a standard grain assessment fixed and approved* by the Board, the classification of the soil was what remained to be established, the orders issued by Mr. Wallace last year fully accomplished this.”’

‘The amount of the jumma of Fusly 1213 for each village was divided on the lands of each individual in the following manner; the Nunjah lands were classed under the following heads:

The 1st sort of land was termed Kurrasel.
The 2nd do. do. Shevel.
The 3rd do. do. Mannel.
The 4th do. do. Kuller.

“Each of these four classes was sub-divided into two divisions, where the produce of the land required such distinction; the land producing five cullums per cawnie less than the 1st sort, was classed as land of the 2nd sort under its peculiar denomination.”

Para. 8. “The Poonjah or dry lands were classed into five sorts, viz., Kurrasel, Puddagie, Shevel, Mannel and Kuller.”

Para. 9. “Every field was classed under one of these lands, and the amount paid on each class by each individual was ascertained.”

1002. ‘It would appear, however, that this work was executed in a manner very different from the survey made in other districts, and better calculated to avoid immediate expense, than to secure its accuracy, for in reporting on the settlement of the following year, Mr. Wallace,* who had then returned to the province, observed, “the classification having been performed by the Curnams, a revision thereof, as well as of the Teerwahs and measurement of the lands, I deem indispensably necessary previous to declaring the tax on the lands fixed. How far this task was actually carried into effect does not appear; it would seem likely, however, that it had a very limited operation, for in a letter from Mr. Wallace, written twelve months afterwards, he reported it to be still unaccomplished, in consequence of the difficulty of finding persons competent to undertake it; and not only have the Board been unable to find any trace of its having been subsequently completed, but as the further prosecution of an individual settlement was relinquished shortly afterwards, and a village lease introduced; it is probable that the intention was altogether given up.’

1003. ‘From the foregoing summary of the correspondence of the day, it will be seen that the information to be collected from the records of that period extends little beyond the fact

'of the lands having been measured and classed under particular heads; of the mode in which the measurement was made, or the rule adopted in the division of the lands; of the principle observed in regard to the assessment of lands bearing two and three crops; of lands converted from wet into dry, or from dry into wet; or in respect to the before varying rent of the dry lands, which it was of the utmost importance should become fixed, no mention is made.'

1004. 'The Board observe, however, from a letter written by Mr. Lushington, in August 1821, that the lands in the wet districts are stated "never to have been regularly measured," and that although the dry districts are represented to have been measured during the administration of Mr. Wallace by a rod of 24 English feet, "the classification is described as vague and incorrect" and as not having been followed by the application of "any assessment," the demand of the Circar continuing, as before, to be regulated by the description of crop raised.'

1005. 'Of this latter fact indeed the Board find ample proof in the remarks incidentally made by successive Collectors. By Mr. Garrow, who held the office of Collector in 1809, it was stated that in pursuance of "the principle established by Mr. Wallace, the teerwahs were not attached to the land, but to the crop produced, and that in every season the lands were liable to a change of production and of teerwahs." Mr Lushington also in another letter of date antecedent to that before quoted, after explaining that the old assessment in Torriore varied as the crop happened to be of grains which eared or grew in pods, remarked: "this rate of assessment, established by prescription, has never been changed; when Mr. Wallace caused the inhabitants of each village to measure their lands in Fusly 1212, the rate of assessment remained unchanged, notwithstanding the land was assessed in Cawnies instead of Goontahs as before;" and again in the 6th para of the same report, after stating that "no distinction of taram or classification existed previous to Fusly 1216," when Mr. Wallace divided the lands into classes, he goes on to explain that the settlement of the Poonjah lands in the year then under report (Fusly 1227) had been formed upon the same principle as those of former years, the rates of assessment fluctuating with the nature of the produce.'

1006. 'In the reports of Mr. Garrow there is mention also of another circumstance strongly indicative of the absence of those established principles, which have regulated the rent in districts where the field assessment has been properly introduced: speaking of the dry grain talooks, he says: "many of the fields denominated Punjah are actually Nunjah, watered by streams from the Cauvery and yielding the most valuable productions."'

1007. 'When, in addition to these circumstances, it is considered that the details of the statements forwarded by Mr. Wallace with his report on the settlement of Fusly 1211, and the accounts furnished in the native language by Mr. Lushington on the 31st October 1822, both show that at the time we assumed the management of the country, different measures existed in different villages of the same talook, and even in the same village that the assessment in the dry talooks, besides varying according as the crop might be of a description which "eared" or "podded," was raised or lowered with reference to the occupant of the land, the resident ryot paying more than the stranger from the same talook, the stranger from the same talook more than the stranger from another district, with various other gradations in regard to Mahajanams, Poligars, Cawulgars, Kunderchars or Militia, and the castes usually

'privileged throughout India; that in the wet talooks* no regular survey has subsequently been made; that the measurement and classification of the dry talooks even was entrusted to persons from whom neither accuracy or fidelity could be expected, and has at a later date been declared not to have been followed by any field assessment; and above all that the old system of a fluctuating rent still continues, there would seem reason to believe that the survey of Mr. Wallace has in fact produced little if any alteration in the system before existing. It is true, indeed, that the memoranda furnished by Mr. Lushington in the native language state the "taram" established by Mr. Wallace to be still observed, but it must be kept in mind, that, contrary to the custom in the Ceded Districts, Coimbatore, Salem and the Southern Division of Arcot, where this word is applied to the "rate of assessment," it is here used to signify "classification," and the actual details of the settlement are shewn by the same documents to be very different from what is understood by an individual or ryotwary settlement, the demand being fixed upon the village collectively, and the Circar servants keeping no accounts of fields or of the rent payable by each ryot. "In Fusly* 1213, it is said, an individual field account was prepared, but since Fusly 1214, the demand has been fixed upon the village collectively at the average assessment, and a yearly account of fields and persons has never been made." But although the demand of the Government be against the village collectively, the principles on which its subsequent adjustment is made, appear to be widely different in different places.'

1008. 'In villages held in shares, the adjustment is simple, the aggregate sums being paid by the respective partners, but where this custom does not exist, it is explained, to be made in one of the following ways; in some villages the settlement formed on the survey accounts in Fusly 1213 is taken as the standard, and the rent of each ryot increased or diminished in proportion as his cultivation may be greater or less than it was in that year; but in others it is stated that the practice is far otherwise; the payments required from the respective cultivators depending, not on the extent of their cultivation as compared with the land they severally occupied in the year assumed as the standard, but on the general extent of cultivation in the village collectively. Thus if the demand against the village be 20 per cent. more than in Fusly 1213, every ryot pays 20 per cent more than in that year, whether his cultivation be more or less; the poor thus paying for the rich, the weak for the strong.'

1009. 'It must be observed, however, that the details here explained are entirely conducted by the Curnams and heads of villages, and are in no degree under the control of the Collector's servants, who look to nothing beyond the aggregate demand against the village.'

1010. 'Such is explained to have been the state of things up to the end of Fusly 1231, and although it was then stated that endeavours would be made to introduce a strict individual field settlement in Fusly 1232, it is probable, from nothing having been reported on the subject, that no material change has yet been effected. Judging indeed from the information at present before the Board, and the apparent defects in the principle of the existing system, it would probably be attended with many difficulties.'

1011. 'In order, however, that a point of so much importance may no longer remain in doubt, it is desirable to obtain the fullest possible information on the subject, an object which may perhaps be best effected by putting the several points in the form of questions; the Board hope the Collector will see the necessity of making his answers as full and distinct as possible even at the risk of repetition.'

'It has been observed, that it was stated by Mr. Lushington that the wet land talooks had never been "regularly measured," but that the dry land talooks had been measured with a rod of 24 feet. The Board are desirous of knowing the cause of the distinction here made.'

'Is it meant that the wet lands have not been measured at all, since the province came into our possession.'

'If so, what is the nature of the present measurement in the wet districts? Is it uniform throughout each village of the four talooks? If not, what are the different measures?'

'Was the measure used by Mr. Wallace of iron, wood, or rope?'

'Of what length was it, and how many square feet were computed to be contained in the Cawney, which is stated by Mr. Lushington to have been the measure in which the record was kept?'

'Was the same rule observed in all villages and in all talooks measured by Mr. Wallace, and in wet lands as well as dry?'

'Were the lands divided into fields; and if so, what was the rule in regard to the size of the respective fields?'

'If the lands were not so divided, what is the ordinary size of a field?'

'Are the fields generally capable of being cultivated by a single plough?'

'Were the boundaries of each field marked, and if so, how was that effected?'

'Were the waste lands measured as well as those usually cultivated?'

'If measured, were they also divided into fields?'

'It is stated that the wet lands were classed under the heads of Kurroosel, Sheval, Mannel and Kullar; and the dry lands under the heads of Kurroosel, Puddaga, Sheval, Mannel and Kullar.'

'What is the exact meaning of these terms?'

'Was this classification known before, or was it introduced by Mr. Wallace?'

'Was this classification regulated by the nature of the soil, or by the advantage of situation and the facility of obtaining water?'

'What is the principle adopted in assessing lands taken from the waste?'

'Are the survey accounts in all their details in the Collector's Cutcherry, or only in the hands of the Carnums?'

1012. 'The above questions are of a general nature, and are intended by the Board to apply equally to both the wet and dry talooks. In those which follow, the wet and dry talooks are distinguished.'

THE FOUR NUNJAH TALOOKS.

'It would appear that the lands in the Nunjah Talooks, whether measured or not, were at least classed by Mr. Wallace, was any specific assessment attached to each class and to each field?'

'If so, was the assessment on the field regulated by the class in which it was placed, in consequence of the nature of the soil, or by the actual average collections previously derived from it?'

'Is the assessment on the land classed as Nunjah, Punjab and Garden, fixed and permanent; or does it vary in each, or in either, according to the description of crop raised?'

'What is the rule when land classed as wet is cultivated with dry produce?'

'What, where land classed as dry or garden, is converted into wet?'

'How is the assessment regulated on lands bearing two crops?'

'How on those bearing three?'

'If land originally assessed for two or three crops, produce only one crop, how is the demand regulated?'

'From the accounts sent long ago by Mr. Wallace, as well as from those in Eng-

* Extract from Enclosure No. 51 in Mr. Wallace's letter, dated 22nd January 1802.

	Nunjah.	Punjab.	Poowasy.
	Star Pags.	Star Pags.	Star Pags.
Walkondapoorum...	5½	1½½	3½
Koohore ...	4½	1½	3

† Extract from Enclosure No. 24 in the same letter.

Curronead or lands consisting of black earth.		Mannel Terra or land consisting of sandy Ground.	
1st Crop.	Taladie Poowasy or 2nd Crop.	1st Crop.	Taladie Poowasy or 2nd Crop.
Ans. 10 8	As. 5 4	½	½

‡ Extract from Enclosure D. in Mr. Lushington's letter, 10th January 1822.
"Nunjah cultivation," Madalady Poowasy, or 1st "Crop average Teerwah, Rupees 1.7-11 per cawny."

'lands, denote that some other grain, capable of being brought to maturity by the falling showers and dew, and not requiring artificial irrigation, has been grown on ground usually producing paddy?'

'It is probable that some land paid only the Poowasy Teerwah at the time of the survey; was the survey assessment fixed on such lands with reference to the Poowasy rent? If so, how is the demand now regulated on such land?'

THE FOUR PUNJAH TALOOKS.

'Did the classification made by Mr. Wallace in the Poonjah Talooks alter the pre-existing assessment, or merely give a name to the land?'

'If it altered the former assessment, upon what basis were the new rates founded? Did Mr. Wallace's system fix the before varying demand of the Sircar, or did it leave it (as appears to be the case) to fluctuate as before, according to the description of grain produced and the person raising it?'

'In the former case, what principle was followed in fixing the precise amount? Were the lands rated at their full value and the remission to privileged castes, &c., left to be made at the Jumma bundy, by a definite deduction from that amount, as in the Ceded Districts, &c., or was the assessment fixed with reference to the caste and residence of the person actually in occupation at the time?'

'Again, if Mr. Wallace's rates were intended to be permanent and not to vary with the crop, what is the cause of the settlements of the last three years having been made with reference to the nature of the produce ?

'Is the system of regulating the rent by the nature of the produce universal throughout the four dry talooks or partial ? And is it applied equally to lands long under culture, as to those newly occupied ?

'If the custom be different in different places, what proportion of each talook is estimated to be under fixed, and what under varying rents ?

'Is the system of the dry lands, in what are called the wet districts, similar to that in the dry districts ?

'If not, what is the difference ?

'Upon what principle did Mr. Lushington proceed when he reduced the rates of assessment in the wet talooks in Fusly 1230 and 1231. Were all the lands in a village reduced in one fixed ratio, or were different rates of reduction applied to different fields ?

'It is observed that the reduction in one of the two villages, of which details were furnished, amounted to 20 per cent, in the other to 12; upon what date was this done ?

'Mr. Lushington in 1817 surveyed, classed and assessed, the lands of the village Tincalore in the Terriore Talook as an experiment. Are the rates then fixed by him the present standard of assessment, and the demand upon each individual ryot known and recorded by your servants ? Or is the settlement here also made with the village collectively, and the distribution of the details left to the Curnams and inhabitants ?

'It is mentioned in the Hindoowee papers sent by Mr. Lushington, that the wet lands, in what are called the wet talooks, are saleable. Are they generally so, or only partially ?

'Are the dry lands also saleable, or only the wet lands ?

'How is it in the dry talooks ? Are the lands wet or dry, or both, saleable there also ?

'Where lands are saleable, what is the ordinary rate of purchase ?

'The term "Panawarsa" appears from the accounts of the different settlements to be similar in its import to the "Kuttoo Gootah" of the Ceded Districts, and to mean lands subject to a fixed and unvarying rent. The Collector is requested to furnish a statement shewing the extent and value of the lands held on this tenure at the time of the survey, compared with their present extent and value, and the amount of the public revenue paid thereon.'

'What is the nature of the grants on which these lands are held ?

'Are they alienable, and for ever liable only to the present favourable rent, or are they subject to be assessed at their full value on the death or failure of the grantee ?

'If any changes have taken place since we obtained the province, they should be stated.'

1013. 'In order that the Board may have the means of supplying any omissions in these questions, the Collector will be pleased at the same time to transmit the following documents under charge of an intelligent Gomastah who is well acquainted with the customs of the district, and the general details of the system ?

1st. 'Copy and Translate of the several orders issued by Mr. Wallace for the guidance of the persons employed in the survey, classification and assessment of the lands.'

2nd. 'Copy and Translate of the instructions issued by Mr. Lushington for the guidance of his servants in reducing the assessment in Fusly 1230 and 1231.'

3rd. 'Two statements, prepared in the accompanying Forms A and B, shewing the reductions made by Mr. Lushington in the two villages particularly referred to by him in his reports on the settlement of Fusly 1231, viz., Goodaloor and Koomaramungalam.'

4th. The original accounts of three villages in the dry districts, and of three villages in the wet districts, shewing all the details of the survey, classification, and assessment, and usually termed as in the margin.'

5th. 'The original accounts shewing all details of the settlements of Fuslies 1230, 1231, 1232 and 1233, in six of the villages alluded to in para. 12, namely, of two villages settled in shares, and of two settled in each of the other modes there alluded to. The accounts here required are those prepared by the Curnams in each of the years named, and should exhibit all the particulars of fields, persons and payments.'

1014. 'If the accounts of the Curnams shew only the modified rates of assessment as resulting from the reduction made by Mr. Lushington, the Collector will prepare and forward at the same time an account shewing separately the original assessment as fixed by Mr. Wallace to each field or tract in these six villages, that now existing, and the difference between the two ; and it is further requested that he will communicate any information he may be able to obtain in regard to the precise grounds upon which the alterations were made.'

1015. 'The original accounts here required will be carefully returned.'

1016. In answer to the above we were informed in a letter from the Secretary to Government, under date 29th October 1824, that our records relative to the survey rates of assessment in Trichinopoly appeared to be extremely defective. It was satisfactory, however, to the Honorable the Governor in Council to observe, that we had given to this important subject the attention which it merited. The queries which we had framed were considered well calculated to elicit the distinct information that is required, and which the Governor in Council trusted would lead to the introduction of some sound and uniform system.

1017. Copy of the above orders were communicated to the Collector on the 4th November 1824.

BALANCES.
To the Chief Secretary to Govt., in Cons., 28th Oct. 1824.
From the Office of Trichinopoly, 15th, in Cons., 24th Nov. 23.
To do. do. do. 15th Janv. 1824.
From do. do. do. 13th, in Cons., 19th Feb. 24.
To do. do. do. 23rd, in Cons., 23rd Sept. 1824.
From do. do. do. 13th, in Cons., 21st Oct. 1824.

1018. On the 28th October 1824, we submitted to the Honorable the Governor in Council the correspondence noted in the margin, with the Collector of Trichinopoly, regarding the old balances outstanding in that district.

1019. We stated that these balances might be classed under four distinct heads :—

1st. The balances of land revenue between the date of our first taking possession of the country and the introduction of the decennial lease.

2nd. The balances on account of that lease from Fusly 1214 to 1230, inclusive.

3rd. Those which had arisen from that period to the end of Fusly 1232, and

4thly. The balances on account of extra revenue from 1213 to 1232.

1020. That the decennial rents, we said, were too high had long been admitted, and that as the realization of the arrears outstanding on that account as well on account of previous years was declared by the Collector to be hopeless, we recommended that they be written off to profit and loss, they amounted together to Rupees; 14,22,236-11-9, viz:—

Decennial rent balances ...	...	Rs. 11,74,220	5	4
Balance of older date ..	...	„ 2,48,016	6	5
Total Rs...		14,22,236	11	9

1021. We observed that under the further explanation given by the Collector in his letter of the 13th October, regarding the amount outstanding under the head of sundry small farms and licenses, we would also suggest that the same measure be adopted in regard to the balances of extra revenue from Fusly 1213 to Fusly 1232, amounting, exclusive of Moturpha, of which some portion was stated to be recoverable, and which might therefore be allowed to stand, to Rupees 22,594-14-11.

1022. Of the remaining item, namely, the land revenue balances of Fusly 1231 and 1232 Rupees 2,904-9-9, we stated that as the Collector considered them to be capable of being realized, we would recommend that they be allowed to continue to form part of his demand.

1023. We remarked that the total amount which it was the object of this letter to request might be written off to profit and loss in the Trichinopoly District, was Rupees 14,44,831-10-8.

1024. In Mr. Secretary Stokes' answer of the 16th November, we were informed that in conformity with our recommendation, the Collector of Trichinopoly was authorized to write off the following irrecoverable balances.

	RS.	A.	P.
Decennial rent balances ...	11,74,220	5	4
Balance of older date ...	2,48,016	6	5
Do. extra revenue, from Fusly 1213 to Fusly 1232...	22,594	14	11
Total...	14,44,831	10	8

1025. Copy of the above correspondence was sent to the Collector of Trichinopoly on the 25th November.

1026. With reference to the two foregoing letters we again addressed Government on the 16th December, in order to rectify a mistake which had occurred in the 4th para. of our letter under date the 28th October, in regard to the balances of extra revenue in Trichinopoly from Fusly 1213 to 1232. The total amount of these balances, exclusive of Moturpha, we observed, should have been stated at Rupees 24,126-14-0, which was the sum to have been written off to profit and loss on this account, making the total amount of irrecoverable balances proposed to have been struck off Rupees 14,46,363-9-9 instead of Rupees 14,44,831-10-8, and we requested that the Honorable the Governor in Council would be pleased to sanction the adjustment of these balances agreeably to the amended statement then submitted.

1027. We were informed by Mr. Secretary Stokes' letter of 24th December in reply, that the Honorable the Governor in Council was pleased to sanction the writing off to profit and loss the sum of Rupees 14,46,363-9-9 instead of Rupees 14,44,831-10-8, of which the adjustment was authorized by his letter No. 744 of the 16th November.

1028. Copy of the above letter was sent to the Collector on the 30th December.

CUMMATUM LANDS OF HIS HIGHNESS HISSAMUL MOOLK.

*To the Chief Secretary, 25th, in Cons., 25th November 1824.
From the Collector, 12th, in Cons., 13th September 1823.
From do., 22nd, in Cons., 31st May 1824.
To do., 7th, in Cons., 7th October 1824.
From do., 12th, in Cons., 16th October 1824.

1029. In reference to the 631 and eight following paras. of our last General Report, regarding the restoration of certain Cummatum lands in the Trichinopoly District to His Highness Hissamul Moolk, we submitted* a further correspondence that had since passed with the Collector of Trichinopoly, by which it would be observed that His Highness had laid claim to a small portion of land in addition to that which was formerly restored to him.

1030. We stated that as it had been satisfactorily proved that the additional quantity to which His Highness laid claim was actually in possession of the Begum Sahaba at the time of the assumption of the country, and that he was in consequence properly entitled to it, we had directed its restoration, and that as we considered him equally entitled to the collections which had been made from the lands during the time they had been held by the Company, we recommended that authority might be granted to the Collector of Trichinopoly to pay to his Highness the amount thereof, viz., Rupees 781-8-9.

1031. We were informed in Mr. Secretary Stokes' letter of the 3rd December, that the Honorable the Governor in Council approved our orders to the Collector of Trichinopoly for the restoration to the Hissamul Moolk of the Cummatum lands in the village of Alundoor, to which he was found to be entitled, in addition to those previously restored, and authorized the Collector to repay to His Highness the collections made, since Fusly 1221, on the lands last given up, amounting to Rupees 781-8-9.

1032. Copy of this correspondence was forwarded to the Collector on the 18th December.

MADURA.

SETTLEMENT FOR FUSLY 1232.

1033. On the 29th of March 1824, we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 22nd of the same month, on the Settlement of Madura for Fusly 1232, as detailed in the report from the Collector, dated 6th October 1823.

1034. The following abstract Statement shows the settlement of the land revenue in Fusly 1232, compared with that of Fusly 1231.

	Fusly 1231.			Fusly 1232.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Amount tribute of the Polliams permanently settled ...	6,41,673	6	2	6,36,250	5	7	...	...	...	5,423	0	7
Amount tribute of the Polliams unsettled ...	73,198	1	1	86,612	14	4	13,414	13	3	...	...	...
Amount rent of the Talooks and of the Estates ...	7,40,548	2	2	8,55,052	8	8	1,14,504	6	6	...	...	...
Amount of the hill rent ...	4,277	6	8	5,115	4	10	827	14	2	...	...	...
	14,59,697	0	1	15,83,031	1	5	1,23,757	1	11	5,423	0	7
	Deduct Decrease...						5,423	0	7			
	Net Increase...						1,23,334	1	4			

1035. 'The district is represented as having been more free from endemics than for the last 12 or 14 years, and the season of Fusly 1232 was also more favorable than usual, both for wet and dry cultivation, the net increase of revenue in consequence amounts to Rupees 1,23,334-1-4.'

1036. 'The cultivation exceeds that of the preceding year by cawnies 35,878-10, and 2,728 Puttahs were issued above the number given in Fusly 1231.'

1037. 'The increase in Madura amounts to Rupees 66,565-13-8 or Rupees 18-3-6½ per cent, after allowing a reduction of Rupees 8,021-3 or Rupees 1-14-2½ per cent. on the survey assessment—a favorable result when the depopulated state of parts of this district from years of continued disease is considered.'

1038. 'In Dindigul the remission given on the survey assessment is Rupees 69,023-8-6 or Rupees 14-3-3½ per cent, leaving an increase of Rupees 55,595-15 or Rupees 15-4-11 per cent, above the revenue of Fusly 1231.'

1039. 'The Collector will be pleased to explain the decrease in the Zemindary of Shonkamputty with his reason for assuming it; this ought to have been reported to the Board at the time.'

1040. 'It is satisfactory to learn that some of the assumed estates are in such a state of improvement as to induce the Zemindars to petition for their restoration, on their entering into engagements to discharge the balances due within a given time. The Board will be prepared to recommend to Government to grant their request on the Collector's further report. He will submit a statement shewing the amount of the Peshcush on each estate, the date of assumption, the amount of the balance for which it was assumed; the settlement, collections and charges every year since the outstanding balance at present; the period within which it is to be liquidated, and the nature of the security.'

1041. 'The Board are clearly of opinion that where the value of the Manniums of the Village Sibbendy have increased through their own industry or at their expense, they ought to have the full benefit of such improvements.'

1042. 'The balance at the end of the Fusly amounted to Rupees 97,753-11-9, the whole of which, much to Mr. Peter's credit, has since been realized without the necessity of sending a single defaulter to jail.'

1043. 'With reference to the 87th para. of the Board's proceedings, under date the 3rd of July 1823, they are anxious to receive at the Collector's earliest convenience his opinion as to the extent of the reduction which he conceives it necessary and proper to be made in the Survey assessment in Dindigul.'

General Report, dated 5th January 1824.
Para. 727.

SETTLEMENT FOR FUSLY 1233.

1044. On the 4th November 1824, we submitted for the information of the Honorable the Governor in Council, the following extract from our Proceedings, under date 28th October, on the settlement of Madura for Fusly 1233, as detailed in the letter from the Collector of Madura, reporting on the settlement of his district for Fusly 1233.

Proceedings, in Cons., 28th October 1824.
From Mr. Peter, 25th Sept., in Cons., 7th October 1824.

1045. 'The following statement shews the settlement of Fusly 1233, compared with that of the preceding year.'

	Fusly 1232.			Fusly 1233.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Amount tribute of the Polliams permanently settled... ..	6,36,250	5	7	6,36,250	5	7	...	...	...	...	...	...
Amount tribute of the Polliams unsettled	86,612	14	4	86,612	14	4	...	...	...	...	...	...
Amount rent of the Talooks and of the estates under Aumanie...	8,55,052	8	8	6,69,512	0	6	...	...	...	1,85,540	8	2
Amount of the Hill rent ..	5,115	4	10	5,115	4	10	...	...	...	...	...	...
Total...	15,83,031	1	5	13,97,490	9	3	...	...	...	1,85,540	8	2

1046. 'The decrease of revenue is represented to have been occasioned by an adverse season.

Para. 3. "From the great extent of land prepared for cultivation in the early part of the season," observes the Collector, "I had every prospect of a settlement considerably beyond that of Fusly 1232, but the almost unprecedented failure of

Para. 9. "the rains thwarted such prospects." With the exception of this passage, and of a short remark in respect to the Nellore Talook, where there are stated to be few large tanks, the Collector's report contains no information in regard to details.'

Increase and Decrease of cultivation in Fusly 1233, as per details of Collector's accounts.

Talooks,	Wet.				Dry.			
	Increase per cent.	Decrease per cent.	Increase per cent.	Decrease per cent.	Increase per cent.	Decrease per cent.	Increase per cent.	Decrease per cent.
Madacolum ...	...	...	8	13½	2	1	...	...
Teramungalum ...	...	...	17	14½	...	...	2	2½
Melloor... ..	...	...	11	12½	13	13½	...	...
Marungapoor ...	...	...	46	14½	...	...	12	4
Tadicomboe ...	...	...	25	5	...	...	11	6½
Iyempully ...	...	...	5	6	...	...	2	3½
Tengarah... ..	...	...	5	13½	...	...	9	4½
Nellacotah... ..	...	...	11	11	...	...	1	12½

*Remissions in Fusly 1233.

Talooks.	Centages.	
	Rs.	A.
Madacolum ...	16	13½
Teramungalum ...	14	12½
Melloor... ..	40	15½
Marungapoor ...	23	5½
Tadicomboe ...	23	14
Iyempully ...	6	15½
Tengarah... ..	24	10
Nellacotah... ..	17	5½

1047. 'That a failure of the rains must be followed by a decrease in the collections is quite manifest, but there are causes which will make the revenue fall more or less in particular places, and all fluctuations of that kind ought to have been particularly inquired into and explained. In the eight talooks of which this district is composed, the decrease in the wet cultivation, even setting aside Melloor, varies from 5½ to 25½ per cent, while in the dry, the variation ranges from an increase of 2½ to a decrease of 12½ per cent. In the remissions on account of perished crops the proportions fluctuate as much,* being in some talooks as high as 46 per cent, and in others only 6 per cent.'

1048. 'It would have been satisfactory to the Board to have learnt to what local peculiari-

Para. 5.

'ties of soil, rivers, produces natural springs, situation or even partial showers, these effects were to be ascribed, but on this subject no explanation is offered; for although the Collector passed through all the talooks himself, and gives assurances that "the reductions which had been made on account of Shavee had not been made without strict scrutiny," his further observations contain little more than a mere recital of the sums entered in the principal columns of his Jummahbundy statements.'

1049. 'This is the more to be regretted, because, so far as the Board are able to judge from the papers before them, the settlement does not appear to have been formed on terms equally advantageous to the ryots of all parts of the Collectorate. It has always been urged by Mr. Peter that the rates of assessment in the Dindigul province were too high, and he was ordered to reduce them so far back as 1815; but this work still remains to be accomplished. It seems extraordinary, therefore, that in these four talooks, where it would be natural to expect that the

*Dindigul.

Remissions on account of Shavee and Moonasab Kummee.

	Rs.	A.	P.
In Fusly 1232...	63,231	0	10
In Fusly 1233...	70,431	5	7
Difference...	7,200	4	9

† Madura and Marungapoorum remission.

	Rs.	A.	P.
In Fusly 1232...	263	4	11
In Fusly 1233...	1,05,323	11	7
Difference...	1,05,067	6	9

'ceeds that of Fusly 1232, to the extent of Rupees 1,05,067.'

1050. 'The Board do not mean to say that these facts prove the settlement to have been unjust; it is probable that the difference may be capable of satisfactory explanation, and they will be happy to learn that it is so, but they are anxious to impress on the mind of the Collector how necessary it is, not only that he should ascertain, but that he should explain all circumstances connected with points of so much importance.

1051. 'In the 11th para. of his report, the Collector mentions that he had in most instances succeeded in preventing the inhabitants from leaving their villages, by "employing them in useful works;" this assurance is highly gratifying, although it would have been more satisfactory, if the Collector had also the nature of the works to which he refers.'

1052. 'The deduction made in the Dindigul Talooks, where no second crop had been raised, was quite proper, but the Board regret to find that no progress had

Para. 12.

'yet been made towards the execution of their instructions for lowering the Teerwahs. It is painful to them to be so frequently obliged to press this subject, but as it is now eight years since this measure was first ordered, upwards of 15 months since the Collector was furnished with the detailed sentiments of the Board upon his proceedings, and nearly seven months since they repeated their anxious wish "to receive at his earliest convenience his opinion as to the extent of the reduction which he con-

Proceedings, 22nd March 1824.

Para. 10.

Vide para. 1043 of this report.

'siders it necessary and proper to be made in the survey assessment in Dindigul," they must peremptorily insist that the subject be immediately taken up; the want of rain in the last season, to which the Collector refers in the 12th para. of his letter, could form no adequate cause for delay; it is not on the produce of a single year that the question is to be decided, but on a consideration of facts elicited by former experience and by an examination of past payments and local contingencies in regard to climate, soil, situation and water, which are always within the reach of inquiry. If it be true that the rates in this district are excessive,

'to defer their reduction is a grievous evil to the people, and must tend to impoverish the province more and more every year.'

1053. 'Referring to the statement given at the commencement of these proceedings, the

Para. 25.

'Collector remarks that the balance outstanding at the end of the Fusly was Rupees 1,84,647-6-8, of which Rupees 69,791-7-7 had been realized up to the date of his letter, the 25th of last month (September), leaving a balance of Rupees 1,14,855-2-2, still to be recovered, namely,

Ryotwary balances...	Rs.	10,398	9	0
Arrears due from the Zemindars	Rs.	1,04,456	9	2

Total Rs. 1,14,855 2 2

'In regard to the latter, the Collector remarks that the Zemindar of Ediacotah is desirous to transfer his lands to the Government, on the condition of receiving an annual allowance equal to 10 per cent. of the revenue, and that the other Zemindars request to be permitted to pay the arrears respectively due by them, with the kists of the now current Fusly.'

1054. 'In stating the extent of these arrears, the Collector has omitted the necessary detail

Names of the Zemindaries.	Amount of permanent Jummah.		Arrears now due on account of Fusly 1233.	
	Rs.	A. P.	Rs.	A. P.
Seernovanly	903	10 11	42	10 11
Ammiah Naicknoor	13,969	8 6	8,616	1 4
Maunpaur	2,254	6 0	1,085	3 7
Gundama Naicknoor	1,344	13 3	4,026	5 3
Ediacotah	9,782	3 7	1,945	1 7
Cadeor	13,410	10 6	1,211	2 6
Shevagungah	2,62,500	0 0	87,500	0 0
	3,16,235	4 9	1,04,456	9 2

'of mentioning what proportion they bear to the amount of the permanent annual assessment of each; but under the view afforded by the annexed statement, which the Board have prepared from the information in his accounts, they consider the proposal of the Zemindars to be such as the very unfavorable circumstances of the season may render reasonable, and they accordingly concur in the Collector's recommendation that the outstanding sums be allowed to stand over for collection with the revenue of the present year.'

1055. 'But before recommending to Government that the request of the Zemindar of Ediacotah be complied with, by resuming his lands and granting him a portion of the revenues, the Board are desirous of being informed whether the statement just referred to, shews the full amount at present due by that individual; on a reference to former correspondence, it appears that this Zemindary was before under attachment, and that its release was authorized under date 26th May 1823, on the condition of the Zemindar giving security for the future payment of the arrears, then reported to be Rupees 8,300 and odd.'

1056. On the 7th December we received a reply from Government to our Proceedings, on the settlement of Madura, for Fuslies 1232 and 1233 respectively.

1057. The settlement for Fusly 1232 required, it was said, little remark. The district having been unusually free from endemic complaints, and the season having been favorable, the revenue amounted to Rupees 15,83,031, exceeding the settlement of Fusly 1231 by Rupees 1,23,834, and, in a greater or less degree, that of each of the ten preceding years.

1058. The Governor in Council coincided with us in the opinion stated in the 8th para. of our proceedings on the settlement of Fusly 1232, that where the value of the Mauniums allotted to the Village Sibbendy at the time of the survey had been increased through their own industry, or at their own expense (as by the conversion of a portion of their Poonjah lands into Nunjah), they ought to have the full benefit of the improvement.

1059. Owing, as the Collector stated, to a peculiarly adverse season, the settlement of Fusly 1233, it was observed, amounted to Rupees 13,97,490 only, being less than that of every year since Fusly 1212. That there was no reason to suppose that the cause to which this diminution of revenue was assigned was not adequate to the effect; but that it was incumbent on the Collector, both for the satisfaction of his superiors, and in justice to his own management, to enter into some detail, in order to shew that the remissions which he had made, had been granted with due regard to local circumstances, so as to afford the greatest relief to the inhabitants, with the least sacrifice of the public resources. That in this respect his report was very defective and superficial, and that the Governor in Council entirely concurred in the observations which we had recorded on the subject.

1060. The Governor in Council, it was stated, had also noticed with great dissatisfaction the extraordinary delay on the Collector's part to give effect to our repeated orders, relative to the reduction of the Teerwahs in Dindigul. That the Governor in Council would regret to think that Mr. Peter was deficient in the zeal and activity so essential to a satisfactory discharge of his important trust; and hoped that his future conduct would not justify such an impression.

1061. The request of the Zemindar of Ediacotah, that his estate might be assumed, and an allowance granted to him of 10 per cent. on the revenue, we were informed, would be taken into consideration, when we should submit the further information which we had required from the Collector. The Governor in Council acceded to our recommendation, that the balance due from the other Zemindars should stand over for collection with the kists of the current year.

1062. Copy of the above letter was sent to the Collector on the 13th December last.

RAMNAD.

1063. In answer to our letter of the 29th December 1823, submitting the Collector's explanations relative to his former management of the Ramnad Zemindary and to his reports thereupon, the Jummahbundy report of Mr. Roberts, the Sub-Collector, for Fusly 1232, and an extract of our proceedings on these papers, we were informed on the 30th March 1824, that the Governor in Council saw no reason to alter the opinion already intimated, with regard to the former management of the Zemindary, and the defective nature of the reports upon it. With respect to the explanations regarding the extensive abuses alleged by the Inspectors-General of Civil Estimates to have been practised in the Tank Department, the Governor in Council desired that the present officiating Inspector-General might report how far they appeared to him to be satisfactory.

1064. It was creditable to the Collector, the Governor in Council observed, that the whole of the large amount of arrears due from the Zemindary to Government on account of the permanent settlement had been discharged, before the immediate management of it had been transferred from him to the Sub-Collector.

1065. The Governor in Council was highly pleased with Mr. Roberts' management, and with the very full and distinct information relative to the country afforded in his report, which, it was observed, not only explained satisfactorily the circumstances of the settlement for Fusly 1232, but would throw much useful light upon the future revenue administration of the Zemindary.

1066. All arrears to the Circar having been discharged, and there being a considerable balance in favor of the estate, the Governor in Council, it was added, confidently relied on a prosperous administration of its affairs, while it remained under the Collector's management, observing that it was due to those to whom the property might be awarded that our superintendence should not be relaxed in consequence of its having been retrieved from its former difficulties.

1067. The Governor in Council yielded to the reasons which had been urged against the attempt to introduce money-rents for the short period during which Ramnad might be expected to continue in the hands of the Collector. We were requested to impress him, however, with the propriety of following Mr. Roberts' successful example in selling the grain at as early a period of the year as practicable, and to require regular accounts to be furnished of the sales and of the quantity on hand, so as to guard against the confusion and irregularity which had hitherto occurred, and, as far as could be done, to remedy the defects of a grain settlement.

1068. Copy of the above letter was sent to the Collector on the 5th April.

INCREASED ALLOWANCE TO THE WIDOWS OF THE LATE ZEMINDAR OF RAMNAD.

1069. On the 22nd March 1824, we submitted to the Honorable the Governor in Council, a letter from the Collector of Madura, on the subject of a petition presented to us by the wives of the late Moottoo Ramalingum, Saithoobathen, Zemindar of Ramnad, praying for an increase of allowance.

1070. We said that it appeared by a reference to the correspondence noted in the margin that at the time of the deposition of the above mentioned Zemindar, the women in question proceeded with him to Madras, that after his death they were supported by the Ranees of Ramnad, and that subsequently to her decease, a small allowance had, in consideration of their great poverty, been granted to them by Government.

1071. We observed that they solicited an increase of this allowance on the plea that it was only equal to the batta given to them by the Ranees, and did not include any allowance for clothing, which it was usual for her to grant.

1072. In consideration of Mr. Peter's strong recommendation in favor of these women, and his assurance that they were in a state of great poverty and distress, and had many relations and servants dependent on them, we submitted that the increased allowances enumerated in the statement which accompanied his letter, might receive the sanction of the Honorable the Governor in Council.

1073. We stated that their actual monthly allowance was Rupees 45, and that the allowance proposed amounted to Rupees 135, which we suggested should be charged to the general disbursements of the Ramnad Zemindary.

1074. In reply, on the 6th April 1824, we were informed that, agreeably to our recommendation, the Honorable the Governor in Council authorized an increase of the allowance to the wives of the late Zemindar of Ramnad from forty-five (45) to a hundred and thirty-five (135) Rupees a month; and desired that the allowance might be debited to the Zemindary.

1075. The above orders were communicated to the Collector of Madura on the 12th April.

CLAIM OF THE LATE CARDAMOM RENTER ON THE TRAVANCORE GOVERNMENT.

Vide General Report, dated 26th December 1815.
Paras. 1237 and 1238.
To the Chief Secretary to Government, in Cons., 4th March 1824.
15th, in Cons., 26th January 1824.

1076. With reference to our letter of the 26th January 1815, and the orders of Government thereon, we submitted on the 4th March 1824, for the orders of the Honorable the Governor in Council, a letter from the Collector of Madura and Dindigul, forwarding a petition from Allamail Chetty, the late Cardamom renter.

1077. We said that we could not offer any further opinions or suggestions on this case than those already submitted in our letter above quoted. That referring, however, to the 2nd para. of Mr. Secretary Hill's letter of the 21st February, we submitted the petition, in order that if any further enquiries should have been resolved upon, in communication with the Travancore Government, the necessary orders might be given for the attendance of Allamail Chetty before the Commissioner of inquiry who might be appointed by that Circular.

1078. In reply, dated 19th March 1824, the Government desired that Allamail Chetty might be instructed by the Collector of Madura to prefer to the Resident at Travancore his claims on that Sircar for indemnification. The Resident, it was stated, would receive an intimation to that effect from the Political Department.

1079. Copies of these correspondence were furnished to the Collector on the 22nd March 1824.

BALANCES.

In Cons., 6th May 1819.
To the Chief Secy. to Government, in
Cons., 8th November 1824.
In Cons., 27th September 1824.
Fusly 1218.

	Rs.	A.	P.
Village Lease ...	12,177	3	10
Abkarry ...	4,338	8	9
	16,515	12	7

1080. With reference to the orders of the Honorable the Court of Directors, under date the 22nd May 1818, communicated to us in a letter from Government of the 14th April 1819, we laid before the Honorable the Governor in Council on the 8th November, a letter from the Collector of Madura, under date the 21st September 1824, and recommend that the balances stated in the margin might be written off to profit and loss.

1081. In the reply of Government, dated 19th November 1824, the Collector of Madura was authorized to write off the undermentioned irrecoverable balances of Fusly 1228, viz.:—

Village lease balances ...	Rs.	12,177	3	10
Abkarry do ...	"	4,338	8	9

Total Rupees ... 16,515 12 7

1082. Copy of the above letter was sent to the Collector of Madura, on the 25th November 1824.

1083. On the 21st September last, Mr. Bannerman was nominated Sub-Collector of Madura.

COIMBATORE.

SETTLEMENT FOR FUSLY 1233.

1084. On the 2nd September we submitted for the information of the Honorable the Governor in Council, the accompanying extract from our Proceedings, under date the 30th August, on the settlement of Coimbatore for Fusly 1233, as detailed in his reports of 20th May and 10th June.

1085. 'Although the failure of the usual rains was felt likewise in this province, it has been productive of far less injury to the revenue than in other parts of the country. Many of the dry grain crops failed, and much also of the land dependent on tanks for water proved unproduc-

tive, although sown, but as Coimbatore possesses the advantage of numerous wells, the revenue has kept up, and the actual amount of the settlement even exceeds that of the preceding year.'

	Settlement of Fusly 1232.		Settlement of Fusly 1233.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Punjee or Dry land ...	10,17,133	7 6	10,34,654	4 1	17,520	12 7	...	...
Garden land ...	5,25,523	11 5	5,32,945	8 4	7,421	12 11	...	...
Nunjee or Wet land ...	4,46,223	1 11	4,38,506	0 11	...	...	7,722	1 0
Rented villages...	979	8 2	1,365	0 8	385	8 6	...	...
Meadow or Grass land, Dry & Wet...	1,25,177	15 1	1,20,514	5 1	...	...	4,663	10 0
Total Land Revenue...	21,15,042	12 1	21,27,995	3 1	25,828	2 0	12,385	11 0
Deduct 4th and 5th Remissions to Brahmins and Mahomedans ...	1,105	7 3	1,162	12 6	54	5 3	...	...
Remainder ...	21,13,934	4 10	21,26,822	6 7	25,273	12 9	12,385	11 0
Sournadayem, including Moturpha...	1,71,746	5 3	1,64,564	12 2	...	...	7,183	9 1
Poligar's Peshcush ...	28,019	9 10	28,019	9 10	...	...	...	...
Grand Total ...	23,13,702	3 11	23,19,406	12 7	25,273	12 9	19,569	4 1
					Deduct Decrease...	19,569	4 1	
					Net Increase...	5,704	8 8	

1086. 'It will be observed from the above comparative statement that the original settlement for Fusly 1233 exceeded that of the preceding year in the sum of Rupees 5,704-8-8, but the Principal Collector recommends that Rupees 72,874 be remitted. "Not," he says, "that it would be impossible to collect it, but that such a revenue cannot be realized without detriment to the revenues." In the propriety of this remission the Board fully concur. In all seasons, but more particularly in a season like the last, considerable deductions must necessarily be made in favor of the lower classes of cultivators; and on this occasion the only room for apprehension would appear to be, that forbearance may not have been carried far enough, for Mr. Sullivan says, "the dry grain crops have entirely failed, a large proportion of the lands watered from tanks was sown, but the expense of seed and labour was lost by a failure in the usual supplies of water." Relying, however, on the assurance of the Principal Collector, that the demand of the Government has not been pressed beyond the means of the people and the resources of the country, the Board consider the settlement to be satisfactory. Deducting the remission just adverted to, it amounts to Rupees 22,46,532-4-4, of which Rupees 22,34,933-15-0 were collected prior to the expiration of the Fusly.'

1087. 'The description which the Principal Collector gives of the general state of the district is highly gratifying, and the Board observe with pleasure that although the unfavorable nature of the season obliged the ryots to relinquish lands paying a revenue of Rupees 33,198, others to the amount

of Rupees 32,320 were taken from the waste, and even a still greater increase of revenue derived from the conversion of pasture land into arable, and dry grain land into wet.'

1088. 'They remark, however, with regret that the Principal Collector anticipates the probability of much of his present remissions being secretly exacted by the Monigars and revenue servants. Under a vigilant Collector who is at all times accessible to the people, and who, by lending a ready ear to the representations gives them confidence of redress when aggrieved, abuses of this kind cannot be practised to any considerable extent, and the Board have too much reliance on the efficiency of the Principal Collector's administration to apprehend, that they can have been successfully carried on in this instance. To borrow a remark of Mr. Sullivan in another part of his letter, "if any portion of the country, or even any ryot is over-assessed, the Collector must sooner or later be made acquainted with it, and it is entirely his own fault if he fails to apply a prompt remedy."'

1089. 'The second branch of the Principal Collector's letter relates to certain points noted in the proceedings of the Board upon the settlement of Fusly 1232, as required farther explanation; the first of these is the remission on rice lands. Mr. Sullivan states that the sum of Rupees 30,626, deducted under that head in Fusly 1232, was "the amount of the second crop rent not collected, because the lands were only once cultivated," the measure here explained was quite proper, and consistent alike with the usage of the country, and the principles of the original assessment.'

1090. 'It would appear, however, that the Principal Collector is desirous of modifying the existing practice, in respect to lands of this description. His plan is to discontinue the levy of an assessment on a second crop, and to fix a certain rent on each field, without reference to the number of crops it may bear; subject, however, to this condition, that in order to prevent loss to the Government, the ryots shall consent "either to have a proportion of the 2nd crop added to the rent of their lands, which are lightly assessed, to extend their cultivation, and to convert their dry lands into wet, or the 2nd crop rent is to continue to be levied."'

1091. 'The Board are disposed to doubt whether the change here in question would be advisable even if it were attended with no other disadvantage, the want of uniformity, which it would produce in the mode and principle of assessment, would alone render it a measure of very doubtful expediency. The great object in every system is to make it fixed and uniform in all its parts, and to leave as little as possible to contingencies. By that now suggested, lands belonging to the same village and even fields adjoining each other, would be liable to be differently assessed, according to the different views of the respective occupants, and a wide door would thus be opened to intrigue and abuse on the part of the revenue and village officers.'

1092. 'Besides these disadvantages, however, the plan appears to the Board to be open to many and serious objections in other respects. Where the ryot may choose the alternative of making up for the remission of the 2nd crop rent, by paying an additional tax on his other lands, the survey rates would be altogether destroyed, the tax on the field, instead of being regulated by the productive powers of the soil, from which it is ostensibly to be derived, would depend upon the produce of land quite distinct, and perhaps far distant, and the probability is that the next possessor, and perhaps even the present one, in the course of a few years, would wish to revert to the former custom; nor would the evils be less, where the option might result in the promise to occupy a proportionate extent of waste. In these cases also, the same uncertainty must attend the future operation of the measure, while its more immediate effects would be to make the ryot answerable for the assessment of such additional quantity of land

'whether it be cultivated or not, a responsibility which, if exacted, must bear hard upon the ryot; and if foregone, must subject the Government to a loss, which, under the existing system, they would not have incurred.'

1093. 'If it be correct that to grow two crops of rice from the same field be bad husbandry, that it impoverishes the soil, and that the ryot can undertake the culture of an additional quantity of land with more advantage than he can raise a 2nd crop, the preferable mode would be to render the cultivation of a 2nd crop entirely optional, and to leave it to the will of the inhabitants to apply their ploughs, as their interests may prompt them. It is exceedingly desirable to avoid any step which can bear the appearance of constraint, or which can give the native servants an opening to exact payment for unprofitable waste, and it would much detract from the satisfaction the Board feel at the result of the last year's settlement, if any part of the waste there appearing to have been newly occupied, should be of this description. Under this view of the case the Board are of opinion, that it will be better to follow the former custom of the country, by regulating the demand, according to the number of crops raised. Not only is it more easy in its application, but from being more simple in its details, it is less liable to abuse, and as it has been practised time out of mind, the Board do not apprehend that it is liable to any objections which can render it necessary to alter the system. It will be proper that the Principal Collector make the necessary alterations in his Hookamnamah and restore the ancient practice, where it may have been broken through.'

1094. 'It would seem from a remark in the Principal Collector's report, dated 30th April 1823, that he considers the propriety of discontinuing the tax on second crops to be inculcated in the Proceedings of the Board, under date 14th August 1820. The reference to that paper, however, is clearly a mistake, since it does not contain any mention of the subject. The passage to which the Principal Collector must intend to refer, occurs in a letter to Mr. Whish, then Acting Collector, dated 25th September 1820, and runs thus:—

"The Board are decidedly of opinion that it will be expedient to relinquish the 2nd crop rent, as you state that the lands in the Gopaul Chettypollum Taluk do not produce 2nd crops of rice in the year. It is probable that attempts would be made to raise a 2nd crop, if the fear of being called upon for an additional rent, in case of failure, did not deter the ryots from making the trial, a scanty 2nd crop may be highly profitable to the ryot who pays no extra rent, but ruin to him if he does."

"This reasoning, however, does not apply to lands which invariably yield a 2nd crop of rice. The additional rent in such cases, must be considered as an indulgence to the ryots, who are only called upon to pay a proportion to their actual cultivation, instead of being taxed according to the capability of the lands. Under such circumstances there can be no necessity for remitting the 2nd crop rent. It is to be regretted, indeed, that in all cases the land was not assessed according to its capability of produce instead of its being left to the ryots to decide whether they would cultivate one or two crops."

1095. 'It appears to the Board that the instructions here quoted are in fact little different from the opinion they have now expressed; the main principle of both is, that a second assessment may fairly be collected, where a 2nd crop is raised; and such also was the tenor of the Board's remarks on the settlement of Fusly 1232.'

1096. 'The explanation given by the Principal Collector in the 11th para. of his report

Para. 11.

The figures entered in the report of the 29th May 1819, were not intended to represent Rupees but Canteroy Pagodas. The original average survey rent of the rice lands of Erroad was C. Pa. 7, Fs. 8, C. 14 or Rs. 23, As. 2, P. 9 per cawlie, a reduction upon the average amounting to Rs. 6, As. 15, P. 9 was made in 1230, leaving Rs. 15, As. 3, as the present average rate. The average of the rent of the rice lands of the other talooks is only Rs. 9, As. 6 difference, against Erroad Rs. 6, As. 13. Arrangements are now making for reducing the high Poonja assessment in Erroad and Undoor. The reduction will be completed before the expiration of the Fusly, so that the ryots may reap the benefit of the measure in the year next ensuing.

'tion of the Principal Collector to the negligence of his copyist, who, by omitting to insert the description of land measure, and by substituting the word "Annas" instead of "Rupees," has rendered the remainder of the passage, as it now stands, quite unintelligible.'

1097. 'After explaining the nature of the settlement and the modifications he pro-

Para. 12 to end.

posed to make in the assessment of the two crop lands, the Principal Collector proceeds to consider the general effects of the Ryotwary system, as exemplified by the district under his charge. "As Coimbatore has now had the benefit of an uniform system of revenue management for a series of years, (a benefit, I believe, enjoyed by no other district under the Madras Government,) and having attained to pretty considerable prosperity under it, some remarks in the way of explanation of the system may be useful."

1098. 'The observations of the Principal Collector in regard to the principles and effect of the field assessment are generally correct. In Coimbatore, as in the Ceded Districts, they form the groundwork on which all the proceedings of the Collector are founded, regulating alike the demand of the Government on account of each field, and the remissions which it may be necessary to make for lands left uncultivated. The only peculiarities in the management are, that the ryots are permitted to have one-fifth of their lands in grass, on payment of one-fourth of the survey assessment, and that the fields being for the most part enclosed at considerable expense, the temporary failure of the ryot to cultivate a portion of the land, he usually occupies, does not deprive him of the right of possession. He is still considered the owner of the field although the rent is remitted. The Board presume that the period during which this privilege is allowed, is defined, the Principal Collector is requested to state the precise practise in this respect.'

1099. 'As regards the grass lands also some questions land occurred to the Board on which they are desirous of receiving specific information; they are these:—1st, Does the same custom prevail in each village of the Collectorate, or does the practice vary in different villages or different talooks; 2nd, Is the quantity of grass land which each ryot is allowed to hold on payment of a reduced rent, limited in all cases to the proportion laid down, or is one-fifth the proportion allowed to the inhabitants of a village collectively, the shares of the several ryots being left unlimited and undefined.'

1100. 'In order that the Board may be able distinctly to understand the system existing in Coimbatore in this important particular, they request the Principal Collector will furnish them with copies of the detailed accounts of the settlement of two villages for the last two Fuslies, accompanied by such explanation and remarks as his local information and experience may enable him to supply.'

1101. 'In saying that the field assessments are partially "modified every year," the Prin-

Para. 15.

cipal Collector must be understood to advert to the remissions made to poor ryots or for lost and damaged crops, and not to an actual and

'permanent alteration of the land tax, the assessments generally remain as they were formed 24 years ago,' when the survey was originally made. The exceptions to this remark are the Poonjah lands of the Southern Division, and the Nunjah lands of Erroad and Gopalchetty pollains, where, from their being the talooks first surveyed, the assessment had been made higher than in those settled at a later period; the revision of the former took place in 1807, and of the latter in Fuslies 1223 and 1230, but the reduction then made having been found to be less than was necessary to meet the charge arising from the entire removal of the troops and garrisons, and bring the rents to an equality with the rest of the district, the Principal Collector has been engaged in lowering them still further, and expected to be able to accomplish that object before the end of the last Fusly.

1102. 'On the subject of remissions Mr. Sullivan observes, they are for "the most part

Para. 16.

temporary, and are only permanent when the lands appear to be irrecoverably deteriorated, either from the failure of the sources of irrigation from the effects of floods, or when from the elevation of the land, water cannot reach it.'

1103. 'The Board think that in the cases here enumerated, the grant of a cowle would be more appropriate than the permanent reduction of the assessment, which only can be necessary where lands are washed away; the failure of the former sources of irrigation may hereafter be supplied, and the injury sustained from floods, although the land may be deteriorated, is still for the most part capable of being retrieved by labour; the Board are satisfied that in practice the proceedings of the Principal Collector are regulated by this principle, and they only advert to the subject to prevent any misapprehension of his meaning.'

1104. 'It appears to the Board also that the mode of recording the alterations made in the

Para. 16.

assessment is objectionable. It would seem that the record of the original classification and assessment is preserved only in cases where the reductions may affect individual persons, and that it is altogether laid aside where a general and permanent reduction is made in the assessments of a taluq or village. It is essential, however, that they should be preserved equally in all cases, and the Board desire that the Principal Collector will be guided by this principle in the arrangements now in progress.'

1105. 'As the records of the Board do not show the precise charges which have been made in the original survey assessment, the Board request that the Principal Collector will furnish them with the statements showing these particulars as well as the periods at which they were made. It will not be necessary that the statements should be sent in English, but it is hoped that the Principal Collector will be particular in having them drawn up in such a way as to give every information on this subject. If any reduction of the rates first fixed was made by Colonel McLeod or Mr. Hurdie before the system was carried practically into effect, that also should be shewn.'

1106. 'The Board observe that the increase of revenue in the Talooks under the Sub-Collector is stated by that officer to have been partly occasioned "by the changing of crops." In a district where a fixed assessment is attached to each field, the rent should remain the same, whatever may be the species of grain sown. The remark of the Sub-Collector, therefore, requires particular explanation, which the Principal Collector is requested to furnish at his earliest convenience.'

1107. 'In the concluding para. of his report, Mr. Sullivan alludes to the inroads made by the wild elephants; this subject having already been brought to the notice of Government in a separate communication, it only remains for the Board to add, that the administration of the Principal Collector continues to merit their entire confidence.'

1108. 'It will be satisfactory to the Board to be furnished with the explanation called for in these proceedings at as early a period as possible.'

From the Secretary to Government, in Cons., 27th Sept. 1824.

1109. On the 17th September we received a reply from Government upon the foregoing Proceedings.

1110. It was observed that the amount of the settlement was Rupees 23,19,406-12-7, from which it was proposed to grant remissions to the extent of Rupees 72,874-3-3, leaving Rupees 22,46,532-4-4 as the net amount of the collections; this fell short of the collections of the preceding year, the highest were realized, by Rupees 67,169-7-4 only, and adverting to the unfavourable nature of the late season, the Governor in Council concurred with us in considering this result to be satisfactory.

1111. The propriety of granting the proposed remission was sufficiently apparent; and the Governor in Council relied upon the skilful and vigilant administration of the Principal Collector, for securing the benefit of the indulgence to those for whom it was intended. Unless this object could be attained, there would be no motive for recommending any relaxation of the public demand.

1112. The Governor in Council entirely approved our instructions to the Principal Collector to adhere to the ancient mode of assessing rice lands in Coimbatore, viz., by regulating the demand according to the number of crops actually raised.

1113. The Governor in Council continued to view the Principal Collector's management with approbation, and was happy to learn that he anticipated, for some years, a progressive improvement in the resources of the district.

1114. Copy of the above communication was sent to the Principal Collector of Coimbatore on the 27th September.

From the Principal Collector, 13th, in Cons., 23rd Sept. 1824.
To the Chief Secretary to Government, 1st, in Cons., 1st November 1824.

1115. After transmitting to Government our proceedings on the settlement of Coimbatore for Fusly 1233, we received a supplementary report from the Principal Collector, which we forwarded for the information of the Honorable the Governor in Council.

1116. By this paper, it would be observed, that of the remissions at first calculated upon by Mr. Sullivan, viz., Rs. 72,874-8-3, he subsequently realized Rupees 20,853-4-7, which he found had been collected and withheld by the heads of villages, or to be due by Monigars and head ryots who had obtained a deduction from their rents under false pretences.

1117. The actual result of the settlement therefore was that the revenue realized amounted to Rs. 22,37,398-3-0, and that the sum to be remitted and written off was only Rs. 53,988-15-9, viz.,

	RS.	A.	P.
Difference between the amount before recommended to be deducted, and that actually remitted. ...	52,021	3	8
Add, amount before expected to be collected, but since found irrecoverable ...	1,967	12	1
	53,988	15	9

1118. Under the explanation given by the Principal Collector, the recovery of the further sum now reported, appeared to have been quite proper.

1119. The Board therefore recommended that the amount just stated to have been remitted, viz., Rupees 53,988-15-9 should receive the sanction of Government.

1120. In reply to the foregoing, we received a letter from the Secretary to Government, under date 16th November 1824, stating that the information, communicated by the Principal Collector of Coimbatore, of his having subsequently to the despatch of his report, on the settlement of his district for Fusly 1233 realized Rupees 20,853, of the sum of Rupees 72,874-8-3

which he had originally proposed to relinquish, was satisfactory to the Honorable the Governor in Council; and he was authorized to write off the balance of land revenue for the late Fusly, which he has finally pronounced to be irrecoverable, amounting to Rupees 53,988-15-9.

1121. Copy of the above correspondence was transmitted to the Principal Collector on the 25th November.

ESTABLISHMENT OF CUNDACHAR PEONS FOR THE PROTECTION OF PART OF THE DISTRICT
FROM THE RAVAGES OF WILD ELEPHANTS.

1122. On the 8th July 1824, we laid before the Honorable the Governor in Council, the correspondence noted in the margin with the Principal Collector of Coimbatore, on the subject of the establishment proposed to be kept up by him for the purpose of putting a stop to the destructive ravages of the wild elephants in his district.

To the Chief Secretary to Government, in Cons., 8th July 1824.
From the Principal Collector, 1st, in Cons., 15th March 1824.
To the do. do. 29th, Dy. Cons., 1st April "
From do. do. 13th, in Cons., 26th Do. "
To do. do. 10th, do. 10th May "
From do. do. 8th, do. 17th June "

1123. On the 28th of February 1823, the Government were pleased, we said, on the recommendation of the Principal Collector, to authorize the reduction of the Sibbundy employed in support of the tobacco monopoly in Coimbatore, and in lieu thereof sanctioned the employment of 2,000 Cundachar peons, who, it was expected, would perform the double service of protecting the monopoly and destroying the elephants infesting that province. The allowance of each peon then recommended by the Principal Collector and sanctioned by Government was 18 Rupees per annum, half to be paid in money and half assigned in waste land. It appeared, however, we observed, by the 4th para. of Mr. Sullivan's letter of 1st March, that he had not been able to procure the requisite number of peons on those terms, and he therefore recommended that he might be allowed to raise the money payment from 9 to 18 Rupees per year, which would involve an additional annual expense of Rupees 13,926. This increase, however, we noticed, Mr. Sullivan had in a subsequent communication reduced to Rupees 11,637, by proposing to abolish the establishment of peons employed at the jail. He further forwarded, we observed, an indent for military stores required for the use of the Cundachar peons.

1124. The importance, we observed, of putting a stop to the ravages of these wild animals, and thus recovering lands which had gone out of cultivation in places infested by them, was fully admitted in every part of the correspondence which had taken place relative to their destruction, and the subject having been repeatedly before Government, any further observations on our part seemed to be unnecessary.

1125. We recommended that the additional annual expense of Rupees 11,637, towards the establishment of the Cundachar peons, might be sanctioned by the Honorable the Governor in Council, thus making in all an expense of Rupees 31,425 annually on this account, and that the necessary orders might be obtained for the Collector's indent for military stores being passed and the supplies furnished at the nearest military stations.

1126. Previous to addressing the Government on this subject, we had thought it proper to obtain the opinion of the Principal Collector in regard to the suggestion of the Honorable Court of Directors in the General letter from England, dated 10th September 1823, respecting the introduction of the Chittagong method of catching the elephants, and the reply of that officer was now submitted.

1127. It would appear, we said, that the mode practised in Chittagong was formerly well known in Coimbatore, but had of late fallen into disuse, in consequence of the want of proper people to direct the operations. That Mr. Sullivan doubted whether it would answer to bring

over Chittagong hunters in any considerable numbers, although he thought a few might be useful as successors to the people who had died.

1128. We would call, we said, upon Mr. Sullivan to state how many persons of this description he thought it would be proper to send for. We observed that the Principal Collector likewise suggested that the assistance of two or three European officers would be very useful; but as it appeared to us to be doubtful whether such an arrangement would be considered advisable by the Government, we submitted the question without further remark.

1129. In answer, dated 20th July, we were informed that, with the view of promoting the very desirable object of repressing the inroads of wild elephants in Coimbatore, the Honorable the Governor in Council authorized the Principal Collector to incur a further charge of Rupees 11,637 per annum, to enable him to complete an establishment of two thousand Cundachar peons.

1130. The Principal Collector should, it was directed, submit an indent for military stores in the prescribed form, when authority would be given for passing it.

1131. It was stated that the Governor in Council expected to be informed whether it were the opinion of the Principal Collector that a few elephant hunters should be procured from Chittagong, or that a reward should be afforded to the Cundachar peons and others for every elephant caught or killed; and that it did not seem to the Governor in Council that the services of Military officers could be spared for elephant hunting.

1132. With reference to this communication we forwarded on the 2nd September 1824, a letter from the Principal Collector of Coimbatore, submitting for sanction an indent for Military stores required by the Cundachar peons, and requested that the same might be complied with.

1133. It would be, we said, for the consideration of the Honorable the Governor in Council to determine whether the services of Captain McPherson could be made available in the manner pointed out and requested by Mr. Sullivan.

1134. In answer, on the 7th September 1824, it was stated that the Military Board had been requested to issue orders for supplying from the nearest station, where they might be disposable, the military stores required by the Principal Collector of Coimbatore, for the use of Cundachar peons in his district. That the Governor in Council was not aware of any objection to the Collector's proposal, that he should be allowed to avail himself occasionally of Captain McPherson's assistance with the peons in destroying wild elephants, provided that no interruption was thereby caused to the duty on which he was engaged.

1135. With reference to the above letter, the Government, on the 23rd September, transmitted to us copy of a letter from the Military Board, reporting the extent to which the indent for arms and ammunition, forwarded by the Principal Collector of Coimbatore, would be immediately complied with, and the circumstances which had prevented the supply of the remainder.

1136. Copies of the above correspondence were sent to the Principal Collector of Coimbatore on the 2nd October.

PENSION TO VENKATAPUTTY EDOOLUPAY NAIKEN CLAIMING THE TITLE OF POLIGAR OF DHELLY.

1137. On the 21st June 1824 we laid before the Honorable the Governor in Council, a letter from the Principal Collector of Coimbatore, with enclosure.

1138. We stated that Vencataputty Edoolupay Naiken, who claimed the title of Poligar of Dhelly, was imprisoned by Tippoo Sultan about thirty years ago, and during his absence, Eoozul Edoolupay Naiken, one of the family, was intrusted with the affairs of the Poliaput, until it was attached, and Eoozul Edoolupay Naiken banished to Prince of Wales' Island for resisting the British Government. That the latter person returned after an absence of fifteen years, and had since received a pension of 480 Rupees per annum.

1139. The former Poligar, Vencataputty Edoolupay Naiken, we observed, after his deliverance, when Seringapatam fell, alarmed at the unsettled state of the country, set out on a pilgrimage to Benares, from which he returned about two years ago.

1140. As Vencataputty Edoolupay Naiken's claim appeared, we remarked, to be equal, if not superior, to that of the present incumbent, as he was removed by force from the inheritance, we recommended that a pension of Rupees 480 be conferred on him also.

1141. In answer, we were informed, on the 2nd July, that the Honorable the Governor in Council, as a matter of grace, was pleased to grant a pension of 480 Rupees per annum to Venkataputty Naiken, the former Poligar of Dhelly in Coimbatore, to commence from the 1st June 1824.

1142. Copy of this correspondence was sent to the Principal Collector of Coimbatore on the 12th July 1824.

CANARA.

SETTLEMENT FOR FUSLY 1233.

1143. On the 25th October 1824, we submitted for the orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 21st October, on the Settlement of Canara for Fusly 1233, detailed in the report from the Sub-Collector of Canara under date 30th June 1824.

1144. The following Abstract Statement exhibits a comparison of the revenues of Canara in Fusly 1233 with those of 1232.

	Jummah of Fusly 1232.		Jummah of Fusly 1233.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Rent, Tribute and Quit rent ...	16,23,810	12 9	16,07,841	10 8	...	...	15,969	2 1
Arrack and Toddy Farms...	36,590	14 7	38,183	12 0	1,592	13 5	...	...
Sundry small Farms and Licenses ...	32,183	4 9	38,821	3 9	6,637	15 0	...	...
Moturpha ...	8,074	4 9	8,113	6 9	39	2 0	...	...
Tobacco ...	2,23,931	8 0	2,33,475	3 4	9,543	11 4	...	...
Customs ...	3,25,370	14 4	3,40,635	9 8	15,264	11 4	...	...
Sea Customs ...	2,60,108	9 0	1,19,499	7 9	...	...	1,40,609	1 3
Salt ..	2,07,893	8 2	2,41,882	7 3	40,989	4 1	...	...
Total...	27,10,963	7 4	26,28,452	13 2	74,067	9 2	1,56,578	3 2
Deduct Increase...							74,067	9 2
Net Decrease...							82,510	10 2

1145. 'There is a decrease in the land revenue of Rupees 15,969-2-1, which the Sub-Collector in charge attributed principally to the nature of the seasons in the past Fusly, which though favorable to the first, or October crop, was detrimental in the extreme to those of February and April, causing them to fail altogether in many places, and to yield in others no more than half the average produce. The want of rain was most severely felt in the Balaghat but Mr. Cameron, to whom those talooks were given in charge, reports that he was enabled in consequence of the comparatively prosperous state of the garden Maganies near the Ghats, to re-assess on them some former remissions, and thus make up for the remissions which he was compelled to grant in the grain lands, especially in Soopah.'

1146. 'The documents transmitted with the report now before the Board do not afford any information as to the extent of the remissions referred to by Mr. Cameron, nor the principle or which they were granted. Referring, however, to a correspondence regarding the use of the term by the Revenue Officers in Canara, which arose out of the Board's proceedings on the Settlement of 1229, and which was submitted to Government, under date 26th February 1821, it may be proper here to explain that the remissions are relinquishments under particular circumstances of the right to collect the increasing Jummah, in approximation of the full assessment, and that the re-assessment of remission is the adding in a following year an increase which had been waived in the preceding one, and not balances once given up and again subsequently demanded.'

1147. 'The decrease of land revenue has fallen chiefly in the Talook of Honawer, which (although, as it appears, within Mr. Cameron's range,) was settled by the late Principal Collector himself in consequence of the Sub-Collector being long detained above the Ghats, but the accounts were sent to Mr. Cameron by Mr. Harris.'

Land Revenue.	Honawer.
Jummah of 1232..	1,89,042 10 5
" 1233..	1,73,924 18 2
Increase...	6,117 13 3

1148. 'In reference to this talook Mr. Cameron observes, that the lands are more highly assessed than any others in Canara, and are not commonly saleable. He further states that the Jummahbundy price for their produce is estimated at Rupees 63-11-0 per corgé, while the average price obtained during the last year was only Rupees 47-8-2. If this statement be correct, the assessment of this talook would seem to require the particular attention of the Principal Collector, for it would seem that the principles laid down in the Board's proceedings of 28th December 1820, cannot have been applied to this part of the province. The Board had occasion to remark in the 18th para. of their proceedings of 19th August 1822, that the Jummah price of a corgé of rice in Lower Canara was Rupees 28; the price quoted by Mr. Cameron would lead to the supposition that an increased valuation may have been imposed in consequence of an expected rise of price on account of the failure of the periodical rains, a principle of assessment, which in this province has been declared by Government to be highly objectionable.'

1149. 'The death of the late Principal Collector will deprive the Government of the knowledge of the opinions which that officer may have formed of the effect of the Sarasree assessment in its continued operation on the estates to which it had been applied; but it is satisfactory to the Board to observe that in the opinion of the late Sub-Collector in charge, the decrease of land revenue is so clearly ascribable to causes of a temporary nature, that the assessment, with the exception perhaps of the Talook of Honawer, may be considered as moderate. It would be satisfactory to the Board to receive at the close of the present Fusly a table, prepared on the principle of that given in the 15th para. of the Board's proceedings of 28th December 1820, with additional columns exhibiting the gradual operation of the Sarasree assessment in each year since 1229, with addition likewise of a column of actual collection of each year on the Jummah exhibited.'

1150. 'The Board observe that the survey of Soondah, Soopah and Ankola is in progress, and it will be reported upon in a separate communication hereafter.'

1151. 'The defalcation in the land revenue has been more than compensated by the other branches of revenue; if from this view we exclude the sea customs, which have lately been added to the general revenues of the province. The total increase in the ordinary Jummahbundy, after deducting the decrease of land revenue, and exclusive of sea customs, is Rupees 58,098-7-1 above that of Fusly 1232. The chief increase is in salt and land customs. It is sufficient here to advert to those heads, as the Board have now done, the detailed observations that may be required, will be submitted in the General report on the extra sources of revenue.'

1152. In answer to the foregoing proceedings, we were favoured with the sentiments of the Honorable the Governor in Council, communicated in a letter from the Secretary to Government, under date 16th November 1824.

1153. The trifling diminution in the land rent, it was observed, had been sufficiently accounted for; and with the exception of the sea customs, in which a considerable decrease was to be expected, in consequence of the reduction of the export duty on grain from 10 to 3 per cent. the state of every other branch of the revenue in Canara was very satisfactory.

1154. The facts mentioned by the Sub-Collector, Mr. Cameron, of the land tax in Honawer, being higher than in any other part of Canara, and the lands there not, in general, saleable, evince the propriety of revising the assessment of that taluk; and the Honorable the Governor in Council approved of our having very properly proposed to direct the Principal Collector's attention to that measure. He did not, however, see any ground for the supposition, stated in the 5th paragraph of our Proceedings, that an increased valuation might have been imposed on the produce in Honawer, in consequence of an expected rise of price on account of the failure of the periodical rains. In stating, as we had done, the Jummahbundy price of a corgé of rice in Lower Canara at 28 Rupees, there seemed to have been an oversight; for, on reference to the 18th paragraph of our Proceedings of the 19th August 1822, on which the statement referred to was grounded, it was clear, from the context, that 28 Rupees was there mentioned as the price of a corgé of *paddy*. At that rate a corgé of *rice* would be valued at 56 Rupees. The Jummahbundy valuation mentioned by Mr. Cameron was somewhat higher, viz., Rupees 63-11 per corgé, but this was not described to be the rate in Lower Canara generally, and may be peculiar to the Honawar Taluk, where the assessment is confessedly heavier than in other parts of the district.

1155. Copy of the above orders were communicated to the Principal Collector on the 22nd November.

1156. In consequence of the death of Mr. Harris, Mr. Babington was promoted to be Principal Collector of Canara on the 28th May. Mr. Kindersley was appointed Sub-Collector on the 6th July, but was directed to remain at Rajahmundry till relieved by the Collector.

MALABAR.

SETTLEMENT FOR FUSLY 1232.

Proceedings, in Cons., 22nd April 1824.
From the Principal Collector of Malabar, in Cons., 22nd September 1823.

1157. On the 26th April 1824, we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 22nd of the same month on the settlement of Malabar for Fusly 1232, as detailed in the Principal Collector's report, under date 5th September 1823.

1153. 'The following Abstract Statement shows the revenues of Fusly 1232, compared with those of Fusly 1231.'

	Jumma of Fusly 1231.		Jumma of Fusly 1232.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Rent ...	16,81,559	6 8	16,83,206	1 5	1,646	10 9	...	...
Salt Monopoly ...	1,78,400	12 9	1,70,427	5 5	...	...	7,973	7 4
Sayer ...	92,598	5 0	79,730	10 5	...	...	12,867	10 7
Abkarry ...	72,481	3 4	72,027	6 11	...	...	403	12 5
Sundry small Farms, &c. ...	55,898	15 4	57,876	7 2	1,978	7 10	...	...
Moturpha ...	23,657	12 5	24,859	12 1	1,201	15 8	...	...
Tobacco Monopoly ...	3,69,716	10 6	3,78,149	15 9	8,433	5 3	...	...
Total ...	24,74,258	2 0	24,66,277	11 2	13,264	7 6	21,244	14 4
Stamp Revenue ...	42,692	13 2	44,274	10 0	1,581	12 10	...	...
Extra Revenue ...	5,674	14 7	1,656	9 5	...	...	4,018	5 2
Grand Total...	25,22,625	13 9	25,12,208	14 7	14,846	4 4	25,263	3 6
Deduct Increase ...							14,846	4 4
Net Decrease ...							10,416	15 2

1159. 'From the foregoing statement it will be seen that the increase above the Land revenue of Fusly 1231, is Rupees 1,646-10-9, and under the heads of Sundry small Farms and Licenses, Moturpha, Tobacco monopoly and Stamp Revenue, Rupees 13,899-9-7, that there is a falling off of Rupees 25,263-3-6 in the Salt monopoly, Sayer, Abkarry and extra revenue, leaving the net decrease in Fusly 1232 Rupees 10,416-15-2.'

1160. 'The Principal Collector states that it would only be taxing the Board's attention unnecessarily were he to minutely enter into a recapitulation or detail of the state of the country in the very act of undergoing a radical reform, which, unless something very unforeseen happens, must ere the expiration of the Fusly, entirely change the present state of affairs; and that with regard to the past year there is nothing likely to attract particular notice at present, with the exception of balances, upon which he proposes making a separate report at the earliest period practicable.'

1161. 'The Board will therefore defer making their remarks on this subject until the promised report is received. The causes which occasion the large balances are stated to be of a temporary nature, and must disappear as soon as the province is finally settled, although a considerable portion proceeds from the annual accumulation of arrears on decayed estates.'

1162. 'The Board regret to find that notwithstanding Mr. Vaughan's assurance that "the defaulters will not be called upon to pay any arrears except those which he has satisfied himself they are able to pay," no less than thirteen persons have been sent to jail since the date of his report.'

1163. 'The outstanding balance of current revenue, at the end of the Fusly, amounted to Rupees 1,21,369-14-6, which has since been reduced to Rupees 50,288-10-0.'

1164. 'The Board approve of the settlement of the dry cultivation being annual as proposed by the Principal Collector, and they trust that it will not again be necessary to have recourse to the objectionable method of making arrangements for the safe keeping of the crops until security is given for the payment of the revenue.'

1165. 'Statement E, alluded to in the 17th and four following paragraphs of the Principal Collector's report, and the transmission of which was promised "immediately," has not as yet been received.'

1166. 'With reference to the Board's Proceedings on the settlement of Canara for Fusly 1232, and paragraph 9 of the letter from Government, under date the 4th November 1823, the Board beg to recommend to the favourable consideration of Government, to grant the usual commission of one and a half per cent to the Principal Collector and Head Assistant in Malabar on the net tobacco revenue in the same manner as has been allowed in Canara.'

1167. On the 11th June we received an answer from Government to the foregoing Proceedings, stating that they did not seem to call for any particular observation.

1168. On the 20th May we again addressed the Government with reference to the 5th paragraph of our Proceedings, above referred to, submitting a letter from the Principal Collector of Malabar, under date the 5th May, giving the explanation called for, with an amended return of revenue defaulters which was considered to be perfectly satisfactory.

1169. In reply thereto, we were informed by a letter from the Chief Secretary to Government, under date 8th June 1824, that the explanation of the Principal Collector of Malabar respecting the revenue defaulters who were confined in jail was satisfactory.

SETTLEMENT FOR FUSLY 1223.

1170. On the 2nd December 1824, we submitted for the orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 29th November, on the settlement of the District of Malabar for Fusly 1233, as detailed in the report of the Principal Collector under date 27th August.

1171. 'The Principal Collector states that the non-completion of the survey prevented him from submitting a Jumma differing much from that of the last Fusly; from this, the Board conclude that the settlement was conducted in the usual way, and that it has not been regulated by any accounts of the new survey.'

1172. 'The land revenue of Fusly 1233 amounts to Rupees 16,82,627-11-4, being Rupees 578-6-1 less than in Fusly 1232. The report under consideration contains no information regarding the season, and but little regarding the state of the district.'

1173. 'Mr. Vaughan states the decrease in dry cultivation to be Rupees 859-3-7, "caused, he apprehends, by a different system in the mode of assessment by inspection of the produce formerly done by deputing the Village officer of one Hobley to inspect that of another, and *vice versa*, now impracticable from the nature of the present system of confining the duties of the Dishawdekars to their own Dishums.' The Board trust he did not rely entirely on the report of the Village officers, but had their accounts examined and checked by his own servants; it will be his particular duty to guard against the influence he anticipates from the partiality of the Dishawdekars.'

1174. 'The sum mentioned by the Principal Collector in his report as the decrease in the dry cultivation does not correspond with the amount given in Column 7, Statement C. He will be pleased to explain this difference, as also the reason of the decrease of revenue from coconut trees, the number of productive trees having considerably increased, together with the cause of the disproportion between the increase of revenue and the increase in the number of productive jack trees.'

1175. 'The Board cannot accede to the Principal Collector's recommendation of again advancing the Kistbundy in the current Fusly, for the sake of making the balances appear lighter at the end of the Fusly. The alteration in the Kistbundy was made by the Commissioner with the view of realizing the revenue from the cultivators and proprietors at the period when they could sell their produce to the greatest advantage; and it is to this cause that the Board attribute the favourable alteration stated by Mr. Vaughan: "The current balance for Fusly 1233," he observes, "is the smallest that has occurred at the expiration of the last kist for the last six Fuslies." The balance of current land revenue at the end of the Fusly amounted to Rupees 1,58,105-10-6, which has since been reduced to Rupees 74,340-10-10.'

1176. 'A great part of the Principal Collector's report is taken up with a detail of the opposition and insubordination of some of the Dishawdekars, and he asks the orders of the Board on the two following points:—1st, whether in the event of "inexcusable and wanton irregularity" on the part of a Dishawdekar in the payment of his own kists, he may proceed to the attachment of his property, as in the case of an inferior ryot; and 2nd, what measures he should adopt towards a person in that capacity who is guilty of "downright disobedience of orders and contempt of his authority."'

1177. 'The Board are at a loss to conceive how the Principal Collector can consider necessary to put questions of this nature. On a recent occasion, when he desired to know whether a Dishawdekar was liable to punishment under Regulation IX of 1822, for appropriating to himself monies paid to him on account of the Government of which he suggested doubts, the Board observed as follows:—"Of the liability of the offender to dismissal from his office (which is the subject of your second question), there can be no doubt, and considering the case, you have done, on general principles, the penalty ought to be inflicted, but under the peculiar circumstances in which your district is placed, and in the infancy of a new village establishment, will be proper to show some forbearance in ordinary cases, as to reserve the full exercise of your authority for cases of peculiar aggravation.'"

1178. 'The Board request the Principal Collector will consider the principle here laid down as applicable to the points now referred. That the Dishawdekar is equally liable as the poor ryot, to the penalties which the law attaches to the failure to pay the dues of the Government there can be no doubt. The propriety of resorting to such a step, must depend on the cir-

stances of the case; and the only general direction the Board can give is that where example may be necessary, the Principal Collector should select cases of wilful and hardened misconduct, and avoid shaking the confidence of the people in the permanency of the office, by removing the Dishawdekars on slight grounds, or for trivial errors, where his authority may be treated with contempt; it will of course be proper for him to uphold the dignity and character of his situation, by marking the offence by an adequate punishment.'

1179. 'The extra branches of revenue will be considered in the annual General Report, but the Board consider it necessary here to remark that the house-tax, amounting to Rupees 90,135 Qr. 2, Reas. 93, and included in other districts under the head of Moturpha, forms a part of the land Jummah in Malabar. The Principal Collector will be pleased to explain the reason of this practice, and forward a list of the different items composing the Moturpha and sundry small farms and licenses, particularly those entered in Column 46 of Statement C, that the Board may have an opportunity of introducing a system of uniformity in the accounts of all the provinces.'

1180. 'As the records of the Sea Custom Department are in the Principal Collector's possession, he had the means of ascertaining the collections of Fusly 1232, and therefore ought to have shewn the revenues of that year as well as those of 1233. By leaving blank the column intended to exhibit the collections of 1222, the statement is rendered incomplete, and as an account intended to compare the revenues of the two Fuslies quite useless.'

1181. 'The Board request that with the future annual accounts, the Comparative Statement C may be sent by talooks as well as in abstract for the whole district, and they also beg of the Principal Collector to transmit with his report on Fusly 1234, the detailed Hindoovee accounts for Fuslies 1232-33 and 34 of two villages, the revenues of which varied in each of those years.'

1182. 'The Board respectfully beg to bring again the request contained in the 9th para. of their proceedings on the settlement of Malabar for Fusly 1232, under date the 22nd April last, to the favourable notice of Government, and should the Honorable the Governor in Council be pleased to authorize the measure, they further beg to recommend that the Principal Collector and Head Assistant may be allowed to draw the usual commission on the net tobacco revenue in arrear from the period it was granted in Canara.'

1183. The Board are well pleased to observe the attention paid by Mr. Mason, the Head Assistant, to the duties of his charge as evinced by his report; the Principal Collector will again call on Mr. Holland, the Sub-Collector, for his report, and transmit it for the information of the Board and Government.'

1184. With reference to the above proceedings on the settlement of his province for Fusly 1233, we received a communication from the Government, dated the 14th December, in which it was observed that the settlement differed very little from that of the preceding Fusly. That the Governor in Council approved generally of our observations on the Principal Collector's report, which did not appear to call for any detailed reply.'

1185. 'In compliance with our recommendation, the Governor in Council authorized the Principal Collector and Head Assistant in Malabar to draw the usual commission on the net revenue from the tobacco monopoly, and to receive it in arrear from the 12th of July 1823, the date from which it was granted in Canara, observing that it was, of course, to be understood that the Principal Collector's total commission on the extra sources of revenue was not to exceed the established maximum of 1,500 Pagodas.'

1186. Copy of the above letter was communicated to the Principal Collector on the 18th December.'

1202. We mentioned that the Import Warehouse-keeper in his address to the Board of Trade had suggested that a revision should be made of the tariff and rate of duty leviable on sandalwood exported from those provinces, with the view of enabling the Company to resume the trade in that article, which had of late been relinquished in consequence of the consignments to China not having realized their invoice cost.

1203. We said, that it would be observed by a reference to the letters of the Principal Collectors of Malabar and Canara, that the duty leviable on the export of sandal wood was ten per cent., being only two per cent. higher than the amount of the general Sea duty, and that as the tariff valuation did not materially exceed the market rate of the commodity, we could not but concur with the Principal Collector of Canara in opinion that the failure of the trade was attributable to other causes than the duty bearing heavily upon it, the more especially as it was stated by that officer to be still successfully carried on by private individuals.

1204. We observed, that should it, however, be considered of importance that the trade in sandalwood should be renewed, we were not aware of any objection to reducing the tariff valuation and rates in support of such a measure, and that we would be prepared, on being favored with the orders of Government on the subject, to instruct the Principal Collectors of Malabar and Canara to submit such modifications in reference to the remarks of the Import Warehouse-keeper, as might appear to them to be necessary.

1205. We further requested the attention of Government to the concluding part of the letter of the Principal Collector of Canara, wherein that officer proposed the abolition of existing monopoly in sandalwood.

1206. As the arguments which had been lately urged against the monopoly in teak applied equally to that in sandalwood, and the revenue derivable from this source was stated by the Principal Collector to be very trifling, we suggested that the monopoly might be abolished, and that the Hawlut and a particular duty on the exportation of the article established in its stead.

1207. We were informed in answer that the Governor in Council concurred in our representation that there did not seem to be just grounds for reducing either the tariff-valuation of sandalwood, or the rate of duty on that article in Malabar and Canara, and that it had been resolved that the Principal Collector of Canara should be authorised, agreeably to his recommendation, to abolish the monopoly of sandalwood in that district.

1208. Copies of the above correspondence were sent to the Principal Collector of Malabar and Canara respectively on the 24th May.

RESPECTING THE SUPPLY OF TIMBER REQUIRED BY THE BOMBAY GOVERNMENT.

1209. On the 23rd August 1824 the Government transmitted to us copy of a letter from the Secretary to Government at Bombay, and desired us without loss of time to report what measures we had taken in consequence of the letter addressed to us by the Principal Collector of Malabar on the 16th July, respecting the supply of a quantity of timber urgently required by the Bombay Government.

From the Secy. to Govt., 11th, in Cons., 24th May 1824.
To the Chief Secy. to Govt., in Cons., 26th August 1824.
From the Principal Collector, 16th, in Cons., 25th July 1824.
To the Principal Collector, 9th, in Cons., 19th August 1824.

1210. In answer to the above letter, we submitted for the information of the Honorable the Governor in Council, the correspondence noted in the margin with the Principal Collector of Malabar, respecting the supply of timber required by the Bombay Government.

1211. We said that it would be observed that the vague manner in which the Principal Collector had adverted to the difficulties he experienced in meeting the demand of the Bombay Government, made it impossible for us to form any opinion or to suggest any definitive measures, without previously applying for further explanation, and that we would lose no time in communicating to the Honorable the Governor in Council any information we might receive from Mr. Vaughan, in reply to our letter of the 19th August.

1212. On the 31st August the Government acknowledged the receipt of our letter of the 20th of that month, submitting a copy of instructions recently issued to the Principal Collector of Malabar, in reply to his representation of the 16th July, regarding the difficulties which he had experienced in procuring the timber required for the public service at Bombay.

1213. We were informed that the Governor in Council regretted that the Collector's reference on a subject of such importance should not have been more explicit, and that it should not have met with earlier attention. That it was hoped, however, that Mr. Vaughan might yet succeed in making such arrangements as would obviate any serious disappointment to the Bombay Government.

1214. It was observed that the reluctance of the dealers in timber and proprietors of forests to enter into any engagements, when it rested with themselves to propose such terms as they might consider for their advantage, could not easily be accounted for, except on the supposition of the free trade for the supply of timber not having yet commenced operation, of some secret influence adverse to the late change of system; or of some apprehension on the part of the dealers that the contracting parties would not be on an equal footing, and that the Collector's authority might be interposed in such a way as to affect the profits of the contract that if any such impression was in reality entertained the Collector acted indiscreetly, although with good intentions in holding out a threat that could not fail to confirm it.

1215. That the difficulties experienced on this occasion led the Governor in Council to doubt if the Collector's agency could be usefully employed in a matter where it was desirable, on grounds both of justice and experience, to exclude the operation of other motives than those which influenced ordinary mercantile transactions. That the requisite supplies of timber might perhaps be procured with greater facility, and in a mode quite unobjectionable, if the contracts were made through a local agent of the Bombay Government, or if tenders were invited by that Government for the delivery of the timber at Bombay. That the concern of the Collector in the forests would then be limited to the preservation of the public property from spoliation or wanton destruction, which was all that was in contemplation as his part of the duty formerly committed to the Conservator, when the correspondence took place which led the abolition of the monopoly of timber.

1216. That the Collector should be required to state his opinion, in the fullest manner, as to the expediency of adopting this or any other arrangement, in preference to that which already existed, that it would be advisable also to make a similar reference to the Principal Collector of Canara, we were finally desired to lose no time in reporting the result, in order that the necessary communication might be made to the Government at Bombay.

To the Chief Secretary to Govt., in Cons., 14th Oct. 1824.
To the Principal Collector of Malabar, 9th, in Cons., 9th September
From do. do., 15th, in Cons., 4th October 1824.
To the Principal Collector of Canara, 9th, in Cons., 9th September 1824.
From do., 23rd, in Cons., 30th September 1824.

1217. In answer on the 14th October 1824, we informed Government that we had called upon the Principal Collectors of Malabar and Canara for their opinion as to the expediency of adopting the arrangement suggested or any other, in preference to that which already existed, and had then the honor to forward copies of their letters with the original replies thereto.

1218. We said, that we observed with much regret that the expectations entertained by the Honorable the Governor in Council, that "Mr. Vaughan might yet be able to make such arrangements as would obviate any serious disappointment to the Bombay Government," were not likely to be realized; that the Principal Collector of Malabar, in reference to the 2nd para. of Mr. Secretary Stokes's letter just quoted, stated it to be a "hopeless task to suggest any means of obviating the inconvenience which the Bombay Government must inevitably suffer from not having adopted early measures to advise him of their wants," and added in the next para. that he "considered it perfectly impossible to supply timber of any description for the next twelve months."

1219. We remarked that from the details entered into by both Mr. Vaughan and Mr. Babington, it appeared to have been the practice to give at least one year's notice of the quantity and description of timber likely to be required, that such at any rate was the effect of the system under the Conservators, and such a notice both the gentlemen, whose opinions were then submitted, considered indispensably necessary to the effective supply of the wants of the Bombay Government, we observed that a reference to the correspondence would shew that this was not only Mr. Vaughan's opinion then, but that it was so as far back as October 1823, and that it was but justice to that gentleman to point out the repeated instances in which he had called the attention of the Bombay Government to this important point, and the earnestness with which he had endeavoured to impress them with the probability of failure and disappointment, unless measures were adopted to give him timely notice of any supplies that might be required.

1220. We said that with a view to obviate as much as possible the inconvenience that would result from a failure on his part to meet the present demand, and to provide adequate supplies in times to come, Mr. Vaughan proposed three alternatives, all, however, "in his opinion more or less pregnant with very heavy expenses."

"The first," he explained, "is to give so high a premium for timber as to make it worth the while, and to enable a merchant to go to the expense of a large establishment of elephants to work the forests, in which case the Government will still be at the mercy of the merchant, and must also contract to take a large annual supply still leaving matters in great uncertainty."

Para. 10. Principal Collector, Malabar, 15th September.

Principal Collector, Malabar, para. 21, 15th September.

"The second, to look to the Travancore and Cochin market, or it may be said Government, who are the monopolizers."

"The third, to work the forests at the Government expense; for of the consent of the proprietors to sell their trees at the usual Cooteccaunum rate," he said, "he entertains no doubt." To do this, however, a large establishment of elephants, wood cutters, overseers, &c., would be necessary, together with a European superintendent.

1221. Mr. Vaughan suggested further, we observed, that the elephants and bullocks at the Honorable Company's Farm in Mysore might be advantageously employed in this work.

1222. Of the three alternatives proposed by Mr. Vaughan, one only, we said, seemed likely to afford a supply of timber for immediate use.

1223. We observed, that against the first it might be urged that before the establishment of elephants, which it was proposed that the merchants should keep up, could be well organized, the rivers and nullahs leading from jungles where the timber was produced would be too shallow to admit of its being floated down to the sea coast; and that independent of this difficulty, Mr. Vaughan apprehended that the merchants would not readily accede to the proposals.

1224. To the third, the objection regarding the organization of the requisite establishment of elephants applied equally as to the first, and, as justly observed by Mr. Vaughan, this scheme was open to other difficulties from the climate of Malabar being injurious to the cattle of other countries.

1225. The second proposition alone appeared to hold out any prospects of success, and as Mr. Vaughan had stated it to be impracticable for him with the limited notice he had received, to supply the wants of the Bombay Government in the present year, we suggested that application should be made to the Resident of Travancore to ascertain how far it might be in the power of that Government to meet their wishes.

1226. In reference to the arrangement suggested in the 3rd and 4th para. of Mr. Stokes' letter, we observed that Mr. Vaughan gave it as his opinion that "the merchants would prefer entering into engagements with a Madras servant, amenable to the local laws and regulations, to contracting with either the Bombay Government or a Bombay agent. This duty," he proceeded, "would give little or no trouble to the Collector, having the advantage of an able assistant from the Bombay Government in this Department, the whole trouble would consist in advertising, receiving tenders, taking good securities, and entrusting all other duties, such as sorting, selecting, &c., the timber, to the Assistant."

"The Collector," he added, "has, from his situation, the best means of judging how far a contractor is likely to make good his contract, and whether his security is good and sufficient."

1227. From the foregoing paras. we concluded that Mr. Vaughan was not only favourable to a continuance of the present system, which, excepting that it provided for the employment of an Assistant to be appointed by the Bombay Government, was virtually the same as the arrangements then proposed; but that if due notice of the required supplies were given to him, he would be able to meet any demands that might in future be made upon him. That his failure to do so on the present occasion was mainly to be ascribed to the neglect of this precaution, we said, seemed to be beyond doubt, and that next year the difficulties which had been at this time opposed to the measure by the merchants might be removed, it seemed probable, we observed, though not stated by Mr. Vaughan, that before his advertisement for tenders was published, those persons had already made their arrangements for the disposal of all the timbers at present felled; but that if timely notice were given to them of the wants of Government, there seemed no reasonable ground for supposing that they would be backward in coming forward to meet their demands. The Collector, we remarked, came into the market on the same footing with a private individual, and if the terms offered by him were equal to the offers of others, there was little apprehension of their not being accepted.

1228. We were informed by Mr. Secretary Hill's answer of the 26th October that the Governor in Council regretted to learn, that the immediate demand of the Bombay Government could not be supplied from Malabar. That no blame, however, was considered to be imputable on that account to Mr. Vaughan. It appeared, it was observed, that on the abolition of the monopoly, all the timber in the market was eagerly bought up by private merchants; and, under such circumstances, the want of timely notice, of which the necessity had been duly intimated to the proper authorities, would, of itself have led to the disappointment which had been experienced.

1229. We were told that the only expedient which had been suggested to remedy this disappointment, had been adopted and a letter had been addressed to the Resident in Travancore requesting him not only to afford, all the assistance in his power towards procuring the timber immediately required, but to ascertain if the Travancore and Cochin States would be disposed to

1245. On the 28th October 1824, we submitted to the Honorable the Governor in Council a letter under date 11th September last, from Mr. J. M. Bass, late Head Writer in the Huzzoor Cutcherry of the Principal Collector of Malabar.

In Cons., 28th Oct. 1824.
In Cons., 20th Sept. 1824.

1246. We stated that we had had the honor of submitting the claims of this person to the favourable consideration of the Honorable the Governor in Council on the 5th July last, on which occasion we had suggested in support of the recommendation of the Principal Collector that he should be allowed a pension of 100 Rupees per mensem; that the Honorable the Governor in Council was pleased in reply to state that, considering the "nature of the duties of a Clerk, he thought it sufficient that Mr. J. M. Bass should be allowed to retire from the Cutcherry of the Principal Collector of Malabar on a pension of 35 Rupees per mensem, and granted sanction to that effect."

In Cons., 5th July.

1247. We observed that we had been induced upon another application from this individual to intrude his claims a second time upon the notice of Government, under an impression that the former decision passed upon his case had been less favourable to him from his being considered in the light of a mere copying Clerk.

1248. That a reference to the enclosure which accompanied our former letter of the 5th July, and which we had again forwarded, would show that although at the period of his retiring from employ he held the situation of Head English Writer and Accountant in the Huzzoor Cutcherry of the Principal Collector, he had previously filled various situations of trust and responsibility.

1249. That the confidence reposed in him by the late Collector, Mr. Warden, would be best appreciated from his having selected him to supply the place of his Head Assistant, who had been suddenly called away from Tellicherry to take charge of an appointment on this Coast, that the particular duties which he was called upon to discharge on this occasion were of a very responsible nature, having the charge of the Treasury at Tellicherry where the transactions were numerous and important, that he performed these duties to the satisfaction of his employers was fully demonstrated, we remarked, by his subsequent selection to fill the situation under the immediate eye of his superior, from which he was reluctantly compelled to retire, from an entire failure of his sight.

1250. We stated that two persons who had filled the office of Head Writer and Accountant in the Collector's Cutcherry before, whose period of service fell considerably short of that of the subject of this address, and whose salaries were less by 22½ Rupees per month than this, had been permitted to retire from the service upon pensions of 50 Rupees per mensem.

1251. That under all the circumstances of the case, therefore, and adverting in particular to the fact of his being obliged to relinquish his employ from no fault of his own, but from a calamity which, it was stated by Mr. Vaughan, had partly been brought on by his unwearied attention to his public duties, we ventured again to recommend that a pension of 70 Rupees per mensem for his natural life might be conferred upon Mr. J. M. Bass.

1252. Under the circumstances urged by us in favor of Mr. Bass, late Head Writer in the Cutcherry of the Principal Collector of Malabar, the Honorable the Governor in Council was pleased to resolve that his pension should be fixed at Rupees 70, instead of Rupees 35 per mensem, and that the increased rate should take effect from the 13th of July last, the date on which the pension was granted.

From the Secy. to Govt., 5th,
in Cons., 18th Novr. 1824.

1253. Copies of the above correspondence was sent to the Principal Collector of Malabar on the 18th November last.

AUGMENTATION OF ALLOWANCE TO MR. MORRIS, SALT AGENT.

To the Chief Secy. to Govt.,
in Cons., 25th Novr. 1824.
From the Prinl. Collector of
Malabar, 24th Augt., in Cons.,
2nd September 1824.
To do. 9th, in Cons., 9th
September 1824.
From do. 18th Sept., in Cons.,
4th October 1824.
To do. 18th do. do. 18th
October 1824.
From do. 3rd, in Cons., 15th
November 1824.
From Mr. Græme, to the
Chief Secy. 1st Sept. 1819.

1254. On the 25th November, we submitted for the orders of the Honorable the Governor in Council the correspondence noted in the margin with the Principal Collector of Malabar, relative to the salary of Mr. Morris, Salt Agent in North Malabar, which Mr. Vaughan, with reference to a recommendation from Mr. Græme, late Commissioner in Malabar, proposed to be fixed at 200 Rupees per mensem for the future, suggesting also that the difference between this rate of salary and the monthly allowance of 150 Rupees granted to him from 12th January 1819, should be paid to him in arrears from that date.

1255. We found, we stated, the late Commissioner had recommended a monthly allowance of 200 Rupees to Mr. Morris, with reference to the profit he had formerly gained in the measurement of the salt, and in consideration of the increased trouble of superintending two stations instead of one, and the extent of his responsibility in the charge of the salt, the quantity to be placed under his management annually, being estimated at 500 garces.

3rd November 1824.
Average from 1223 to 1233 of salt
under the charge of Mr. Morris.
Garce ... 942
Purchased ... 720
Sold ... 655

1256. It appeared, we observed, from the report of Mr. Vaughan, that the average extent of Mr. Morris' responsibility on account of salt committed to his charge, and purchased and sold through his agency, had considerably exceeded Mr. Græme's estimate.

1257. The Principal Collector also reported, we said, that Mr. Morris "has continued to execute the trust reposed in him with the fidelity noticed by Mr. Græme in his letter to Government."

August 24th, 1824.

1258. Under the suggestion of the Principal Collector, and with reference to the letter of the late Commissioner in Malabar, alluded to by Mr. Vaughan, we submitted the case of Mr. Morris to the favorable consideration of Government, and recommended that the proposed allowance of 200 Rupees monthly might be granted to him for the future, with the sum of 50 Rupees monthly in arrear, to make up his salary to 200 Rupees from 12th January 1819, from which date he ceased to derive profit from the measurement of the salt.

1259. We were informed by Mr. Secretary Stokes' letter in reply, that the Honorable the Governor in Council had been pleased to determine that the salary of Mr. Morris, as Agent in the Salt Department in Malabar, should be fixed for the future at the sum proposed by the Commissioner, Mr. Græme, viz., Rupees 200 per mensem, which did not seem to be more than adequate remuneration for his responsibility and trouble, and for the fidelity with which he was stated to discharge his trust; and further, that as it appeared from the 5th paragraph of the Principal Collector's letter of the 18th September last, and might be gathered from the general tenor of the correspondence on this subject, that the allowance of 200 Rs. was virtually pledged to Mr. Morris, in the event of his sales being equal to the estimate on which Mr. Græme's recommendation was founded, and as they had considerably exceeded it, the Governor in Council deemed him entitled to receive, in arrears from the 12th of January 1819, the difference between that sum and the temporary allowance of 150 Rupees which he had actually received.

1260. Copies of the above correspondence were sent to the Principal Collector on the 13th December.

A PROPORTION OF THE PENSION OF SHAMNATH PUTTER, DECEASED, CONTINUED TO HIS ADOPTED SON; THE REMAINDER DIRECTED TO BE PAID TO THE ZAMORIN RAJAH.

1187. The Government on the 7th November 1823, with reference to their letter of the 30th August 1819, to which it did not appear that any reply had been received from us, transmitted to us a copy of a petition from the adopted son of Shamnath Putter, deceased, with copy of a letter in consequence addressed to the Principal Collector of Malabar, and a copy of that officer's reply; and observing that it would appear that as a reward for his public services, Shamnath Putter enjoyed a pension, chargeable upon the Malikhana of the Zamorin Rajah, which was at length converted into the fixed sum of five thousand (5,000) Rupees per annum, informed us that the Governor in Council had deemed it proper that his adopted son, who was also his nephew, should obtain a provision from the same fund, and had accordingly resolved that a pension of three thousand (3,000) Rs. should be granted to him; that this pension would commence from the date of Shamnath Putter's decease, and would be finally discontinued after the decease of Krishner Putter, the adopted son, and that the remainder of the former pension, viz., two thousand (2,000) Rupees per annum, was to be paid to the Zamorin Rajah.

1188. We were desired to furnish the necessary instructions to the Principal Collector of Malabar.

1189. In answer, on the 29th January 1824, we submitted to the Honorable the Governor in Council a letter from the Principal Collector of Malabar, requesting that specific sanction might be given for the payment of the arrears of pension to Krishner Putter, amounting to Rupees 14,500, and to the Zamorin Rajah, amounting to Rupees 9,666-10-8 due to those persons from the 3rd of February 1819, being the day of the death of Shamnath Putter, to the 31st of December.

1190. On the 6th February 1824, the Honorable the Governor in Council sanctioned the adjustment of Shamnath Putter's pension and the payments connected with it, which were recommended in our letter.

1191. Copies of this correspondence were sent to the Principal Collector of Malabar on the 9th February.

RESPECTING THE FAMILY OF HEGADA RAJAH.

1192. With reference to the papers transmitted to us by Government on the 30th of August 1819, which we had not reported upon, the Government transmitted to us on the 12th March 1824, copy of a letter from the Principal Collector of Malabar, and desired that we would report both on the subject of the former correspondence and on that to which the letter then forwarded related.

1193. In answer, on the 8th July 1824, we stated that it appeared by the papers transmitted with the former letter, that an individual belonging to the Vett Hegada family, namely, Kristnaier, was formerly banished to Prince of Wales' Island with his father, on account of disturbances in Canara, for which his uncle the head of the family, suffered death. That he was permitted to return in 1815, after an absence of about 14 years, and that it not being then deemed advisable that he should go back to his own country, his residence was fixed at Tellicherry, to be there under the eye of the Police, and pension of Rupees 752-4-0 per annum was settled upon him. That he had since continued to live with other members of the same family who enjoyed a considerable pension granted as a compensation for the lands which were resumed by Government, a younger brother being considered the head of the family.

1194. We said that Kristnaier being only fifteen years of age at the time of his banishment, he could not be supposed to have been concerned in the rebellion of his uncle, and that the Principal Collector described him as having uniformly conducted himself well, living peaceably and comfortably at Tellicherry in the enjoyment of the pension which the liberality of Government had bestowed upon him.

1195. That with reference to the request made by the head of the family, calling himself the Hegada Rajah, to be allowed to return and reside in his own country in the Province of Canara, and to draw his pension there, previous to submitting any recommendation on the subject, we thought it advisable to communicate with the Principal Collector of Canara, by whose report it appeared that no danger whatever was to be apprehended by a return of the family to their former place of residence. This correspondence we submitted to Government and stated that we considered that no objection could possibly then exist to the family being allowed to re-establish themselves at Vettala. We therefore recommended that orders might be given to that effect, and that the pension might be transferred from the office of the Principal Collector of Malabar to that of the Principal Collector of Canara.

1196. Agreeing to the opinion expressed in the 4th paragraph of our letter, the Honorable the Governor in Council permitted Kristna Iyer and his brother to return to Canara and reside there, and authorized the payment of their allowances by the Principal Collector of that district, and we were requested to give the necessary instructions on the subject to the Principal Collectors of Canara and Malabar.

1197. Copies of the above correspondence were sent to the Principal Collectors of Malabar and Canara on the 29th July 1824.

COMPENSATION TO THE BEEBEE OF CANNANORE FOR THE AMENADEVI ISLANDS.

1198. With reference to the orders of Government of the 19th of December last, respecting the compensation granted to the Beebee of Cannanore for the Amenadevi Islands, we submitted, on the 29th March 1824, to the Honorable the Governor in Council, a letter from the Principal Collector of Malabar, reporting that the Beebee had executed the required Deed, and that he would consequently continue the payment of compensation granted to her by Government.

1199. In answer, we were informed by Mr. Secretary Hill's letter of the 6th April, that it had been satisfactory to the Honorable the Governor in Council to learn that the Beebee of Cannanore had complied with the terms on which she was to be allowed a compensation for the Amenadevi Islands.

1200. Copies of the above correspondence were sent to the Principal Collector of Malabar on the 12th April.

ABOLITION OF THE SANDAL WOOD MONOPOLY IN MALABAR AND CANARA.

1201. In reply to Mr. Secretary Hill's letter of the 22nd April 1823, we submitted, on the 26th April 1824, to the Honorable the Governor in Council, the correspondence noted in the margin, which had passed with the Principal Collectors of Malabar and Canara on the subject therein referred for their consideration.

	Rs.	A.	P.
Pension to the Hegada family.	6,019	1	4
To Kristna Iyer.	752	4	0
	6,771	5	4
To the Principal Collector, 1st, in Cons., 1st April 1824.			
From do. 22nd April, in Cons., 3rd May 1824.			

enter into engagements for providing regular supplies in future; and the rates at which they might be obtained under such a system. It was observed that it would rest, of course, with the Bombay Government to determine what arrangement should be ultimately made; but that the information which the Resident had been desired to procure, might eventually aid the determination.

1230. It did not seem probable, it was said, that the Government of Bombay would find it expedient to draw their future supplies from Travancore and Cochin, in preference to Malabar in which case, it might, under all circumstances, be most convenient that they should continue to employ the Principal Collector's agency in procuring the timber on contract, as all that was required to the success of this system appeared to be, that he should receive early notice of the supply required; and to this point the attention of the Bombay Government would be particularly drawn. The contractor, it was observed, must, of course, as intimated by Mr. Vaughan, incur a heavy expense in maintaining an establishment, to work the forest; and his remuneration must be proportionate, but there seemed to be no reason why these charges should be greater than when the timber was felled and brought to the Coast, under a similar system, in the time of the Conservator, and it was presumed that the Bombay Government would be prepared, if necessary, to give the same prices as were formerly paid.

1231. The alternative of working the forests at the public expense, it was remarked, did not promise to be equally economical, but could hereafter be taken into consideration, if the system of contracts should, on further trial, be found objectionable.

1232. The suggestions of the Principal Collector of Canara for promoting the growth of teak trees in the public forests in his district were considered to be deserving of much attention, provided that the object could be attained without a disproportionate expense, and the Governor in Council would be prepared to take the plan into consideration when it was submitted in a more distinct form.

To the Chief Secretary to Government, 8th, in Cons., 8th November 1824.
27th October, in Cons., 8th November 1824.

1233. We submitted to the Honorable the Governor in Council a further letter from the Principal Collector of Malabar with its enclosure.

1234. We said that it would be satisfactory to the Honorable the Governor in Council to observe from this communication that Mr. Vaughan had not only succeeded in obtaining a portion of the timber required by the Bombay Government, but that he had a prospect of being able to contract for the supply of a further and considerable supply.

1235. The orders of Government respecting the supply of timber for the Bombay Government, conveyed in Mr. Secretary Stokes' letter of the 26th, having been communicated to Mr. Vaughan on the 28th October, he would, we said, of course, address himself immediately to the Resident of Travancore, to prevent that gentleman entering into engagements for the supply of a large quantity of timber than might be required.

1236. With reference to Mr. Secretary Stokes' letter of the 26th October last, on the subject of the supply of timber required by the Bombay Government, in the 3rd para. of which we were informed that the Resident in Travancore had been requested not only to afford all the assistance in his power towards procuring the timber immediately required, but to ascertain if the Travancore and Cochin States would be disposed to enter into engagements for providing regular supplies in future, we laid before the Honorable the Governor in Council on the 6th December the correspondence noted in the margin between the Principal Collector of Malabar and that officer.

1237. We noticed that from the statements of timber on hand, furnished by the Resident in Travancore, it appeared that there was not any of the description specified in the Indents sent by the Bombay Government to the Principal Collector, and that on this account, before concluding a purchase, he had felt it his duty to submit Colonel Newal's letter for their orders; that this reference was further rendered necessary as the terms of sale offered by both the Travancore and Cochin Governments required that the whole of the timber in store of a superior and inferior quality, amounting to Rupees 1,62,513-0, should be taken together, of which 40,027 Rupees worth consisted of inferior and defective planks, and added that as soon as we received the reply from the Bombay Government to Mr. Vaughan's reference, we would lose no time in forwarding it for the information of the Honorable the Governor in Council meanwhile; advertg to the importance attached to this subject, we had considered the papers then transmitted to be of themselves, of sufficient consequence to form a separate despatch.

WRITING OFF TO PROFIT AND LOSS THE OUTSTANDING BALANCES ON ACCOUNT OF TOBACCO.

1238. On the 2nd August we submitted for the orders of the Honorable the Governor in Council, a letter with its enclosure, from the Principal Collector of Malabar, reporting on an outstanding balance on account of tobacco to the amount of Rupees 6,735-9-1, and requesting that the sanction of Government might be obtained for his writing off this sum to profit and loss.

1239. We stated that it appeared from the statement enclosed in the Principal Collector's letter, that the whole of the balances due by the several defaulters, with only one exception, to the amount of Rs. 690-14-2, which accrued in 1818, had been lying over ever since the year 1811 and previous, and by Mr. Vaughan's statement the recovery of any part of them seemed hopeless, we therefore recommended that sanction might be granted by the Honorable the Governor in Council to the abovementioned sum of Rupees 6,735-9-1 being written off to profit and loss.

1240. In answer, dated 10th August 1824, we were acquainted that, under the circumstances which had been stated, the Governor in Council authorized the Principal Collector of Malabar to write off to profit and loss the outstanding balance on account of tobacco, amounting to Rs. 6,735-9-1.

1241. Copies of the above correspondence were sent to the Principal Collector of Malabar on the 16th August 1824.

PENSION TO MR. J. M. BASS, LATE HEAD WRITER IN THE COLLECTOR'S CUTCHERRY.

1242. On the 5th July 1824 we submitted to the Honorable the Governor in Council a letter from the Principal Collector of Malabar, recommending the grant of a pension of 100 Rupees a month to his Head Writer.

1243. We observed that the person in question was stated to be an old and meritorious servant who had served the Company for thirty-two years to the satisfaction of the several officers under whom he had been employed, and that he was then incapacitated for further service by a failure of sight. We recommended in consideration of the high character borne by Mr. Bass and his great length of services, that the pension of 100 Rs. per month suggested by the Principal Collector of Malabar, which was 22½ Rupees less per mensem than his actual pay, might be conferred on him.

1244. In answer we were informed on the 13th July 1824, that considering the nature of the duties of a Clerk, the Honorable the Governor in Council thought sufficient that Mr. J. M. Bass should be allowed to retire from the Cutcherry of the Principal Collector of Malabar on a pension of thirty-five Rupees per mensem, and granted sanction to that effect. His pension to commence from the date on which he should be discharged from the Revenue Establishment.

SERINGAPATAM.

Balance.		
To the Chief Secy.,	in Cons., 20th Sept. 1824.	
From the Asst. Collr.	19th, in Cons., 24th June 1824.	
To do.	12th, in Cons., 24th do.	
From do.	17th, in Cons., 22nd July	
To do.	22th, in Cons., 12th August.	
From do.	3rd, in Cons., 30th do.	

1261. On the 20th September 1824, we submitted to the Honorable the Governor in Council the correspondence noted in the margin with the Assistant Collector in charge of Seringapatam, regarding the balances outstanding in that Island.

1262. We said, that without entering into a recapitulation of the several letters which have passed requiring and affording explanations of the different items, or of the charges on account of batta paid to peons and pay advanced to the Court Muftee, on which points instructions would be sent to the Assistant Collector, we observed that the total amount of balances outstanding at the time Mr. Lewin took charge, was Rupees 7,200 that of this sum he had realized Rs. 3,621-5-7 and had made arrangement by which he expected to recover Rupees 800 more, but that he considered the following sums to be desperate, namely:—

	Rs.	A.	P.
Total Balance	...	...	...
Collected Rs.	3621-5-7		
Recoverable	800-0-0		
	4,421-5-7		
	2,779-10-0		
Add balances against Mr. Riddell	28-8-0		
	2,808-2-0		
Amount of retrenchment against the late Mr. Riddell, formerly Collector of Seringapatam...	28	3	0
Balance on account of Abkary Revenue under Aumanie, from Fusly 1226 to 1232	2,742	11	10
Sayer under Aumany for Fusly 1232	36	14	2
Total...	2,808	2	0

1263. It would appear, we said, that Mr. Riddell gave a cheque on the Government Bank for the amount of the first item, but that it was returned to him, because by the regulations of that institution, no orders were allowed to be paid for a sum below ten Pagodas, and that Mr. Riddell having died soon afterwards, the sum was never replaced; that under these circumstances we recommended that the amount should be written off to profit and loss.

1264. We also submitted a similar recommendation in regard to the second sum, which was represented to be due from persons who were either dead, or not to be found.

1265. In respect to the third item, however, we observed, that as it would seem by Mr. Lewin's letter of the 17th July last to be due on account of customs under Aumanie in 1232, we did not see how the balance could have accrued and that therefore, although of small amount, they could not recommend its being relinquished without some more satisfactory explanation, more particularly as it was not of long standing.

1266. The sanction of the Honorable the Governor Council for writing off to profit and loss in the accounts of the Collector of Seringapatam, the two first of these irrecoverable balances, viz. :—

	Rs.	A.	P.
Balance due from the late Mr. Riddell...	28	8	0
Balance on account of Abkary Revenue, under Aumanie for Fusly 1226 to 1232	2,742	11	10

was communicated to us in Mr. Secretary Stokes' letter, dated 1st October 1824. In regard to the remaining item, we were desired to obtain the necessary explanation from the Assistant Collector in charge.

From the Secy. to Government, in Cons., 7th October 1824.

1267. Copy of the above correspondence sent to the Assistant Collector in charge on the 21st October last.

From Government, in Cons., 25th November 1824.

1268. On the 23rd November last Mr. T. Lewin was appointed Acting Collector on the Island of Seringapatam until Mr. Casamajor's return to his station.

MADRAS.

SETTLEMENT FOR FUSLY 1232.

Vide General Report, dated 5th January 1824. Para. 1115. From the Secretary to Government, in Cons., 29th January 1824.

1269. With reference to our Proceedings on the Jammabundy of Madras for Fusly 1232, we were informed on the 23rd January 1824 that the Honorable the Governor in Council considered them very satisfactory, and creditable to Mr. Murray's management as Collector.

1270. Copy of this letter was sent to the Collector of Madras on the 29th January 1824.

SEIZURE OF CERTAIN ARRACK COLORED AND DISGUISED AS BRANDY.

To the Chief Secy. to Govt., in Cons., 8th March 1824.
From the Col. of Madras, 15th, in Cons., 18th Sept. 1823.
From do. 29th, in Cons., 29th do.
To do. 6th, in Cons., 6th Nov. 1823.
From do. 24th Nov. in Cons., 22nd Dec. 1823.
To do. 22nd, in Cons., 22nd Dec. do.
From do. 31st Dec. in Cons., 5th Jan. 1824.
To do. 6th, in Cons., 5th do.
From do. 8th, in Cons., 12th do.
From do. 23rd, in Cons., 26th Feby. 1824.

1271. On the 8th March 1824 we submitted for the consideration and orders of the Honorable the Governor in Council, the correspondence noted in the margin with the Collector of Madras, relative to the seizure of a quantity of liquor.

1272. The liquor in question, we stated, was transmitted from Pondicherry consigned to Mr. Gilles, Shopkeeper at Madras, under the appellation of French brandy, and as such paid the import duty at the Sea Custom House. That the Collector of Madras, however, having received information that the liquor was really nothing more than common arrack disguised in such a manner as to both look and taste like brandy, caused it to be seized during the time it was in transit from the Custom House to Mr. Gilles's godowns. That after a careful investigation of the merits of the case, we were finally of opinion that the liquor was, as stated by the Collector of Madras, coloured arrack, and that we accordingly granted our sanction for its confiscation. That as, however, it did not appear throughout the investigation that Mr. Gilles was in any way implicated in the fraud, but was merely the agent of the owner of the liquor who resided at Pondicherry, we did not consider it necessary to enforce the penalty to which, as the importer, he became liable under Section 8, Regulation I. A. D. 1813.

1273. We said, that it appeared by the letter from the Collector of Madras, under date the 8th January, that owing to this remission the proceeds of the confiscated property had proved insufficient to meet the excise duty leviable under the second clause of the foregoing section, and that in consequence the officers and servants of his Department would be deprived of all remuneration for the time and trouble bestowed in the detection of the fraud in question.

1274. We had not, we observed, considered ourselves authorized to comply with Mr. Murray's request, that the amount of proceeds might be made over to his office, but in consideration of the vigilance displayed in the discovery of the present fraud, and as an incitement to future exertions, we submitted the case for the consideration of Government with our recommendation that the excise duty might, in this instance, be foregone, and the amount bestowed as a reward on the informers and officers making the seizure.

To the Chief Secretary to
Government, in Cons., 22nd
March 1824.
In Cons., 22nd March 1824.

1275. On the 22nd March 1824, we submitted for the consideration and orders of the Honorable the Governor in Council, a letter from the Collector of Madras, under date the 18th March.

1276. We observed that our letter of the 8th March, recommending that the liberality of Government might be extended to bestow as a reward to the Madras Collector and his officers the amount of excise duty leviable on the arrack seized as therein reported, would shew that Mr. Murray's wishes had been anticipated and that the present appeal was unnecessary; we said that as matter of right, however, we could not admit that Mr. Murray could establish his claim, and that we considered the opinion advanced in the 7th para. of his letter as wholly erroneous.

1277. The object of the present letter, we added, seemed to be to force before the Government the strictures of the Collector of Madras on the conduct of his immediate superiors, we presumed, we said, that no justification of our proceedings was necessary, and we owed it to ourselves not to enter upon any unless required by the Government.

1278. Should the Honorable the Governor in Council see cause to require explanation, we trusted we would be called upon to afford it. But if the correspondence and proceedings already before the Government, sufficiently exhibited the principles by which we had been guided, we confidently looked to the Government to repress the spirit in which the letter then submitted was conceived.

1279. In answer to the above letters, we received a communication on the 2nd April 1824, stating that agreeably to our recommendation, the Honorable the Governor in Council was pleased to remit the claim to excise duty upon the liquor in question, so that the proceeds of the sale of it might be divided according to the Regulation, and observing that though Mr. Murray's activity and good judgment on the occasion were very commendable, yet the reflections which he had allowed himself to make on the proceedings of his superiors could not but be regarded with disapprobation.

1280. This correspondence was communicated to the Collector of Madras on the 8th April 1824.

PENSION OF SYED KAREEMOODDEEN CONTINUED TO HIS BROTHER KUTUBOODDEEN.

1281. With reference to our letter, dated 9th* February last, the Government on the 14th† May transmitted to us a petition from Syed Kutubooddeen, praying for the continuance of a pension enjoyed by his late brother Syed Kareemooddeen, and desired us to report whether there were sufficient grounds for continuing the whole or any, and what part of the pension of the deceased.

1282. In answer on the 9th September 1824, we stated that it would be observed by a reference to our letter, under date the 12th August 1822, that the pension in question was originally granted to the father of the late incumbent in lieu of a Jaghire, which was resumed in consequence of the grant under which it was held bearing a date subsequent to the year 1792.

1283. The pension, we said, having been granted for the life of the grantee, ought in strictness to have ceased on the death of the first pensioner, but in consideration of "the respectability of the family, their distress at the time, and the circumstance of the Purvanah conveying the last grant of the Jaghire in 1792 being rather a continuation of a prior grant than a new one altogether," we were induced to recommend that one half the amount thereof should be continued to his son Syed Kareemooddeen, for the term of his natural life.

1284. This person being dead, the petitioner, whose case was under consideration, and who was brother to the late incumbent, prayed that the pension might be continued to him for the support of the families of his late father and brother.

1285. As the period since the pension was last continued on the ground of the poverty of the family had been very short, and as it was not probable that they had acquired sufficient property to maintain themselves independently of the bounty of Government, we stated that under the peculiar circumstances detailed in our letter above mentioned, we considered their case deserving of indulgence, and in consequence recommended that the amount of pension granted to the last incumbent should be continued to the head of the family for their support, with the express proviso, however, that their claims on the Government should terminate with his death.

1286. We took that opportunity of submitting a letter from the Collector of Madras, shewing that a claim to the reversion of the pension in question had been preferred by a person who declared himself to be the son of the late Kareemooddeen.

1287. However, we remarked, that the testimony which had been adduced in support of this claim, was by no means satisfactory, and that there was reason to believe that the person in question was the son of a slave girl, who lived in the house of Kareemooddeen.

1288. And as the relationship of Kutubooddeen (the person who addressed Government) to the deceased pensioner was attested by persons of respectability, and there could be no doubt of his being the son of the first pensioner, for the support of whose family the pension was granted, we stated that we considered him to be the person to whom the pension should be paid, in the event of the Honorable the Governor in Council being pleased to sanction the arrangement which we had recommended.

1289. In reply dated 21st September, we were informed that the Honorable the Governor in Council was pleased, agreeably to our recommendation, to continue to Syed Kutubooddeen the pension of 50 Pagodas per mensem, which had been granted to his deceased brother Syed Kareemooddeen; that the pension was to commence from the date of the brother's decease, and that the family should be distinctly apprized that it would not be renewed after the death of the present grantee.

1290. Copies of the above correspondence were sent to the Collector of Madras on the 27th September 1824.

CLAIMS TO THE REVERSION OF THE PENSION OF THE LATE HYDER ALLY KHAN.

1291. On the 12th December 1823, the Government transmitted for our consideration and report a petition from Hyder Nawaz Khan.

To the Chief Secy. to Govt., in Cons., 11th March 1824.
From the Collr. of Madras, 7th, in Cons., 10th July 1823.
To do. 31st, in Cons., 31st do.
To do. 30th, in Cons., 30th Oct.
From do. do. 20th Dec.
In Cons., 5th January 1824.

1292. In reply on the 11th March, we submitted the correspondence with the Collector of Madras, noted in the margin, on the subject of the petition which had been transmitted to us.

1293. We said that the prayer of the petitioner was that he might be considered the head of the family of the late Hyder Ally Khan, and as such, be allowed two-thirds of the pension enjoyed by that person.

1294. The correspondence shewed, we said, that there were two claimants for the reversion of this pension, the one Hyder Nawaz Khan, the petitioner, and the other Munjil Bee, the sister of the late incumbent.

1295. We stated that, on a careful consideration of the claims of these two persons, we had decided in our letter to the Collector of Madras, under date the 31st July last, that the right of Munjil Bee to succeed to the pension enjoyed by her late brother was incontestably superior to that preferred by Hyder Nawaz Khan, and had accordingly directed that the pension might be paid to her.

1296. That Hyder Nawaz Khan having endeavoured to set aside this decision on the plea that Munjil Bee was insane, and consequently under the Mahomedan law incapacitated from being considered the head of the family, a second reference had been made to the Collector of Madras to ascertain whether this assertion was correct or not, and he had been at the same time directed to take the opinion of the Law Officers of Government, whether or not Munjil Bee was precluded by her sex from being considered the head of the family.

1297. Mr. Murray's reply, we said, shewed that the Cazyool Cazat was of opinion that Munjil Bee was entitled to the reversion of the pension, and that even if she were insane, there was no necessity, under the Mahomedan law, for depriving her of her rights.

1298. Under these circumstances, we recommended that our decision, granting to Munjil Bee two-thirds of the pension of her late brother, might receive the sanction of the Honorable the Governor in Council.

1299. We added, that it might be proper to observe that the person who was considered by the Cazyool Cazat to have an equal right to the pension with Munjil Bee, was her husband.

1300. In reply, dated 29th May 1824, we were informed that the Honorable the Governor in Council confirmed our decision in favor of the right of Munjil Bee to two-thirds of the pension of the late Hyder Ally Khan.

1301. Copy of the above correspondence was sent to the Collector of Madras on the 22nd July last.

COMPLAINT AGAINST THE SHERISTADAR AND HIS REMOVAL FROM OFFICE.

To the Chief Secretary to Govt, in Cons., 27th May 1824.
To the Collector of Madras, 20th, in Cons., 20th May 1824.
From the Collector, 26th, in Cons., 27th May 1824.
To the Collector 27th, in Cons., 27th do.
From do 27th, in Cons., 27th do.

1302. On the 27th May 1824, we submitted for the orders of the Honorable the Governor in Council, the correspondence noted in the margin with the Collector of Madras.

1303. We stated that a complaint had been submitted to us by certain tank diggers employed in making the road to the new Cantonment at Palaveram, that they had been defrauded of a part of their hire by a combination between the Sheristadar of the Collector of Madras, the Head Tank-digger Maistry and the Conicopillay of the Collector employed to keep the accounts on the spot.

1304. We stated that this complaint had been twice referred for investigation to the Collector of Madras, whose reports not being satisfactory, we being strongly of opinion that the petitioners had suffered wrong, had proceeded to make some general inquiry ourselves, and caused further investigation to be made by one of our Sheristadars.

To the Collector of Madras, in Cons., 20th May 1824. The result of which enquiries was detailed in a letter to the Collector of Madras, dated 20th May 1824, to which we referred the Honorable the Governor in Council.

1305. We stated, that the Collector in his letter of the 26th May, transmitted a copy of a communication from the Deputy Collector, forwarding a letter from the accused Conicopillay Mauriappa, who refused to give his attendance during the investigation which we had ordered to be made for the final adjustment of the accounts, and that the Deputy Collector suggested that the petitioners should be referred to the Zillah Court for redress of the grievance of which they complained.

1306. However, as the petitioners charged the Sheristadar of the Collector and persons employed under him with embezzling public money due to them for work done on account of Government, we said, we were clearly of opinion, that the case should be investigated and a satisfactory decision passed upon it by the Revenue officers of Government, that such would be the course in the Provinces under Regulation IX of 1822. That the work in the present case had been executed beyond the limits of Madras, and that if necessary the investigation might be ordered to proceed at or in the neighbourhood of Palaveram; but as the attendance of the accused Conicopillay appeared necessary to the inquiry, and he was stated to reside near St. Thome, we suggested that measures might be adopted for his apprehension and for his being forwarded to the Deputy Collector, Mr. Drummond, to be in attendance upon him as long as his presence might be necessary on the proposed inquiry.

1307. With reference to our letter of 27th May, we submitted to the Honorable the Governor in Council on the 7th June a letter from the Collector of Madras, dated 29th May. This letter, we said, did not bring nearer to a satisfactory conclusion than before the questions at issue between the tank diggers, who had petitioned us and the persons against whom they had complained; who were the Head Tank-digger Maistry, the Conicopillay employed to keep the accounts at Palaveram, and the Sheristadar of the Collector's Cutcherry.

1308. We observed, that the entire separation of the accounts and private works, as far as the engagements made by the Collector himself extended, the payment of the whole sums for both these works by the Collector to the Head Maistry, and the completeness of Captain Wheeler's certificate, were quite consistent with the allegations of the petitioners, viz., that the Head

Maistry, in connection with the Conicopillay, and with the connivance of the Sheristadar, had defrauded them of portions of their hire. The head Maistry, we said, made payments ever fifteen days to the petty maistries, and they to the several tank diggers employed under them respectively, and the complaint of the petty Maistries was strongly corroborated by the production of a bundle of Cadjans, purporting to be their receipts to the head Maistry, but of which there seemed no reason to doubt that they were forgeries.

1309. The appointment of a Conicopillay, we remarked, to keep daily accounts of the work shewed that the superintendence of the Collector's Department was extended over it, although the payments of money were made through the channel of the head Maistry, but that the benefit which might have been derived in the settlement of the disputed account from the evidence of this Conicopillay was annihilated by the extraordinary fact of his having destroyed his original accounts. The misconduct of the Sheristadar, we said, in not ascertaining that the receipts were genuine, and that the people had been duly paid, cast a strong suspicion on his integrity, when the very outward appearance of the receipts bespoke them not genuine, and a very slight comparison of dates would have shewn that some of them bore dates several days before the Head Maistry himself received the money with which he was supposed to have paid them.

1310. Such a case as this, involving the character of the head servant of the Cutcherry, should not, we continued to think, be referred to the Zillah Court, but should be thoroughly investigated and finally disposed of, in the mode suggested in our former letter, if the presence of the accused Conicopillay could, by any legal means, be obtained.

1311. In answer on the 15th June 1824, we were informed that the Honorable the Governor in Council entirely concurred in our opinion, that it was desirable not to resort to legal proceedings in the case to which those letters related, and that the object in view, which was merely to ascertain whether the tank diggers employed on certain public works had, or had not, received the wages due to them, might be effected with equal success by means of an official investigation, and we were directed if the Conicopillay persisted in refusing to give his attendance, to communicate with the Honorable Company's Solicitor and with the Superintendent of Police, as far as might be necessary, respecting the proper means of enforcing it.

1312. Copies of this correspondence were sent to the Collector on the 21st June 1824.

To the Chief Secretary to Government, in Cons., 19th August 1824.
From the Collector, 16th, in Cons., 19th August 1824.

1313. With reference to the preceding letter, we laid before Government on the 19th August, two letters from the Collector of Madras, forwarding two petitions addressed by his late Sheristadar to the Honorable the Governor in Council.

1314. We said, that the correspondence submitted would shew that the Superintendent of Police had endeavoured, but without success, to procure the attendance of the Conicopillay Mariappah, as required by us in order to a settlement of the tank diggers' accounts before the Deputy Collector; that the Honorable Company's Solicitor was of opinion that the

only regular mode of compelling his attendance would be for the parties who complained of

To the Collector of Madras, 30th June, in Dy. Cons., 1st July 1824.

From the Superintendent of Police, 1st in Cons., 1st July 1824.

From the Collector of Madras, 1st, in Cons., 1st July 1824.

To the Superintendent of Police, 1st, in Cons., 1st July 1824.

To the Collector of Madras, 1st, in Cons., 1st July 1824.

From the Collector of Madras, 15th, in Dy. Cons., 19th July 1824.

To the Collector of Madras, 16th, in Dy. Cons., 19th July 1824.

From the Superintendent of Police, 16th, in Dy. Cons., 19th July 1824.

To the Collector, 17th, in Dy. Cons., 19th July 1824.

From the Superintendent of Police, 3rd, in Cons., 9th August 1824.

From the Collector, 4th, in Cons., 5th August 1824.

To the Collector, 9th, in Cons., 9th August 1824.

From the Collector, 4th, in Cons., 5th August 1824.

To the Collector, 9th, in Cons., 9th August 1824.

the non-payment of their dues to give their depositions before the Superintendent of Police, whereupon that officer might take up the Conicopillay as a party charged with a revenue fraud, and forward him to the Criminal Judge of Chingleput; that orders to this effect were communicated to the Collector of Madras on the 17th July, and that finally the complaining tank diggers appeared on the 3rd of August before the Superintendent of Police, and stated that on the Saturday preceding, their accounts had been settled at the Nabob's Garden at Sydapettah, and the whole of their hire paid to them, and the workmen under them, by the two head Maistries named Vasarapaudy Narraidoo and Sydapettah Guratodoo, and the Collector's Conicopillay Kistnapettah Mauriappah, and that they had therefore no claim of complaint against any person whatsoever.

1315. We observed, that on the day subsequent to that on which the foregoing declaration was given, the petitioners were interrogated by the Collector of Madras, who submitted the questions put and the answers given by those persons, and requested permission to reinstate the Sheristadar in the duties of his office. That taking all the circumstances of the case into consideration, we were of opinion that the Sheristadar was not deserving of confidence; and that we, therefore, directed the Collector to dismiss him, having come to that resolution on the following grounds.

1316. The persons, we said, who complained to us of a portion of their hire having been withheld, were the under Maistries of tank diggers who were employed in service by the two Head Maistries Narraidoo and Guratodoo, under the orders of the Collector's Department. That the head Maistries received the pay of the whole of the men employed from the Collector's Office, that the Conicopillay Mauriappah, whose duty it was to keep the accounts of the number of workmen, was employed by the Collector for that purpose; that the inferior maistries, who complained of the pay of themselves and their labourers being withheld, charged the embezzlement to have been committed conjointly by the two head Maistries, the Sheristadar of the Cutcherry and the Conicopillay.

1317. That the accuracy of the accounts produced by the tank diggers, which exhibited in detail the several deductions alleged to have been made, was denied by the Collector's Department. That there were two modes by which the full payment of the tank diggers here might have been proved; the exhibition of the original daily chittah accounts, written by the Conicopillay Mauriappah, and the production of receipts from the under Maistries to the head Maistries for the several payments in full; that when these documents were called for from the Sheristadar and the Conicopillay by us, before whom they were personally examined, it was stated that the daily chittah accounts had been destroyed, and nothing was remaining but abstracts; that a large bundle of

receipts was, however, produced from the Collector's Office purporting to be the receipts of the under Maistries to the head Maistries, but that their appearance were so suspicious that the Sheristadar himself acknowledged to us that he could not but doubt their being genuine, and he pleaded as his excuse for producing such documents that he had not before examined them. That these cadjans were subsequently more carefully scrutinized in our Cutcherry, where they were decidedly pronounced to be forgeries.

1318. This species of evidence, we observed, having failed, it became necessary to try the tank diggers' accounts by their own merits, the examination could only be satisfactorily made by the Collector's Department, and as the repeated references before made to the Collector had failed* to obtain a settlement of their claims, we assigned the duty to the Deputy Collector. The endeavour to procure the desired adjustment was, however, frustrated *in limine* by the refusal of the Conicopillay to attend the inquiry.

1319. We remarked that although we could have no doubt that the Collector's Sheristadar could have had no difficulty in procuring the attendance at any time of a Conicopillay who had been employed under his orders, and who naturally looked again to the same Department for future employment, we saw no means left to bring the investigation to a close except that of compelling by legal means the attendance of Mauriappah before the Deputy Collector. That the measure was, however, finally rendered unnecessary by the settlement of accounts and the satisfaction of the petitioners' demand, as stated by them; after their protracted attendance at the public offices of Government for eight months.

1320. It was impossible for us, we said, after all that we had witnessed, not to feel morally satisfied that, whether their Sheristadar had or had not made any undue profit out of the sums issued from the Collector's office for the payment of the tank diggers, that he had, by the most culpable negligence, if not connivance, enabled the head Maistries to defraud the inferior Maistries and the common labourers that had given strength to the fraud by allowing the destruction of the original accounts and the production of forged receipts; that his indifference, if not his arts, in screening the frauds committed, had caused the long detention of large sums due to labourers employed on public works; and that he had endeavoured by every means in his power to embarrass the enquiry which we were desirous of instituting, and which, but for the order for him to proceed to Chingleput, where the real transactions of the parties were likely to be exposed, would doubtless have remained to this day unaccomplished.

1321. That, impressed with these sentiments, and satisfied from his conduct in our presence that he was not deserving of the trust reposed in him, we thought it our duty to order his removal from a situation of which we considered him unworthy.

1322. From the foregoing summary it would be seen that no proceedings had been held against the Sheristadar under Regulation IX of 1822, which we apprehended was in force only in the provinces, and that consequently no appeal, of right, could be preferred under that Regulation

in the present case. That the question was one simply between master and servant, and the Sheristadar had been dismissed as unworthy the confidence of his superiors.

1323. By a letter from Mr. Secretary Stokes of the 27th August 1824, we were informed that the Governor in Council entirely concurred in our opinion, that the extraordinary difficulties and delay which took place in settling the claims of the tank diggers would never have occurred, if the Sheristadar had cordially lent his aid in the investigation of their complaints, and that were there less reason than actually existed to question his personal integrity, his supineness in a case which so nearly concerned the credit of his own department and of the Government itself, would alone have disqualified him for the respectable situation which he held, and from which we had very properly directed his removal.

1324. Copy of this letter was sent to the Collector of Madras on the 2nd September 1824.

DISPOSAL OF SMUGGLERS APPREHENDED BY THE BEETLE RENTERS.

1325. On the 5th March 1824, the Government transmitted for our information and guidance, copy of a letter from the Superintendent of Police, together with a copy of the reply thereto, under that date.

1326. In the latter it was stated, that the Honorable the Governor in Council did not think it advisable that the Beetle renters should be authorized to keep smugglers in custody and forwarded them to the Magistrate at Pulicarney. That, on the other hand, however, it was necessary that they should be protected against smuggling, to which end their own exertions might probably be indispensable. That the best course might perhaps be, that smugglers apprehended by the renters, or their servants, should be handed over either to the Police pecna or to those of the Collector of Madras, for transmission to Pulicarney. That any expense incurred on that account would be fairly chargeable against the revenue derived from this source, we were desired to take this point into consideration, and if necessary to communicate with the Superintendent of Police thereupon.

1327. In our answer, dated 19th April 1824, we stated, that, referring to the 1st para. of Mr. Ormsby's letter, we had requested that officer to inform us of the names of the persons alluded to by him, as having been unjustly seized and ill treated by the Beetle renters, in order that we might refer for information on the subject to the Collector and Magistrate of Chingleput.

1328. The Superintendent of Police having in reply transmitted an extract from his records, shewing the names of the aggrieved persons, we stated, that we addressed the Collector and Magistrate at Chingleput, who forwarded an extract from the proceedings of the Assistant Magistrate, from which it appeared that the prisoners mentioned by the Superintendent of Police had been committed for trial before the

Criminal Judge. That it was recorded in the diary of the Head Assistant Magistrate, in regard to Mootoosawmy, that he had on former occasions escaped apprehension by coming with an armed mob.

1329. We remarked, that similar complaints of unjustifiable seizure and detention by the beetle-renters had on former occasions been submitted to us from the Office of the Collector of Madras, but that upon investigation they had proved unfounded.

1330. We said, that in consequence of a very general and serious complaint preferred by the Collector of Madras, we called upon the renters for a statement of the cases forwarded by them to the Magistrate of Chingleput, that their reply was accompanied by a return which was then submitted, drawn out with much precision, exhibiting the dates of the several complaints, the names of the accused and the decisions passed, from which it appeared that in September preceding, eight complaints had been forwarded, in October nineteen, in November twenty-one, and in December four, up to the date of the return. That we forwarded this statement to the Collector of Chingleput, whose reply established the general correctness of the beetle-renters' statement, observing that, where it differed from the Calendar, it was only in the date of the decision or in the length of imprisonment. That a similar result had attended the inquiries which we had always instituted into the repeated complaints against the beetle-renters, and that there appeared to be but too much reason to believe that the complaint of the renters themselves of an attempt to harass their proceedings was not unfounded. That considering them as entitled to all due support, to enable them to fulfil their engagements with Government, we had never omitted to inquire into every allegation of oppression committed by them, and that it was our duty to state that the issue had always been creditable to the renters, watched and opposed as they had been, it was impossible, but that if they had done, as it had been alleged of them, the acts of oppression would have been readily proved and established.

1331. With reference to the latter part of Mr. Secretary Hill's letter to the Superintendent of Police, we stated, that in communication with Mr. Ormsby we had directed the beetle-renters to make over to that officer, immediately on their apprehension, all persons whom they might take up on charge of smuggling.

1332. We stated that the Superintendent of Police having suggested to us the expediency of a regulation being framed, empowering the Magistrates of Madras to take cognizance of cases of smuggling within the limits of Madras, we had requested the opinion of the Honorable Company's Solicitor, as to whether such a Regulation could be enacted consistently with the provisions of the Statutes in force.

From the Collector of Madras, 3rd, in Cons., 11th December 1823.
No. 591, of 1823.

To the Collector of Chingleput, 11th, in Cons., 29th December 1823.
In Cons., 5th January 1824.

REPORT FOR THE INFORMATION OF THE GOVERNMENT AT FORT WILLIAM, OF THE
REVENUE MANAGEMENT OF DISTRICTS UNDER THIS PRESIDENCY, WHERE
PRINCIPAL AND SUB-COLLECTORS ARE EMPLOYED.

1333. On the 3rd August 1824, Government transmitted to us copy of a letter from the Secretary of the Government at Fort William, applying for information concerning the revenue management of districts under this Presidency, where Principal and Sub-Collectors were employed, we were requested to prepare at as early a period and within as narrow a compass as practicable, a distinct report on the subject, embracing the several points noticed by the Supreme Government, and any further information calculated in our opinion to prove serviceable. It occurred, we were informed, to the Governor in Council, that we might, with much advantage, take this opportunity of defining more accurately than had hitherto been done the respective duties of Principal and Sub-Collectors, and of thus improving the system upon which we were desired to report. Our report in that case, it was observed, after having been revised and sanctioned by the Governor in Council, would serve not only for the information of the Supreme Government, but also for the guidance of Revenue Officers under this Presidency.

1334. The following were the points upon which we were required to report.

First.—The number of districts managed by Principal Collectors with the assistance of subordinates.

Second.—The Jummah of villages and computed extent of each.

Third.—The powers and duties vested in and actually discharged by the Principal Collector and Assistants respectively, more especially in the formation of settlements and the collection of the Land Revenue.

Fourth.—The nature of the reports required from them by the Revenue Board, more particularly, whether that Board revise the detailed proceedings of the Collector or his subordinates in the settlement of individual villages.

Fifth.—The emoluments severally received by the Principal Collectors and their Assistants.

Sixth.—The establishments attached to them, with the salaries allowed to the several native officers.

1335. We submitted a report, agreeably to the instructions of Government, on this subject on the 28th October 1824.

1336. We presented the subjoined abstract to shew at one view the names, population and revenue of the several provinces in which Principal and Subordinate Collectors were employed; the number of villages in each, and the proportion under the superintendence of the Principal and Subordinate Collectors respectively.

To the Chief Secretary to Government, in Cons., 28th October 1824.

1337. We observed * that the annual revenue of the tracts intrusted to the Subordinate Collectors varied in different districts from Rupees 16,89,925 to Rupees 4,58,510. That this was owing to local circumstances, connected chiefly with the state of the talooks in respect to agricultural stock and capital, the nature of the country, the description of produce, the habits and disposition of the inhabitants, and the general difficulty or facility of the charge, it being obvious that the mere amount of collections could not form any criterion whereby to judge of the duties of the local officer, the poorest and most thinly populated districts being frequently the most difficult richest, the most easy of management.

1338. The next point of inquiry related, we observed, to the "powers and duties vested in and discharged by the Principal Collector and his Assistants respectively, more especially in the formation of the settlements and the collection of the land revenue."

1339. The object of appointing Subordinate Collectors, we remarked, was two-fold, to aid the Collector by relieving him from the direct personal superintendence of a portion of the province, and by placing young men in a situation which brought them in contact with the great body of the people, to afford them the opportunity of becoming familiar with their customs and prejudices of acquiring an accurate practical knowledge of the details of revenue in all its branches, and of qualifying themselves for appointments of higher trust and importance.

1340. We said, that with this view the Sub-Collectors were permitted to exercise, within the tract committed to their charge, the same powers as were exercised by the Collector in the talooks under his own immediate management, subject, of course, to a general control on his part, and to any instructions he might give in regard to the general principles of the settlement, and with the further reservation that all points involving questions not before determined, or the dismissal and punishment of the principal native servants, should be referred to his superior.

1341. With these exceptions, we said the authority of the Subordinate Collector was complete. The settlement of the several villages within his range, the adjustment of disputes among the ryots in respect to the occupation of land, the boundaries of fields, or the distribution of water, the issue of puttahs, the investigation of claims to remission for crops destroyed by drought, inundation, or blight, the repairs of tanks and water courses, the appointment and discharge of the district servants, the superintendence of the extra sources of revenue, including Sayer, Moturpha, Abkary, &c., in a word, the full exercise of the authority, Revenue and Magisterial, vested in the Collector by the Regulations and delegable by him to his subordinate officers, was left entirely to the Sub-Collector in his own talooks; and the ryots, although allowed to appeal to the Principal Collector, were taught to look to him as the authority who was to inquire into their complaints and grant them redress.

1342. We observed that with English correspondence the Sub-Collector had little to do, his official communications to the Principal Collector being for the most part confined to his annual report on the settlement of the talooks under his charge. That on ordinary and trivial occasions private communications were always encouraged, because better adapted to prevent publicity being given to matters on which orders were required or doubts entertained, and better calculated to secure a free interchange of opinion and a cheerful co-operation in the labours of the year.

1343. As connected with the general details of the system, we explained that all sums required for the repairs of tanks or other disbursements in the divisions under the Sub-Collector, were furnished, upon his indent, from the Treasury at the Huzoor Station, within all collections from the talooks were forwarded direct by the Tahsildars, that the Subordinate Collectors were furnished by their immediate superiors with copies of all public letters from the Government or the Board, containing matter of interest; and that in order to preserve uniformity of system

throughout the province, orders of a general nature issued by the Principal were sent to him for the purpose of being enforced in the villages within his range.

1344. For further details in respect to the duties performed by these officers respectively, in the formation of the Settlement, and the collection of the land revenue, we referred to the observations we were about to offer in regard to the fourth point of inquiry suggested by the Supreme Government, namely, the nature of the reports required by the Revenue Board, more particularly whether the Board revise the detailed proceedings of the Collector, or his subordinates in the settlement of individual villages.

1345. We observed that, with one exception, all the districts where there were subordinate Collectors were under field assessments. In replying to this question, therefore, we must be considered to allude more particularly to provinces where that mode of management existed, although in all essential points our observations were in fact equally applicable to Tanjore.

1346. We stated that during the early part of the Fusly, the communications of the Collector to the Board were generally limited to the ordinary reports on the state of the season; the proclamation issued with a view of defining the terms on which waste lands were permitted to be taken up, and the monthly statements showing the demand that had accrued, the collections made, and the balance remaining to be realized; but that when the period of cultivation was sufficiently advanced to enable him to ascertain the quantity and description of land profitably occupied, and the amount of revenue to be collected, he submits a detailed explanation of his settlement and of all the most material occurrences of the year, accompanied by accounts, exhibiting in abstracts, of talooks, as well as of the whole district collectively, every particular, of agricultural stock and means of irrigation, and every item of demand, remission and collection, compared with that of the preceding year.

1347. We explained that in the first branch of these accounts were shewn the number of villages and hamlets belonging to each division; the mode in which their revenues were severally collected, whether directly from the cultivators under a permanent settlement, or a fixed quit-rent; the number of tanks and wells in good order and the number requiring repair; the number of large rivers and streams thence diverted to the country below; the number of channels supplied from natural springs; the general population of the province and the proportion engaged in agriculture; the number of ploughs and amount of stock in cattle, sheep and goats; the quantity and survey assessment of the different descriptions of fields yielding wet, dry and garden produce, occupied for the year, compared with that under occupancy in the previous Fusly; and finally the changes which, from additional or diminished means of irrigation, might have occurred by the conversion of dry land into wet or garden and *vice versa*.

1348. In the second branch were exhibited the proportion of the above land actually sown or purposely kept by the ryot for the use of his cattle, or allowed to be fallow to secure a richer crop in the following year.

1349. In the third, all deductions of whatever nature or amount, including remissions for waste taken on cowle for fields ploughed but not sown, for parts of fields become unprofitable by the growth of the nuth* or bent grass for crops destroyed by floods, heavy rains, or troops, or rendered unproductive by the failure of water or blight, and including also the deductions annually made from the survey value of the lands in favour of Brahmins or other privileged castes, Shetriumdars, Cuttobady peons and other individuals, who, by virtue of grants or according to the established custom of the country, were permitted to hold their lands on favorable terms.

1350. The fourth and the last branch shewed the net revenue remaining under each separate head.

* A noxious weed with long tough roots which grows in rich black soils and is extremely difficult to remove.

1351. With these details before them, and connecting with them the information already on record in regard to the resources of the different parts of the district, and the explanation furnished by the Collector in respect to the most material incidents of the year, the effects of the season, and the causes of all increase and decrease of revenue, as compared with that of the previous Fusly, the Board, we said, were generally enabled to form a satisfactory judgment in regard to the propriety of the settlement without descending to an examination of the interior details of villages, but that in all cases where doubts were entertained, the original native account of a few villages were sent for in all their most minute particulars, a measure which, it would be in the recollection of the Government, had frequently been attended with much advantage.

1352. We stated that in those districts where the survey was still in progress, the Board were furnished with copies of all orders relating to the principles upon which the work was conducted, and with detailed accounts in the native language, shewing as well as the basis, as the application of the rates of assessment attached to the several fields; and we were thus enabled to ascertain the general accuracy of the data upon which the settlement was grounded, before it proceeded so far as to make correction difficult.

1353. In these remarks we had alluded only to Subordinate Collectors; we thought it right however, to add that where the Assistant Collectors had had sufficient experience in the revenue line, it was discretionary with the Collector to put them in charge of a part of the district not exceeding two talooks; but that in these cases the degree of power to be delegated of the individual must necessarily make him the best judge to what extent his authority might be transferred with safety and advantage.

1354. Referring to the fifth and sixth questions, we transmitted two statements, the one shewing the scale of allowances granted in districts where there were Principal and Subordinate Collectors; the other, the establishment employed in the Bellary District, with the salaries attached to the several native officers. In the details, we observed, the establishments differed in different districts; that in Bellary was the largest of all, and had therefore been selected for this purpose.

1355. In conclusion, we added, that the collections on account of Sayer, Abkary and other sources of extra revenue, were reported on by the Collector separately after the expiration of the Fusly.

Salary and Emoluments of a Principal Collector and his Subordinates.

	Fixed Monthly Salary.		Commission.	Tent allowance.	
	Rs.	A. P.		Fixed Allowances	Extra allowance for each day passed in tents in the public service.
Principal Collector at 30,450 per annum...	2,537	8 0	1 per cent. on the net collections of extra revenue	25 per month.	1½ per day.
Sub-Collector at 14,000 do.	1,166	10 8	None	...	...
Head Assistant at 6,300 do.	525	0 0	½ per cent. do.	...	...
2nd Assistant at 4,200 do.	350	0 0	None	12 do.	2 per do.
3rd Assistant at 4,200 do.	350	0 0	None	...	...

From the Secretary to Government, 10th, in Cons., 18th November 1824.

1356. The Honorable the Governor in Council approved the system described in the above report, and accordingly authorized us to circulate copies or extracts for the guidance of the Revenue Officers to whom it applied.

GENERAL COWLE FOR THE SHOTRIEMS CONFERRED BY GOVERNMENT IN REMUNERATION OF PUBLIC SERVICES.

Vide General Report, dated 3rd January 1822. Paras. 1329 to 1334.

From the Secretary to Government, in Cons., 12th February 1824.

1357. With reference to our letter of the 30th of July 1821, submitting a revised drafts of a cowle for land granted in remuneration of public services, the Honorable the Governor in Council, on the 6th February 1824, transmitted the following instructions on the subject.

1358. The Honorable the Governor in Council was of opinion that a village having no waste land, ought never to be given in Jaghire, because, as the Jaghiredar would have no land of his own, he would endeavour to get possession of some of that which belonged to the ryots; and there could be no doubt that the influence derived from his situation would often enable him to accomplish his purpose by improper means, but that the Jaghire ought to be given in villages having waste land. The Jaghiredar, it was observed, would, in this case, by the help of the exemption from the payment of revenue during two or three lives, and by the exertion of a moderate share of industry, be able in that time to bring into cultivation and to improve a considerable quantity of waste land. On the expiration of the third life, when the exemption from the payment of revenue ceased, he would continue to hold this land at the original assessment imposed upon it in its former state, he would enjoy all increase above this standard which it might yield in consequence of his improvements, and would be answerable only for the assessment on his own land, that of the other lands of the villages would be collected from the ryots in the same way as before the grant of the Jaghire.

1359. By this plan, the Governor in Council observed, every Jaghiredar would, at the end of the third life, be in possession of a landed property, more or less valuable according to the skill and industry which might have been employed in its improvement, and this was giving them every advantage which they could reasonably expect.

1360. The Governor in Council instructed us that Jaghires should be granted only for very meritorious services; for services less eminent, money pensions were the proper reward; all Jaghires ought to be for the same period of three lives; should instances occur in which this might be thought too long, it would be better rather to lessen the amount than to shorten the duration. If the Jaghires were brought every year to view as a charge against the Department in which they were granted, as was directed in the letter to us, dated the 23rd of February 1820, there could be no danger of their being allowed an increase to an unreasonable magnitude.

1361. In conformity to the foregoing observations, we were requested to prepare the draft of a cowle or grant containing provisions to this effect, viz:—

1st.—That the grant should be for three lives.

2nd.—That it should give the Circar rights only and be exclusive of all private rights.

3rd.—That after the termination of the third life, all exemptions of rent in favour of the Jaghiredar should cease.

4th.—That the heir of the Jaghiredar should then no longer collect or be responsible for the revenue of the villages, which duty should revert to the Potal or head of the village.

5th.—That the heir of the Jaghiredar should, however, be entitled to retain all private landed property in the villages which he might have lawfully acquired, and also all Circar land which he might have brought into cultivation or improved at the same rate of assessment as the land might have borne previous to improvement, or where no previous assessment might have been made at the rate which might be usual for such unimproved lands in the neighbourhood.

To the Chief Secretary to
Govt., in Cons., 5th April
1824.

1362. On the 5th April we submitted the following form of a cowle, prepared in conformity with instructions conveyed in the foregoing letter.

1363. We said, that with reference to the observations contained in the 2nd para. of Mr. Hill's letter, regarding the possibility of undue influence being used by the grantees and his two successors, to form to themselves an estate that might remain with them and their descendants after the expiration of the favorable grant we had introduced into the cowle, that the consent of the ryots or Meerassidars to the acquisition of whatever rights the grantees might have attained should be registered in the Collector's Cutcherry, before the possession of those rights were acknowledged by the revenue authorities.

1364. We observed, that a person to whom a Jaghire was to be granted according to the tenor of the resolutions of Government then communicated would, if possible, select his land in a village of which the waste was most favorably circumstanced for future cultivation. That in the same degree, however, in which such land was desirable to the Jaghiredar, it would be valuable to the Meerassidars themselves, and that the resident Meerassidars would have a prior claim to the cultivation of such waste for the improvement of their condition. That it would of course be the duty of the Collector to ascertain that the consent of the inhabitants had been obtained before the Jaghiredar appropriated to his own benefit such improvable waste, but that to guard against any oversight in this important point, it appeared to be highly desirable that the registry of the consent should be one of the articles of the cowle, and that a further benefit would thus be ensured that every question of right, of whatever kind, which the Meerassidars might consider the Jaghiredar as endeavoring to infringe, would be distinctly brought under the Collector's review.

1365. We added, that the remaining articles of the cowle were taken with little alteration from the form which had before obtained the general sanction of Government.

FORM OF THE COWLE.

"The Governor in Council of Fort St. George acting for and behalf of the Honorable the

"United Company of Merchants of England trading to the East Indies)

In case where there is a reserved rent. "in consideration of the services of A. B. has been pleased to grant,

"and does hereby grant to the said A. B., and after his demise to the

"two next immediate heirs in succession of the said A. B. (subject to the approbation and confirmation of the Honorable the Court of Directors of the said United Company) all rents or revenues payable to the Government either in money or in kind for and on account of the lands specified in the Schedule A hereunto annexed, situate in the village of C. D. in the Zillah of E. F., to be held and possessed by the said A. B. and his two next immediate heirs in succession, upon the conditions and with the reservations hereunder specified, that is to say—

1stly.—"That the said A. B. during his life and after his demise the two next immediate heirs in succession of the said A. B. during their lives respectively, shall pay to such public officer as may be authorized by Government to receive the same, the annual sum of Madras Rupees in such kists and at such times and periods as may be determined by the Collector according to the General kistbundy of the District, and that the said annual sums shall be paid regularly in all seasons, and that the said A. B., his heirs and successors, shall not be entitled to claim any abatement or remission thereof on account of drought, inundation, or any calamity of the season whatsoever.

2ndly.—"That after the demise of the said A. B. and of his two next immediate heirs in succession the right of collecting the revenues and dues of the Circar shall revert to the head of the village or other public officer appointed by the Government to make such collections, and all the rights and privileges granted by this Cowle to the said A. B. and his two next heirs as the receivers of the Circar revenue shall cease.

3rdly.—"That the said A. B. and his two heirs in succession shall be at liberty to purchase, or otherwise acquire by lawful means, landed property and the rights of the soil in any part of the cultivated lands of the said village, and also to bring into cultivation at his and their own cost and expense any part of the waste lands appertaining or attached to the said village. Provided always that the hereditary rights of Meerassi or of occupancy of whatever kind they may be, be preserved to the Meerassidars or other resident ryots according to the laws and usage of the said village, and that the consent of the Meerassidars or other resident ryots having such hereditary rights in the lands of the said village, to part with or transfer their rights or any portion of them whether in the Warraput lands or in the waste lands (where the said inhabitants have rights in the said waste either of property or of prior cultivation) be duly registered in the accounts of the said village, and in the Cutcherry of the Collector before the said A. B. or his heirs can be recognized and treated with by the officers of Government as the proprietor of such acquired lands."

4thly.—"That subject to the reservations and provisions of the foregoing clause, the heir of the person who shall be last invested with the rights of collecting and receiving the Government revenues and dues under this cowle, shall be acknowledged and considered to be the actual proprietor of all such lands as the said A. B., or either of his two immediate heirs, shall have lawfully acquired in the said village, and shall be entitled to retain and transmit the same to his heirs for ever in like manner as all other Meerassidars or other resident ryots of the said village are entitled to do by the laws, usages and custom of the said village."

5thly.—"That the assessment on all lands which the said A. B. or his two next heirs may have become possessed of under the foregoing provisions, shall continue the same as it was before the right of the said A. B. or his next heirs accrued therein, and in the case of lands brought into cultivation by the said A. B. or his two next heirs, on which no assessment had been fixed previously to their being cultivated, that the same rate of assessment shall be fixed and continued thereon as it has been customary to fix on the like unimproved and uncultivated lands in the neighbourhood thereof."

6thly.—"That the said A. B., his heirs and successors, shall not alienate by gift or sale, or

NOTE.—Where there is any reserved rent. "otherwise transfer to or in favor of Pagodas, Brahmins, or Mosques, or for any purpose whatever, the whole or any portion of the rights and privileges granted by this deed. Provided, however,

"that the said A. B., his two next heirs in succession, each for his respective life, shall be competent to assign the rents and revenues derivable from the said village or any portion thereof, for the discharge of debts and obligations contracted by him or them respectively (due provisions being made for the payment of the stipulated kists as aforesaid); and provided also that it shall be competent to Courts of Justice, in like manner and with like restrictions, to order and decree the transfer of the said rents and revenues hereby granted to the said A. B. and his two next heirs in succession, in satisfaction of debts and obligations contracted by the said A. B. or any of his heirs and successors respectively, due provision being in like manner made for the payment of the stipulated kists; but all such assignments and transfers shall cease to have effect on the demise of the party for the discharge of whose debts and obligations they are made, and the interests conveyed by this grant shall descend free and unencumbered to the next heir in succession until by the terms of this cowle, the said interest shall revert to the Government on the decease of the second heir in succession of the said A. B."

7thly.—"Nothing contained in this deed shall be construed to convey to the said A. B., his heirs and successors, any right or title to the revenue derived or derivable from the monopoly and sale of salt from Sayer or Custom duties of all descriptions, whether by sea or land, from Abkary, or tax on the sale of spirituous or fermented liquors and intoxicating drugs, from the excise on commodities or articles of consumption, from taxes personal and professional, or

NAMES OF THE DISTRICTS.		Number of Talu- ooks.	Number of Vil- lages.	Popu- lation.	Assessment of lands held direct of Government.	Peshcush on lands perma- nently settled.	Extra sources of Revenue, includ- ing Sayer, Salt, Abkary, Motur- pha, &c.	Grand Total.	REMARKS.
N. D. ARCOOT.									
Under the Principal Collector...	...	18	5,860 ¹ / ₂	4,16,282	14,31,527	710	4,31,623	22,84,200	3 3
" Sub-Collector ...	...	4	936	1,60,767	6,37,407	4 1	52,845	6,90,252	9 8
Total ...	...	22	6,796 ¹ / ₂	5,77,050	20,68,934	11 11	4,84,471	29,74,452	12 11
S. D. ARCOOT.									
Under the Principal Collector...	...	9	2,274	2,70,361	12,40,168	9 1	3,03,738	15,81,850	2 10
" Sub-Collector ...	...	5	778	1,47,184	7,71,258	13 3	2,75,210	10,46,169	10 4
Total ...	...	14	3,052	4,17,545	20,11,427	22 4	5,79,004	26,27,819	13 2
TANJORE.									
Under the Principal Collector...	...	6	3,344	5,85,516	26,11,826	5 11	8,69,392	34,81,219	3 4
" Sub-Collector ...	...	3	2,044	2,85,166	16,85,635	8 7	24,290	16,89,925	9 1
Total ...	...	9	5,388	8,70,682	42,97,461	14 6	8,93,682	51,71,144	12 5
SALEM.									
Under the Collector ...	...	10	4,153	6,25,693	7,78,352	13 4	3,04,299	15,65,938	3 9
" Sub-Collector ...	...	4	2,757	3,19,747	2,79,704	0 0	1,43,862	5,43,863	9 0
Total ...	...	14	6,910	9,45,440	10,58,056	13 4	4,24,606	21,09,801	12 9
DELLARY.									
Under the Collector ...	...	12	2,094	6,61,356	13,24,070	10 2	80,203	21,14,393	5 4

" Sub-Collector ...	...	17	2,652	9,27,857	18,67,157	10 8	80,208	29,87,658	6 7
Total ...	...	2	558	2,66,501	5,63,087	0 6	...	8,22,060	1 3
MADURA AND DINDIGUL.									
Under the Collector ...	...	3	3,205 ¹ / ₂	6,25,488	7,12,555	15 6	3,91,297	17,19,888	12 6
" Sub-Collector ...	...	13	1,724 ¹ / ₂	1,89,326	5,27,887	3 3	...	5,27,887	3 3
Total ...	...	21	4,930 ¹ / ₂	7,84,814	12,40,443	2 9	6,16,020	22,47,770	15 9
COIMBATORE.									
Under the Principal Collector...	...	10	1,186	5,29,842	13,31,894	10 8	24,109	16,06,606	11 6
" Sub-Collector ...	...	4	402	2,97,893	7,95,150	12 5	3,910	9,13,231	15 1
Total ...	...	14	1,588	8,27,530	21,27,043	8 1	28,019	25,19,838	10 7
MALABAR.									
Under the Principal Collector	...	10	1,467	5,60,318	9,99,288	14 5	...	17,68,610	12 10
" Sub-Collector ...	...	5	754	3,47,257	6,83,338	12 11	...	10,06,262	13 0
Total ...	...	15	2,221	9,07,575	16,82,627	11 4	...	27,74,873	9 10
CANARA.									
Under the Principal Collector...	...	5	1,123	4,49,136	10,85,276	12 9	...	17,05,539	4 1
" Sub-Collector ...	...	5	987	2,08,458	5,12,564	13 11	...	9,69,796	1 4
Total ...	...	10	2,115	6,57,594	16,07,841	10 8	...	26,75,335	5 5
CUDDAPAH.									
Under the Collector ...	...	12	1,231	8,69,891	16,86,245	19 1	63,000	21,07,064	14 4
" Sub-Collector ...	...	4	856	1,99,753	3,55,283	9 4	16,198	4,53,610	3 5
Total ...	...	16	1,817	10,69,649	20,73,529	6 5	79,198	25,60,675	1 9

The Ramnad Zemindary, which forms the charge of the Sub-Collector in this district, has been some years under the supervision by order of the Adalat Court, the amount here entered is the average revenue of 5 years; the Peshcush to Government is Rs. 3,81,365-8-0.

Guntoor ...	12th April 1821.
Nellore ...	31st March "
Chingleput ...	19th May "
S. Arcot ...	14th " "
Tinnevely ...	31st March "
Coimbatore ...	14th April "
Canara ...	21st May "
N. Arcot ...	7th April "
Tanjore ...	31st March "
Trichinopoly ...	31st " "
Bellary ...	15th April "
Cuddapah ...	31st March "
Salem ...	20th April "
Malabar ...	31st March "
Madara ...	31st " "

Ganjam.

1369. 'There are at present confined in the Jail of the Ganjam district three persons, viz., the two arrack renters of the Moherry Zemindary and the arrack renter of Ganjam. The present demand against the former person amounts to Rupees 430-4-7, and against the latter to Rupees 403-12-8. No portion of the original arrears have been liquidated by the Moherry renters, who were committed to jail on the 16th of April 1823, and only the small sum of Rupees 28-5-0 by the renter of Ganjam, who was committed on the 8th of August of the same year.'

1370. 'As the system of renting the arrack farms still continues in full force in the Ganjam district, and the release of these persons might be productive of serious defalcations in the revenue by creating expectations of similar lenity towards future defaulters, the Board are of opinion that it is expedient that they should be detained in confinement until they have discharged the amount of the arrears due by them.'

1371. 'In the Jail of the Vizagapatam Zillah there are seven persons confined. The first, Vizagapatam. Canoory Veerasalingum, was committed on the 27th April 1814, on account of embezzlements, committed by him as Salt Tanadar of Currapah. As this man has now been confined ten years and has not been enabled to discharge any portion of the original sum embezzled by him, amounting to Rupees 927-5-7, resolved that the Collector be called upon to report whether there is a prospect of recovering any part of the amount, and if not, to offer his opinion as to the expediency of releasing him from confinement.'

1372. 'The second person is Anabulah Venkatasah, who is stated to have been committed on the 3rd of June 1816, in consequence of his having failed to discharge the whole of the amount of the Toddy farm of Wadady Pargunnah, which he rented in the Vizianagram Zemindary.'

1373. 'In the 4th column of the return now before the Board, the annual rent of the villages or estates on which the arrear had accrued, is stated to be Rupees 1,100, and in the 5th column the original arrear is stated to be the same sum, by which it would appear that no portion of the rent was discharged by the person whose case is under consideration. Resolved that the Collector be desired to furnish the Board with a concise statement of the particulars of the case.'

1374. 'The third person is Gooreejalah Conanteroydoo, who was confined on the 17th February 1821, on account of embezzlements committed by him to the amount of Rupees 2,704-14-0, when Aumeen of the Sungumoolsah Zemindary. Under these circumstances, the Board are of opinion that he ought to be detained in confinement.'

1375. 'The fourth person is Polah Juggiah, one of the securities for P. Chinniah, the arrack renter of Salloor, &c. The renter having died and no property being found to discharge the balance due by him, the security was committed to jail on the 2nd July 1821.'

1376. 'The fifth, sixth and seventh persons are the renters of the Arrack farms of the Pala condah, &c., Zemindaries, and his two securities who were confined on the 12th September 1822 in consequence of their having failed to discharge the balance due by them. Policy demands for the reasons stated in the 3rd para. of these proceedings, that as long as the present renting system prevails, the four last mentioned persons should be detained in jail until they have discharged the sums which they were severally indebted to the Government.'

Rajahmundry.	South Arcot.
Masulipatam.	Tinnevely.
Guntoor.	Coimbatore.
Nellore.	Canara.
Chingleput.	

1377. 'The Board are happy to observe that on the 31st of March last, there were no Revenue defaulters in confinement in the Districts of Rajahmundry, Masulipatam, Guntoor, Nellore, Chingleput, South Arcot, Tinnevely, Coimbatore and Canara.'

1378. 'In the district of North Arcot there are two persons in confinement.'

1379. 'The first is Shoorcamanajah Moodelly, who was committed on the 15th September 1821, in consequence of his having failed to discharge the full amount of land revenue rented by him during Fusly 1229.'

1380. 'As the system of renting the land revenue has been abolished in the district of North Arcot, and it is no longer necessary to detain the defaulting renter in question in confinement as an example to others, resolved that the Principal Collector be called upon to report whether it will not be practicable to enter into arrangements by which some portion of the balance may be recovered.'

1381. 'Should the Principal Collector consider the balance to be desperate, resolved that he be directed to state whether there are any objections to the person in question being discharged from confinement.'

1382. 'The other person confined in the Jail of the Northern Division of Arcot, is Sawmy Reddy, from whom an arrear is due on account of land revenue under Aumanie, amounting to Rupees 58-14-2. As the greater part of this amount is stated to be a dust balance (realized by him from others and not paid to Government), and he was only committed to jail on the 14th January last, the Board do not consider it necessary at present to pass any orders on his case. They would, however, deem it extremely desirable, if some arrangement could be made, by which he might be enabled to discharge the small balance with which he stands charged.'

1383. 'There are at present five persons confined in the Jail of the Zillah of Tanjore. The first is the renter of the land revenue of three villages in the Pankanassum Talook. He was committed on the 22nd October 1821, since which period he has discharged nearly half the original amount of his debt.'

1384. 'Resolved, that the Principal Collector be directed to state whether it will not be practicable to enter into some arrangement with this person for the discharge of his debt by instalments.'

1385. 'The second person was committed on the 7th October 1822, for embezzlement of the salt collections of the Sandaly Salt Pans. The Board are not aware of any reasons that would render his release expedient.'

1386. 'The third and fifth persons are Meerassidars who have been confined on account of land revenue balances due by them to the Circar. Resolved, that the Principal Collector be informed that the Board consider it unadvisable that persons of this description should, if it can possibly be avoided, be detained in jail, and that he be desired to report, whether or not it will be practicable to make arrangements with them for the gradual liquidation of their debts.'

1387. 'The fourth person in the list is the Arrack renter of the Combaconum Talook, who was committed on the 1st of August last year, in consequence of his having failed to discharge the full amount of his rent. For the reasons above stated, it will be necessary that he should still be retained in confinement.'

"from taxes on markets, farms and bazaars, nor shall the said A. B., his heirs or successors, have authority to levy or receive any tax or contribution whatever save and except the Government share of the land revenue payable on account of the lands hereinbefore specified and such quit-rents as are hereinafter mentioned."

8thly.—"Neither shall anything contained in this deed be construed to authorize and entitle the said A. B., his heirs and successors, to levy rents or revenue from lands which are at present exempted from the payment thereof, a statement thereof is contained in the annexed Schedule No. 1, nor to receive the quit-rents payable for and on account of lands favorably assessed, save and except such quit-rent as shall have been included in the assets upon which the annual rent of the said village of C. D. has been fixed; a statement whereof is contained in the annexed Schedule No. 27, and in such last mentioned case the said quit-rents shall be payable to and receivable by the said A. B., his heirs and successors, without being liable to be changed."

9thly.—"Neither shall anything contained in this deed be construed to authorize and empower the said A. B., his heirs and successors, to infringe the just rights and privileges of the ryots, nor to interfere with the free and unmolested prosecution of their labour and the disposal of the produce thereof, nor to infringe the rights and privileges of the village servants enjoyed by them according to the established and approved custom, nor to interfere with or disturb any persons holding Mauniums or Inams of any description in the said village, all such rights, privileges and enjoyments being reserved in full to the persons aforesaid. But on the demise of a person holding a Maunium or Inam in the said village, by which demise such Maunium or Inam, according to the tenure by which it was held, shall revert and become lapsed to the Government, the said A. B., his heirs and successors, shall report such lapse to the Collector of the district."

10thly.—"It is furthermore declared that in default of heirs of the said A. B., the rights and privileges conveyed by this grant shall revert and become lapsed to the Government; and that on the failure of the said A. B., his heirs and successors, or any of them to discharge the stipulated kists as aforesaid, or to perform the duties of allegiance as true and faithful subjects of the British Government, the rights and privileges conveyed by this grant shall be forfeited."

11thly.—"And whereas the Honorable the Court of Directors of the said United Company have reserved to themselves the right to give or withhold their sanction to grant of public revenue by the Governor in Council of Fort St. George, in reward of services performed, and whereas the present grant is made to the said A. B., his heirs and successors, subject to the confirmation of the said Honorable the Court of Directors; and whereas it is necessary for the security of the said A. B., his heirs and successors, that some term should be fixed for the exercise of the right reserved by the Honorable the Court of Directors as aforesaid. It is hereby declared that this grant shall be held and considered valid for the term of three years from the date hereof, but if the Honorable the Court of Directors aforesaid shall see fit to disapprove and annul this grant, and such disapproval shall be signified to the Governor in Council and notified by the Government of Fort Saint George, or their authorized public officers to the said A. B. or the holder of the grant for the time being before the expiration of the said term of three years, then the said A. B. or the holder of the grant for the time being shall relinquish and give the said village of C. D. to the said officers of Government on the expiration of the term aforesaid; he the said A. B. or the holder of the grant for the time being, receiving and being entitled to have all the benefits of this grant accruing up to the expiration of the aforesaid term of three years from the date hereof, and this grant shall then become void and of no effect. But if the said Honorable the Court of Directors shall sanction and confirm this grant or their disapproval thereof, shall not be notified as aforesaid to the said A. B. or the holder of the grant for

"the time being within the said term of three years from the date hereof, then this deed shall be and remain in full force and virtue."

"In witness whereof we have hereunto set our hands and seals at Fort St. George this—day of———in the year of our Lord."——

1366. In reply to the above communication, the Government furnished us on the 21st May 1821 with the following copy of a Cowle as finally approved and sanctioned, and desired that Cowles in conformity thereto might be prepared in favor of the respective individuals on whom Jaghires had been conferred for public services, and who had not till then obtained Cowles for them.

COWLE APPROVED.

"The Governor in Council of Fort St. George (acting for and on behalf of the Honorable the United Company of Merchants of England, trading to the East Indies), in consideration of the services of A. B., has been pleased to grant, and does hereby grant, to the said A. B., and after his demise to his two next heirs in succession (subject to the approbation and confirmation of the Honorable the Court of Directors of the said United Company), all rents of revenues payable to the Government either in money or in kind, for and on account of the lands specified in the Schedule A hereunto annexed, situate in the village of C. D., in the of E. F., to be held and possessed by the said A. B. and his two next heirs in succession, upon the conditions and with the reservations hereunder specified, that is to say:—

1stly.—"That the said A. B. during his life, and after his demise his two next heirs in succession during their lives respectively, shall pay to such public officer as may be authorized by Government to receive the same, the annual sum of Madras Rupees in such kists and at such time and periods as may be determined by the Collector according to the general Kistbundy of the district, and that the said annual sum shall be paid regularly in all seasons, and that the said A. B., his heirs and successors, shall not be entitled to claim any abatement or remission thereof, on account of drought, inundation, or any calamity of the season whatsoever."

2ndly.—"That after the demise of the said A. B. and of his two next heirs in succession, the right of collecting the revenues and dues of the Circar shall revert to the head of the village or other public officer appointed by the Government to make such collections, and all the rights and privileges granted by this cowle to the said A. B. and his two next heirs as the receivers of the Circar revenue shall cease."

3rdly.—"That the said A. B. and his two next heirs in succession, shall be at liberty to purchase, or otherwise acquire by lawful means, landed property and the rights of the soil in any part of the cultivated lands of the said village, and also to bring into cultivation at his and their own cost any part of the waste lands appertaining to the said village. Provided always that all hereditary rights of Meerassi or of occupancy be preserved to the Meerassidars or other resident ryots according to the laws and usage of the said village, and that the consent of the Meerassidars or other resident ryots having such hereditary rights in the lands of the said village to part with and transfer their rights or any portion of them, whether in the Waraput lands or in the waste lands (where the said inhabitants have rights in the said waste either of property or of prior cultivation), be duly registered in the accounts of the said village, and in the Cutcherry of the Collector, before the said C. B. or his heirs can be recognized and treated with by the officers of Government as the proprietor of such acquired lands."

4thly.—"That, subject to the reservations and provisions of the foregoing clause, the next heir of the person who shall be last invested with the rights of collecting and receiving the Government revenues and dues under this cowle, shall be acknowledged and considered to be the actual proprietor of all such lands as the said A. B., or either of his two next heirs, shall

"have lawfully acquired in the said village, and shall be entitled to dispose of the same, in like manner as all other Meerassidars or other resident ryots of the said village may be entitled to do by the laws and usage of the said village."

5thly.—"That the assessment on all lands of which the said A. B. or his two next heirs may have acquired possession under the foregoing provisions, shall continue the same as before, and in the case of lands brought into cultivation by the said A. B. or his two next heirs, on which no assessment had been fixed previously to their being cultivated, that the same rate of assessment shall be fixed and continued thereon as it has been customary to fix in the like uncultivated lands in the neighbourhood,

6thly. "That the said A. B. and his two next heirs and successors shall not alienate by gift or sale or otherwise transfer to or in favor of Pagodas, Brahmias or Mosques, or for any purpose whatever the whole or any portion of the rights and privileges granted by this deed. Provided, however, that the said A. B. and his two next heirs in succession, each for his respective life, shall be competent to assign the rents and revenues derivable from the said village or any portion thereof for the discharge of debts and obligations contracted by him or them respectively (due provision being made for the payment of the stipulated kists), and provided also that it shall be competent to Courts of justice to order and decree the transfer of the said rents and revenues hereby granted to the said A. B. and his two next heirs in succession, in satisfaction of debts and obligations contracted by the said A. B. or either of such heirs and successors respectively, due provision being in like manner made for the payment of the stipulated kists, but all such assignments and transfers shall cease to have effect on the demise of the party, for the discharge of whose debts and obligations they may respectively be made, and the interests conveyed by this grant shall descend free and unencumbered to the next heir in succession, until, by the terms of this Cowle, the said interests shall revert to the Government on the decease of the heir second in succession to the said A. B."

7thly.—"Nothing contained in this deed shall be construed to convey to the said A. B., his heirs and successors, any right or title to the revenue derived or derivable from the monopoly and sale of salt, from Sayer or Custom duties of any description, whether by sea or land, from Abkary, or the tax on the sale of spirituous or fermented liquors and intoxicating drugs, from the excise on commodities or articles of consumption, from taxes personal and professional, or from taxes on markets, farms and bazaars; nor shall the said A. B., his heirs and successors, have authority to levy or receive any tax or contribution whatever, save and except the Government share of the land revenue, payable on account of the lands hereinbefore specified, and such quit-rents as are hereinafter mentioned."

8thly.—"Neither shall anything contained in this deed be construed to authorize and entitle the said A. B., his heirs and successors, to levy rents or revenues from lands within the village of C. D., which are at present exempted from the payment thereon; a statement of which lands is contained in the annexed Schedule No. 1, nor to receive the quit-rents payable for and on account of lands favorably assessed, save and except such quit-rents as shall have been included in the assets whereon the annual rent of the said village of C. D. has been fixed, a statement of which quit-rents is contained in the annexed Schedule No. 2. But the quit-rents specified in the Schedule No. 2 shall be payable to, and receivable by, the said A. B. and his two next heirs and successors, without being liable to be changed."

9thly.—"Neither shall anything contained in this deed be construed to authorize and empower the said A. B. or his two next heirs and successors to infringe the just rights and privileges of the ryots, nor to interfere with the free and unmolested disposal of their labour, and of the produce thereof, nor to infringe the just rights and privileges of the village servants enjoyed by them according to established and approved custom, nor to interfere with or disturb any persons holding Mauniums or Inams of any description in the said village: all such rights

privileges and enjoyments being reserved in full to the persons aforesaid. But on the demise of a person holding a Manium or Inam in the said village, by which demise such Mannium or Inam, according to the tenure by which it was held, shall revert and become lapsed to the Government, the said A. B., his heirs and successors, shall report such lapse to the Collector of the district."

10thly. "It is furthermore declared that, in default of heirs of the said A. B., the rights and privileges conveyed by this grant, shall revert and become lapsed to the Government, and that, on the failure of the said A. B., his heirs and successors or any of them, discharge the stipulated kists, as aforesaid, or to perform the duties of allegiance as true and faithful subjects of the British Government, the rights and privileges conveyed by this grant shall be forfeited."

"And whereas the Honorable the Court of Directors of the said United Company have reserved to themselves the right to give or withhold their sanction to grants of rents and revenues by the Governor in Council of Fort St. George in reward of public services, and whereas the present grant is made to the said A. B. and his two next heirs and successors, subject to the confirmation of the said Honorable the Court of Directors, and whereas it is necessary for the security of the said A. B. and his two next heirs and successors, that some term should be fixed for the exercise of the right reserved by the Honorable the Court of Directors as aforesaid: It is hereby declared that this grant shall be held and considered valid for the term of three years from the date hereof; but if the Honorable the Court of Directors aforesaid, shall see fit to disapprove and annul this grant, and such disapproval shall be notified by the Government of Fort St. George, or their authorized public officers, to the said A. B., or the holder of the grant for the time being, before the expiration of the said term of three years, then the said A. B. or the holder of the grant for the time being, shall relinquish and give up the said village of C. D. to the Government on the expiration of the term aforesaid by the said A. B. or the holder of the grant for the time being, (receiving and being entitled to all the benefits of this grant accruing up to the expiration of the aforesaid term of three years from the date hereof; and this grant shall then become void and of no effect. But if the said Honorable the Court of Directors shall sanction and confirm this grant, or if their disapproval thereof shall not be notified as aforesaid to the said A. B. or the holder of the grant for the time being, within the said term of three years, from the date hereof, then this deed shall be and remain in full force and virtue."

"In witness whereof, we have hereunto set our hands and seals at Fort St. George this—day of—in the year of our Lord—"

1367. A copy of the above Cowle was sent on the 13th June 1824 to each of the Collectors noted in the margin, with instructions to prepare Cowles in conformity thereto, in favour of the respective individuals, in their districts, upon whom Jaghires had been conferred, but who had not previously obtained Cowles. Drafts of Cowles have been received accordingly from the several Collectors abovementioned, and are in preparation to be submitted to Government, in order to be duly executed by the Governor in Council.

In Cons., 10th June 1824.
N. Arcot.
S. Arcot.
Salem.
Tinnevely.

RESPECTING REVENUE DEFAULTERS CONFINED IN THE JAILS OF THE SEVERAL ZILLAHs,
FOR THE QUARTER ENDING 31st MARCH 1824.

1368. On the 23rd August 1824, we submitted for the consideration and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 23rd August, upon the returns of Revenue defaulters confined in the Jails of the several Zillahs noted in the margin, for the Quarter ending the 31st March 1824.

Proceedings in Cons., 23rd August 1824.
Ganjam ... 31st March 1824.
Vizagapatam ... 30th April "
Rajahmundry ... 17th May "
Masulipatam ... 15th " "

1388. 'The return received from the Zillah of Trichinopoly exhibits the name of one defaulter, viz., Vizagapatam Arunachellum Pillay of Pollapolliam in the Trichinopoly. Woodiarpolliam Talook, but what his engagements with the Government were, does not appear. Resolved, that the Collector be called upon to furnish the necessary information on this point and to offer his opinion as to the practicability of making arrangement for his release from confinement.'

1389. 'Resolved also, that the Collector be desired particularly to explain how the demand against this person has accumulated to nearly five times the amount of his annual engagement with Government.'

1390. 'In the Zillah of Bellary there are two persons confined in jail, who, it would appear were the renters of the village of Keenakull, and by whom an arrear is due, amounting to Rs. 7,121-10-2. In the column of remarks in the Return, it is stated that "these renters appropriated to their own use the whole of the balance. They are capable of paying, but are refractory in the extreme. No loss whatever has been sustained in the village. It has, on the contrary, been a very profitable farm." To this is subjoined a note by the late Collector Mr. Campbell; intimating that the foregoing is the remark of the former Collector Mr. Chaplin. He adds, "I have repeatedly endeavoured to bring these two persons to terms, but without success. I have never confined defaulters in jail." From this latter remark, it is to be inferred that the defaulters in question were not committed to jail by Mr. Campbell; but on reference to the second column of the statement, it appears that their date of commitment to jail was the 10th of March 1820, a date subsequent to the gentleman's appointment as Collector of the district.'

1391. 'Resolved, that the present Collector be called upon to state the exact date of the commitment of these renters, and to report whether it will not be practicable to come to terms with them for the discharge of their debt to the Circar. It is further resolved that should the Collector, on investigation, ascertain that there is no likelihood of recovering any portion of the amount due by them, he be directed, in reference to the sentiments repeatedly expressed by the Board of the inexpediency of detaining persons of this description in jail, when they no longer operate as an example to others, to state whether he is aware of any peculiar reasons which would render their release from confinement inadvisable.'

1392. 'The return from the Zillah of Cuddapah presents a list of sixteen persons in confinement. Of these thirteen are renters of villages, or their securities who were committed in consequence of the non-payment of balance which had accrued during the decennial lease. The first and second persons on the list are Honnapah, the renter of the village of Soonkasalah, in the Chinnoor Talook, and Yaganurdum, his security, who were committed on the 30th June 1817.'

1393. 'On a reference to the 37th para. of the Board's proceedings of the 29th August 1822, it appears that either of these persons could have paid the balance, had they not made over their property in such a way that there was nothing left to distrain, and that they had defied the Tahsildar and exhibited a spirit of contumacy.'

1394. 'It was on these grounds then recommended that they should not be released until they had paid the amount of the demand against them, which was limited to C. Pagodas 133-1-3. The present demand against these persons is Rs. 2,337-8-1, of which Rs. 1,284-9-11 is the amount of interest which has accrued since their commitment.'

1395. 'The second person in the list is Lingah Reddy, the renter of the village of Wunupentah, in the Davoor Taluk. The Board, in their letter to Government dated 26th March 1822 did not consider it expedient that he should be released from his engagements, because he has

suffered no loss from unfavorable seasons, and had collected all his dues from the ryots, and because the deficiency of his settlement with them below the Circar Beriz was entirely owing to his own neglect. The present demand against him amounts to Rs. 3,597-3-3, of which nearly one-half is due on account of interest.'

1396. 'The fourth and fifth persons are Nulla Marcala Gooravapah and Gona Nursimma Reddy, who were renters of the village of Muldoor in the Sidhout Talook. The Board in the 32nd para. of their Proceedings, dated the 29th August 1822, stated that these persons had retained a Dustauk Baukee actually collected from the ryots, amounting to C. Pagodas 84-3-4 in addition to the sum of C. Pagodas 20 due for their own cultivation, but that the ryots were indebted to them to the extent of C. Pagodas 31-0-10, which being deducted from the above sum, left C. Pagodas 73-2-6½, which, the Board were then of opinion, they ought to be obliged to pay, prior to their release, unless they could exhibit any good reason for this amount being also remitted. Not being able to avail themselves of the latter alternative or to discharge the amount due by them, they have remained in jail since that period. The present demand against them amounts to Rs. 1,372-8-1; the interest being in their case more than three times the amount of the principal.'

1397. 'The defaulter, whose name is entered sixth in the return, now before the Board, is Hafiz Sahib, the renter of the village of Pottia Cuddapa, in the Cheunoor Talook. It was recommended that he should be detained in jail, because he had collected from the ryots a very considerable sum above what he had paid to the Circar.'

1398. 'The original demand against this person, inclusive of interest, was Rs. 20,698-12-0. He has liquidated nearly two-thirds of this sum, and the balance at present outstanding against him, amounts to Rupees 7,553-2-0.'

1399. 'The seventh person in the list is W. Obut Reddy, the renter of the village of Umbavarum, in the Chennoor Talook. This renter has been detained in jail in consequence of his not paying the sum of C. Pagodas 215-2-9, collected by him from the ryots and not paid to the Circar.'

1400. 'The Board, in their Proceedings of the 29th August 1822, stated that they would have felt inclined, on the ground of the village having been highly assessed, to have recommended that the abovementioned sum should be remitted, had it not appeared that the renter had mortgaged his property in order to evade payment. Rama Reddy, the next land revenue defaulter, stands tenth on the list. The Collector, in his letter of the 24th February 1821, reported that he had reduced the amount against this renter to the sum actually collected by him from the ryots and not paid to the Circar, and recommended that he should be detained in jail until this sum was paid. As he has only discharged a trifling portion of this amount, he has since remained in confinement.'

1401. 'The twelfth person on the list is Kodundum, the renter of the village of Yenamala Chintalah, in the Jummulmudgoo Talook. The Board in the 20th para. of their Proceedings, dated the 29th August 1822, recommended that this person should not be released until he had liquidated the whole balance due by him, on the ground of the village in question being a fine one, well cultivated, and the renter perfectly able to pay. He has since that period only liquidated the sum of Rupees 393-12 of his original debt, and the demand now against him amounts to Rupees 2,035-4-6, of which nearly one-half is due on account of interest.'

1402. 'The next person is Byya Reddy, the renter of the village of Naidecoorty, in the Goorumcondah Talook, who was committed on the 26th August 1821. This man's case does not appear to have been particularly noticed. The Collector in the latter part of the 21st para. of his letter of the 16th May 1822, merely states that he considers the balance doubtful, but he has hopes it will be paid. No portion of the balance, however, has been paid, and the sum now due by the renter, amounts, inclusive of interest, to Rupees 1,113-8-5.'

1403. 'On referring to a statement of the actual collections and balance, &c., of certain revenue defaulters in the Talook of Chennai and Goorumcondah, which was furnished to the second member from the office of the Collector of Cuddapah, the Board observe that during the four years Bya Reddy held the rent of the village in question, the actual revenue of it amounted to C. Pagodas 4,880-3-11 or Madras Rupees 14,233-7-7, and that during the same period he paid to the Circar the sum of C. Pagodas 5,216-1-13½ or M. Rupees 15,213-6-6, so that he must have paid from his private funds the sum of C. Pagodas 430-3-2½ or Madras Rupees 1,254-5-1 in discharge of his rent Beriz. The sum still due by the ryots amounts only to C. Pagoda 42-6-12 or about M. Rupees 122-14-4, so that it is evident, all but a very small portion of the balance outstanding against the renter, must be paid from his own funds, if indeed he has any which appears doubtful from his having hitherto failed to avail himself of them to effect his release from confinement.'

1404. 'The fourteenth person in the list is Heeraman, the renter of the village of Cheer-moolapallee, in the Chennai Talook. His case has not been specially reported upon, but it appears by the statement above referred to, that he collected from the ryots during the time he held the rent, only the sum of C. Pagodas 2,484-7-9½ or Madras Rupees 3,245-7-4, and that he paid to the Circar the sum of C. Pagodas 2,764-4-2½ or Madras Rupees 8,061-14-9, so that his payments exceeded his receipts in the sum of C. Pagodas 286-6-13 or Madras Rupees 834-11-1. There are no balances outstanding against the ryots in this village.'

1405. 'The last two persons in the list are Gungee Reddy and Goorvy Reddy, who were the renters of the village of Goodoor, in the Chennai Talook, against whom there is a balance of Rupees 510-4, which consists chiefly of interest that has accrued, the principal demand being only Rupees 33-6-10.'

1406. 'It appears by the statement furnished to Mr. Russell, that in four, out of the six, years which these persons held the rent of the village, their payments to the Circar exceeded the revenue derived therefrom, in the amount of C. Pagodas 68-0-11½ or Madras Rupees 198-5-6, and that the only amount which they collected and retained on their own account during the whole period of the lease was the sum of C. Pagodas 9.'

1407. 'From the foregoing detail, it will be observed that most of the renters at present in jail have been detained on the supposition that they were able, though unwilling, to pay the balances due by them to the Circar. This idea must either have been fallacious, or they must have been greatly deceived by the persons to whom they were stated to have made over their property, for although the greater number of them have been imprisoned for periods of six and seven years, they have, with one exception, shown no disposition to liquidate the balances due by them. The cases of the four last mentioned persons are, in the opinion of the Board, deserving of peculiar consideration, for they derived no advantage from their rents, and appear to have even disbursed considerable sums from their private funds in discharge of the Beriz fixed on their villages.'

1408. 'On a careful consideration of the subject, the Board are of opinion, that no adequate benefit is to be expected from the further detention of these defaulters in jail, and as the renting system has been abolished, and any lenity shown is therefore not likely to be attended with bad effect, (they are convinced) that far greater advantage and profit will accrue to the Government by their release and return to their agricultural avocations.'

	Rs.	A.	P.
Honnappa	2,837	8	1
Yogunundam Lingareddy	3,507	3	3
Nalla Macola Gooroorappa,			
Gona Narasim Reddy	1,372	8	1
Hafiz Saib	7,553	2	8
W. Obul Reddy	3,823	12	4
Woodala Tala Rami Reddy	2,466	6	9
Kolundum	1,612	2	6
Bya Reddy	1,113	8	5
Heeraman	627	11	4
Munchala Gungee Reddy and			
Goordovee Reddy	510	4	0

The amount recommended to be written off to profit and loss..

25,456 3 5

1409. 'Resolved, therefore, that the Board's recommendation be submitted to the Honorable the Governor in Council; that the balances due by the thirteen renters, amounting to Rupees 25,456-3-5, noted in the margin, may be foregone, and that the Collector of Cuddapah be authorized to release them from confinement, with the express condition, however, that a full acquittance be given by them to the ryots of their respective villages.'

1410. 'There are, besides the land revenue defaulters abovementioned, three other persons confined in the Jail at Cuddapah. Two of them are Ramgoolum, the Abkary renter of the Cumbum Taluk, and Koojen Laulab, his security. The arrear due by them amounts to 781 Rupees, of which more than two-thirds is the interest that has accrued since their commitment.'

1411. 'As these persons have now been confined for five years and a half, and have not been enabled to discharge any portion of their original debt, resolved, that the Collector be desired to state whether it will not be practicable to enter into some arrangement with them for its liquidation by instalments.'

1412. 'The only person whose case remains to be disposed of, is a Shroff named Soobee Chetty, who was imprisoned on the 19th May 1821, in consequence of a deficiency being found in the cash of the Treasury of the Chennai Taluk. The case of this man was specially referred to the late Collector by the 2nd Member, when on circuit, with the Honorable the Governor, but no report has yet been received on the subject. It would appear, however, by a Memorandum given by Mr. Hanbury to Mr. Russell, and by other information obtained by Mr. Russell on the spot, that the responsibility for the deficiency rested at least equally with the Tahsildar and the Gumustah as with the Shroff, that engagements had actually passed between these persons, by which they bound themselves to make good the amount in certain specified proportions, that the Collector objected to this mode of arrangement and attached all the property he could find belonging to the parties without distinction; that the amount thus recovered was C. Pagodas 116-6-12; but that although the whole of this sum was realized from the effects of the Shroff, and although the responsibility of the other persons had been acknowledged by their own act, and confirmed by the subsequent proceedings of the Collector, the Shroff only was confined for the remaining deficiency.'

1413. 'If this be really the true state of the case, and if, as the Board have reason to believe, the Tahsildar has ever since been continued in office and in the enjoyment of a very handsome salary, the case would seem to require explanation. Resolved, therefore, that the attention of the present Collector be drawn particularly to the transactions here noticed, and that he be directed to pursue such measures in regard to the Shroff, Tahsildar and Goomastah, respectively, as the facts elicited on inquiry may appear to him to render necessary.'

1414. 'Ordered further, that he be directed to report the result of his investigation at as early a period as possible.'

1415. 'There are confined in the Jail of the Zillah of Salem four persons. The first of these is Colundavalay Gour, the late proprietor of the estate of Yamapully, who was committed on the 18th September 1821. A petition was presented by this person to the Honorable the Governor, when on circuit last year, praying that he might be allowed credit for the Surnadayem and Poramboke collections made in the Mootah, and for certain balances due to him by the ryots, and might be released from confinement. The Board are informed by their 2nd member,

1443. In conclusion, we said, we had only to express our regret at the ill success of our endeavours, and to assure the Honorable the Governor in Council that as soon as we received the information called for in our letter to the Collector of 13th September, we would lose no time in submitting the fullest report we might be enabled to furnish on the subject of the Moturpha in the Mootahs of Salem and Baramahal.

1444. The Government in answer observed, that we had justly noticed the Collector's negligence in stating the collections made from Poramboke lands in Fusly 1230 at three different sums. That he had also been extremely dilatory in repaying those collections that our first orders for that purpose were dated the 20th of September 1821, yet it did not appear that he took any steps in consequence before the month of February last; and of this delay no explanation was given. That the Collector had also omitted to explain why he forced the plaintiffs in the cases referred to in Mr. Hill's letters of the 5th of March and 3rd of August last, to sue him for the recovery of collections made from their Poramboke lands, when he had not authority only but direct orders to refund them. That his conduct in these instances could only be accounted for on the supposition that he did not consider our orders of the 20th of September 1821 as retrospective. That such was actually his impression, might perhaps be inferred from his letter to us of the 27th of January 1824, in which he requested our instructions "respecting the re-payment to the Mootahdars of the whole sum collected from Poramboke lands in Fusly 1230." That a reference, however, to the 16th paragraph of our proceedings, under date the 4th of October 1821, ought to have removed his doubts on this subject; and if he still entertained any, he ought to have submitted them at an earlier period.

1445. That with regard to the Moturpha collections, the Collector did not appear to be equally blameable. It was true that we had directed him, in our letter of the 20th of September 1821, "not to interfere with that branch of revenue in the Jauree Mootahs, until some arrangement should have been made for making up to the Mootahdars the loss they would sustain by its being resumed by the Government." The subsequent correspondence seemed, however, to have led the Collector to look upon this order as not final; and he probably considered our letter of the 23rd of January 1822, as a virtual revocation of it; on this point, therefore, the Governor in Council acquitted Mr. Cockburn of having wilfully contravened our instructions.

1446. The Governor in Council hoped, that the detailed accounts and information which we had required from the Collector, by our letter of the 13th of September last, would lead to a satisfactory decision of this long agitated question.

1447. Copy of the above correspondence was sent to the Collector of Salem on the 9th December.

ANNUAL REPORT OF THE INSPECTOR-GENERAL OF CIVIL ESTIMATES UPON ALL ESTIMATES AND BILLS FOR MARAMUT REPAIRS DURING FUSLY 1232.

1448. On the 29th April 1824, we submitted to the Honorable the Governor in Council a letter, the 4th Annual Report from the Officiating Inspector-General of Civil Estimates, upon all estimates and bills for Maramut repairs during Fusly 1232.

To the Chief Secy. in Cons.,
19th April 1824.
31st January, in Cons., 14th
February 1824.

1449. We stated that the total amount of the estimates sanctioned in the above Fusly was as follows:—

		Rs.	A.	P.
Tanks and water-courses...	Ordinary ...	4,96,890	6	3
	Occasional ...	2,52,512	2	9
Roads, bridges and choultries.	Ordinary ...	3,937	5	0
	Occasional...	62,055	5	8½
Total...		8,15,395	3	8½

1450. That the total actual disbursements sanctioned for that Fusly were as follows:—

		Rs.	A.	P.
Tanks and water-courses	Ordinary ...	3,48,394	3	4
	Occasional...	3,35,725	6	2
	Extraordinary without estimate.	1,08,386	5	6
Roads and bridges	...	9,408	3	5
Total...		8,01,864	2	5

1451. We exhibited in the following statement a comparison of the estimates and disbursements, from Fusly 1229 to 1232, inclusive.

FUSLIES.	ESTIMATES.				BILLS.	
	Tank Repairs.	Road and Choultry Repairs.	Total Estimates.	Tank Repairs.	Road and Choultry Repairs.	Total of Bills.
	RS.	RS.	RS.	RS.	RS.	RS.
Fusly 1229 ...	9,10,354½	5,005½	9,15,360½	3,90,608	1,956	3,92,564
Do. 1230 ...	5,65,751½	18,193½	5,83,945½	3,74,130	6,918½	3,81,048½
Do. 1231 ...	5,92,267½	51,726	6,43,993½	3,58,828	5,574	3,64,402
Do. 1232 ...	7,49,402½	65,992½	8,15,395	7,92,456	9,408½	8,01,864½
Total...	28,17,776½	1,40,917½	29,58,694½	19,16,022	23,857	19,39,879

'that the Collector of Salem was directed several months ago to furnish them with statement of this person's case.' As no letter on the subject has up to this period been received; resolved; that the Collector be directed to furnish the report required without delay, and that he be directed to release the defaulter in question on bail, pending the adjustment of his account. The second and third persons in confinement are the late Arrack renter of the Kistnagherry Talook and his security. The former of these persons, it appears, also presented a petition to the Honorable the Governor, praying for his release, on the ground of his having been only the nominal renter, on which the Collector was directed to report, but which he has hitherto omitted to do. The last person on the list is Vyahpoory Pillay, who was confined in the latter end of last year by a decree of the Zillah Court at the suit of the Mootahdar of Cantoocottah. Resolved, that the Collector be desired to furnish the Board with a concise statement of this person's case, and to explain how he became answerable for the Mootahdar's debts to the Circar.

1416. 'The return from Malabar exhibits a heavy list of 20 defaulters in confinement. They have all, however, been committed under decrees passed against them by the Zillah Court, and the Board in consequence do not consider it necessary to interfere; the more especially as none of them have been any length of time in confinement.'

1417. 'Should, however, the Collector consider any of them to be deserving of special indulgence, resolved, that he be directed to submit a specific recommendation in behalf of such persons.'

1418. 'There are ten persons confined in the Jail of Madura; of these, one was a Tobacco renter, and the other nine were Paddy contractors. The Collector, in the column of remarks of the statement, dated the 30th September last, to which he refers in the statement now under consideration, observes that he considers it an useless expense to keep these defaulters longer in jail. He recommends that they should be released on giving a Kararnamah, binding themselves, if at any future time they may become possessed of property, to pay the amount they are respectively indebted to the Circar. Resolved, as there does not appear to be any probability of recovering any portion of the amount due by the detention of these defaulters in jail, that it be recommended to Government to adopt the suggestion of the Collector in regard to them.'

From the Secretary to Government, in Cons., 9th September 1824.

1419. The sentiments of Government on the foregoing Proceedings were communicated to us in Mr. Secretary Stokes' letter of 3rd September 1824.

1420. For the reasons which we had urged, the Governor in Council was pleased to authorise the Collector of Cuddapah to release the thirteen individuals confined in his Zillah for arrears of land revenue, and to write off to profit and loss the balances due from them, amounting, in principal and interest, to Rupees 25,456-3-5, but directed that previously to remitting the demands against them, they should be required to grant the proposed acquittance to the ryots of the villages which they respectively rented.

1421. Authority was also conveyed for the Collector of Madura to release the defaulters confined in that Zillah, on their executing engagements to pay the amount due from them, if it should hereafter be in their power. Two of these persons, it was observed, had already been released on this condition, in consideration of the dangerous state of their health.

1422. The Governor in Council approved generally of our proceedings, on the cases which were not specifically noticed in that letter.

1423. Extract of the foregoing proceedings and of the orders of Government thereon were sent to the respective Collectors on the 9th September.

1424. On the 4th October 1824, we laid before the Honorable the Governor in Council, a letter from the Collector of Bellary, submitting a return of Revenue Defaulters in the jail of his district.

1425. We stated, that it appeared from Mr. Robertson's letter, that the balance due by the two defaulting renters, referred to in the 23rd and 24th paras of our proceedings, under date the 23rd of August 1824, above referred to, was included in the irrecoverable balances of Bellary, authorized to be written off in Mr. Secretary Hill's letter of the 18th March 1823, and the sum due by them was actually written off by the late Collector in the Huzzoor Cutcherry accounts; although Mr. Robertson observed, that "the late Collector kept it still standing upon the Talook accounts, thinking by so doing, that it justified his continuing the two persons in question in jail."

1426. We observed with much regret, that such a circumstance should have occurred, and recommended that the Collector should be authorized to release from confinement the two persons referred to, on the usual stipulation of their giving a full acquittance to the ryots of the village they formerly rented.

1427. We stated, that the other two persons mentioned in the return, having been recently committed to jail, we did not consider it necessary to offer any remarks on their respective cases.

1428. In reply, under date 15th October, we were informed that the Governor in Council regretted that the late Collector should have exercised so improper a discretion, in retaining in confinement the two renters of Kunakull, after the balances due by them had been relinquished on his own recommendation, and had actually been written off in his general accounts, and we were directed to order their immediate release, on their granting an acquittance in full to the sub-renting ryots of the village.

1429. Copy of the above correspondence was sent to the Collector of Bellary, 19th October.

SWARNADAYEM.

1430. On the 5th March 1824, Government transmitted to us a copy of a decree, passed by the Zillah Court of Salem, in a suit instituted by a certain Zemindar against the Collector of Salem, on account of the resumption of Swarnadayem, stated to yield Rupees 145-11-1 per annum, and of Poramboke lands, stated to yield Rupees 102-12-6 per annum. The Government observed that though "the Court was induced to believe that the Swarnadayem was actually included in the Beriz, yet it had decided that how-ever entitled the Zemindar may be to a remission of Beriz, equal to the amount of revenue, of which he may have been deprived, in consequence of the resumption, he cannot of right hold the privilege of collecting that revenue against the will of the Government." With respect to the other branch of the suit, the Poramboke lands had been restored to the Zemindar before the decree was passed, but the Collector refused to make good to him the collections for one year, during which they had been resumed, and the decree required that they should be refunded, and apportioned the costs betwixt the plaintiff and defendant according to the amount allowed, and to that disallowed to the plaintiff.

1431. The Governor in Council observed, that it was extremely improper in the Collector, after Government had directed the restoration of the Poramboke lands, to refuse to make good to the Zemindar the collections from them, but that the decree had done the Zemindar justice in that respect.

1432. Regarding the Swarnadayem, the Judge had professed his belief, that it was included in the assets of the Zemindary, in which case the Government said, the Zemindar was entitled to compensation for it, though the Regulations do not authorize the Court to decree that he is entitled to collect that branch of revenue against the will of the Government.

1433. The Collector, the Governor in Council presumed, had the means of placing, beyond doubt, whether Swarnadayem was included in the Beriz of their Zemindary or not. If it was he ought not to have resumed it, unless the collection by the Zemindar was attended with bad consequences, nor until a compensation had been allowed for the loss of that branch of revenue.

1434. It appeared further, it was noticed, that the Swarnadayem of this Zemindary had been resumed once before; that in our letter to Government, dated 9th January 1806, para. 2nd, we had reported that the case of the petitioner appeared in every respect to be correctly stated, and that the permanent settlement of the lands of Salem was calculated upon a Jumma, in which quit-rents on bazars, taxes on different classes of inhabitants, not cultivators, and items of Swarnadayem were included, and that the Government had accordingly resolved to admit the Zemindar's rights. These circumstances, it was remarked, ought to have been reported by the Collector, to whose notice the Zemindar no doubt had brought them.

1435. We were requested to ascertain whether the Swarnadayem, in fact, was included in the Beriz or not, and what was the amount of it, and whether there was any particular objection in this case to allow the Zemindar to collect it as heretofore.

1436. The Governor in Council, we were informed, was of opinion that the Zemindar ought to be relieved from the whole expenses of the suit, and desired that they might be paid into Court by the Collector.

1437. On the 3rd August following, Government transmitted to us copies of two decrees passed by the Judge of the Zillah of Salem, in cases wherein the Collector of Salem was defendant. The cases, it was remarked, were of the same nature as that referred to us, under date the 5th of March 1824, upon which we had not reported. We were desired, if the Collector of Salem had omitted to furnish us with the necessary information, to require him to do so without further delay, and to call for the same information also in the cases then referred to us. It was disrespectful to Government, it was observed, that the Collector should have failed to give effect to their orders regarding the Poramboke lands, and discreditable to Government that he should have endeavoured to obtain decrees in his favour contrary to the justice of the case, as where he resumed the collection items of Swarnadayem included in the assets of Mootahdar's estates, and justified the resumption on the ground of its being incompetent to them to collect a tax of that nature without his concurrence; we were requested to take measures for having justice done to all individuals who had suffered from the Collector's improper conduct with respect to Poramboke lands and Moturpha, without forcing them to commence suits against him, and also to those individuals to whom the Court had professed its inability to do justice under the provision of the regulations regarding the collection of Moturpha.

1438. With reference to the above orders, we submitted on the 8th November 1824, to the Honorable the Governor in Council, the correspondence noted in the margin with the Collector of Salem, by which the Government would see that we had not been deficient in our endeavours to obtain from the Collector such information as would have enabled us to determine satisfactorily, whether the Mootahdars of Salem were or

To the Chief Secy. to Govt., in Cons., 8th Nov. 1824.
To the Collector 7th, in Cons., 7th June 1824.
To do. 8th, do. 8th July "
To do. 18th, do. 18th Sept. "
From do. 18th, do. 8th Oct. "
To do. 20th, do. 20th Sept. 1824.
To do. 8th, do. 8th Jan. 1824.
From do. 27th Jan, in Cons., 8th Feb. 1824.
To do. 18th, in Dy. do. 18th Oct. "
To do. 24th, in Cons., 24th May "
From do. 2nd, do. 10th June "

were not entitled to collect the Moturpha in their estates, in consequence of the items which composed that head of collections being included in or excluded from the assets, on which the permanent Beriz was fixed; and that we had repeatedly and peremptorily directed the refund of all sums received by the Collector on account of the cultivation of Poramboke land in the Jauree Mootahs.

1439. Mr. Cockburn, we said, in his last letter, dated the 8th October, endeavoured to exculpate himself from the charge of neglect and disregard of our orders, and those of Government in both the particulars referred to, by stating with what justice it would remain for the Honorable the Governor in Council to determine, that the displeasure expressed at his conduct by the Government had been brought upon him "merely by his having been the means of carrying our orders into effect;" with regard to the re-payments, on account of Poramboke lands, he referred to his letter of 2nd June, in which he stated that our orders of the 16th February preceding had been carried into execution.

1440. We had the honor, we observed, of submitting with our proceedings of 4th October 1821, a copy of a letter which we had addressed to the Collector under date the 20th September preceding, in which we informed him that his having made the collections in question was considered irregular, and that any revenue which a Mootahdar might be able to derive from the beds of tanks or the ground within the walls of forts, was clearly his right, and the Government had sanctioned this opinion by their orders on our proceedings, which were duly communicated to the Collector. Our letter to which Mr. Cockburn had then referred, of the 16th February 1824, was in reply to a question submitted by Mr. Cockburn in a letter dated 27th January preceding, whether the whole sum collected in Fusly 1230, on account of Poramboke lands in Jauree Mootahs, was to be returned; the sum was stated at Rupees 13,436-10-10.

1441. We remarked that the subsequent correspondence would go rather to shew that all claims which the parties had brought forward to the Collector had been satisfied, than that the Collector had taken any pains to rectify the error he had committed. That it would appear that he satisfied himself with publishing a notification instead of sending for the people to whom re-payment was to be made, and that the consequence of this negligent procedure was, that although he had stated on the 27th of January the total amount of remission to be Rupees 13,436-10-10, he applied under date the 17th of September for sanction for Rupees 15,839-11-0 as the amount paid on that account, and on our requiring explanation of this difference, he stated a further remission to have been made by him, and that the real sum re-paid was Rupees 17,174-6-4.

1442. On the subject of the collection of Moturpha, we observed that the Collector, in enumerating the successive orders passed on the subject, had overlooked the directions contained in the letter above referred to of 20th September 1821, which contained the following passage:—"As the assets on which the permanent assessment was calculated included the collections from Moturpha, the Board desire you will not interfere with that branch of revenue in the Jauree Mootahs until some arrangements shall have been made for making up to the Mootahdars the loss they will sustain by its being resumed by the Government."

To the Collector 7th, in Cons., 7th Oct. 1824.
From do. 13th, do. 25th October 1824.
Submitted to Government 4th, in Dy. Cons., 8th Nov. with the actual charges, in Cons., 4th Nov. 1824.

Vide General Report, dated 3rd January 1822. Paras. 623 to 643.

In Cons., 20th Sept. 1821.

Vide General Report, dated 3rd January 1822. Paras. 644 to 646.

In Dy. Cons., 19th February 1824.

In Cons., 5th February 1824.

From the Collector 8th, in Cons., 18th October. Para. 3rd. In Cons., 5th February 1824.

Actual charges in Cons., 7th, October 1824.

To the Collector, 7th Oct., in Cons., 7th Oct.

From 13th, in Cons., 25th Oct.

Para. 3rd.

1452. In conformity with the rule which prescribed the cancelling of works estimated, or not executed within two years, we recommended the following sums to be cancelled from the beginning of Fusly 1233:—

	RS.	A.	P.
Northern Division of Arcot	2,213	4	10
Tanjore	10,969	6	4
Tinnevely... ..	503	6	0

1453. Regarding the balance of unexecuted work in Bellary, to the cancelling of which the late Collector had stated some objections, we had the honor to submit our sentiments in our letter of 8th April 1824, forwarded with the Inspector-General's report of the 23rd of February last, and those sentiments, we observed, could only receive confirmation from the remarks in the 10th paragraph of the annual report then submitted.

1454. The remarks of the Officiating Inspector-General, we observed, on the benefit derived from the vigilant superintendence of the Maramut department and the improvement of the workmen from their greater experience in an improved system of executing repairs, were very satisfactory.

1455. We mentioned that the Inspector-General reported very favorably of the progress of the Survey School, and stated, that three of the five pupils were qualified for field duty of whom one had been placed under the orders of the Civil Engineer of the Northern Division.

1456. In answer dated 11th May 1824, the Government observed that it was very satisfactory to learn that nearly the whole of the work estimated had been executed, and that in an improved and efficient manner.

1457. The Governor in Council directed that, according to the useful rule on that head the unexecuted estimates specified in the 5th paragraph of our letter might be cancelled.

1458. Copies of the above correspondence was sent to the Acting Inspector-General of Civil Estimates on the 17th May.

CERTAIN CASES OF FRAUD ON THE REVENUE DECLARED TO BE PUNISHABLE BY THE COURT
OF FOUDARY ADWLUT RECOMMENDED TO BE RENDERED COGNIZABLE
BY THE MAGISTRATE BY A SPECIAL ENACTMENT.

1459. On the 20th August 1824, Government transmitted to us copy of a letter from the Register to the Court of Foudary Adawlut, dated the 16th of the month, from which it appeared that, under the existing Regulations the cases of fraud on the revenue mentioned in Section XVI Regulation III of 1812, and Section IV, Regulation III of 1820, were cognizable solely by the Criminal Judge of Chingleput. The Governor in Council desired that we would submit our

opinion, whether any inconvenience was likely to result from this state of the law, such as to call for a special enactment, empowering the Magistrate of the Zillah to dispose of the cases in question.

1460. We replied that the cases referred to were generally of very trifling amount, seldom exceeding five or six Rupees, and frequently amounting only to as many fanama; that much inconvenience therefore must necessarily arise from sending cases of this description thirty miles for adjudication, that the distance, indeed, would in most instances operate to deter parties from prosecuting to conviction, and that even where the prosecutors might be willing to proceed, great difficulty would be experienced in prevailing upon witnesses to go so far.

1461. That another objection to a continuance of the existing state of the law, was the great additional expense that would be imposed upon the Sayer renters in general, and the Tobacco and Beetle renters of Madras in particular; that when they undertook their contract no such interpretation of the Regulations, as was then given, was contemplated, and it could not be expected that out of the profits of their contract they could afford to keep up an establishment of peons sufficient to escort all petty offenders to Chingleput. Our attention had likewise been drawn to this subject in a late communication from the Principal Collector of Malabar, in which he complained of the inconvenience the inhabitants were put to from the practice, observed in that district, of sending all petty cases of smuggling to the Criminal Judge for decision, and suggesting a modification of the Regulation.

1462. That for the above consideration, we were of opinion that the inconvenience likely to result from a continuation of the existing state of the law, as defined in the letter under acknowledgment, was such as to call for a special enactment, empowering the Magistrate of the Zillah to dispose of the cases in question.

EXTRA SOURCES OF REVENUE FOR FUSLY 1232.

To the Chief Secy. to Govt., in Cons., 23rd Aug. 1824.	
From Ganjam, 27th Sept., in Cons., 27th Oct. 1823.	
" Vizagapatam, 23rd Oct. do. 6th Nov. "	
" Rajahmundry, 29th Nov. do. 15th Dec. "	
" Masulipatam, 14th " do. 24th Nov. "	
" Guntur, 23rd " do. 30th Oct. "	
" Nellore, 3rd " do. 8th Sept. "	
" Bellary, 15th " do. 22nd " "	
" Cuddapah, 12th July do. 22nd Dec. "	
" Chingleput, 10th " do. 20th Nov. "	
" North Arcot, 3rd " do. 8th Sept. "	
" South Arcot, 12th " do. 8th " "	
" Salem, 6th " do. 16th Oct. "	
" Tanjore, 23rd " do. 30th " "	
" Trichinopoly, 22nd " do. 30th " "	
" Madura, 19th " do. 25th Aug. "	
" Tinnevely, 13th " do. 25th " "	
" Coimbatore, 8th " do. 18th Sept. "	
" Canara, 29th Oct. do. 6th Nov. "	
" Malabar, 5th " do. 22nd Sep. "	
" Seringapatam, 3rd " do. 11th Dec. "	
" Madras, 11th July do. 13th Nov. "	

1463. On the 23rd August 1824, we submitted for the information of the Honorable the Governor in Council, the statements noted in the margin, a general statement compiled from the renters of the Collectors of extra revenue of Fusly 1232, which we exhibited in abstract as follows:—

	GROSS REVENUE.				GROSS CHARGES.			
	Fusly 1231.		Fusly 1232.		Fusly 1231.		Centage.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	As.
Salt...	32,00,100	1 7	29,82,033	3 3	10,5,337	15 9	32	14 3/4
Deduct charges of manufacture and purchase	6,77,434	7 8	4,54,863	8 4	6,77,434	7 8	21	2 3/4
	25,22,615	9 11	25,27,169	10 11	3,76,094	8 1	11	12 1/4
			Purchase...		1,73,100	4 10	29	15 1/4
			Superintendence		31,141	7 5	5	12
Tobacco ...	5,95,848	15 6	6,02,974	11 5	2,07,241	12 3	34	12 1/4
Deduct charges of purchase.	1,73,100	4 10	1,80,866	3 11	1,37,100	4 10	29	15 1/4
	4,22,748	10 8	4,22,108	7 6	34,141	7 5	5	12
Land Customs ...	42,31,086	9 8	42,50,048	13 4	4,36,744	13 2	10	5 1/4
Sea Customs ...	2,78,327	10 3	2,70,965	13 1	74,742	2 10	26	13 1/4
Abkarry ...	16,67,438	9 6	15,87,352	3 6	50,056	8 2	3	3 1/4
Sandry small farms and licenses ...	3,16,601	9 3	3,46,372	6 5	33,762	1 5	16	15 1/4
Vissabuddy and Moturpha.	9,05,522	11 11	9,40,315	6 11	16,603	6 9	1	13 1/4
Total ..	1,11,94,926	3 8	1,09,80,602	9 11	18,92,729	12 4	16	14 1/4
Grand total after deduction.	1,03,44,341	7 2	1,03,64,332	13 8	10,42,144	15 10	10	1 1/4

CHARGES.				NET REVENUE.				INCREASE.		DECREASE.	
Fusly 1232.		Centage.		Fusly 1231.		Fusly 1232.					
Rs.	A. P.	Rs.	Rs.	As.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
4,54,863	8 4	15	4 ¹¹ / ₃₂								
3,05,196	0 9	10	3 ²⁴ / ₃₂								
7,60,059	9 1	25	7 ²⁵ / ₃₂	21,46,521	1 10	22,21,973	10 2	75,452	8 4	...	...
4,54,863	8 4	15	4 ¹¹ / ₃₂								
3,05,196	0 9	10	3 ²⁴ / ₃₂								
1,80,866	3 11	29	15 ³⁰ / ₃₂								
30,997	0 9	5	2 ⁷ / ₃₂								
2,11,863	4 8	35	2 ⁵ / ₃₂	3,88,607	3 3	3,91,111	6 9	2,504	3 6	...	...
1,80,866	3 11	29	15 ³⁰ / ₃₂								
30,997	0 9	5	2 ⁷ / ₃₂								
4,18,150	9 10	9	13 ¹⁸ / ₃₂	37,94,341	12 6	38,31,898	3 6	37,556	7	...	...
84,151	2 0	31	2 ⁸ / ₃₂	2,03,585	7 5	1,86,814	11 1	...	...	16,770	12 4
46,487	7 8	2	14 ²⁷ / ₃₂	16,17,382	1 4	15,40,867	11 10	...	...	76,514	5 6
41,346	7 5	11	14 ³¹ / ₃₂	2,62,839	7 10	3,05,025	15 0	42,186	7 2	...	...
16,173	10 8	1	11 ¹ / ₂	8,88,919	5 2	9,24,141	12 3	35,222	7 1	...	...
15,78,229	3 4	14	5 ³ / ₃₂	93,02,196	7 4	94,01,833	6 7	1,92,922	1 1	93,285	1 10
								93,285	1 10	Deduct decrease.	
9,62,463	7 1	9	4 ¹² / ₃₂					99,636	15 3	Net increase.	

Deduct decrease.

Net increase.

1464. We observed that the net increase in the Salt revenue, was Rs. 75,452 8 4	
Sundry small Farms and Licenses	42,786 7 2
Land Customs	37,556 7 0
Visambaddy and Moturpha	35,222 7 1
Tobacco	2,504 3 6
Making the total net increase under these heads	1,92,922 1 1
That there was a decrease in the Abkary revenue of	76,514 5 6
Sea Customs	16,770 12 4
Making the net decrease under these heads	93,285 1 10
which, being deducted from the increase above stated,	
left the net increase from all sources in Fusly 1232	99,636 15 3

1465. We were happy to observe, that the charges continued to decrease, the percentage on

	RS.	A.	P.	RS.	A.	P.
Salt	2,31,577	2	10			
Tobacco	2,504	3	6			
Land Customs	1,25,955	11	2			
Sea Customs	6,894	2	0			
Abkary				22,882	1	9
Sundry small Farms and Licenses	38,013	0	2			
Moturpha	20,948	15	5			
	4,25,923	3	1	22,882	1	9
Deduct decrease	22,882	1	9			
Net increase	4,03,041	1	4			

all branches, before deducting the charges for the manufacture and purchase of salt and tobacco, was Rupees 1-8-7 per cent. less than in Fusly 1231, and after deducting those charges, it fell to twelve annas eight pice per cent. below the charges on the gross revenue of that year. That there had been an increase of revenue in twelve districts of Rupees 4,03,041-1-4, and a decrease in the remaining nine of Rupees 3,03,404-2-1.

The increase, we said, did not appear to call for any particular remarks from us.

1466. BELLARY.—We stated that the decrease in Bellary, amounting to Rupees 49,372-4-6, was occasioned by the transfer of the Abkary collections in the garrison of Bellary to the Commissariat Department, and from arrears of Land Customs in Fusly 1230, having been realized and carried to account in Fusly 1231, and not by a falling off in this branch of revenue in Fusly 1232.

1467. NELLORE.—The decrease in Nellore amounted to Rupees 49,203-1-6, which was owing to a diminution in the inland sales of salt, the scarcity of that article in Fusly 1230 having induced unusually large purchases in Fusly 1231, a considerable portion of which remained on hand in Fusly 1232; but it was satisfactory, we observed, to know that although the inland sales in Fusly 1232 fell short of those of the two preceding Fuslies, still they considerably exceeded those of every year from Fusly 1216 to 1229 inclusive.

1468. MADRAS.—The decrease in Madras amounted to Rupees 47,299-3-2, we explained was chiefly in the Land Customs, from there having been no exportation of piece goods to Manila and from a falling off in the Abkary rent.

1469. GUNTOOR.—The decrease in Guntur of Rupees 43,321-7-2, we observed, was accounted for by the Collector by the heavy rains having prevented the Lumbadies from resorting to the Salt Cotours in his district.

1470. CHINGLEPUT.—We said that the decrease in Chingleput amounted to Rs. 33,959-2-5 was occasioned by a reduced sale of salt.

1471. TANJORE.—That the decrease in Tanjore, of Rupees 32,559-2-8, was chiefly occasioned by a diminution in the sales of salt and by a falling off in the Sea Customs.

1472. SALEM.—That the decrease in Salem amounted to Rupees 23,531-14-6, was in the Land Customs owing, by the Collector's account, to the Sayer of the neighbouring districts having been rented.

1473. MASULIPATAM.—That the decrease in Masulipatam was Rupees 12,178-0-2, chiefly in Land Customs, no Mogul goods having been exported in Fusly 1232.

1474. SERINGAPATAM.—And that there was a decrease of Rupees 3,979-14-0 in Seringapatam in the Land Customs and Abkary.

STAMP REVENUE FOR FUSLY 1231.

1475. In answer to our report of the Stamp Revenue for Fusly 1231, submitted on the 29th December 1823, we received on the 6th February 1824 a letter from Government, stating that the gross receipts, amounting to Rupees 5,56,666, and the charges to Rupees 73,321, leaving a net revenue of Rs. 4,83,345, were considered very satisfactory. That the Governor in Council concurring in our opinion as to the flourishing condition of this branch of revenue, and trusted that the Court of Directors would be satisfied that it was realized at a much more moderate rate of charge than they had been led to imagine.

1476. We were informed that it was desirable that the reports on the stamp revenue should be submitted at an earlier period.

1477. That the Governor in Council sanctioned the several adjustments of the Superintendent's accounts recommended in our letter.

1478. That the Governor in Council was fully persuaded of the expediency of reviving the provision of Regulation VIII of 1808, which excluded all agreements to which the Government might be a party, from the necessity of being executed on stamp paper. That the necessary instructions for that purpose would be issued, after an answer had been received from the Sudder Adawlat, to a reference regarding the legal constructions and the policy of Section 9 of Regulation XIII of 1816.

1479. We were desired to take measures for procuring the requisite information with respect to the stamp duty, which was suggested to be established at Madras.

1480. On the 15th March, we transmitted to the Honorable Company's Solicitor, extracts from our proceedings of the 29th December 1823, and from the above orders of Government, with a request that he would report in what way he considered it practicable to obtain and submit the required information.

1481. On the same date, we transmitted to the Superintendent of Stamps, a copy of the above letter and of our proceedings therein referred to.

REVENUE FOR FUSLY 1232.

1482. On the 24th May 1824, we laid before the Honorable the Governor in Council, a letter from the Superintendent of Stamps, transmitting the accounts of his department for Fusly 1232.

1483. We exhibited the gross collections, charges and net revenue in the following Statement:—

	Gross Collections.			Charges.			Net Revenue.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fusly 1231 ...	5,56,666	13	4½	73,321	1	9	4,83,345	11	7½
" 1232 ...	5,46,652	9	10	75,626	8	4	4,71,026	1	6
	10,014	3	6½	2,305	6	7	12,319	10	1½
	Decrease.			Increase.			Decrease.		

1481. To the above sum of net revenue, the Superintendent, we said, added Rupees 4-5-9, refunded by the Principal Collector of the Northern Division of Arcot. The whole amount, therefore, was Rupees 4,71,030-7-3.

	RS.	A.	P.
Net revenue Fusly 1231	4,83,345	11	7½
Add refund by the Collector of Malabar ...	1,153	15	2
	4,84,499	10	9½
Fusly 1232 ...	4,71,030	7	3
	13,469	3	6½

1485. We observed that this, in comparison with the revenue of the preceding Fusly, which included the refund of Rupees 1,153-15-2 by the Collector of Malabar, was less in the sum of Rupees 13,469-3-6½, which decrease was partly owing to the increase of charges, and partly to a decrease in the revenue as shewn in Statement No. 3.

1486. We mentioned that the Superintendent requested that as the excess of paper and cadjans found in the office was placed to his debit, the deficiency might be carried to his credit, as shewn in Statement No. 6, and that he might carry to account the value of papers and cadjans damaged, according to Statement No. 7, as well as the high value of papers and cadjans returned by Collectors in consequence of there not being any demand for them as stated in No. 8.

1487. And, under this explanation, we recommended that the proposed adjustment of the several items might receive the sanction of Government.

1488. We observed, that the statements furnished by the Superintendent and the Sub-Treasurer, respectively, shewing the quantity and value of papers and cadjans stamped and countersigned, had been compared and found to be correct.

1489. In answer, dated 11th June 1824, we were informed that the Governor in Council sanctioned the several adjustments of the Superintendent's accounts, recommended in our Secretary's letter.

1490. Copies of the above correspondence were sent to the Superintendent of Stamps on the 14th June last.

SALT.

DIFFERENCE IN THE QUANTITY OF COAST SALT IMPORTED INTO BENGAL IN THE YEAR 1822, COMPARED WITH THE QUANTITY EXPORTED FROM THE COAST.

1491. On the 27th May 1824, we replied to Mr. Secretary Hill's letter of the 23rd of May 1823, transmitting a statement of the quantity of Coast salt imported at Calcutta, from 1st January to 31st December 1822.

To the Chief Secy., in Cons.,
27th May 1824.
In Cons., 26th May 1823.

1492. We observed, that by a reference to the statement abovementioned, it appeared that the quantity of salt actually received during the abovementioned period, was Bengal maunds 7,26,691, whereas the quantity reported in our letter of the 23rd December 1822, to have been exported under permits during that year, was Bengal maunds 8,50,095-24, making a deficiency of Bengal maunds 1,23,404-24 in the quantity which ought to have been imported.

1493. That the Bengal Government had received Permits to the extent of Bengal maunds 8,09,361, * but had, as above stated, only received salt on these Permits to the extent of Bengal maunds 7,26,691, the difference therefore amounting to Bengal maunds 82,670, must have arisen from wastage or other causes, for which we were unable to account. This wastage was 10-3½ per cent, and in the previous year it was 10-10½ per cent.

* NOTE.—In the statement forwarded from Calcutta, there appeared to be an error in the addition of the column of Permits, the total being 8,02,370, instead of 8,09,361, difference 6,991.

1494. We said that the total difference had been stated to be Bengal maunds 1,23,404-24, from which, if the wastage 82,670 were deducted, there would remain 49,734-24 Bengal maunds for which Permits had not reached Calcutta, and which required to be accounted for.

1495. We stated, that as it appeared on a comparison of the list of vessels which had received Permits on the Coast, with the list of Permits received in Calcutta, that several vessels which had exported salt to the extent of Bengal maunds 40,239, had not arrived or delivered their cargoes in Calcutta; a reference was made, with the view of tracing the quantity deficient, to the Collectors of the districts from which the salt was shipped.

1496. That the ship *Mahomed Shaw*, Captain Oliver, on which Bengal maunds 14,400 were shipped from Covelong, was stated to have been lost on her way to Calcutta.

1497. That we had been unable to acquire any intelligence regarding the *Moosaffer*, Captain J. Hurst, having a cargo of 7,200 maunds, in consequence of the salt having been paid for in Bank notes and not in bills upon any Mercantile house, to which a reference might have been made.

1498. The Collector of Nellore stated, we said, that the salt was registered in the name of Shaik Goolam Hussain, as owner and consignee, and as it was presumed from this circumstance, that he was resident in Calcutta, the Bengal Government might be enabled to procure some information regarding him.

1499. We also stated that six native vessels having cargoes, amounting to Bengal maunds 18,639, which sailed from the Rajahmundry District in the month of September 1822, were obliged to put back by stress of weather. That one of them, the *Stree Lutchmee Narayensawmy*, was totally lost in Coringa roads, but that the other five sailed again for their destination in January 1823, and their cargoes, amounting to Bengal maunds 14,799, would consequently appear among the imports of that year.

1500. There still remained, we said, a deficiency of 495-24 Bengal maunds, which arose from a difference occurring in the quantities inserted in some of the Permits granted on the Coast, and the quantities stated to have been specified in the same Permits on their receipt in Calcutta.

1501. We stated that we had carefully examined the Register of Permits transmitted to our office by the several Collectors, and as we had been unable to discover any errors in the quantities entered therein, we were unable to account for this discrepancy in any other manner than by concluding that some of the figures had been miscopied in Bengal.

1502. The following, we stated, was an abstract of the several items which made up the difference stated in the 2nd para. of this letter:—

Wastage, &c.	82,670	0
Salt lost in the vessels <i>Mahomed Shaw</i> and Sloop <i>Stree Lutchmee Narrain-sawmy</i>	18,240	0
Salt exported in the <i>Mosaffer</i> , which had not been heard of	7,200	0
The cargoes of five dhonies, which put back to Coringa and sailed again for Calcutta in January 1823	14,799	0
Difference between the quantities of salt in the Register of Permits at Madras and those specified in the Bengal Statement	495	24
Total deficiency		1,23,404 24

1503. In conclusion, we apologized for the late period at which this information had been furnished, which had been occasioned by some of the papers connected with the subject having been mislaid and only recently discovered.

1504. In answer, dated 3rd December, the Government transmitted to us copy of a communication from the Secretary to the Government at Fort William, by which it appeared that the ship *Mosaffer*, having on board 7,200 maunds of salt, was lost on her passage to Calcutta. The difference of maunds 495-24 between the Madras Register of Permits and the quantity of salt stated to have been imported in Bengal, was not accounted for; but was probably owing to an error in the copy of the Bengal Register, which was sent to this Presidency.

EXPORTATION OF SALT TO BENGAL DURING THE CURRENT YEAR.

1505. On the 22nd January 1824, we stated for the information of the Honorable the Governor in Council, that we had called upon the Collector of Madras to state what quantity of salt he expected to have prepared in the course of the ensuing season for exportation to Bengal, above the quantity exported from Madras in the past year.

1506. That the Collector, in reply, had stated the total quantity estimated to be manufactured at the pans under his management for Fusly 1233 to be garces 5,970, that allowing 1,000 garces for home consumption, the remaining 4,970 would be available for export to Bengal. That the quantity at present in store was 994 garces, and in addition to this quantity, the Collector of Chingleput had ready at Vellore pans about 200 garces, which he had been desired to deliver to the Collector of Madras on his application.

1507. The Collector of Madras would, we said, be called upon to state particularly the quantity that he estimated to have in every month during the season.

1508. As it was probable that very heavy demands would be made within a short period for salt to be shipped on board vessels bringing rice to Madras, we suggested for the consideration of Government, whether it would not be highly expedient that inducement should be held out to vessels to proceed either to Covelong, or to the ports in the Nellore district for salt, which was there prepared in very considerable quantities; and whether, with this view, it would not be advisable to reduce the shipping price of salt at those places to 12 Rupees, observing such a measure, it was probable, would have the further beneficial effect of inducing the importers of rice to land some of their cargoes in the districts of Nellore and Chingleput, where we learnt from the Collectors that an import of grain to a limited extent would be necessary.

1509. In answer, dated 3rd February 1824, the Government transmitted to us copy of a letter from the Secretary to the Government at Fort William, with copies of its enclosures, observing that the arrangements proposed by us for augmenting the exportation of salt, were superseded by the communication from the Supreme Government, requiring only seven lacs of Bengal maunds during the current year, and that it was necessary we should issue other orders regarding the manufacture of salt for Bengal, conformable to the actual state of the case.

1510. In our reply, dated 5th February 1824, we observed that a supply of salt to the extent of about seven lacs of maunds, was all that the Bengal Government would need to receive from the Coast during the ensuing year to complete their annual stores. But that the Right Honorable the Governor-General in Council, referring to the notifications which had been published at this Presidency, had declared that no limitation on the export of salt could be applied that was inconsistent with their tenor, and it was unnecessary for us to dwell on the justice or the extreme importance of the admission of this principle.

1511. We represented, that under the advertisement of the 23rd of December 1823, it was probable that ships might have engaged themselves in the salt and grain carrying trade, to the abandonment of other speculations, and that it would be a breach of faith to deprive them of the advantage which had been guaranteed by the notification of Government. That the same remark did not apply to the general notification of salt deliverable, without limitation of time or quantity for exportation from certain districts to Bengal, at 24 Rupees per garce, and that it would appear advisable to suspend the operation of this notice after a reasonable time, and not to furnish salt to any ships, but such as brought the greater part of their cargo in rice.

1512. The adoption of the measure then proposed, we said, might be expected to effect a considerable diminution in the export of salt, and we thought it probable that the ships that would benefit by the advertisement of the 23rd of December, would not convey much more than the quantity to which the Supreme Government were desirous of restricting the imports of the year.

1513. We therefore recommended, that it might be notified by authority of Government, that from and after the 1st of May next, no salt for export to Bengal would be given to any ships excepting such as should import the principal part of their cargo in rice or other grain, and who would in consequence be entitled to receive salt at the reduced rate of 18 Rupees per garce, in conformity with the advertisement of the 23rd of December 1823.

1514. As orders, we said, had been issued to Collectors to extend the manufacture as much as possible within the current Fusly, we would be prepared, should the Government adopt our present suggestions, to issue immediate orders for restricting the manufacture to the quantities that might probably be required, and likewise to adopt every necessary measure of precaution for the effectual preservation of the stores that might remain on hand.

1515. In answer, dated 6th February 1824, we were informed that the Honorable the Governor in Council approved of the suggestions contained in our letter under reply, and transmitted for our information, copy of an advertisement on the subject, in conformity thereto, about to be published in the Government Gazette.

1516. The Government added, that it seemed desirable, that the publication of a monthly statement of the quantity of salt ready for exportation, should, under present circumstances, be discontinued.

1517. With reference to a letter from Government, dated 17th February, stating that th

In Dy. Cons., 19th February 1824.
To the Chief Secy. to Govt.,
in Cons., 19th February 1824.
From Mr. A. Prince, 19th.
in Cons., 19th February 1824.

Master of the ship *Gloucester* had been permitted to take on board salt for the eastward, we submitted a letter from the Master of the brig *Horatio*, requesting that he might be permitted to take salt for exportation to the eastward on the same terms, which we recommended for the favorable consideration of Government.

1518. With reference to the late orders from the Supreme Government, restricting the export of salt for Bengal within the narrowest possible limits, we suggested for the consideration of Government, whether it would not be advisable that we should be vested with discretionary power of granting similar permission in cases of other vessels bringing the greater part of their import cargo in grain and desirous of taking in salt for the eastward.

* Covelong, Chingleput District.
Iskapully, Kistnapolam,
Nellore District.

1519. Adverting also to the large stock of salt now ready for exportation at the ports in the different districts noted in the margin, we recommended that vessels not bringing grain, should likewise be supplied with salt for the eastward from these places, at 2 Rupees per garce.

1520. We took that occasion again to solicit the attention of Government, to the measure recommended in the 4th paragraph of our letter of 22nd January, allowing ships that might have brought the greater part of their cargo in rice, to take salt for Bengal at the ports in the Nellore and Chingleput Districts, at 12 Rupees per garce, being 6 Rupees less than the price at which it would be shipped in the port of Madras; we were induced, we said, to deem this measure particularly advisable, from the following considerations. That the port of Madras must be in great part supplied from pans at a considerable distance from the town. That some difficulty was experienced in removing the salt to the depot with sufficient expedition to meet the pressing and urgent demands at the Madras Beach, under the very particular circumstances of the season; that a considerable quantity of salt of the best quality lay ready for shipment at the ports of the two adjoining districts, part of which it might be necessary to bring up to Madras, to enable the Government to fulfil its pledge of furnishing salt, on the terms of the advertisement, to ships bringing grain to this port, which removal could not be effected at so low a charge, as the difference now proposed to be made in the price of shipment at the adjoining ports; and finally, that we did not apprehend that the proposed measure, if adopted, would cause any increase in the quantity of salt eventually exported to Bengal, and we were of opinion that it would have no other effect than that of enabling the Government to fulfil its own engagements on the terms most favorable to its general interests.

1521. Under this view of the case, and with reference to the 2nd paragraph of Mr. Secretary Hill's letter of the 6th February, we observed, that it would appear to be still necessary that the quantity of salt ready for exportation at the ports of the Districts of Chingleput and Nellore, respectively, should continue to be notified for the information of Commanders of ships, who having brought the greater part of their cargo in rice, were entitled to export salt either to Bengal or to the eastward.

1522. In answer, dated 20th February, we were informed that the Honorable the Governor in Council granted us discretionary authority to allow vessels (including the brig *Horatio*) which might have imported grain as the principal part of their cargo, to ship salt for the eastward at the reduced rate of eighteen Rupees per garce.

1523. That the Governor in Council had also resolved, agreeably to our recommendation that until further orders, all other vessels should be allowed to ship salt for the eastward from the ports under this Presidency at the rate of 24 Rupees per garce.

1524. That for the reasons stated in our letter, the Governor in Council concurred in our opinion that it was desirable, with the view of guarding against a deficiency of salt at Madras, that vessels importing grain as the principal part of their cargo, should be supplied with salt at the ports in the Districts of Chingleput and Nellore, for exportation to Bengal, at the still further reduced rate of twelve Rupees per garce. We were accordingly requested to give orders to that effect, for such period as the stock in hand at Madras and the demand for it might render necessary.

1525. The Governor in Council, it was said, agreed with us that it might be advisable, while the foregoing arrangements were in force, to continue to give notice of the quantity of salt ready for exportation at the ports in the Chingleput and Nellore Districts.

1526. The necessary instructions, in consequence of the above correspondence, were furnished to the Collectors of Madras, Chingleput and Nellore on the 20th February.

In Dy. Cons., 23rd Feb. 1824. 1527. An advertisement was also published on the same date.

1528. On the 26th February 1824, we laid before the Honorable the Governor in Council, a letter from the Collector of Madras, stating that several Captains of vessels, who were, under the terms of the Government advertisement, entitled to receive salt at the reduced price, at this port, were willing to go to the ports in the Districts of Nellore and Chingleput for a supply of that article, provided they were ballasted with sand at the Government expense, and as it was considered advisable that the port of Madras should be relieved, as much as possible, from the great demand which had hitherto been made on the quantity in store, we recommended that the proposition of Mr. Murray might receive the sanction of Government.

1529. We stated that the expense which would attend this measure was stated by the Collector of Madras to amount to Rupees 2-14 per garce, which was considerably less than the expense that would attend the conveyance of salt from the pans at Vayalloor to Madras.

1530. In answer, dated 27th February 1824, we were informed that, under the circumstances of the case, it seemed advisable that Government should agree to incur the expense of ballasting ships, which had imported grain at Madras as the principal part of their cargo, so as to enable them to proceed to the ports of Chingleput or Nellore for cargoes of salt, we were authorized to communicate for that purpose with the Collector of Madras, and, as far as might be necessary, with the Marine Board or Master-Attendant.

1531. With respect to the 2nd paragraph of the notice, proposed to be published by the Collector of Madras, Government observed that they were under no engagement to provide cargoes of salt at Madras for ships which had not imported grain, and therefore were not chargeable with the expense of ballast on account of such ships; and moreover that the price of salt supplied to such ships had not been reduced below the former rate of twenty-four (24) Rupees per garce; and that independently of these mistakes, it did not seem desirable that the proposed notice should be published, as the arrangement was only of a temporary nature, while there was a deficiency of salt at Madras and an excess in the Chingleput and Nellore Districts, and as in each case it could only be carried into effect with the consent of the party concerned.

To the Chief Secy., in Cons.,
7th June 1824.
To the Collector of Madras,
1st, in Cons., 1st March 1824.
From do. 24th, in Cons.,
24th May 1824.
To do. 24th, in Cons., 24th
May 1824.
From do. 29th, in Cons., 31st
May 1824.
To do. 31st, in Cons., 31st
May 1824.
From do. 4th, in Cons., 7th
June 1824.

1532. On the 7th June, we submitted to the Honorable the Governor in Council, the correspondence noted in the margin, which had passed between us and the Collector of Madras, in consequence of a report received from that officer that apprehensions were entertained that there would be a considerable deficiency in the salt manufactured during the present year, below the quantity estimated to be produced at the commencement of the season.

1533. We stated that it appeared by Mr. Murray's letter of the 29th May, that up to the 15th May, only 1,145 garces had been manufactured, and that the quantity estimated to be manufactured before the close of the season was 810 garces, making in the aggregate 1,955 garces.

1534. That of this quantity, 1,000 garces were required for home consumption, which left only 955 garces available for export to Bengal from the 15th May to the 31st December.

1535. We said that as it was probable that this quantity would not be sufficient to meet the demand during that period, and as Government were pledged to furnish all vessels which brought grain, with salt, until the end of this year, we had directed the Collector of Madras to use his best endeavours to extend the manufacture in his Collectorate, and to make arrangements for obtaining a supply to the extent that he might require from the Collectors of Nellore and Chingleput.

1536. The Collector, we said, would also avail himself, in all practicable cases, of the authority of Government, granted on the 27th February, to ballast ships at the public expense for the purpose of inducing their Commanders to proceed to the Nellore and Chingleput Districts for a supply of salt.

1537. The Government observed in reply on the 15th June, that, under the restrictions laid upon the exportation of salt to Bengal, this season, they did not apprehend that the failure in the manufacture at Madras was likely to lead to any deficiency in the requisite supply for that purpose. That it would be proper, however, that the point should not be lost sight of. On the other hand, Government repeated the instructions conveyed to us under date the 30th April 1824, to take care that the restrictive measures above alluded to were not allowed to have the effect of diminishing the exportation to Bengal, below the quantity wanted by the Supreme Government.

1538. We reported on the 9th December, that up to the end of October Bengal maunds 10,01,586 seers 20, had been exported to Bengal, which quantity was more than had been indented for by the Supreme Government.

ON THE EFFECT OF THE REDUCTION OF THE MONOPOLY PRICE OF SALT.

1539. With reference to the correspondence on the subject of the reduction of the monopoly price of salt, adverted to in our general report, dated 2nd January 1823, from paras. 1310 to 1325, we submitted on the 30th August 1824, to the Honorable the Governor in Council, the following statements Nos. 1 and 2, shewing the sales and consumption price of salt in Fusly 1232, compared with previous years.

1540. We observed that in our letter of the 6th March 1823, it was stated that there had been a decrease in the gross revenue to the end of December in Fusly 1232, compared with the same period in Fusly 1231, to the amount of Rupees 2,19,831-15-9. That the only way of accounting for this falling off in the sales for Fusly 1232, was that larger purchases than the actual consumption required, had been made in the earlier months of Fusly 1231, in order to provide against the occurrence of a scarcity similar to that which happened in Fusly 1230.

1541. It was satisfactory to observe, we said, that in the subsequent months of Fusly 1232, the sales had been considerably greater than in Fusly 1231, and that the large decrease of Rupees 2,19,831-15-9 had been reduced at the end of the Fusly to Rupees 79,774-5-0.

1542. We shewed the result of a comparison of the sales* in Fusly 1232, with those in Fuslies 1227, 1228, 1229, 1230 and 1231, as follows:—

Fuslies.	Monopoly price.	Increase in quantity in Fusly 1232.	Decrease of quantity in Fusly 1232.	Increase of gross revenue in Fusly 1232.	Decrease of gross revenue in Fusly 1232.
		Garces.	Garces.	Rupees.	Rupees.
1227	105	12,049	..	26,783	...
1228	105	10,285	..	...	1,35,122
1229	105	9,938	..	...	1,89,091
1230	70	2,504	...	1,65,142	...
1231	70	...	1,337	...	79,774-5

1543. From the above, we observed, that the sales of Fusly 1232, in comparison with those in Fusly 1227, had given an increase more than sufficient to make up for the difference between the high and low monopoly prices of 105 and 70 Rupees, but that in comparison with Fuslies 1228 and 1229, although there had been an increase in the sales in Fusly 1232, there had been a decrease in the gross revenue.

1544. There having been a decrease in the sales in Fusly 1232 compared with Fusly 1231, confirmed, we remarked, what was stated in our letter of the 24th June 1822, viz., that "the supply of salt in Fusly 1230 not having been equal to the demand, it was to be expected there would be an increase in the sales of Fusly 1231, but that it was probable they might in some instances have been greater than the actual consumption required;" and also the opinion expressed by the Collector of Chingleput in his letter of the 11th May 1822, as follows:—"I think the quantity of salt sold in this Fusly* has arisen from particular causes, and is not the result of a general demand. The scarcity of salt last year was considerable, and every former stock, wherever stored, must have been brought forth and sold. It is probable that in the present Fusly a stock has been purchased more than sufficient for immediate use, and that the next Fusly will not exhibit sales to so large an amount."

1545. We referred to our observation, in our letter of the 24th June 1822, that the medium between the sales of Fusly 1230 and 1231 might be taken as a fair average of the probable future sales. That estimate, we said, seemed to be pretty correct.

		Garces.
The sales in Fusly 1230 having been	...	34,159
And in 1231	...	38,000
		72,159
	Average	36,079½
Sales in Fusly 1232...	...	36,663
	Difference	583½

Decreases.
Masulipatam.
Guntoor
Nellore and Ongole
Chingleput.
Tanjore.
Tinnevely.

Increases.
Ganjam.
Vizagapatam.
Rajahmundry.
Southern Dn. of Arcot
Madura.
Canara.
Madras.
Northern Dn. of Arcot.

1546. The decrease, we observed, had been in the districts noted in the margin, but that the greatest decrease was in Nellore; and there had been an increase in other districts also entered in the margin the greatest increase having been in Canara.

1547. We observed that in the years noted in statement No. 1, the largest revenue had been derived in Fusly 1229, being Rupees 27,68,583, to produce which sum, at the monopoly price of 7 Rupees per garce, the sales should be garces 39,551, being an increase above the sales of Fusly 1229 of garces 12,827. That the sales in Fusly 1232 were garces 36,663, giving an increase above Fusly 1229 of garces 9,938, or garces 2,889 less than the quantity required to be sold to produce the same revenue as in Fusly 1229.

1548. That the average revenue for Fuslies 1227, 1233 and 1229, when the high monopoly price of 105 Rupees had effect, was Rupees 26,78,633, being Rupees 99,143 above the revenue derived in Fusly 1232.

1549. That on a comparison of the consumption prices in Fusly 1232 with those in Fusly 1231, there had been a rise in the Districts of Masulipatam, Salem and Tanjore, in all of which the prices were higher than they were before the reduction was made in the monopoly price, from Rupees 105 to Rupees 70. That we attributed this rise in the price to the increased efficiency of the monopoly, which had checked smuggling to the extent that it was carried on at the earlier period of this system of salt management. On the other hand, we observed, that there had been a decrease in the selling price in the districts noted in the margin.

1550. The additional experience, we said, which we had acquired since we recommended in our proceedings of the 21st February 1822, that the price of salt should be raised to the former rate of 105 Rupees per garce, had tended to confirm us in our opinion of the expediency of that measure. Before however we again submitted a proposition to that effect, we proposed to allow another year to elapse, observing that at the expiration of that period, the reduced monopoly price would have been in operation 5 years, a term sufficiently long to enable the Government to form a conclusive opinion in regard to the effect which had been produced on the retail prices of salt throughout the country.

1551. We stated that the several Collectors had been directed to prepare as accurate lists as possible, of the actual selling price of salt in their respective districts during the present year, and to transmit them to us two months, previously to the close of the Fusly. That they had at the same time been desired to furnish us with their opinions whether or not an increase in the monopoly price of salt was likely to be attended with any considerable rise in the retail selling price of the article.

1552. We concluded by stating, that we would, on receiving this information, have the honor to bring the subject again to the notice of Government.

	Sales in Fusly 1227, from 12th July 1817 to 11th July 1818, at 105 Rupees per Garce.						Sales in Fusly 1228, from 12th July 1818 to 11th July 1819, at 105 Rupees per Garce.						Sales in Fusly 1229, from 12th July 1819 to 11th July 1820, at 105 Rupees per Garce.					
	Quantity.			Value.			Quantity.			Value.			Quantity.			Value.		
	M. G.	M.	M.	RS.	A.	P.	M. G.	M.	M.	RS.	AS.	P.	M. G.	M.	M.	RS.	AS.	P.
Ganjam ...	1,662	215	3	1,74,566	12	4	1,984	311	...	2,08,401	9	8	1,652	140	2	1,64,000	...	...
Vizagapatam ...	972	148	2	1,02,101	6	0	944	39	5	99,138	14	...	21,275	181	3	1,33,700	...	...
Rajahmundry ...	1,364	11	1½	1,43,222	14	11	1,382	188	1½	1,45,159	1	2	2,385	72	5	1,45,400	...	...
Masulipatam ...	1,117	26	7	1,17,291	15	8	972	340	1½	1,02,149	4	7	71,258	353	8	1,31,400	...	...
Guntoor ...	3,575	114	2½	3,75,405	0	2	3,644	348	7½	3,82,711	9	6	63,502	9	1½	3,67,000	...	...
Nellore and Ongole ...	3,947	94	5	4,14,459	13	2	4,647	358	6	4,88,029	2	9	94,338	253	1	4,55,000	...	...
Chingleput ...	2,225	183	...	2,33,675	2	...	2,446	40	4	2,32,006	9	11	22,228	395	2	2,34,000	...	...
Southern Division of Arcot ...	1,944	144	...	2,04,157	12	10	2,229	374	...	2,34,143	2	11	24,418	245	4	2,57,000	...	...
Tanjore ...	2,037	65	6	2,13,902	4	1	2,271	30	6	2,38,463	1	2	23,68	199	0	2,48,000	...	...
Madura ...	1,111	272	3½	1,16,726	7	11	1,127	222	...	1,18,393	4	6	14,53	17	7½	1,52,000	...	...
Tinnevely ...	1,564	136	1½	1,64,157	11	4	1,627	379	3½	1,70,934	9	6	15,60	233	1½	1,74,000	...	...
Canara ...	2,459	389	...	2,26,632	10	2	2,301	246	7	2,11,372	10	9	22,52	319	1½	2,08,000	...	...
Madras ...	632	185	4	66,409	8	6	797	101	...	83,711	8	2	904	327	...	95,000	...	...
Northern Division of Arcot ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	21,613	386	3	25,52,709	2	1	26,378	181	1	27,14,614	8	3	2,724	347	4½	27,68,000	...	...

Comparison of sales in Fusly 1232 with sales in Fusly 1229.										Comparison of sales in Fusly 1232 with sales in Fusly 1230.										Comparison of sales in Fusly 1232 with sales in Fusly 1231.															
Quantity.				Value.				Quantity.				Value.				Quantity.				Value.															
Decrease.				Increase.		Decrease.		Increase.		Decrease.		Increase.		Decrease.		Increase.		Decrease.		Increase.		Decrease.													
M.	M. G.	M.	M.	RS.	A.	P.	RS.	A.	P.	M. G.	M.	M.	M. G.	M.	M.	RS.	A.	P.	RS.	A.	P.	M. G.	M.	M.	M. G.	M.	M.	RS.	A.	P.	RS.	A.	P.		
5½	...	...	...	67,577	7	1	...	...	...	1,144	1	3½	...	...	...	80,080	4	3	...	...	...	756	336	¾	...	...	...	52,978	13	7	...	...	...		
...	111	159	5	...	...	...	52,259	15	8	332	335	1	...	...	...	23,171	7	6	...	...	...	515	309	1	...	...	...	36,044	14	5	...	...	...		
1	...	...	...	...	...	...	10,792	4	1	730	165	2½	...	...	...	51,123	2	2	...	...	...	...	343	4½	...	...	...	60	2	5	...	...	...		
0	...	...	...	...	...	...	23,768	9	4	...	...	...	375	306	7	...	...	...	26,313	10	0	...	...	...	35	185	0	...	...	...	2,492	6	...		
...	182	46	7½	...	...	...	1,35,319	0	0	...	...	...	290	184	1½	...	...	...	20,375	2	11	...	...	...	734	267	6	...	...	...	51,426	13	8		
7	...	...	...	...	...	...	3,723	7	4	...	...	...	971	208	0	...	...	...	63,006	10	10	...	...	...	1,534	140	0	...	...	...	1,07,404	8	2		
6	...	...	...	27,258	5	11	...	...	...	1,230	119	4	...	...	...	65,126	2	6	...	...	...	...	...	...	76	255	0	...	...	...	53,654	1	11		
0	...	...	...	...	...	...	61,412	12	7	1,764	183	4	...	...	...	123,512	5	8	...	...	...	10	15½	...	...	...	726	15	6	...	...	...			
6	...	...	...	59,791	15	8	...	...	...	...	...	...	1,285	65	1	...	...	...	89,961	6	1	...	...	...	566	230	2	...	...	...	39,660	4	7		
6½	...	...	...	31,194	15	6	...	...	...	212	106	1½	...	...	...	14,568	6	9	...	...	...	74	19½	3½	...	...	...	5,224	12	1	...	...	...		
4½	...	...	...	...	...	...	31,819	7	9	277	192	3½	...	...	...	16,962	11	6	...	...	...	...	...	...	76	232	2½	...	...	...	5,360	10	5		
5½	...	...	...	...	...	...	928	8	1	...	...	...	552	168	7½	...	...	...	25,208	4	11	719	15	3½	...	...	...	64,663	6	5	...	...	...		
0	...	...	...	...	...	...	10,699	4	7	150	236	4	...	...	...	10,542	4	3	...	...	...	162	20	4	...	...	...	11,376	6	3	...	...	...		
0	...	...	...	9,620	15	8	...	...	...	137	177	...	...	...	...	9,620	15	8	...	...	...	130	28	0	...	...	...	9,149	5	8	...	...	...		
1½	293	206	4½	1,41,331	11	10	3,30,723	5	5	5,979	316	7½	3,475	133	1½	3,95,007	12	3	2,29,865	2	9	2,370	38	1½	3,708	110	2½	1,80,224	12	4	2,59,998	12	9		
4½				Dt. Increase...		1,41,631	11	10	3,475	133	½	Dt. Decrease...		2,29,865	2	9			Increase...		2,370	389	½	Dt. Increase...		1,80,224	12	4							
5½				Net Increase...		1,89,091	9	7	2,504	183	7½	Net Increase...		1,65,142	9	6			Decrease...		1,337	121	½	Net Decrease...		79,774	0	5							

MEMORANDUM

Total Garces for Fusly 1232 36,663 229 2½
at 70 Rs. per Garce ..
Amount according to the Quarterly State-
ments

Difference... 13,042 2 0

PARTICULARS.

In Canara.
Total Garces for Fusly 1232, 2,778-215-6½,
at 70 Rupees per Garce ..
Amount according to the Quarterly State-
ments

Deduct de-
ficiency in
Chingleput,
at 70 Rupees
per Garce ...409 8 0
Do. do. at
Masulipatam
100 0 0

419 8 0

Net difference ... 0 5 7

69

MEMORANDUM.

Total Garces for Fusly 1232 36,663 229 2½
at 70 Rs. per Garce ..
Amount according to the Quarterly State-
ments
Difference... 13,042 2 0

PARTICULARS.

In Canara.
Total Garces for Fusly 1232, 2,778-215-6½,
at 70 Rupees per Garce
Amount according to the Quarterly State-
ments
Difference... 13,461 4 5

Deduct de-
ficiency in
Chingleput,
at 70 Rupees
per Garce ...409 8 0
Do. do. at
Masulipatam
100 0 0
419 8 0

Net difference ... 0 5 7

No.	Sales in Fusly 1230, from 12th July 1820 to 11th July 1821, at 105 and 70 Rupees per Garce.										Sales in Fusly 1231, from 12th July 1821 to 11th July 1822, at 70 Rupees per Garce.										Sales in Fusly 1232 from 12th July 1822 to 11th July 1823, at 70 Rupees per Garce.										Comparison of sales in Fusly 1232 with sales in Fusly 1227.										Comparison of sales in Fusly 1232 with sales in Fusly 1228.										Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	Quantity.					Value.					Quantity.					Value.					Quantity.					Value.					Quantity.					Value.					Quantity.					Value.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.		A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.	M.	RS.	A. P.	M. G.	M.

1553. In answer, dated 17th September 1824, we were informed that the Honorable the Governor in Council concurred with us in thinking that another year ought to elapse before any decided opinion was formed as to the expediency of raising the monopoly price of salt to its former rate.

That it would be of much importance to the determination of the question to have accurate returns of the consumption prices. As the average, it was evident, could not be calculated with any certainty from the highest and lowest prices, which were all that were shown in the statement No. 2 accompanying our letter, it was desirable, the Government observed, that the Collectors should record the price of each week, and from these correct averages might be made by us for the entire year, and that it might also be practicable to obtain similar prices for previous years from authentic sources.

In Cons., 23rd Sept.

1554. Instructions were sent to the several Collectors on the 23rd September, to furnish the information required in conformity to the foregoing letter.

AGREEMENT RESPECTING THE MANUFACTURE OF SALT IN THE DANISH SETTLEMENT.

To the Chief Secy. to Govt.,
29th, in Cons., 29th May 1823.
From the Secy. to Govt.,
20th, in Cons., 23rd June 1823.
To the Chief Secy., 12th, in
Dy. Cons., 14th July 1823.
From the Secy. to Govt.,
25th, in Cons., 31st July 1823.
From the Secy. to Govt.,
26th, in Cons., 23rd Aug. 1823.
To the Chief Secy., 28th, in
Cons., 28th Aug. 1823.
From the Secy. to Govt.,
21st, in Cons., 23rd Oct. 1823.
To the Chief Secy., 4th, in
Dy. Cons., 8th Dec. 1823.
From the Secy. to Govt., in
Cons., 26th April 1824.

From the Secy. to Govt. at
Fort William, dated 27th Feb.
1824, in Cons., 26th April 1824.

1555. With reference to a former correspondence, noted in the margin, respecting Tranquebar salt, the Honorable the Governor in Council transmitted to us, on the 23rd April, copy of a letter on the subject from the Secretary to the Government at Fort William, with a copy of its enclosure. It was presumed, the Government observed, that the stipulated payment would be made, in Bengal, but that it would be the duty of the Principal Collector of Tanjore to bring to notice any infringement of the terms of the agreement, by the inhabitants or by the Government of Tranquebar.

1556. The letter above referred to, from the Supreme Government, gave cover to the following Resolution of the Government.

"Having fully considered the letter above recorded, and all the correspondence relative to the subject of it, the Governor-General in Council, influenced by a sincere desire of adjusting the claims of the Danish authorities, on the most liberal terms that can be granted consistently with a due regard to the interests of the Honorable Company, is pleased to resolve, that on an engagement being executed by the Danish authorities, to discontinue the manufacture of salt within the limits of the settlements belonging to His Danish Majesty in India, to prohibit the importation into those settlements of any salt but that manufactured in the British territories, and to allow the trade within the said settlements in salt so manufactured to be free, there shall be paid to them, on condition of a strict adherence to those stipulations, the annual sum of Sicca Rupees 15,000, payable by four equal instalments."

1557. On the 22nd June 1824, the Honorable the Governor in Council transmitted for our information and guidance, copy of a letter from the Secretary to the Government at Fort William, in which was enclosed the following resolution, relative to the agreement concluded with the Danish Government on the subject of the Tranquebar salt.

From the Chief Secy. to Govt.,
in Cons., 28th June 1824.
Dated 28th May 1824, in
Cons., 28th June 1824.

"The Governor-General in Council observes that, in fixing the amount to be paid to the Danish Government, at Sicca Rupees 15,000, the Government proceeded on the principle of allowing the most liberal terms that could be granted consistently with a due regard to the interests of the

Resolution, dated 28th May
1824, in Cons., 28th June 1824.

"Honorable Company; and though the additional sum now solicited is too inconsiderable to be an object of importance to either Government, there does not appear to be any sufficient reason for altering the resolution passed on the 27th February last."

"His Lordship in Council accedes to the requests contained in the 2nd and 3rd paragraphs of Colonel Krefling's letter, with the exception that the quarterly instalments will, under the above determination, amount to Sicca Rupees 3,750."

"The inhabitants of Tranquebar will be allowed to purchase at the British Depôts the salt required for their consumption on the same terms with the subjects of the British Government."

1558. In reference to Mr. Secretary Hill's letter of the 22nd June, we laid before the Honorable the Governor in Council, on the 23rd September, a letter from the Principal Collector of Tanjore, submitting for sanction certain charges which had been incurred in the fulfilment of the terms of the late convention between the Supreme Government and the Danish Government at Tranquebar.

1559. We stated that under the Resolution passed by the Governor-General in Council, on the 26th May, the British Government engaged to purchase whatever quantity of salt there might be in the stores of the farmer or belonging to the several proprietors of salt pans within the Danish territories, at the rate of 15 M. Rupees per garce.

1560. The Principal Collector of Tanjore forwarded with the letter then submitted, a statement* showing the quantity of salt received from the Danish Government at Tranquebar, which amounted to garces 326, marcals 5, the price of which, at the stipulated sum of Rupees 15 per garce, amounted to Rupees 4,890-3-0. The sanction of Government was solicited for this charge.

1561. We stated also that the Principal Collector had, at the same time, transmitted a statement of charges incurred in receiving the said salt from the Danish Government at Tranquebar, amounting to Rupees 610-11-6, and also a statement of charges incurred for raising and closing platforms for its security, amounting to Rupees 50-1-10, for both of which we requested the sanction of Government.

1562. We also recommended that authority might be granted to the Principal Collector of Tanjore to employ the Sibbendy proposed by him for the custody and sale of the salt, amounting to Rupees 46-10 per mensem.

1563. We received a letter from Mr. Secretary Stokes, dated 1st October 1824, communicating the sanction of the Honorable the Governor in Council to the following charges incurred by the Principal Collector of Tanjore, on account of salt purchased from the Danish Government at Tranquebar, viz. :—

	Rs.	A.	P.
Cost of 326 garces and 5 marcals of salt	4,890	3	0
Charges incurred in receiving do.	610	11	6
Charges incurred in preparing platforms for securing salt	50	1	10

1564. The Governor in Council also sanctioned the establishment proposed by the Principal Collector for the custody and sale of the salt, amounting to Rupees 46-10 per mensem.

1565. Copy of the above letter was sent to the Principal Collector of Tanjore on the 4th October.

FURTHER SUPPLY OF SALT REQUIRED BY THE CHIEF OF YANAM.

1566. With reference to a letter from Government, of the 17th October 1823, forwarding for our consideration a correspondence relating to the wish of the French Government, that a larger quantity of salt should be allowed for the consumption of Yanam, we submitted, on the 18th October 1824, to the Honorable the Governor in Council, the further correspondence noted in the margin, which had passed between us, the Collector of Rajahmundry and the Chief of Yanam.

1567. We stated that on receipt of Mr. Chief Secretary Wood's letter of the 17th October, we had directed the Collector of Rajahmundry to express to Monsr. Courson, Chief of the French Factory of Yanam, our desire to receive "a statement of the reasons or calculations on which he grounded his opinion, that a greater quantity of salt than 14 garces, was necessary for the consumption of that Factory." In answer to a communication to this effect, Mr. Robertson was informed by Monsr. Courson* that he had forwarded copy of his letter to the Government of Pondicherry, who would communicate directly with the Government of Fort St. George.

1568. We had thus long, we said, delayed submitting our opinion on this subject, in the expectation of hearing something further from the Chief of Yanam; but as nothing more had been urged in explanation of the necessity of the increased demand, and as it seemed probable, from a letter just received from Mr. Kindersley, who was then in charge of that district, that the subject might soon be brought before the Government again, we would not longer withhold our sentiments.

1569. We observed that from Mr. Robertson's letter to Major Frazer, Special Agent for Foreign Settlements, under date 15th September 1823, copy of which was forwarded with the letter from Mr. Chief Secretary Wood then under acknowledgment, it appeared that during the years 1818 and 1819, the supply of salt to the inhabitants of Yanam had been respectively 9 and 8 garces; that in the following year, when an unusual scarcity of that article was felt throughout the district, indents to the extent of 17 garces had been complied with by the beginning of October; but that upon further demands being made, the Collector declined complying; and the correspondence having afterwards been submitted to Government, the "supply was finally fixed at 14 garces per annum."

1570. The indents of the Chief of Yanam, we stated, were regulated according to this standard for the two next years. In 1821, the full 14 garces were supplied. In 1822 indents for 13 only were presented. In 1823, an excess of 9 garces beyond the quantity fixed by Government was applied for, with this the Collector declined complying. "In marking this demand," Mr. Robertson observed, "the French authorities have stated no reasons whatever for the sudden increased consumption of Yanam. The population of the place is certainly over-estimated at 7,000 souls, but admitting that number to be near the truth, and allowing 12 pounds of salt to each person, the quantity required in a year for the whole settlement would amount to 9 g. 30 m.

1571. The average annual quantity supplied from 1818 to 30th December 1822, was 12 g. 30 m. "The Government, therefore," Mr. Robertson added, "in fixing 14 garces for the annual supply, allowed most liberally."

1572. We submitted that if in 1818 and 1819, nine and eight garces respectively were sufficient to supply the wants of the inhabitants of Yanam, which could not have much increased since that period, it was obvious that any quantity very considerably exceeding that standard

could not be required for consumption within the limits of the French boundaries; and that although the public authorities in Yanam might be ignorant of the practice alluded to in the 8th para. of Mr. Robertson's letter, there could not be a doubt that all the salt supplied beyond what was required for the actual consumption of Yanam, did actually find its way again into the Company's territories, to the detriment of the public revenue.

1573. Being of opinion, from all the foregoing circumstances, that the supply at present fixed, viz., 14 garces per annum, was quite sufficient for the wants of the inhabitants of Yanam, we recommended that unless good grounds could be shewn by the French authorities, which they have hitherto failed to do, why this should be increased, it should remain fixed at this quantity.

1574. In conclusion, we forwarded the letter above alluded to, as having been lately received from Mr. Kindersley, and observed, that the reply given by that gentleman to the demand of Monsr. Courson, appeared to us to be quite proper, and would, it was hoped, meet the approbation of the Honorable the Governor in Council.

1575. On the 22nd October 1824, Government acknowledged the receipt of our letter of the 18th of that month, and observed that the supply of 14 garces would evidently appear, from the circumstances which we had stated, to be fully equal to the consumption of the place; and no communication on the subject having been received from the French Government, there was nothing to lead to a different conclusion. The Governor in Council, we were informed, entirely approved of the Acting Collector's reply to Mr. Courson's application.

From the Secretary to Government, 27th, in Cons., 29th November 1824.
26th November.

1576. With reference to the above letter, the Government subsequently transmitted to us, for our information and guidance, the following copy of a letter to the Special Agent for Foreign Settlements, dated the 26th November.

"I am directed to acknowledge the receipt of your letter of the 20th instant, and to state that the Honorable the Governor in Council perfectly concurs in the sentiments expressed by Count Du Puy, that whether the supply of salt for the consumption of the inhabitants of Yanam should be fourteen or twenty-four garces, is not a question upon which the British and French Governments ought to disagree; and that instructions will, accordingly, be furnished to the Board of Revenue for issuing a further supply of ten garces for the present year, and for fixing the annual supply in future at twenty-four garces."

1577. Copies of the above correspondence were furnished to the Acting Collector of Rajahmundry on the 27th October and 27th November 1824.

COTTON.

EFFECT OF THE HIGH MONOPOLY PRICE OF SALT ON THE COTTON IMPORT TRADE IN THE NORTHERN CIRCARS.

1578. With reference to our letter of the 1st of September 1823, regarding the operation of the salt monopoly on the cotton import trade in Northern Circars, we submitted to the Honorable the Governor in Council, on the 12th August 1824, the correspondence noted in the margin, which had passed with us and the Collectors in the Northern Districts on the subject.

Vide para. 1463 et seq. General letter, dated 5th Jan'y, 1824.
To the Chief Secy. to Govt., in Cons., 12th August 1824.
Circular to the Collectors in the Northern Districts, dated 1st, in Cons., 1st September 1823.
From the Collr. of Ganjam, 5th, in Cons., 15th Dec. 1823.
" " Vizagapatam, 8th, do. 23rd Oct. "
" " Rajahmundry, 8th, do. 19th April "
" " Masulipatam, 10th, do. 15th Mar. "
" " Guntur, 8th, do. 11th Dec. "
" " Nellore, 4th, do. 8th Mar. "

1579. We stated, that immediately on the receipt of Mr. Secretary Hill's letter of the 19th August 1823, to which was annexed copy of a letter from the Commercial Resident at Injeram, in which that officer attributed the very small importation of Mahratta cotton into the Circars, to the dearness of salt and deficiency of measurement, a reference was made to the several Collectors in the Northern Circars with the view of ascertaining what, in their opinion, was the effect that had been produced on the cotton import trade of their respective districts by the alterations in the monopoly price of salt. They were at the same time particularly requested to state whether they were of opinion that a further reduction of the monopoly price would effect a revival of the cotton trade to an extent that would prove of material benefit, and whether disappointment had ever been experienced by the traders in procuring the salt they might require in exchange for their cotton.

1580. We observed that the Collector of Ganjam stated, that the introduction of the salt monopoly and the subsequent charges in the price of that article, had neither caused any alteration in the quantity of cotton previously imported into his district nor in its average selling price.

1581. The Collector of Vizagapatam observed, that the establishment of the high monopoly price of salt, inasmuch as it affected the inland trade generally, certainly did operate injuriously on the import of cotton into the Northern Circars, but not to the extent supposed by the Commercial Resident at Injeram.

1582. He explained in reference to the allusion, contained in the report of the Commercial Resident to the Board of Trade, on the mode of measurement which formerly prevailed, that at the time the sale of salt was in the hands of Zemindars, the price was 10 Rupees per Coringa garce of 600 conchums, being equal to Rupees 25. per Sicca or Madras garce, instead of Rupees 10½, as quoted by the Commercial Resident, who, he supposed, "was not aware of the difference between the two kinds of garces."

1583. The Collector of Rajahmundry stated, that "the result of his own enquiries and a careful perusal of the old records, was, that the inland trade in cotton had been very little affected by the alteration in the monopoly price of salt, and that no reductions whatever in the monopoly price of salt would effect a revival of the cotton trade to an extent that would prove of material benefit." He likewise stated, that the Commercial Resident must have been misinformed as to the price at which salt was formerly procured by the importers of cotton, as at the period to which he alluded, the price was never less than 20 Rupees per garce.

1584. It did not appear, we said, that the imports of cotton into the Masulipatam district had ever been great. Only one hundred candies were shewn by the records to have been imported, previously to the introduction of the salt monopoly, and the imports subsequently to that period were stated to have been only 100 candies during the year 1814, and 50 during the last year. In fact the demand for raw cotton had never been sufficiently great in the Zillah of Masulipatam, to induce the Lambadies to select it as an article of traffic with that district.

1585. The Collector of Guntur stated, that no cotton had been imported into his district for the last thirty years, but on the contrary, that large quantities had been annually exported from it to other districts.

1586. The Collector of Nellore reported, that very little cotton was imported into his district, and that even what was received, was brought from Cuddapah, Bellary and Raichoor. He added that the Brinjaries who purchased salt, did not bring cotton, and this, we said, we believe to be generally the case in the other districts.

1597. From the circumstances mentioned in the foregoing paras, we could not, we stated but conclude that the supposition of the Commercial Resident at Injeram, that the decrease in the quantity of cotton imported into the Northern Circars was to be attributed to the increase in the price of salt, was incorrect.

1588. The decrease in the imports, we observed, further appeared to have been occasioned by the decrease in the demand for the article, which the price of salt could not in any way affect, more especially as it was not even previously to the introduction of the salt monopoly selected generally for the return trade by the importers of cotton.

1589. All the Collectors, whose reports were then submitted, we remarked, concurred in opinion, that if it were considered of importance to encourage a more extensive importation of Mahratta cotton than at the time existed, that object would best be effected by guaranteeing to the traders a certain market for that article, and they proposed therefore that the Government should engage to receive all the cotton they might import and give them salt in exchange, on somewhat more advantageous terms than they could at present procure it. As we had no information of the probable quantity of Mahratta cotton which might be required for exportation to China, we did not feel competent to offer an opinion as to the policy of adopting this expedient for procuring a supply of it; we stated; however, that we did not conceive that there would be any necessity to reduce the price of the salt, for it appeared to us that if it was intimated to the Mahratta traders, who resorted to the Northern Circars, that such quantities of cotton as they might bring, were likely to meet with a ready sale from the Commercial Department, which had not been the case for some years past, it would be a sufficient inducement for them to substitute that article for others, which they might have hitherto been in the habit of bringing with them, and thus furnish the supply required for the China market.

SALT FOR THE YEAR 1823.

1590. In answer to our letter of the 29th December 1823, noticed in the para. 1383 *et seq.* of our last general letter,* we received on the 20th January,† a communication from Government, stating that the Honorable the Governor in Council was of opinion that there was the highest reason to be satisfied both with the amount of revenue which had been raised by means of renting the Land Customs, and also with the success, which in other respects had attended that system, and that the terms accepted for the current Fusly were approved by the Governor in Council.

EXEMPTION OF DUTY ON HOME-MADE CLOTHS.

1591. On the 8th March 1824, we submitted for the consideration and orders of the Honorable the Governor in Council, the letters noted in the margin, from the Principal Collectors of North Arcot and Malabar, and the Collectors of Bellary, Cuddapah and Trichinopoly, stating their apprehensions that a very considerable loss of revenue would result from the orders of Government, dated the 22nd August last, exempting from duty all home-made cloths.

1592. We stated that as these orders were promulgated subsequently to the rents for the current Fusly being concluded, we had informed the Collectors that we would be prepared to take into consideration, at the close of the Fusly, all claims to remission that might be preferred by the renters of their respective districts, and to submit a report on the subject for the consideration of Government.

To the Chief Secy. to Govt., in Cons., 8th March 1824.
From North Arcot, 26th Sept., in Cons., 2nd Oct. 1823.
From Malabar, 30th do. do. 9th do. "
From Bellary, 13th do. do. 20th do. "
Do 17th Novr. do. 5th Jan. 1824.
From Cuddapah, 8th do. 18th Sept. 1823.
Do 10th do. 22nd do. "
From Trichinopoly, 30th Sept. do. 25th Oct. "
Vide Genl. Report, dated 5th Jan. 1824, from paras. 1805 to 1373, in Cons., 25th August 1823.

1593. We were, we said, sorry to learn from the letters then submitted, that, in addition to the relinquishment of the duty, which had hitherto been collected on home-made cloths, it was apprehended that the above orders would be productive of considerable frauds on the cloth revenue in general, and that the persons entitled to benefit by the liberal intentions of Government, would at all times be subjected to great and unavoidable annoyance.

1594. We remarked, that the principal inconvenience was said to arise from home-made cloths, being under the present system without any chop, so that until the wearer of them could prove that they had not been exposed for sale, he was liable to detention and examination by the Custom servants.

1595. We said, that it was difficult to define precisely, what home-made cloths were; that if the term be considered to include only those cloths which were woven in the house of the individual, by whom or by whose family they might be worn, the benefits of the exemption from duty would be confined for the most part to persons not engaged in agriculture, and that the chief motive for the exemption would thus be frustrated; that if, on the other hand, it were considered to apply to cloths made by a weaver from thread prepared in the house of a second person, from cotton *bona fide* grown on his own land, that it would entail endless inquiry and confusion, and must in its consequences produce a considerable loss of revenue.

1596. We stated that the Collector of Cuddapah had, in the concluding part of his letter of the 8th September, forcibly detailed the loss of time, trouble, expense and annoyance, to which a person might be subjected by having a few home-made cloths in his possession, without the slightest dereliction of duty on the part of any of the authorities before whom they might be cited.

1597. That the annual consumption in a family of six persons of the poorer class of ryots, had been estimated by the Principal Collector of the Ceded Districts as follows:—

Canteroi Fanams.			
To 3 males—2 Cumblies	...	...	5-8
2 Cloths	...	...	6-0
1 Roomal...	...	...	0-8
			12-0
To 3 females—3 Cloths...	...	...	18-0
			Total Fanams ... 30-0

which, at 2½ per cent., is ¾ of a Canteroi fanam or 2 Madras fanams and 65 cash annually."

1593. We observed that, alluding to the indulgence proposed to be extended to the poorer classes by the abolition of duty on all cloths under the value of 1 pagoda per piece, the Principal Collector gave it as his opinion that it was not necessary. "This exemption (he observed) includes about 60 per cent. of the cloths manufactured in the Ceded Districts; it encourages the manufacture of bad cloth; it facilitates fraud in the customs, for a great deal of cloth above one pagoda, particularly that which is exported, will be valued below one pagoda at the Frontier choulies; at the Town choulies it cannot so easily be done, because there are too many witnesses; such cloth is also used by all classes of people, rich and poor, and more of it perhaps by the rich than by the poor. It is not easy to define what ought to be called the poor. If by the poor is meant the class of common labourers, whether in agriculture or manufacturing, they consume individually so little cloth that the tax upon it cannot possibly distress them; neither will it be found on examination to be oppressive to the weaver; for as long as the

From Colonel Munro, 28th January, in Cons., 23rd February 1805. Para. 9

"consumer can afford to purchase the usual quantity, he can have no difficulty in furnishing it and it is also to be considered that the abolition of duty on cotton will very nearly counterbalance the increase of that on cloth."

Para 10. "I would therefore recommend that all cloth, the produce of the Ceded Districts, imported into them from the Company's possessions, should pay a town duty."

1599. We stated that the duty here alluded to was $2\frac{1}{2}$ per cent. on the value of the article at present the duty was 5 per cent., and so far the case was altered; but the estimated annual amount of customs payable by a family consisting of six persons, would not even now exceed 5 Madras fanams and 50 cash.

1600. That another evil attending the orders, as they now stood, was that all cloths passing under the denomination of home-made, were exempted from duty, whatever might be their value.

1601. That after a careful and attentive consideration of the subject, we were of opinion that an enactment of the nature of that recommended in our letter of the 10th July 1823, whereby all cloths would be rendered liable to duty and required to be chopped, leaving it to the Revenue authorities to determine in what cases the chop should be fixed, without the actual levy of duty, would prove the most effectual method of protecting the revenue from loss and of giving effect to the liberal intentions of Government.

To the Chief Secretary, in Cons., 17th May 1824.
 To the Chief Secretary, in Cons., 23rd April, in Cons., 17th May 1824.
 Bellary, 4th, in Cons., 11th March 1824.
 Salem, 11th, in Cons., 18th March 1824.
 Rajahmundry, 10th, in Cons., 22nd March 1824.

1602. On the 17th May 1824, with reference to the foregoing letter, we submitted to the Honorable the Governor in Council, the further letters noted in the margin, from the Principal Collector of Coimbatore, and the Collectors of Bellary, Salem and Rajahmundry requesting instructions relative to exemption of home-made cloth from duty.

1603. We were informed by Mr. Secretary Hill's letter of 21st May 1824, in reply to the foregoing letter of the 8th March 1824, that the object of exempting home-made cloths from duty, was to revert to the ancient usage of the country in relieving the cultivators from a tax, which it was presumed that they had objected to pay, on account of its never having been exacted till the Land Customs were rented, and till the renters naturally endeavoured to realize the full amount of their dues. That our letter, under reply, however had led the Honorable the Governor in Council to take the subject fully into consideration.

1604. The Honorable the Governor in Council observed, that if, as we had proposed, a new Regulation were necessary to render all cloths liable to duty, that it was not competent to the Government to pass such a Regulation, without previous sanction from the authorities in England; that it made no difference in that respect whether the object were to establish a new duty, or to extend a duty already established to articles previously exempt from it; that neither did it seem to make any difference whether the Regulation were required originally to impose a duty or only to remove doubts and impediments by which it had been rendered unproductive. That in every case in which a Regulation for any duty was necessary, the requisite sanction must be previously obtained.

1605. But that after fully considering the provisions of Regulation I of 1812, and the object to be provided for, the Governor in Council was not of opinion that any new Regulation was necessary.

1606. That by Section 3 all cloths were liable to duty, which were imported into, or which passed through, or were sold within the territories subject to this Presidency; that by clause 11 of Section 17, piece goods exposed for sale, without bearing the chop, were liable to

be confiscated, and that by Section 19, all goods were liable to confiscation for passing a chokey without payment of duty. That under the authority of these provisions, the vigilance of Custom House officers, and still more that of renters, must be able to secure all the duties upon cloth intended to be levied. That with respect to cloth manufactured in a district, although under Sections 3 and 5, the duty could only be levied on the cloth in transit or on sale and at the chokey, yet that those who were authorized to levy the duty could require that the cloth should for that purpose be taken to the chokey in its transit from the loom. That they could therefore guard against any evasion of payment of the duty. That if it were not worth their while to gain the necessary information and to exercise proper vigilance, the duty must be trifling and the cloth was probably of a description which it would be desirable to exempt from duty. That the only cloth which, by the Regulation, did not seem liable to duty, was that which was neither imported nor sold, nor conveyed as merchandize. That this obviously must form a very small part of the cloth which was used. That, strictly speaking, it was the only home-made cloth. That the duty upon it and upon that portion of cloth which was not taken to the chokey in its transit from the loom, because it escaped the notice of those who were authorized to collect the duty, must be too immaterial to affect the revenue in any sensible degree, or to afford sufficient reason for passing a new Regulation. That, moreover, in both cases, it seemed desirable that the cloth should be exempt from duty.

1607. That by clause 11 of Section 17, and by Section 19, as above stated, cloths were liable to confiscation for being exposed to sale without bearing the chop, and for passing a chokey without payment of duty. That with such a power in the hands of those authorized to collect the duty, all material evasion of it must be effectually prevented. That there was no authority, however, for confiscating cloths for want of the chop, unless they were exposed for sale, and that the Governor in Council would consider it liable to serious objection to grant such authority. That when exposed for sale, there was no hardship in ascertaining whether cloth had paid duty and been chopped or not; but that it would be most vexatious and oppressive, if Custom House servants or renters of customs and their peons were privileged to seize cloths upon the persons of the weavers, or in private custody, or on bleaching greens and, when not chopped, to exact payment of duty or confiscate the cloths. That it would be better that the revenue should suffer than that it should be realized by means so harassing and so open to abuse. But that there was no reason to suppose that the authorized revenue would be secured or augmented by such means. That they might become a source of petty emolument to the inferior servants employed in collecting customs, but would not be productive in any other manner.

1608. That in advertising for proposals for renting the Land Customs for the ensuing Fusly, the Honorable the Governor in Council directed that it should be distinctly explained what privileges the renters would acquire.

- 1st. That all cloths in the nature of merchandize, which were imported into, conveyed through, or sold, within these territories, were liable to duty.
- 2nd. That all such cloths might be required to be taken to a chokey for the purpose of being charged with duty and chopped.
- 3rd. That any such cloths passing a chokey without payment of duty, or exposed to sale without bearing a chop, were liable to be confiscated.
- 4th. That cloths in wear, or in use, and therefore not in the nature of merchandize, were not liable to duty, nor to be confiscated, whether bearing a chop or not.

1609. In conclusion the Governor in Council was pleased to state that he entertained no apprehension that the offers for the rent of the Land Customs would fall when the privileges of the renters were thus defined; and that all cause of complaint on their part and on that of individuals liable to pay duty on cloth would be done away. That in places where it had been the usage of the country that the cheap cloths of cultivators should be exempt from duty, stipulation to that effect should be entered in the renter's cowlie, and that it was the duty of Collectors to take care both that any stipulation of this nature was enforced, and also that the chokeys were conveniently situated, so that it might not prove a hardship to individuals to be required to carry goods to them.

1610. On the 7th June 1824, in answer to the foregoing, we stated that under an apprehension, from an attentive consideration of that letter, that we had failed in conveying with sufficient precision our meaning in regard to the extent and effect of the proposed Regulation, we submitted for the further consideration of Government the following observations.

1611. The sentiments recorded by Government in the 2nd para. of the letter, then under acknowledgment, we observed, were entirely confirmatory of the opinions held by us regarding the limitation of the power of enacting Regulations, which could in any way have the effect of extending the levy of duties. But that we had been led to apprehend, that in the interpretation put by a Court of Justice, on a portion of a Custom Regulation, enacted previously to the passing of the Statute of the 53rd of George III. Chap. 155, were to have the effect of restricting the operation of that Regulation, and of impeding the collection of duties where, until the passing of that decree, they had been levied in consonance with the usage of the country, and with the authorized practice of the Revenue authorities, acting under that regulation, that in such case it would be competent to the Government, by a declaratory law, to rectify the new and erroneous interpretation put by the Court upon their enactment, and so to cause a return to the ancient and established usage, previously and universally conformed to.

1612. That previously to the enactment of Regulation XII of 1803, we further observed the Sayer duties had been collected on the transit of articles of merchandize in the territories subject to this Presidency, that it was the object of that Regulation to abolish those duties, and to provide for the levy of a duty on merchandize imported and exported by land, at certain fixed stations, and at certain fixed rates. That that system having, however, been found insufficient, the rules were rescinded by Regulation I of 1812, and a general inland duty was re-established on the import by land, transit or sale of certain articles within these territories.

1613. It was provided also, we remarked, by this latter Regulation, that chokeys for the collection of general inland duty should be established at certain stations in each district, so as to embrace within their limits, the principal towns, bazaars and roads throughout the country. That the duty was declared to be levied on certain goods and merchandize imported into, passing through, or sold within these territories. That the goods to be so subjected to duty, were those which were enumerated in the Tariff, for the preparation of which the Regulation provided in Section 6. That it appeared to us, therefore, that all articles enumerated in the Tariff, were liable to duty if they were sold within the limits embraced by a chekey.

1614. We stated that we considered it a received principle of all revenue laws, that if goods liable to the payment of duty had evaded such payment, they might be seized and confiscated, provided the evasion of duty was capable of being proved, but that Custom House officers would be personally responsible for making a seizure if they could not prove the evasion of duty. That it is in reference to this principle, as we apprehended that clause 11, Section 17, Regulation I of 1812, was enacted. That this clause appeared to us to provide for the special protection of merchandize other than cloth, when exposed to sale within the limits of a chokey.

That the proof that any such goods had evaded the payment of duty would be so difficult, that it was thought proper to protect the merchant from being harassed at the place of sale by vexatious seizures and detention of his wares, which it would be almost impossible to identify with the consignments on which he had paid duty, but that this protection, however, was declared not to extend to cloths, because the circumstances of their bearing or not bearing the prescribed stamp, would be conclusive evidence of their having paid or evaded the duty.

1615. We remarked, that the error into which the Courts appeared to have fallen, was that of viewing the clause above referred to, not as extending protection to all merchandize, except cloths, when exposed for sale, but as imposing a limit on the right of seizing cloths which might evade the payment of duty.

1616. We stated that the early provisions of the Regulations declared the duty to be leviable on all goods and merchandize enumerated in the Tariff, which might be sold within the limits of a chokey; that they did not require that the sale should be effected by a public exposure of the goods, for if such were the construction of the Regulation, that the most extensive frauds on the revenue might be committed with impunity. Since whoever required to purchase a cloth or several cloths would only have to go himself several times successively, or to take several persons with him, and having made a private bargain with the weaver or merchant at his own house, remove the cloths upon his own person or the persons of his companions. That such a system of evasion had not hitherto been attempted, because the uniform practice under the Regulation had been to seize all such cloths as were held liable to duty, wherever they might be found, not bearing the prescribed chop. That the Collector's monthly reports of seizures in every district had consisted chiefly of cloths seized under the circumstances above stated, and generally at the washing Greens. That if the doctrine were correct, that no unchopped cloths were liable to seizure, but such as were either actually detected in transit with intent to defraud the customs or found exposed for sale, that then the practice which had obtained for so long a time must be considered as illegal, and prosecutions would be against the Revenue officers who had made the seizures, and not only would this important check to smuggling be henceforth removed, but a facility and temptation to evade the payment of duties on cloth would exist, of which the least ingenious would avail themselves, and which the utmost vigilance of the Revenue officers would be unable to counteract.

1617. We further stated that, according to the construction of the Regulations, which appeared the most plain and correct to us, no cloths were exempted from duty under the operation of the Law itself, if they were of a class enumerated in the Tariff, and were sold, within the limits of a chokey, for the very fact of their being sold brought them within the definition of "Goods or merchandize," and that we apprehended that the act of selling was equally complete, whether the payment be made in money or in other goods. That all cloths found without a chop, which could not be shewn *not to have been sold*, were therefore liable to seizure, and persons concerned in the sale and purchase of them, would appear also to be punishable by fine, under clause 1, Section 21, Regulation I of 1812. That certain cloths, however, of an inferior value, and worn by the agricultural classes, had been, by the usage of the country (a usage not adverted to in the Regulation) exempted from the payment of duty. That wherever the usage might have been sufficiently distinct to have caused the exclusion of any particular class of cloths from the Tariff, that that class had thereby been brought under the protection of the Law; for duty could only be levied on articles enumerated in the Tariff. That whenever a doubt might arise whether any particular cloth included in the Tariff was, according to usage, exempted from duty, that the proof of its exemption must be required from the possessor. That in practice little difficulty, it was believed, was experienced by the Government Chokeydars in the application of this rule; but that it was probable that the personal interest of renters might have impelled them to exact duties where they were not formerly levied; that in every such case it appeared

to us that the question was one of mamool privilege, exempting from the operation of a Regulation, and should be tried by evidence of usage, that we conceived that on such a question of usage the Collector was most competent to decide. That it was with this view that we had proposed that the Collector should affix a duty free chop on all cloths which, though belonging to a class included in the Tariff, might, by the approved usage of the country, be exempted from duty; that this chop would at once protect all such cloths from exaction of duty by the renters and enable the revenue authorities to ascertain the actual amount of duty given up, and consequently the remission to which the renters would be entitled in the different districts, and that, as it appeared to us, that the principle of the late decrees would produce an unlimited exemption from duty of goods which had hitherto been taxed, we considered a regulation to be necessary to declare the intention and practice of the Law, as hitherto understood and executed by the Revenue officers of Government.

1618. In conclusion, we submitted an extract from orders circulated by us, under date 10th of May 1813, which would shew the practice established by our directions in respect to the chopping of cloths.

1619. In a letter from the Chief Secretary, dated 15th June, in reply we were informed that it did not seem necessary to go into a consideration of the two general points stated in our letter, namely, 1st, that it was competent to Government, without reference to the authorities in England, to pass a Declaratory Regulation, so as that duties might be levied on goods confiscated for non-payment of duties, otherwise than agreeably to the present interpretation of the Regulations by the Courts, would be allowed; and 2nd, that goods, on which payment of the established duty had been evaded, were liable to confiscation, whether that penalty had been specially provided or not.

1620. The Governor in Council was pleased to express his entire concurrence with us in considering that no cloths were exempt from duty, which had been sold within the limits of a chokey, whatever might have been the mode of payment for them; and also that persons defrauding the customs were liable to the penalties prescribed in Section 21 of Regulation I, A. D. 1812, as intimated in the Circular letter from us, dated the 10th of May 1813. That if this state of the law was promulgated and acted upon, the Governor in Council did not apprehend that any material reduction of the duty on cloths could occur.

1621. That should it be necessary to go into Court for the enforcement of any of the provisions of the Regulation, that it was of great importance that the case should be made to rest upon its proper merits, and that no risk of failure should be incurred from a deficiency of evidence. We were accordingly desired to give instructions to the Collectors on this point; with orders in any case in which it might be advisable to go into Court, that the proceedings should be conducted under the Collector's directions and at the public expense.

1622. That, if in a case put on its proper merits, fully supported by evidence and carried to the last resort, a decision should be passed against the Government, the Governor in Council was of opinion that it would not be competent to Government to pass a Declaratory Regulation, requiring that a contrary decision should be passed in all similar cases. That if the decision should be in favor of Government, that such a Declaratory Regulation would be unnecessary; and that the question in dispute would be finally set at rest.

1623. On the 21st June, in conformity to the above order, we sent circular instructions to all the Collectors on the subject.

REMISSION TO THE SAYER RENTER IN RAJAHMUNDRY.

To the Chief Secy. to Govt.,
in Cons., 25th October 1824.

27th September, in Cons.,
4th October.

Vide last General letter,
Para. 1371, dated 5th January 1824.

1624. On the 25th October 1824, we submitted to the Honorable the Governor in Council, a letter from the Acting Collector of Rajahmundry, forwarding statements showing the loss sustained by the Sayer renters in his district, in consequence of the orders of Government prohibiting the levy of duty on home-made cloths.

1625. We stated that the Acting Collector considered the statements furnished by the renters of the losses sustained by them to be much too high, and as there were no means of ascertaining the exact decrease in the collections occasioned by the orders in question, he proposed that remission should be made to them in the amount of the difference between the collections on coarse cloths in Fuslies 1232 and 1233.

1626. We said, that we considered this was the utmost which the renters could have any title to, as the collections in the former Fusly were stated to have been more than ordinarily large.

1627. We, in consequence, recommended that authority might be granted to the Acting Collector to remit to the several renters in his district the sums exhibited in the Statement No. 3, which accompanied his letter, amounting to Rs. 1,900-9-8.

1628. We remarked, that as the Government orders in question were not promulgated until after the Sayer rents for the Fusly had been concluded, and might in consequence be considered to interfere with the rights which the renters supposed themselves to possess at the time entered into their contracts, we apprehended that similar applications for remission would be received from all the other districts, and as it appeared to us that the arrangement proposed by the Acting Collector of Rajahmundry was the most equitable mode of disposing of the claims of the several renters, we suggested that we might be authorized to allow Collectors to grant remission to the renters in their respective districts in the amount of the difference between the collections on coarse cloths during the period in which the orders were in force in Fusly 1233, compared with those of the same period in Fusly 1232.

1629. We mentioned that a clause had been inserted in the Cowles of the renters for the present Fusly, prohibiting them from making any collections on cloths manufactured by individuals for their own use, so that similar claims would not arise in future.

1630. Agreeably to our recommendation, the Honorable the Governor in Council authorized the Acting Collector of Rajahmundry to remit to the Sayer renters in that district the sum of Rs. 1,910-9-8, shewn in the Statement No. 3, which accompanied his letter, being the difference between the collections on coarse cloths in the last quarter of Fuslies 1232 and 1233 respectively. The Governor in Council also approved our suggestion, that the remissions to be made to the Sayer renters in other districts should be calculated on the same principle.

1631. Copy of the above correspondence was sent to the Collector on the 18th November.

REMISSION OF DUTY ON GRAIN TO SAYER RENTER IN COIMBATORE.

1632. On the 9th December 1824, we submitted for the orders of the Honorable the Governor in Council, a letter from the Principal Collector in Coimbatore, soliciting sanction for remitting to the Sayer renters in his district, the sum of Rupees 1,159-7-0, being the estimated amount of duty on grain from 12th of December 1823, the date from which the collection of duty on this article was suspended, to the end of Fusly 1233, the date on which their rent expired.

To the Chief Secy. to Govt.,
in Cons., 9th Decr. 1824.

28th October, in Cons., 22nd
November 1824.

Vide last Genl. letter, dated
5th January 1824, Para. 1513.

1633. We stated that as the duties on grain formed part of the revenues, for the collection of which the renters had contracted, and were discontinued by order of Government subsequent to the conclusion of such contract, we concurred in opinion with the Principal Collector in regard to the propriety of the remission, and recommended accordingly that the measure might receive the sanction of the Honorable the Governor in Council.

1634. In answer, dated 17th December 1824, the Honorable the Governor in Council authorized the Principal Collector of Coimbatore to remit to the Sayer renter in his district, the sum of Rupees 1,139-7-0, being the amount of the duty on grain which they would have received during the six last months of Fusly 1233, but were precluded from levying by the orders of Government, under date the 12th December 1823.

1635. Copy of the above letter was sent to the Principal Collector on the 23rd December.

REMISSION TO THE SAYER RENTER OF THE TALUK OF WOODIARPOLLIEM IN THE DISTRICT OF TRICHINOPOLY.

1636. With reference to Mr. Secretary Hill's letter of the 11th July 1823, we submitted on the 7th June 1824, to the Honorable the Governor in Council the correspondence noted in the margin with the Collector of Trichinopoly, on the subject of the claim to remission preferred by the late Sayer renter of the Woodiarpolliem Talook of that district.

1637. We stated that the renter laid claim to remission on the ground of the great quantity of cloth manufactured for the Company during Fusly 1231 having interfered with the private trade in that article, and consequently with his lawful profits.

1638. It appeared, we said, that the value of the whole quantity of cloth manufactured for the Honorable Company in the Woodiarpolliem Talook, for five years preceding the rent, viz., from Fusly 1226 to 1230 inclusive, only amounted to Rs. 9,395-8-6, whereas the amount of the value of the cloth manufactured on their account during that year (Fusly 1231) was Rupees 84,749-15-5, and that it was to the inland duty of 5 per cent. on this sum that the renter laid claim.

1639. With the view of ascertaining how far this extension of the manufacture of cloth on account of the Honorable Company had really interfered with the manufacture of that article for private use, a reference, we said, was made to the Collector of Trichinopoly, and by his reply dated the 24th of May, it would be observed that the value of the average quantity manufactured for five years preceding the rent, amounted to Rupees 18,116-12-2, and during Fusly 1231 to Rupees 17,007-6-4, making a decrease during the rent of Rupees 1,109-5-10.

1640. We were of opinion that if Government were pleased to grant any remission to the renter, it should be confined to the amount of duty leviable on this sum, which was the full extent for which the Company's advances appeared to have interfered with the private cloth trade of the Talook.

1641. We observed that as a stipulation was entered in the Cowlie that no duty was to be collected on Company's goods, the renter could, as a matter of right, have no claim to remission; but as the duty on the private trade in cloth formed part of the assets on which his proposal for the rent was made, and which might and probably in this instance had been affected by the extension of the Company's investment, and as moreover the renter had

lost by his rent, we considered his case not undeserving of the favorable consideration of Government, and in consequence recommended that a remission of Rupees 55-8 might be granted, being the amount of duty at 5 per cent. on cloths, valued at Rupees 1,109-6-10.

1642. Under the circumstances represented in the above letter, the Honorable the Governor in Council was pleased, agreeably to our recommendation, to authorize a remission of Rupees 55-8, to be made in favor of the late renter of Land Customs for the Woodiarpolliem Talook of the District of Trichinopoly.

1643. A copy of the above correspondence was sent to the Collector on the 23th June.

REPLIES TO A GENERAL LETTER FROM ENGLAND, UNDER DATE 10TH SEPTEMBER 1823.

1644. On the 29th March we submitted to the Honorable the Governor in Council the following extract from our Proceedings, upon an extract of a general letter from England in the Revenue Department, under date 10th September 1823, and the orders of Government thereon, communicated to us in Mr. Secretary Hill's letter of 27th February 1824.

1645. 'The Board proceed to record such observations as the several paragraphs of the letter in question and the orders of Government thereupon appear to require.'

1646. 'The information required by the Honorable Court was called for from each Collector by the 6th paragraph of the Board's Circular,* submitted to Government in their letter of 2nd July 1821, and the general result was at that time favorable, as stated in para. 5 of the letter to Government of 24th October 1822. The Board will call for a further report to be submitted at the end of the current Fusly, from which they hope to learn the real effect of the system as exhibited up to this present more advanced period of its operation.'

1647. 'The Board have not yet received from the Civil Auditor any of the audits of the Collector's Accounts for Fusly 1232; whenever the Civil auditor shall transmit the accounts, the Board will lose no time in, forwarding them with their observations for the final orders of Government.'

1648. 'Resolved, to call upon the Collectors of the Ceded Districts for the information required by the Honorable Court.'

1649. 'On the subject of this paragraph, an early report will be submitted to Government.'

1650. 'The Board have no reason to believe that since the circulation of their Circular Orders, dated 28th September 1813, communicated to Government in the Board's letter of 31st May 1819, the coins of any foreign Mint have been received in payment of revenue, otherwise than at their intrinsic value, with the exception of certain copper monies of the coinage of Mysore, which were endeavoured to be introduced into circulation in Cauara, but the subject having been brought to the notice of the Board by the Principal Collector, they referred him to the orders above quoted, by which they directed him to be guided. Resolved, however, to make a reference on the subject to each of the Collectors respectively.'

BOARD OF REVENUE.

APPLICATION OF MR. SECRETARY CLARKE THAT THE INCREASE OF PAY GRANTED TO HIM BY THE HONORABLE COURT OF DIRECTORS FROM 1ST MARCH 1822, MAY BE ALLOWED TO HIM IN ARREARS FROM JANUARY 1820.

1664. With reference to Mr. Secretary Hill's letter of the 27th of February 1824, giving cover to an extract from a general letter from the Honorable the Court of Directors, under date the 10th September 1822, we submitted, on the 16th August 1824, to the Honorable the Governor in Council, a letter addressed to us by our Secretary Mr. Clarke, relative to the addition which the Honorable Court had been pleased to make to his salary with retrospective effect to the 1st of March 1822, together with the following minute of our senior member which had reference to it.

1665. We said that the letter from our Secretary solicited that the increase of pay which had been sanctioned from the 1st March 1822 might be granted from January 1820, to which effect a recommendation appeared to have been submitted to the Honorable Court by the Governor in Council.

1666. We stated that the grounds of this application had reference to the reasons which the Honorable Court had assigned for the partial grant of arrears in his case, and that it was the object of Mr. Clarke's letter to show, that by the reforms introduced and arrangements adopted by him, an earlier despatch was effected not only by the indexes, as supposed by the Honorable Court, but of the volumes of correspondence, and further that the measures which led to that result were actually commenced upon immediately after his appointment to the situation of Secretary, which took place in January 1820.

1667. We observed that the senior member in his minute, added his testimony to the statement of Mr. Clarke, that the reforms to which he alluded were put in progress shortly after he commenced the duties of Secretary, and reiterated the sentiments which he had before expressed relative to the efficiency of the arrangements adopted by that gentleman.

1668. We said, that it appeared to us from the sentiments expressed by the Honorable Court, that when they should be made acquainted with the facts above stated, and with the actual saving effected in the years 1820, 21 and 22, by the arrangements adopted by Mr. Clarke as reported in our letter of the 23rd July 1823, and which could not have been known to them at the time their order was passed, they would be induced to re-consider the case and to grant the extension of arrears solicited.

1669. We trusted, we said, that the same view of the case would be taken by Government, and that they would be pleased to submit Mr. Clarke's application for the favourable consideration of the Honorable the Court of Directors.

"I have already taken occasion to express my opinion of the efficiency of the arrangements adopted by Mr. Clarke, for the conduct of the business of the office, and with reference to the 5th para. of his letter to the Board of this date, have much satisfaction in stating it to be within my knowledge, that the reforms alluded to by him, were all in progress a short time after he commenced the duties of Secretary."

1651. Resolved, that the resolution of Government, for reducing the price of salt in the province of Malabar, be communicated to the Principal Collector, and that he be directed to carry the alteration into effect from the commencement of the ensuing Fussy.

1652. Resolved, that a communication of the sentiments of the Honorable Court be made to the Principal Collector of Coimbatore, for his consideration, before submitting to Government that officer's letter of the 2nd March 1824.

1653. Resolved, that a copy of this paragraph of the Honorable Court's letter be communicated to Mr. John Cotton for his information.

1654. As soon as the form of Shotrium Cowls, now preparing, shall have received the sanction of Government, the Board will call for the necessary documents to be prepared, securing the grants made to the several individuals mentioned in this paragraph.

1655. Resolved, that copy of this paragraph be furnished to Mr. Richard Clarke for his information and guidance.

1656. Ordered that copy of this paragraph be communicated respectively to Mr. A. D. Campbell, Mr. J. W. Russell and Mr. H. Champier.

1657. Every endeavour shall be used to carry into effect the orders of Government contained in this Resolution.

1658. The necessary arrangements have been made in the office for giving effect to the wishes of Government as therein expressed.

1659. Resolved, that copy of this paragraph be furnished to Mr. Cooke, late Collector of Chingleput.

1660. The Board will not fail to pay attention to the directions of Government contained in their resolution on this paragraph.

1661. Resolved, that copy of this paragraph be transmitted for the information and guidance of the Principal Collector of Coimbatore, and that he be desired to communicate to Mr. Heath the sentiments of the Honorable Court.

1662. The Board have recently received a report from the Collector of Guntoor on the subject of these estates, and they will call for such further information as may be obtainable for the satisfaction of the Honorable Court, and they will submit at the earliest period practicable the result of their enquiries.

1663. The subject to which these paragraphs relate has repeatedly and at considerable length engaged the consideration of the Board, and has been the subject of much correspondence with the Collectors in the settled Districts, but the Board regret to state that the delay referred to has been occasioned by the impracticability of tracing with precision all the transfers and changes of property which the Zemindary lands have undergone so as to prepare with perfect accuracy the statements particularized by the Honorable Court. The Board, however, will submit, at an early period, the most correct information that they may be enabled to present on the subject in question.

OPIMUM.

them, therefore, would be impossible, even if any among them were competent to the task in other ways; but an undertaking like that here in question required a person of education superior to the ordinary writers of an office.

1682. We stated that the civil servants attached to the Board had at all times sufficient employment of a more pressing nature to occupy them, and in this case could not do more than superintend and revise the labours of others. That it was moreover extremely desirable that one person at least of those engaged in a duty of this kind should be permanently fixed in the office.

1683. We observed that a considerable increase in the correspondence had taken place within the last four years, in particular since the enactment of Regulations IX of 1822 and III of 1823, by which Collectors and their Sub Collectors and Assistants were required to furnish to us monthly and quarterly returns of the cases decided by them, of fines imposed, &c.; and that at that moment a still further call on the labour and time of the establishment was likely to be occasioned by printing selections from the report of the Special Commission, as directed in Mr. Secretary Hill's letter of 8th August 1823—work which, we stated, was in course of arrangement, and which would render it necessary that some person should be available to correct the press, for which purpose no one could then be spared.

1684. Under all the circumstances of the case, we said we felt assured that the Honorable the Governor in Council would concur in our views, and that he would not hesitate to authorize such additional aid as might be necessary. We stated that we had made every enquiry and found that no person duly qualified would be willing to engage himself under a salary of 175 Rs. per mensem. We accordingly solicited the sanction of Government for entertaining an additional person upon this salary, to be called an "Abstracter of Correspondence," and to form part of the regular establishment under the control of the head of the office.

1685. We were by no means, we said, confident that one individual of this description would be sufficient for the purposes required, but we were unwilling to press any addition beyond the immediate urgency of the case.

1686. In submitting this request, we considered it unnecessary to refer to the extent of our present establishment, further than to state that no addition to it had been made since 1819, and that in our letter of 3rd July 1823, it was shown that a saving to the extent of Rupees 10,533-7-3 had been effected in the years 1820, 21 and 22 in the charges for extra writers, &c., compared with the three preceding years.

1687. In answer, dated 3rd December 1824, we were informed that the Honorable the Governor in Council was satisfied that an abstract of the more important correspondence in our office, if carefully drawn up, would be a very useful work; and accordingly authorized the employment of a person to prepare it, on a salary of 175 Rupees per mensem.

1688. In consequence of our late senior Member, Mr. J. Cochrane's appointment to the Court of Sudr Adawlut, Mr. G. E. Russell, Mr. Æ. R. McDonell, and Mr. R. Clarke, were appointed on the 20th August Senior, Second, and Junior Members of the Board respectively. Mr. J. Dent was appointed Secretary on the same date.

1689. On the 19th August 1823, we received, with Mr. Secretary Hill's letter of that date, copy of a communication from the Secretary to the Government at Fort William, in reply to one from this Government, respecting the export of opium from this coast, and stating that from the 38th para. of the report on the Commerce of Fort St. George, to which allusion was made, the Governor General in Council was led to apprehend that the illicit export of opium from this coast was carried to a considerable extent, and proposed in consequence to address this Government on the subject. The Governor-General in Council further stated that it would be satisfactory to learn how the growth of the poppy, the possession of opium, and the sale for internal consumption were regulated within the Madras territories. We were accordingly desired to report what measures were adopted in consequence of the suggestion contained in the 38th paragraph of the Report on External Commerce, submitted with our letter of the 19th of May 1823, and what might have been their result. In respect to the other point of reference in the letter from the Supreme Government, the Honorable the Governor in Council apprehended that the circumstances therein mentioned were not particularly regulated in these territories, but desired that we would afford any information regarding them of which we might be in possession, and we were requested to submit our report without delay.

1690. On the 13th December 1824, in reply to the foregoing letter, we submitted to the Honorable the Governor in Council the letters noted in the margin from the several Collectors under this Presidency, reporting on the effect of the measures which had been adopted for detecting and preventing the illicit traffic in opium in their respective districts.

1691. We stated that in furtherance of the views and wishes expressed by the Supreme Government in their several despatches to this Presidency, relative to the adoption of measures for checking the

illicit and clandestine exportation of this article, which was supposed to exist, we, on the 21st August 1823, forwarded for the information and guidance of the several Collectors, extracts from letters from the Collectors of Tanjore, North Arcot and Bellary, illustrative of the opinions of those officers as to the most effectual modes of detecting and preventing the practice in question. The principal object of these instructions was, we observed, to enable Collectors to trace all opium on its passage through their respective districts to its place of destination, and thus ascertain that no portion of it had been illicitly disposed of on the road.

experienced from the frequent changes which had occurred in the Junior Department of our office, which inconvenience, we begged to state, had since been very considerably increased by the want of an Assistant, for many months, and especially at a time when his services would have been most useful in revising the correspondence of the year past, and assisting in the preparation of the general letter, which it is our duty to submit to the Government for transmission to the Honorable the Court of Directors at this season; we felt confident that on consideration of these circumstances, and on being informed, as we then had the honor to state, that notwithstanding the inefficiency of our establishment from the causes represented, and others which it was unnecessary to particularize, some of which had been general at the Presidency, the current business of the Board arising from references from the Collectors, Petitions, &c., had, by considerable exertions, been carried on without arrears, the Government would not deem it surprising that we had been unable in every instance to bring forward subjects of a more general nature, and to submit the information required upon them without some delay.

1705. With respect to the particular case referred to in Mr. Secretary Stokes' letter of the 24th December, we submitted that it was necessary to allow time for the system adopted for the prevention of illicit traffic in opium, to come fully into action, before any general opinion could be formed of its effect, and the Honorable the Governor in Council would observe in our letter of the 16th December, that the last report on the subject from the interior was not received until the 25th November.

1706. Under the circumstances then represented, we trusted that the Honorable the Governor in Council would think it fit to relieve us from the imputation of neglect which was to be inferred from the communication above mentioned.

1707. On the 24th September we received a letter from the Secretary to Government, transmitting to us extract from a letter from the Commercial Superintendent, under date 17th of the same month, referring to the orders of the Honorable Court of Directors, prohibiting the export of opium on the Honorable Company's ships bound to China, and desiring that we would make the necessary communication to the officers of the Sea Customs Department, on the subject, we accordingly, on the 30th September, circulated orders to the Collectors in charge of Sea Customs on the coast, to prohibit the export of any opium on board the Honorable Company's ships bound to China.

SEA CUSTOMS, MADRAS.

IMPORTS AND EXPORTS FROM AND TO GREAT BRITAIN, FROM 1st MAY 1823 TO 30th APRIL 1824.

1708. We transmitted to Government, for the purpose of being forwarded to the Honorable the Court of Directors under dates the 8th April, 3rd June and 8th November, general statements for the quarters ending 31st July and 31st October 1823, and the 31st January and 30th April 1824, of the import and export at this Presidency from and to Great Britain, Foreign Europe and America with the following Abstract Statements of the amount and nature of the goods imported and exported in each period, the amount of duty collected, and the amount of drawback on certain exports to Great Britain.

From the Collr. of Sea Customs, 5th, in Cons., 11th Dec. 1823.

From do. 5th, in Cons., 22nd March 1824.

From do. 17th, do. 22nd do. From do. 10th, do. 27th Sept. 1824.

IMPORT.				EXPORT.			
From 1st May to 30th July 1823.							
Amount Value.	Rate of Duty.	Amount of Duty.		Amount Value.	Rate of Duty.	Amount of Duty.	
		Rs.	A. P.			Rs.	A. P.
From Great Britain ...	62 1/2 per cent.	5,55,230	13	To Great Britain ...	5 per cent.	1,239	0 0
Do. do. ...	do.	1,98,750	5 65	do. do. ...	do.	21,642	2 1
Do. do. ...	do.	1,75,518	14 28	do. do. ...	do.	550	14 5
Duty free...		9,29,500	1 2	Duty free...		932	15 4
		2,54,893	10 11			24,364	15 10
		11,84,393	12 1			...	...
				Deduct amount of drawback.		17,784	8 4
				Net Duty...		6,580	7 6
From Great Britain on account of the Honorable Company ...	do.	17,084	9 65	To Great Britain on account of the Honorable Company.	do.	6,032	2 7
				Deduct amount of drawback.		4,147	1 9
				Net Duty...		1,885	0 10
Grand Total...		12,01,478	5 7	Grand Total...		8,465	8 4

REFERENCE TO GOVERNMENT ON THE SUBJECT OF THE SALARIES OF THE DEPUTY SECRETARIES
AND HEAD ASSISTANT TO THE BOARD.

To the Chief Secretary to
Government, in Cons., 20th
May 1824.
30th March, in Cons., 5th
April 1824.

1670. On the 20th May 1842, we submitted to the Honorable the Governor in Council, a letter from Mr. J. W. Lewis, Acting Junior Deputy Secretary, requesting that he might be allowed to draw an extra allowance while officiating in his present situation.

1671. We observed, that a reference similar to the present had been made from us to Government in the case of our late Acting Deputy Secretary, Mr. Sinclair, and that in answer thereto we had been informed that Mr. Sinclair was already in the receipt of a salary equal to that of the Deputy Secretary for whom he was acting. In consequence of the departure of Mr. Sinclair shortly after the receipt of this communication, we did not offer any further observations on the subject; otherwise it had been our intention to submit for the consideration of the Honorable the Governor in Council, that an actual pecuniary loss was sustained by a Zillah Registrar officiating as Junior Deputy Secretary to the Board of Revenue, to the extent of the fees which he would have received for adjudication of causes referred to him under the Regulations.

1672. We remarked that the salary of the Junior Deputy Secretary was fixed at the low sum of 150 Pagodas a month, with reference, as we apprehended, to two considerations; one, that it was generally held by gentlemen of a very junior rank in the service, and the other, that a civil servant, permanently appointed to that situation, have always held some other of the minor offices at the Presidency, of which the salary, though trifling in itself, constituted a sufficient addition to enable the officer to meet the expenses of living at the Presidency.

1673. In consideration therefore that an actual loss of emolument was incurred by Mr. Lewis, while executing the office of Deputy Secretary instead of that of Zillah Registrar, and that he held no subsidiary office to make up for that loss, and in consideration also of Mr. Lewis's long standing in the service, and the increased value of his services from general knowledge and experience of public business, we trusted that he would be considered entitled to receive some extra allowance during the period that we might have the benefit of his labors.

1674. We requested that, in the event of this recommendation meeting the approval of Government, Mr. Sinclair might be allowed the same indulgence.

1675. In submitting this application, we brought to the notice of the Honorable the Governor in Council, the inadequacy of the allowances received by the junior part of the establishment in our Secretary's office, to the duties which devolved upon them, and the inferiority of their salaries to those of other offices of equal labor and respectability.

1676. We stated that the salaries of the Deputy Secretaries had been only 150 Pagodas a month each, until an addition of 50 Pagodas per mensem was made to that of the senior Deputy, which was sanctioned by the 91st paragraph of the Honorable Court's letter of the 10th of September 1823.

Our recommendation, which led to that increase, bore date 2nd August 1819, since which time a very great increase had taken place in our correspondence, as we had occasion several times to point out. A greater portion of the districts under this Government had been brought under the management

of the Collectors; the power of those officers had been extended to the cognizance of many cases of disputes regarding occupancy and cultivation of land; that the duty of investigating complaints into abuses and peculations of native servants, had been assigned to them under the provisions of a Regulation; the supervision of the Sea Customs Department had been transferred to the Board of Revenue, and on us had likewise devolved the audit of all charges, as well in the Magistrate's as in the Collector's Department. We represented that not only had these important additions to

our duties added greatly to the extent of our correspondence, but that the multiplied references which were made, required to be disposed of both expeditiously and correctly, and it could be scarcely necessary to observe that without a knowledge of the regular course of official business, and an acquaintance with the correspondence of the office, little effectual assistance could be rendered to the Secretary, in disposing of the current and routine correspondence, which, without such aid, it fell to himself to dispose of, to the hindrance of other parts of his duty, which needed undivided attention.

1677. We had particularly observed, we said, the inconvenience that had been experienced from the frequent changes which had taken place in the junior department of our office since the increase of the duties above pointed out, and we feared that such must be the case while the salaries of the Deputy Secretaries were so low, as to prevent the office being an object of desire for permanent appointment to gentlemen of sufficiently long standing and experience, and, we remarked, if the insufficiency of that salary of the Assistant to the Secretary needed practical illustration, that it would be found in a fact of late occurrence, that when Mr. Willock was transferred from the office of the Accountant-General to be an Assistant in this office, it was deemed necessary to grant him specially a higher allowance than the regular pay of Assistant, namely, 500 Rupees instead of 350; that he might not lose by the transfer. That under the circumstances stated, we trusted we should not be considered as making an unreasonable proposition, if we suggested that the salaries of the two Deputy Secretaries and of the Head Assistant in the Board of Revenue, should be the same as those of the Deputy Registrar and Head Assistant in the Court of Sadr Adawlut; the duties of those several offices being, as we apprehended, equally arduous, and requiring to be filled by persons of equal standing in the service.

EMPLOYMENT OF AN ABSTRACTER OF CORRESPONDENCE IN THE OFFICE OF THE BOARD.

1678. On the 25th November 1824, we addressed a letter to Government, in which we stated that the additional number of writers to our establishment sanctioned by the Honorable the Governor in Council, under date 8th June 1819, had been sufficient with great exertion to carry on the current business, without the necessity of entertaining any additional hands.

1679. We represented further, that there was in our office no abstract of former correspondence to which reference could be made for the purpose of ascertaining precedents, or even of seeing what had before passed in regard to many important cases still undecided, among which might be instanced that of the succession to the estate of the late Vassa Reddy, which only lately had again originated a correspondence with the Collector, involving points of much importance.

1680. We remarked that the inconvenience arising from the want of a condensed view of the most material facts connected with questions before agitated of the various orders and rules passed by the Honorable the Governor in Council on different subjects; of the changes which had from time to time taken place in the system of Revenue administration, and of their effects in each year and district, was little felt till of late, because there were gentlemen in the Board whose whole career of service had been passed in the office, and who were consequently acquainted with everything that had occurred for a very long series of years.

1681. It was obvious, we said, that a record of this nature would be attended with the greatest advantage to future Boards, but that the same cause which had prevented its compilation hitherto, must prevent it hereafter also, unless some further addition were specially for that purpose made to the present establishment. The servants heretofore employed, we said, had never been equal to more than the business of the year, to expect such a work from

1692. We further stated that the Collectors of Districts, bordering on foreign possessions had been directed to be particularly careful in tracing all opium brought within the limits of their districts, so that no part of it might be clandestinely conveyed into places belonging to foreign states.

1693. That the system had been in force more than a year, and we trusted that the letters which we had then the honor to submit, would satisfactorily shew that it had been attended with considerable success, and that it was the opinion of the Collectors in general that the measures which had been introduced render it now almost impracticable for any considerable quantity of opium to pass through their respective districts, without detection, and seizure.

1694. We had before, we observed, expressed our sentiments that illicit traffic in opium had never prevailed in the districts subject to this Presidency, to an extent likely to interfere in the slightest degree with the revenue derived by the Bengal Government from that article, and that we were fully confirmed in this opinion by the information contained in all the letters then submitted. That the only clandestine dealings in this drug, which had been discovered, since the system there reported had been in operation, had been a few attempts to evade the payment of the duty to which it was liable on importation into the Madras territories, but in no instance had a discovery been made of any endeavour to convey opium clandestinely either into the Bengal territories or foreign settlements, and from the vigilant superintendence that had been maintained, we had reason to believe that no attempts had been made during the period in question.

1695. With reference to that part of the letter from the Secretary to the Government at Fort William, requiring us to report what measures we had adopted in consequence of the suggestion contained in the 28th para. of the Report on External Commerce, submitted with our letter of the 19th May 1823, relative to large quantities of opium imported into the districts of North Arcot, Masulipatam and Salem, during the year 1821-22, we begged to request the attention of Government to the 11th para. of our letter of the 12th June 1823, wherein it was reported that the attention of the Principal Collector of North Arcot had been called to the subject immediately on the receipt of Mr. Hadow's letter, but that he had only been able to trace 1 candy, 6 maunds and 10 seers of the quantity of opium imported into his district to the place of its ultimate destination. Mr. Cooke, the Principal Collector, we stated, had been recently desired to report whether he had acquired any further information relative to the opium in question, but that we regretted to state that in reply, he reported a further "quantity of 10 maunds, 25½ seers only to have reached its destination."

1696. We remarked that it was stated in Mr. Hadow's report that opium to the value of Rupees 1,77,925, or about 44 candies in quantity, was imported into the district of Masulipatam during the year 1821-22, we begged to refer to our letter of the 30th June 1823, by which it would be observed that a much larger quantity was exported from that district during the same period for the consumption of the districts of Rajahmundry, Vizagapatam, &c., and that it had been ascertained that the several quantities exported had reached the places for which they were destined. That it might be proper likewise to observe, that the whole of the supplies consumed in the Northern Circars, passed through the hands of the merchants of Juggiapet, a large town of district of Masulipatam, situated near the borders of the Nizam's territories.

1697. We further observed that in our letter of the 14th July 1823, we had stated that almost the whole of the opium imported into the Salem District, during Fusly 1232, had been exported to Cuddalore, and from thence re-exported under fresh Rowannahs to Madras. That we had recently called upon the Collector of that district for particular information relative to the quantity imported during the years 1821-22, to which the Reporter on External Commerce alluded, and that from his reply, it appeared that of the quantity imported, viz., 20 candies, during that period, 13 candies were exported to the District of Chingleput, and 7 candies to the Southern Division of Arcot. We had not considered it necessary to call upon the Collectors of these Districts for information relative to this opium, as we feared it would be impracticable to procure any satisfactory intelligence at this distant period.

1698. There was, however, we felt assured, no cause to apprehend that any portion of it had been clandestinely exported from the Company's territories, as supposed by the Reporter on External Commerce.

1699. We observed that the imports into the three districts mentioned by that officer were, when viewed in reference only to the consumption of those districts, very considerable; but that when it was remembered that the demands of the whole of the other districts were supplied either from or through these districts, we did not consider the quantity so extraordinarily large as to warrant the conclusion drawn by Mr. Hadow, that the greater part must have been clandestinely disposed of.

1700. We begged to assure the Government, that the subject would continue to receive our best attention, and that we would not fail to report such farther results as might be produced, by the system recently introduced.

1701. In conclusion, we expressed our regret that it was not in our power to furnish the Supreme Government with any further information on the points referred to in the last para. of Mr. Secretary Mackenzie's letter, than what was contained in our letter dated the 28th of October 1822.

1702. In reply to the foregoing, we were informed in Mr. Secretary Stokes' letter of the 24th December, that the Honorable the Governor in Council considered the general result of the system to be satisfactory; but regretted that the information which we had then furnished had not been submitted at an earlier period.

1703. In reference to the foregoing, we addressed the Chief Secretary to Government, under date 30th December, and requested that he would represent to the Honorable the Governor in Council that we had observed with much concern the expression of his regret in consequence of the delay attributed to us in submitting information in certain cases.

1704. We begged leave respectfully to refer the Government to our letter of the 20th May last, and particularly to solicit their attention to the statement in the 7th para. of the important and laborious duties which had lately devolved upon us and our establishment, in addition to those which we had before to perform, and which are generally of a nature to require immediate attention; and farther to the representation in the 8th para. of the inconvenience which we had

IMPORT.				EXPORT.			
From 1st February to 30th April 1824.							
—	Amount Value.	Rate of Duty	Amount of Duty.	—	Amount Value.	Rate of Duty.	Amount of Duty.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.
From Great Britain ...	2,16,881	2 11	5,422	0 6	4,730	0 0	636
Do. ...	1,05,520	5 5	5,276	0 3	2,44,975	8 11	19,550
Do. ...	85,809	0 0	6,864	11 6	2,977	6 0	297
Duty free ...	4,08,210	8 4	17,562	12 3	2,52,082	14 11	20,084
	1,22,114	13 8			26,595	1 0	...
	5,30,325	6 0			2,78,677	15 11	16,328
From Foreign Europe and America ...	79,786	0 8	6,332	6 5	...	...	3,756
					1,47,665	0 10	11,813
					...	...	8,221
					...	...	3,591
					11,663	8 0	933
					2,520	0 0	403
					350	0 0	...
					14,538	8 ..	1,336
					...	...	981
					...	...	354
Grand Total...	6,10,105	6 0	23,945	2 8	4,40,881	8 9	7,702

EXTERNAL COMMERCE FOR THE YEAR 1822-23.

1709. On the 8th April we transmitted to Government, for the purpose of being forwarded to the Honorable Court of Directors, a report of the External Commerce for the year 1822-23, together with the usual accompaniments.

REPORT OF THE IMPORT TRADE OF THE PORT OF MADRAS, FROM THE UNITED KINGDOM, FOR THE OFFICIAL YEAR 1822-23, AND OF REVENUE DERIVED THEREFROM.

1710. On the 10th May we laid before the Honorable the Governor in Council, copy of a letter and its enclosure from the Collector of Sea Customs, shewing the value of Trade imported into the port of Madras from the United Kingdom in 1822-23, the amount of duty levied thereon, and the decrease of the revenue under the operation of Regulation II of 1816 and Regulation VII of 1819, and the amount of drawback allowed under those Regulations on export to Great Britain.

1711. We submitted the following abstract of the statement.

	RS.	A.	P.
Value of goods assessable	22,07,665	8	1
Value of goods duty free	5,96,936	5	4
Total value of goods	28,04,601	13	5
Amount of duty leviable prior to Regulation II of 1816 and Regulation VII of 1819	2,24,367	8	4
Duty levied under the provision of those Regulations.	77,247	4	11
Diminution of revenue on Imports	1,47,120	3	5
Amount of duties refunded on Export to Great Britain.	69,558	1	3
Total diminution	2,16,678	14	8

DRAWBACK ON SUPPLIES TO HIS MAJESTY'S SHIPS FROM JULY 1817 TO DECEMBER 1818.

1712. On the 13th January the Governor in Council transmitted to us copy of a letter from Commodore Grant, with a copy of its enclosure, and desired us to procure a statement of certain drawback and, as near as might be found practicable, the information required by the Commodore relative to the articles on which the drawback already paid had been allowed.

1713. In reply we laid before the Honorable the Governor in Council, a letter from the Collector of Sea Customs at the Presidency, forwarding a statement of drawback due on supplies furnished to His Majesty's Squadron from the 1st July 1817 to 31st December 1818.

1714. * This statement, which amounted to Madras Rupees 5,767-9-2, completed the period of Mr. Balfour's contract.

1715. It would be observed, we said, by a reference to the concluding part of Mr. Hadow's letter, that the only alteration which took place in the rates of duty leviable on the articles inserted in the several statements which had been furnished to the Commodore, was a reduction in the duty on beef and pork in the year 1816.

THE OLD RULE PROHIBITING THE EXPORT OF BULLION RESCINDED.

1716. On the 29th January we submitted for the consideration and orders of the Honorable the Governor in Council, a letter from the Collector of Sea Customs at the Presidency, relative to an old order of Government prohibiting the export of bullion, which, it appears, is still in force.

1717. As it was stated that it would be extremely difficult to enforce the penalty for transgressing this order, and we were not aware of any particular necessity that existed for continuing the prohibition, we recommended, at the suggestion of the Collector, that the order should be either specifically revoked, or by not being acted upon, be considered as actually repealed.

1718. In answer, on the 13th February, it was stated that agreeably to the recommendation of the Collector of Sea Customs, the Honorable the Governor in Council was pleased to rescind the old rule prohibiting the exportation of bullion.

1719. Copy of the above letter was sent to the Collector of Sea Customs on the 15th February 1824.

RELATIVE TO A QUANTITY OF TEA BROUGHT TO THE PORT OF MADRAS BY THE SHIP "CONCEIÇÃO" WITHOUT LICENSE.

1720. On the 13th May we submitted to the Honorable the Governor in Council, a correspondence with the Collector of Sea Customs at the Presidency, relative to 179 boxes of tea brought to this port by the "Conceição" under English Colors.

1721. It appeared, we said, that the ship sailed from Macao under Portuguese Colors with this tea on Board, and proceeded to Penang, where she was sold to British subjects, and obtained a Register and Pass from the Penang Government. The tea was also sold to the same persons, and having been brought hither without a license to traffic in the article, was, under the Acts of Parliament noted in the margin, liable to confiscation.

1722. The offence being in violation of an Act of Parliament, and not a breach of a Government Regulation, the Collector of Sea Customs had consulted the Honorable Company's Solicitor as to the best mode of proceeding in the case, and he considered it necessary, under the provisions of 33, Geo. III, Cap. 52, Clause 133, for the Governor to issue his warrant in writing for the seizure of the tea in question on board the ship where it then was, after which it would be requisite to institute a proceeding in the Supreme Court to obtain its condemnation.

1723. Under these circumstances, we submitted the correspondence for the information of Government with a request that we might receive the necessary instructions on the subject.

1724. With reference to the above letter, we forwarded on the 20th May, a letter from the Deputy Collector of Sea Customs, with copy of a letter addressed to him by the commander of the ship "Conceição."

1725. In acknowledging the receipt of our letter of the 13th, the Government observed, that as the breach of the law therein reported appeared clearly to have arisen merely from inadvertence, it would be sufficient to warn the parties concerned of the penalty to which they had made themselves liable.

1726. Copy of the above letter was sent to the Collector of Sea Customs on the 25th May.

CLAIMS OF THE COLLECTOR OF SEA CUSTOMS AND HIS DEPUTY TO RETAIN THEIR FULL COMMISSION DRAWN BY THEM ON THE NET COLLECTIONS, WITHOUT MAKING A REFUND ON ACCOUNT OF DRAWBACK.

1727. On the 22nd January, we laid before the Honorable the Governor in Council, a letter from the Collector of Sea Customs at the Presidency, submitting the claims of himself and the officers of his Department to draw and retain their full commission on the net collections of his office.

1728. Mr. Hadow, we said, had been induced to bring the subject to our notice in consequence of his having been called upon by the Civil Auditor, "to furnish a statement of all duties received in his office since the 1st of November 1819, which have afterwards been returned as drawbacks, by orders on the Revenue Treasuries, under the provisions of Regulation II, A. D. 1816, and the Rules of 1st of May 1820, in order to enable him to retrench the commission drawn thereon."

1729. A question, relative to commission on drawback, we observed, was brought to the notice of Government in our letter of the 2nd July 1821, but the cause then referred differed very materially from the present one, inasmuch as the drawback were paid from the Cash Chest of the Sea Customs House, "on goods imported and entered expressly for re-exportation," and as Section 6, Regulation II of 1812, declares the import duty in such cases to be merely a deposit and the collections never reach the Treasury, it was decided that they did not form part of the average collections on which the Collector's commission was calculated by the Board of Trade, in their letter to Government of the 1st of November 1819, and the claim preferred by Mr. Harington was in consequence rejected.

1730. In the present instance, however, we remarked, the duties are collected and regularly brought to account on "goods which frequently remain one, two, and even three years at Madras, and often change owners more than once before they are re-exported."

1731. It appeared, we said, by a reference to the accounts on which the calculations of the Board of Trade were founded, that drawback on exports to the United Kingdom were not included in the disbursement of the Sea Customs House, their amount consequently formed part of the net collections, on which it was recommended the Collector and subordinates should be allowed to draw commission.

1732. We stated our opinion that if these calculations were considered as forming the standard on which commission was to be drawn, the retrenchment proposed to be made by the Civil Auditor would deprive the Collector and the officers of his Department of a portion of their legitimate emoluments.

1733. Mr. Hadow had justly stated, we observed, not only the great difficulty that would be experienced in collecting and properly apportioning the retrenchment of commission, but likewise the extreme inconvenience to which Collectors would be subjected by the length of time their accounts would remain unadjusted.

1734. As an instance of the difficulty of recovering commission, that gentleman observed, that in the short period for which the Civil Auditor had called for a statement, a great portion of the commission was drawn by the late Mr. Harington, whose share of the retrenchment cannot of course be recovered.

1735. As there is no part of the duty of a Collector of Sea Customs that requires more vigilance and circumspection than that of granting certificates of drawback, we said we were of opinion that it would be a great hardship to individuals, without being productive of benefit to Government, to make the performance of that duty involve a loss of emolument, as would be the case if the Collector's commission was retrenched on all sums returned as drawback.

1754. On the 30th August, we submitted to the Honorable the Governor in Council, a letter from the Civil Auditor, relative to the allowances to be granted to Mr. Colley, as Superintendent of Sea Customs at Ganjam.

1755. We recapitulated the correspondence that had passed between us and the Government on this subject, and observed that we had considered Mr. Secretary Hill's letter of the 24th February as conveying sanction generally for the arrangement we had proposed.

1756. That it appeared, however, from the letter then submitted, that the Civil Auditor considered Mr. Secretary Hill's letter just referred to, to restrict the allowance of Mr. Colley to the same sum as that drawn by the Superintendents of Sea Customs at Porto Novo and Cuddalore, viz., 70 Rupees per mensem.

1757. But as the sum proposed to be granted to Mr. Colley was fixed in reference to the additional duty that would devolve upon him, from his having so long a range of coast under his superintendence, we solicited the special sanction of the Honorable the Governor in Council for the grant of the allowances noted in the margin, to commence from the date of Mr. Colley's appointment.

Salary	Rs. 150.
Palankeen allowance	70.

1758. In answer to the above reference, we were informed that it was intended by the letter from Government of the 24th of February last, to accede generally to the arrangement with regard to Mr. Colley, proposed in our letter dated the 22nd of May 1823. The Honorable the Governor in Council accordingly authorized Mr. Colley to draw an additional salary of 150 Rupees per mensem, and palankeen allowance at the rate of 70 Rupees from the date of his appointment to the charge of the Sea Customs Department.

1759. Copies of the above correspondence were sent to the Collector of Ganjam on the 20th October 1823, 1st March and 16th September 1824.

RAJAHMUNDRY.

CORRESPONDENCE RELATING TO THE REFUSAL OF CAPTAIN LAUTIER OF THE "KETCH TRANSFER" TO DEPOSIT THE PRESCRIBED DUTY ON LANDING AND STORING THE CARGO OF HIS VESSEL AT THE PORT OF CORINGA.

1760. On the 5th January, we submitted for the orders of the Honorable the Governor in Council, a correspondence with the Collector of Rajahmundry relative to a right claimed by Captain Lautier of the "Ketch Transfer," of landing and storing the cargo of his vessel without depositing the prescribed duty, on the plea of his having put into the port of Coringa, on account of the badness of the season.

1761. We gave the following concise statement of the case. On the 28th of October last, the "Transfer" arrived in the roads of Coringa from Padang, a Dutch Settlement to the eastward, and on the 1st of November, Captain Lautier acquainted the Collector of Sea Customs that he had put into that port for safety on account of the bad season, being bound to Porto Novo and Pondicherry, and being desirous of getting his vessel into the river for the purpose of making some repairs to her, he begged permission to take out some of her cargo to be stored and re-shipped, when the vessel could proceed on her projected voyage.

1762. In reply he was informed by the Assistant Collector in charge of the Sea Customs Department at Coringa, of certain provisions of the existing Regulations, by which importers of goods from places not under this Presidency, declared at the time to be intended for re-exportation, are required to deposit the full duty.

1763. With this requisition Captain Lautier refused to comply, stating it as his opinion, that the Regulation quoted by Mr. Smith did not apply to his case, and referring that officer to several precedents and decisions passed by the Madras and Supreme Governments.

1764. Under these circumstances the Assistant Collector thought it proper to refer the question for the opinion of the Collector, and Captain Lautier was informed by him that "in the meantime his cargo would be allowed to land, either on his depositing the duties or giving security not to remove any of it without his (the Assistant Collector's) knowledge."

1765. Of this arrangement, however, Captain Lautier did not think proper to avail himself, being determined, as he informed Mr. Smith in his reply, "not to allow any duties to be levied on his property at the port in question."

1766. On the 16th November, the Collector addressed Captain Lautier, informing him that, after an attentive consideration of the subject, he was of opinion that his Assistant "had correctly interpreted and properly applied the Regulation he had furnished for his guidance," and that not one of the cases to which he had made reference applied in any way to his own, as the vessels had all arrived from ports subordinate to this Presidency. He added, that the whole of the correspondence would be laid before the Board of Revenue for their decision, and in the meanwhile he thought it right to inform him, that having entered the river, broke bulk and unloaded part of the cargo of the vessel, he conceived he had rendered himself liable to the payment of the full duties.

1767. The whole of the correspondence that had passed between Captain Lautier and the Assistant Collector was accordingly forwarded by the Collector of Rajahmundry for our orders with that officer's letter of the 16th November.

1768. During the time the question was under consideration, we received a further letter from the Collector of Rajahmundry, informing us that Captain Lautier persisted in opposing himself to the Regulations of the port, and had clandestinely conveyed past the Sea Customs House, a quantity of Egoo and a box of shawls. We in consequence addressed to the Collector of Rajahmundry the letter noted in the margin, in which we informed him of our perfect concurrence in the view he had taken of the case, and our approval of the measures he had adopted for securing the Government dues.

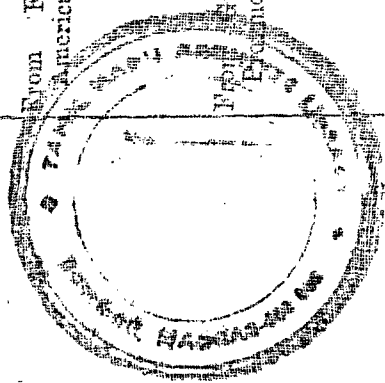
1769. We likewise conveyed to him sanction for the confiscation of the Egoo, and directed him to call upon Captain Lautier to deliver up the box of shawls, (which, it appeared, had not been recovered at the dispatch of the Collector's letter) under the penalty of incurring the displeasure of Government, or having the Regulations relative to smuggling put into full force against his property.

1770. Subsequently to the dispatch of these instructions, we received a third letter from the Collector of Rajahmundry, forwarding an original letter, addressed by Captain Lautier to the Honorable the Governor in Council, together with a continuation of the correspondence of himself and his Assistant with that person.

1771. As Captain Lautier had thought fit to appeal to the Honorable the Governor in Council against what appeared to him "an abuse of power" in forwarding his letter, we considered it due to the Collector of Rajahmundry to lay the whole of the correspondence before Government, and to state our opinion that Mr. Robertson had acted throughout the whole transaction in strict conformity to the existing Regulations, and that to Captain Lautier's non-compliance with the established rules of the port visited, was wholly and solely to be attributed any loss or inconvenience to which he might have been subjected.

IMPORT.				EXPORT.			
From 1st August to 31st October 1823.							
Amount Value.	Rate of Duty.		Amount of Duty.	Amount Value.	Rate of Duty.		Amount of Duty.
	Rs.	A. P.			Rs.	A. P.	
From Great Britain ...	9,00,444	13 32 1/2	22,511 11 1/2	To Great Britain ...	12,300	0 0 5 1/2	615 0 0
Do. do. ...	11,07,441	12 3	5,372 1 5	do. do. ...	4,57,921	8 98	36,633 11 7
Do. do. ...	2,41,670	12 0 8	19,335 10 7	do. do. ...	6,564	5 0 10	656 8 11
				do. do. ...	27,823	12 9 16	4,467 12 10
	12,49,457	5 6	47,208 13 11		5,04,069	10 5	42,372 15 4
Duty free...	3,14,481	2 4		Duty free...	33,347	15 10	...
				Deduct amount of drawback	...	...	34,638 11 2
From Great Britain on account of the Honorable Company ...	85,678	12 9	...	Net Duty...	...	...	7,734 4 2
From Foreign Europe and America ...	71,750	0 0 3	5,740 0 0				
To. do. do. ...	7,079	0 0 16	1,182 10 3				
Grand Total...	17,28,446	6 7	54,081 8 2	Grand Total...	5,42,417	10 3	7,734 4 2

IMPORT.				EXPORT.			
From 1st November to 31st January 1824.							
Amount Value.	Rate of Duty.		Amount of Duty.	Amount Value.	Rate of Duty.		Amount of Duty.
	Rs.	A. P.			Rs.	A. P.	
From Great Britain ...	1,12,516	9 7 2 1/2	2,803 14 8	To Great Britain. ...	61,957	0 0 5 1/2	3,097 13 7
Do. do. ...	242	8 11 5	12 2 1	do. do. ...	4,15,172	14 2 8	38,213 13 4
Do. do. ...	20,832	8 0 8	1,656 9 7	do. do. ...	4,852	5 0 10	485 3 8
				do. do. ...	30,236	2 3 16	4,837 12 6
				Duty free...	5,12,273	5 5	41,634 11 1
					39,164	3 6	...
	1,33,231	10 6	4,482 10 4	Deduct amount of drawback	...	...	...
Duty free...	11,215	13 2		Net Duty...	5,51,382	8 11	34,493 11 6
				To Great Britain on account of the Honorable Company. Deduct amount of drawback.	2,39,003	10 0 8	19,120 11 1
				Net Duty...	...	...	18,145 7 7
From Foreign Europe and America ...	9,004	0 0 8 and 16 1/2		To Foreign Europe and America Deduct amount of drawback.	...	...	5,975 3 6
Subordinates.				Net Duty...	...	...	2,200 3 10
From Great Britain to the Province of Malabar ...	196	14 0 21	4 14 9	Subordinates. To Great Britain from the Province of Malabar	27,503	0 0 8	825 1 5
Grand Total...	1,52,643	5 8	5,319 14 3	Grand Total...	9,15,506	0 9	16,933 10 2



1736. We in consequence recommended that unless some new arrangement could be devised, the loss might as before be borne by Government, and the Civil Auditor directed not to make the retrenchment against which Mr. Hadow appealed.

1737. We had great satisfaction in bearing testimony to the efficiency of the officers of Mr. Hadow's Department, and in stating that the ready detection and exposure of all frauds that had been attempted entitled them to the indulgent consideration of Government.

1738. We remarked, that it appeared by the extracts which accompanied the Collector's letter, that when the subject was first brought to the notice of the Accountant General and Board of Revenue in Bengal, they reported to the Supreme Government that they were of opinion it was almost impracticable to make Collectors refund commission charged on goods receiving drawback, and they, in consequence, recommended, as the only mode of saving the loss to Government, that Collectors should be authorized, when repaying drawback, to deduct the amount of commission and a distribution of it be thus made on the "Mercantile community at large."

1739. As our records did not inform us whether this arrangement was ever carried into effect in Bengal, we did not feel authorized in suggesting that it should be adopted under this Presidency; we however recommended that a reference should be made to the Supreme Government, with the view of ascertaining the practice that obtained, under that Presidency with respect to the commission of Collectors on sums repaid as drawbacks.

1740. In answer it was stated that the Honorable the Governor in Council, under the considerations suggested in the letter from Mr. Hadow transmitted with our letter, was pleased to resolve that the officers in the Sea Customs Department at the Presidency should be allowed to retain the commission they might receive on their net collections, though part of them might subsequently be refunded. It was not deemed necessary to make a reference to the Supreme Government on this subject.

1741. Copies of the correspondence were communicated to the Collector of Sea Customs at Madras on the 2nd February 1824.

1742. On Mr. J. Dent's promotion as Secretary to our Board Mr. Lewis was appointed Deputy Collector of Sea Customs on the 20th August last.

GANJAM.

APPOINTMENT OF MR. COLLEY, MASTER ATTENDANT AT GANJAM, TO THE CHARGE OF THE SEA CUSTOMS DEPARTMENT UNDER THE SUPERINTENDENCE OF THE COLLECTOR.

1743. On the 22nd May 1823, we submitted for the orders of the Honorable the Governor in Council, a letter from the Collector of Ganjam, representing the inconvenience and delay occurring to European and Native merchants having business to transact, in the course of their trade, with the Sea Customs Department at the several ports in that district, from the occasional absence from the coast both of the Collector and the Sub-Collector.

1744. The Collector suggested that the Master Attendant at Ganjam might afford the necessary assistance in that Department, and solicited permission to avail himself of his services.

1745. For this additional duty he proposed an allowance to Mr. Colley of 150 Rupees per mensem, and a further allowance of 70 Rupees per mensem for a palankeen, that he might be enabled to proceed without delay to any of the ports in the district where his attendance might be required.

	Rs.	1746. We said, we were of opinion that the proposed arrangement would be advantageous to the public interest, and as it would be attended with small expense, we recommended it to the favourable consideration of Government.
Additional allowance	150	
mensem	70	
palankeen allowance..	220	

1747. In answer, we were informed that the Honorable the Governor in Council doubted the propriety of employing a Master Attendant in the collection of Sea Customs, particularly if he were engaged in trade. Before deciding, however, upon our recommendation, the Governor in Council desired to report which of the Masters Attendant may hitherto have been employed in that manner, and with what effect upon the amount of the collections, and also what the annual amount of the Sea Customs proposed to be placed under Mr. Colley's charge had been for the last few years.

1748. We replied to the above communication on the 9th February 1824, and submitted for the consideration and orders of the Honorable the Governor in Council, the letters noted in the margin, from the Collector of Ganjam and Principal Collector of South Arcot.

1749. In the letter under reply, we observed, information was required on two points, to enable Government to decide upon the propriety of employing Mr. Colley, the Master Attendant at Ganjam, in the collection of the Sea Customs of that district, as recommended by us in our letter of the 22nd May last. The points in question were, 1st, the amount of collections proposed to be placed under Mr. Colley; and 2ndly, whether any Master Attendant had hitherto been employed in the manner in question and with what effect on the collections.

1750. We referred to the accompanying letter, then submitted from the Collector of Ganjam, for the required information on the first point, by which it appeared that the average Sea Customs collections at the ports in Ganjam, during the last five years, amounted to nearly 20,000 Rupees per annum.

1751. The arrangement contemplated with regard to Ganjam having been in operation for some time in the Southern Division of Arcot, a reference, we said, had been made to the Principal Collector of that District on the subject of the second point, and we trusted that the reply from that officer would prove satisfactorily to the Honorable the Governor in Council, as he reported very favorably on the benefits resulting from the appointment of the Master Attendant to superintend the details of collecting the Sea Customs, provided the person entrusted with the performance of the duty was a man of respectable and approved character.

1752. As the expediency of acceding to Mr. Cazalet's recommendation appeared to us to depend entirely on the character of the individual selected for the office, we thought it due to the well known respectability, integrity and industry of Mr. Colley to state that we considered him peculiarly qualified for the performance of the duty in question, and we accordingly submitted the plan suggested in our letter of the 22nd May for the favorable consideration of the Honorable the Governor in Council.

1753. Under the explanations afforded in the above letter, the Honorable the Governor in Council was of opinion that it would be attended with advantage to put Mr. Colley in immediate charge of the collection of the Sea Customs in Ganjam, under the responsibility and general superintendence of the Collector on the same footing as prevailed at Porto Novo and Cuddalore, and we were desired to instruct the Collector accordingly.

1772. We most fully concurred, we said, with the Board of Trade in the sentiments expressed in their letter to the Collector of Sea Customs at Injeram, under date the 2th April 1817, relative to the case of the "Mary Ann," to which constant reference was made by Captain Lantier throughout the correspondence above referred to; that except in cases where articles are expressly declared to be free of duty, Regulation II of 1812 recognizes no positive right to an exemption from the prescribed duties of export and import, however peculiar the circumstances may be, and the reason of such an unqualified rule is, that the Regulation proscribes no limitation to the prejudice of the exporter or importer, he has the option to benefit from the state of the market under all circumstances, whether he be expressly bound to the port he enters or seeks it in distress.

1773. The only power, we observed, that was vested in the Collector, was to suspend the operation of the Regulation pending an appeal to Government, with whom alone it rests, in consideration of the peculiar circumstances of a case, to grant an exemption from the prescribed duty. In the present instance, we said, Captain Lantier had, in our opinion, by a violation of the established Regulations and an unwarranted attack upon a public officer in the execution of his duty, forfeited all claim that he might otherwise have had to such an indulgence.

1774. He had, moreover, by no means made out the case he wished to establish, that he was driven into the port of Coringa by stress of weather, for it appeared by his manifest that part of his cargo was originally consigned to persons resident at Yanam, and that some iron and other marine stores were intended for use at Coringa.

1775. We did not consider it necessary to take any further notice of the intemperate and indecorous tone that pervaded the whole of Captain Lantier's correspondence with the Collector of Rajahmundry and his Assistant, than to observe, that it formed an additional reason for withholding from him such indulgence as, under other circumstances, Government might consider his case to deserve.

1776. We received on the 23rd January an answer, stating that the Honorable the Governor in Council was much displeased at the troublesome and disrespectful correspondence of Mr. Lantier which had been submitted, and desired that the provisions of the Regulation applicable to his case might be acted upon, adding, that if he would make it satisfactorily appear that he was actually forced into the port of Coringa by stress of weather, any suitable representation, free from irrelevant and offensive matter, for a remission of duties to which that circumstance had rendered him liable, would hereafter be taken into consideration.

1777. On the 5th March the Governor in Council transmitted to us a letter from Mr. J. Lantier, with its enclosures, and desired that he might meet with no obstructions, but might receive all proper encouragement from the officers of Government in the pursuit of his lawful speculations, and directed us to cause it to be ascertained what specific assistance he stood in need of, so that if unobjectionable, it might be afforded to him.

1778. With reference to Mr. Secretary Hill's letter of the 23rd of January, we submitted on the 22nd March to the Honorable the Governor in Council, the letters noted in the margin from the Collector of Rajahmundry, forwarding further correspondence with Mr. Lantier, owner and Commander of the "Ketch Transfer."

1779. We said we would have submitted the first of these letters for the orders of Government immediately on its receipt, had we not been led to believe by a representation from Mr. Lantier's agent at Madras, that that person was prepared to apologize for his improper conduct and solicit an indulgent reconsideration of his case. We had just received Mr. Robertson's second letter, forwarding copy of a letter from Mr. Lantier, in which he stated "his perfect readiness to acquiesce and conform in the strictest and most respectful manner to the wishes and directions of Government," and his readiness to discharge any duties which the Collector of Rajahmundry might direct to be levied.

1780. Under these circumstances we would have been disposed to have recommended Mr. Lantier's case to the favorable consideration of Government, had it not appeared that he had not delivered up a box of shawls which, as observed in our letter of the 5th January last, were clandestinely conveyed past the Sea Custom House at Coringa in the month of November last.

1781. As the fact of the smuggling of the shawls had been satisfactorily proved, we suggested that the Collector of Rajahmundry should be directed to inform Mr. Lantier that the restoration of the shawls in question or a sum equivalent to their value, was the only condition on which he could expect to be relieved from the penalties incurred by his improper and illegal conduct.

1782. We also acknowledged the receipt of Mr. Secretary Hill's letter of 5th March, which had been transmitted, we said, to the Collector of Rajahmundry for his early report.

1783. On the 6th April we were informed that the Honorable the Governor in Council approved and sanctioned the proposed communication to the Collector of Rajahmundry in the case of Mr. Lantier.

1784. On the 26th April, with reference to Mr. Secretary Hill's letter of the 6th instant, we forwarded to the Honorable the Governor in Council, a letter from the late Collector of Rajahmundry relative to the detention of the "Ketch Transfer."

1785. We stated that as the shawls referred to in our letter of the 22nd May had been delivered up by Captain Lantier, we had confirmed the orders issued by the late Collector for passing the cargo of that vessel on payment of full duties, and had directed the restoration of the shawls on payment of double duty, which we trusted would meet the approval of Government.

1786. The Governor in Council, we were informed on the 11th May, approved the measures reported to have been taken with regard to the cargo of the "Ketch Transfer."

1787. Copies of the above correspondence were sent to the Collector on the 26th January, 22nd March, 12th April and 17th May 1824.

MALABAR AND CANARA.

RETRENCHMENT AGAINST THE LATE COLLECTOR OF SEA CUSTOMS IN MALABAR AND CANARA ON ACCOUNT OF CERTAIN COMMISSION DRAWN BY HIM.

1788. With reference to Mr. Secretary Hill's letter of the 8th April last, we laid before the Honorable the Governor in Council, on the 29th January 1824, a letter from the late Collector of Sea Customs in Malabar and Canara, on the subject of certain retrenchments from his accounts, by the Civil Auditor, on account of commission drawn by him, on the amount of duty charged on Company's goods, and on sums repaid from the Revenue Treasuries, as drawbacks, under Regulation II of 1816, and the rules of the 1st of May 1820. Mr. Babington, in addition to the arguments adduced in his

letters to the Civil Auditor, which were submitted to Government with our letter of the 27th of March last, founded his claim to draw commission on Company's goods, on the trouble and responsibility they entail on the Sea Customs Department in Malabar and Canara, compared with the practice that obtains at Madras. In the latter place, that gentleman observed, the Company's goods are landed, shipped, &c., by the Commercial Department, in the former, the only difference between them and those of private merchants, is, that duty is in one case charged against the department, and in the other received in cash.

Sea Custom, in Dy. Cons.,
27th Oct. 1827.

1789. After an attentive consideration of the subject, we stated that we most fully concurred in the sentiments expressed by the Board of Trade, in their letter to Government, under date the 20th of October 1817.

1790. The charge of duties, we observed, is a mere matter of account between the Commercial and Territorial Departments, and as the sums are not actually realized, the Collector would not seem entitled to draw commission on them as a part of the net collections of his office.

1791. We therefore could not take upon ourselves to recommend that the retrenchment of commission drawn by Mr. Babington on goods in the Commercial Department passing through the Custom House, and timber sent to Bombay for sale and ship building, might be cancelled. It would be, we said, for the Government to determine how far the late period at which the demand of the Civil Auditor had been made, and the losses to which Mr. Babington had of late years been subjected, as detailed in the 13th para. of his letter then submitted, might entitle him to indulgence on other grounds.

1792. The question relative to commission on drawbacks paid from the Revenue Treasuries having been fully discussed in our letter of the 22nd January 1824, we did not then consider it necessary to offer any further remarks on the subject, than to request that our recommendation in favor of Mr. Hadow's claim might be considered to apply equally to that preferred by Mr. Babington.

Vide paras. 1717 to 1739 of Report.

1793. In conclusion we reiterated the sentiments expressed in the concluding para. of our letter of the 20th November last, relative to the zeal and activity uniformly displayed by the late Collector of Sea Customs in Malabar and Canara, and his Deputy in the discharge of their respective duties.

In Revenue Cons., 20th Nov. 1823.

1794. On the 17th February, the Government acknowledged the receipt of our letter of the 29th January, and informed us that on the principle of the late decision in the case of the officers of Sea Customs at the Presidency, the Honorable the Governor in Council had been pleased to resolve that the late Collector and Deputy Collector of Sea Customs in Malabar and Canara should not be required to refund the commission drawn by them upon any net collections which might afterwards have been repaid as drawback. This, however, applied only to collections actually realized and not to duties, (if any such there had been) computed upon goods entered for re-exportation.

1795. That the Governor in Council had further resolved that the same rule should extend to the commission of all other officers employed in collecting customs.

1796. That the Governor in Council was of opinion, that the Collector and Deputy Collector of Customs in Malabar and Canara ought never to have drawn commission on the duties to which Company's goods are liable, and that the retrenchments of that commission ought to be confirmed.

1797. Copies of this correspondence were sent to the late Collector of Sea Customs in Malabar and Canara on the 19th February 1824.

EXTRA ALLOWANCE TO MR. STOKES, LATE DEPUTY COLLECTOR OF SEA CUSTOMS IN MALABAR AND CANARA, AND COMMISSION TO THE LATE COLLECTOR AND DEPUTY COLLECTOR, FROM THE COMMENCEMENT OF THE OFFICIAL YEAR TO THE DATE OF THE ABOLITION OF THE OFFICE.

1798. We submitted on the 4th March, for the consideration and orders of the Honorable the Governor in Council, an extract from a letter from the late Deputy Collector of Sea Customs in Malabar and Canara, under date the 5th December last, requesting permission to draw an extra allowance of 150 pagodas per mensem during the period he was in charge of the Sea Customs Department in those Provinces.

To the Chief Secy. to Govt.,
in Cons., 4th March 1824.

From Mr. Stokes, 6th Dec.,
in Cons., 5th Jan., para. 7.

1779. We stated that a similar application from Mr. Stokes on a former occasion, when Mr. Babington was absent from his station, received the sanction of Government, under date the 29th of August 1820, and we recommended that Mr. Stokes' present request might be likewise complied with.

In Sea Custom, Dy. Cons.,
11th September 1820.

1800. That gentleman, we observed, received charge of the office on the 9th July, and the transfer directed by Government was made to the Principal Collector of Canara on the 7th November; he had however only solicited remuneration up to the 18th October in consequence of the transfer having been delayed nineteen days by private circumstances.

1801. Adverting to the high character borne by Mr. Stokes, and the important duties that devolved upon him during the time he had charge of the Sea Customs Department, we trusted we would be excused in suggesting that the extra allowance might be granted to him for the whole of the above-mentioned period.

To the Chief Secy. to Govt.,
8th March 1824, 26th in Cons.,
29th Jan. 1824.

1802. On the 8th March we submitted a letter from the late Collector of Sea Customs in Malabar and Canara.

1803. It appeared, we said, that the allowances of Mr. Babington's late office consisted principally of a commission on the net revenues of his department, which was generally realized during the fair season or from September to May, and that as he was appointed to his present situation on the 26th of September, a very small portion of the commission for the current year had then become due. He had, in consequence, requested that he and his Deputy might be allowed to draw the average monthly commission of their late offices from the 1st of May up to the date of their abolition.

1804. In consideration of the offices having been abolished at the recommencement of the trading season, when alone they became lucrative, we submitted our opinion that the request of Mr. Babington in behalf of himself and his late Deputy was entitled to the favourable consideration of Government. They in consequence recommended that authority should be granted to the Civil Auditor to pass the bills of those officers for such average commission, deducting the amount actually received during the current official year.

From the Secy. to Govt.,
Dy. Cons., 29th March 1824.

1805. On the 23rd March the Government acknowledged the receipt of the above letters.

1806. The Honorable the Governor in Council authorized Mr. Stokes, late Deputy Collector of Sea Customs in Malabar and Canara, to draw an extra allowance of a hundred and fifty (150) pagodas a month, for the period during which he was left in charge of the Department by the absence of Mr. Babington, the Collector, until it was delivered over to the Principal Collector of Malabar and Canara.

1807. The Governor in Council also authorized the late Collector and Deputy Collector, from the commencement of the current official year to the date of the abolition of their

appointments, to draw commission at the average rate of the last official year, subject, however, to a deduction of whatever commission they might have previously received for the same period.

1808. Copy of this correspondence was sent to the Deputy Collector of Sea Customs in Malabar and Canara on the 27th March 1824, and an extract of the letter from Government was sent to the late Collector, Mr. Babington, on the same date.

COMMISSION ON STAMP ROWANNAHS FROM THE YEAR 1815 TO 1823 CLAIMED BY THE LATE COLLECTOR OF SEA CUSTOMS IN MALABAR AND CANARA.

1809. On the 24th May we submitted to the Honorable the Governor in Council a letter from the late Collector of Sea Customs in Malabar and Canara, forwarding copy of a correspondence between the Superintendent of Stamps and himself, relative to his right to draw commission on the amount of stamp Rowannahs issued by him, while holding the situation of Collector of Sea Customs on the Western Coast, from the year 1815 to 1823.

To the Chief Secy. to Government, 24th May 1824, 1st, in Cons., 24th May 1824.

1810. By Section 4, Regulation IV of 1808, Collectors of Land Revenue are authorized to draw commission on the netstamp revenue of their respective districts, and by the orders of Government dated 8th August 1814, this indulgence is extended to commercial residents.

1811. Special authority not having been granted to the Collector of Sea Customs in Malabar, and Canara to do the same, the Superintendent of Stamps had refused to pass the charge.

1812. Mr. Babington pleaded that although not expressly named in the abovementioned Regulation, in consequence of his office not having been established at the time of its enactment, he considered himself entitled to the allowance from the duties and responsibility which devolved on him with regard to the custody and sale of stamp papers being exactly similar to those of the persons to whom it was granted, and he therefore requested that special sanction might be given for the expenditure.

1813. In consideration of the trouble and responsibility incurred by Mr. Babington, and the commission not having been drawn by any one else, we recommended that his request might be complied with.

1814. On the 8th June the Governor in Council authorized the late Collector of Sea Customs in Malabar and Canara to retain the commission which he had drawn upon stamp paper sold by him.

From the Chief Secretary to Government, in Cons., 10th June 1824.

1815. Copy of the above letter was sent to the Collector, Mr. Babington, on the 10th June 1824.

COMMISSION ALLOWED TO THE PRINCIPAL COLLECTORS IN MALABAR AND CANARA ON THE SEA CUSTOM COLLECTIONS IN THEIR RESPECTIVE DISTRICTS.

To the Chief Secy., in Cons., 11th March 1824.

From the Principal Collector of Canara, 13th, in Cons., 22nd December 1823.

To do, 22nd, in Cons., 22nd do. From the Principal Collector of Malabar, 27th January, in Cons., 6th February 1824.

1816. On the 11th March we laid before the Honorable the Governor in Council the correspondence noted in the margin with the Principal Collectors of Malabar and Canara, relative to the rights of those officers to draw commission on the Sea Custom revenues of their respective districts.

1818. The Civil Auditor, however, having in consideration of the peculiar nature of the appointments held by Mr. Stokes and Mr. John Vaughan, differed from the view taken of the subject by us, we referred for the orders of the Honorable the Governor in Council the question whether or not the Principal Collectors of Malabar and Canara were to be allowed to draw commission on the Sea Customs, as a part of the extra sources of revenue in their respective districts.

1819. We requested that should Government be pleased to decide in the affirmative, the necessary instructions might be furnished to the Civil Auditor.

1820. In answer the Honorable the Governor in Council sanctioned a commission of one and a half (1½) per cent on the net collections of the Sea Customs in Malabar and Canara, to be divided in the usual proportions between the Principal Collectors and their Head Assistants.

From the Secretary to Govt., 30th March, in Cons., 5th April 1824.

1821. Copies of the above letter were sent to the Principal Collectors of Malabar and Canara on the 8th April 1824 respectively.

INFORMATION REQUIRED BY THE GOVERNMENT OF BOMBAY RELATIVE TO THE PLAN ADOPTED FOR THE PREVENTION OF SMUGGLING ON THE COAST UNDER THIS PRESIDENCY.

1822. On the 5th September 1823, the Honorable the Governor in Council transmitted us copy of a letter from the Secretary to the Government at Bombay, and desired us to furnish with as little delay as practicable the information therein applied for, viz., with regard to the plan in force for checking smuggling along the extensive line of coast under the Government of Fort St. George, with information whether it is considered to be efficient.

Enclosure in a letter from the Secy. to Govt., 5th, in Cons., 8th September 1823.

1823. In reply we laid before the Honorable the Governor in Council, the letters noted in the margin from the Collector of Sea Customs at the Presidency and the late Deputy Collector in charge of Sea Customs in Malabar and Canara, trusting that the particulars detailed in those letters relative to the mode adopted for the prevention of smuggling on the line of coast subject to this Presidency, would afford all the information required by the Government of Bombay.

To the Chief Secretary to Government, 15th, in Cons., 15th March 1824. 24th, in Cons., 29th Sep. 1823. 9th, in Cons., 20th Oct. 1823.

REGISTERING OF VESSELS AND FORM OF A PASS TO BE ISSUED TO VESSELS TRADING BETWEEN THE COAST AND CEYLON.

1824. On the 22nd March we submitted to the Honorable the Governor in Council a letter from the Collector of Madras, stating that merchants proceeding from ports in his district to those in Ceylon, are required to produce a "Sea pass" according to a form transmitted, otherwise their goods are subject to an additional duty or seizure.

To the Chief Secy. to Govt., in Cons., 22nd March 1824. 18th, in Cons., 26th Jan'y. 1824.

1825. It appeared, we said, that the Ceylon Government did not allow vessels belonging to any of their ports to trade without a Register and Pass, and the Custom officers had extended this regulation to vessels coming from the Company's Ports in India, including dhonies and other small vessels commanded by natives.

1826. But it would be observed, by a reference to Mr. Secretary Hill's letter, addressed to the Board of Trade under date the 6th April 1821, that it was only deemed expedient to grant Registers and Passes to "vessels of a better description than dhonies," and that these vessels had never been furnished with the documents required by the Ceylon officers.

1827. We, in consequence, recommended that a communication might be made to the Ceylon Government, requesting that the abovementioned documents, which are not deemed requisite by

the Madras Government, may be dispensed with by the Custom officers of His Majesty's Government, from all vessels proceeding from the different ports under this Presidency.

1828. The Port Clearance and Rowannah for each vessel and cargo, we remarked, would clearly shew that the vessel did not belong to Ceylon, and consequently that their rules had not been evaded, which could be the only plea on which additional duty could be demanded.

1829. The Governor in Council transmitted to us on the 30th March an extract of a letter from the Honorable the Court of Directors, together with copies of the two Acts of Parliament therein referred to, and called for our opinion as to the expediency of adding to the number of "Principal Settlements" in India, and especially as to the propriety of establishing as a "Principal Settlement" some port between Madras and Bombay.

From the Ag. Secy. to Govt.
in Public Dept., in Cons., 15th
April 1824.
27th August 1823.
Paras. 1, 2 and 3.

1230. Mr. Hadow, it was stated, had already been appointed to act in execution of the Act IV, Geo. IV, Cap. 41, for the registering of vessels, and we were desired to state our opinion whether it was necessary for the Government to take any further steps for the purpose of carrying into more complete effect the provisions of that Act, as regards the ports belonging to this Presidency, and if we saw occasion, to communicate on the subject with the Honorable Company's Solicitor.

1831. With reference to the concluding paragraph of the above letter, the Honorable the Governor in Council on the 23rd April transmitted to us a copy of a communication which had been received from the Collector of Rajahmundry, and desired us to report without any delay that could be avoided, what course was proper to be pursued with respect to the application made by the Master Attendant at Coringa, for a Certificate of Registry for a brig built at that place, and of which he was the owner.

1832. In considering the question, we were directed to advert to the provisions relative to the registering of vessels contained in the Acts of Parliament, copies of which were transmitted to us with the letter above referred to.

1833. Our attention was particularly desired to Clause 2 of the Act Geo. IV, Chapter 41, which enacts that no vessel having a deck, or being of the burthen of fifteen tons or upwards, shall be entitled to any of the privileges or advantages of a British ship until registered in the manner there prescribed, and to Clause 4 of the same Acts, which renders liable to forfeiture any vessel which "shall exercise any of the privileges of a British ship" without having been duly registered.

1834. It was observed that if trading from port to port in the British possessions within the limits of the Company's Charter, was one of "the privileges of a British ship," it followed that all vessels built in British India, which either have a deck or are of the burthen of fifteen tons or upwards, require to be registered in the manner prescribed by the Act; that it was obviously of primary importance to ascertain that point, and if it should appear that such vessels did require to be so registered, we would then have to consider whether it was sufficient to have one Office of Registry at Madras for all the ports subject to this Presidency, or, on the contrary, whether it was either necessary, or the most eligible course to appoint officers in the several Maritime Districts, to act in execution of the law with respect to the registering of vessels.

1835. On this occasion the Government acknowledged the receipt of our letter of the 22nd March, and acquainted us that it appeared to the Governor in Council to be advisable that we should consider the communication from the Collector of Madras, to which it referred in connection with the general subject to which the

foregoing paragraphs of their letter related, the Governor in Council, therefore, deferred making any communication of the nature proposed by us to the Government of Ceylon. It appeared to him, however, we were told, that no ill consequence could result from authorizing the Collector in the meantime to furnish vessels bound to Ceylon with passes signed by himself, provided orders were given him at the same time to levy no fees on the issue of the passes, and to be careful that he granted them only to vessels belonging to our own ports, and on no account to any vessels belonging to a foreign settlement.

1836. The expediency of our consulting the Honorable Company's Solicitor on the subject of the new Registry Act had already been suggested to us, and it was further added, that it also occurred to the Governor in Council, that in considering the questions which arise out of the recent alterations in the state of the law as regards Indian vessels, we might derive valuable assistance from the experience and judgment of the Collector of Sea Customs at Madras, with whom we could communicate on the subject either personally or by writing, as might appear to us to be most advisable. It was finally observed that we could not fail to perceive that it was a subject which required our immediate attention.

1837. We acknowledge the receipt of the above two letters from Government on the 6th May, and stated that we had carefully perused the Acts with which we had been furnished; but in the absence of others of a prior date, which it seemed necessary to consult, and without any experience in the application of Shipping or Marine laws, which involve interests of considerable importance, wholly unconnected with our ordinary enquiries, we had had recourse to the opinions of a Member of the Marine Board and of the Officers of the Sea Customs Department, and had found that those officers entertained considerable doubts whether it was or was not the intention of the British Legislature to subject to the operation of the new registry law such vessels as proposed to trade only from port to port within the Company's limits.

1838. There seemed, we observed, to be no doubt that a registry might be effected in India of Indian built ships under the new Act, which should confer upon them all the privileges and advantages of a ship built and registered in Britain; but those advantages could not be fully enjoyed unless the vessel were manned with a certain proportion of British sailors. The 20th Section of the Act 4th of the King, Chap. 80, modified the rules regarding the crews of ships that were to enjoy those privileges if manned in India, while the 23rd Section of the same Statue exempted vessels trading from port to port within the limits of the Company's Charter, from the necessity of having any number of British seamen as part of their crew. From this and other provisions of the Acts, a distinction would appear to have been intended between the privileges to be imparted, and the rules to be applied to ships trading within, and ships trading beyond the Company's limits.

1839. The application of all the rules of the Act 4th of the King, Chap. 41, to all vessels built in India having a deck or being of the burthen of 15 tons or upwards, or even to all vessels of that description if commanded by European British subjects, but trading only from port to port within the Company's limits, would, we observed, subject their owners to the operation of so many special rules and regulations, particularly with regard to their transfer either in whole or in part, from one proprietor to another, as would prove a source of much inconvenience, and that unnecessarily, if the legislature should not have intended such application; but as it must be a matter of great importance that no difference should exist in the interpretation of this law under the different Presidencies in India, we were of opinion that it would be highly expedient that a reference should be made to the Supreme Government for the opinion of the Law Officers at that Presidency on the proper interpretation of the Act.

1840. With regard to the establishment as a principal settlement of some port between Madras and Bombay, we were of opinion, that it would be desirable to establish Tellicherry as

a principal port, as that place might furnish cargoes of pepper to small vessels putting in there and after having touched there, as a principal port, those vessels would be at liberty to proceed to the other ports in the neighbourhood, which they could not otherwise do without first visiting Bombay.

1841. With reference to the correspondence which had already taken place relative to the new Navigation and Registry Act, 4, Geo. IV, Cap. 80 and Cap. 41, the Honorable the Governor in Council on the 13th July transmitted to us for our information, the following copy of a circular letter to the Collectors of the several maritime provinces subject to this Presidency.

"I am directed by the Honorable the Governor in Council to transmit to you copies of the Act 4, Geo. IV, Cap. 80 and the Act 4, Geo. IV, Cap. 41, and to acquaint you that you are appointed to act in execution of the last mentioned Act, for the ports situate in your district."

"With respect to the construction of these Acts, particularly as regards ships trading, only within the limits of the Honorable Company's Charter, there have arisen doubts which perhaps cannot be entirely cleared up but by the authorities in England. In the meantime, I am directed to state for your information and guidance, that the Advocate-General has given his opinion that the Statutes in question were not intended to interfere with the internal trade of India; but that he nevertheless thinks it advisable, in order to guard against possible consequences, that every ship entitled to be registered under the Registry Act (4 Geo. IV; Cap. 41) should comply with the directions of that Act; and that, with respect to vessels owned by subjects of His Majesty, but which, from having been built at ports not subject to the British Government, or from the inability of the owners to comply with the strict forms of the Act, cannot be registered according to its directions, he recommends that, for the present, they should continue to be furnished with the Government Pass and Certificate which have been heretofore used."

1842. In reference to our letter of the 22nd March last, and to the 5th para. of Mr. Secretary Macleod's letter of the 23rd April in reply thereto, we submitted on the 15th August, for the approval and sanction of the Honorable the Governor in Council, a form of pass which we had prepared in communication with the Acting Collector of Sea Customs, to be issued to all vessels trading between the Coast and Ceylon.

1843. On the 24th August the Government transmitted a form, which had received their sanction for passes to vessels trading between the Coast and Ceylon.

1844. Copies of the correspondence regarding Madura were sent to the Collector on the 17th May and 16th September 1824.

SEASON.

STATE OF THE SEASON, CROPS, &c.

Dated, 5th January 1824.	To Government, 8th, in Dy. Cons., 12th January 1824.
" 26th, in "	" 29th, in "
" 29th, Jan. in "	" 2nd February 1824.
" 5th, in "	" 9th "
" 12th, in "	" 16th "
" 19th, in "	" 23rd "
" 23rd, in "	" 26th "
" 26th, Feb. in "	" 1st March 1824.
" 15th, in "	" 18th "
" 25th, in "	" 29th "
" 1st, in "	" 5th April 1824.
" 12th, in "	" 15th "
" 19th, in "	" 22nd "
" 10th, in "	" 13th May 1824.
" 3rd, in "	" 7th June "
" 19th, in Cons.,	" 19th July "
" 2nd, in Dy. Cons.,	" 5th August 1824.
" 30th, Sept. "	" 4th October "
" 4th, in Cons.,	" 4th "
" 7th, in "	" 11th "
" 9th, in "	" 11th "
" 14th, in "	" 16th "
" 18th, in "	" 21st "
" 18th, in "	" 21st "
" 25th, in "	" 28th "

1845. In para. 1517 of our last General letter, we mentioned that we had sent circular instructions to the Collectors in conformity with the directions of Government relating to the season. We instructed the Collectors to furnish periodical reports concerning the season, the state of the crops, the price of grain, &c. The information furnished to us in consequence of those instructions was duly communicated to Government in successive letters.

1846. GANJAM.—The Collector of Ganjam reported at the end of January, that a fall of rain lead in November had relieved the country from every apprehension of famine; that the produce was more than sufficient to provide for the inhabitants throughout the year; that the price of grain was however high, in consequence of exportation to the southern ports. He reported again in March, that though grain was somewhat dearer than usual, the district did not suffer from scarcity; that the failure of the periodical rains had only been partial, and that the high price was in consequence of the demand in the southern market. On the 28th September he reported that the season was very unfavorable to the south and the country parched up, and that if there should not be a fall of rain in a few days, the paddy crops would be lost. To the north, the season was not so unfavorable, the high crops were doing well, the price of grain was however double the usual price, and the poorer classes were suffering much in consequence. The Collector reported lastly on the 12th October, that a considerable fall of rain throughout the district between the 30th September and 3rd October had put the crops out of all danger.

1847. VIZAGAPATAM.—The Collector of Vizagapatam reported on the 18th February, that the want of rain from April to October 1823, had left nearly half the wet lands uncultivated; that the crops on the remaining lands had suffered materially from the drought; and that the produce of Fusly 1233 was estimated at little more than one-third of an average crop; that the stock of grain in the district was considered sufficient both for food and seed until July or August, but that should no rain fall until June, a scarcity bordering on famine would ensue. The price of grain, he stated, was double the average of the last three years, the water in the tanks, &c., was far short of the usual quantity, there was sufficient however for the inhabitants and their cattle for two or three months longer. The failure of crops in Fusly 1216, the Collector added, exceeded that of the current year in the proportion of 4 to 3. On the 13th October, the Collector reported that the apprehensions of famine had subsided in consequence of a most reasonable fall of rain throughout the district, and that a fine crop of such grain as the lateness of the season might allow, was confidently expected. Rice and other grain, he stated, had fallen in price.

1854. CHINGLEPUT.—The Collector of Chingleput reported on the 28th January, that out of 54,700 cawnies cultivated in his district up to the end of November, 37,000 had failed to produce any crop, and that the whole extent of land profitably cultivated in the current year would be only 25,000 cawnies, while in the last year it was 1,30,000 cawnies. That the produce of last year was cullums 6,80,000, and the average of five years 5,20,000, while the produce of the current year was estimated at no more than 62,000, and he anticipated that there would be a deficiency for the consumption of the population to the extent of 5,685 garces, to be supplied from external sources. The Collector was of opinion that the failure of this season was greater than in Fusly 1215. The average price of paddy for the last three years was 16 mercals per Pagoda; on the 15th January it was 6 mercals per Pagoda. On the 27th March the Collector stated that the price of rice per garce was Rupees 223 above the average price for the last three years; nearly the whole of the crops had been destroyed, and with the exception of a few large tanks, all the reservoirs were dried up and the supply of water was nearly confined to the wells and springs. On the 30th July the Collector reported that there had been a fall of rain on the night of the 29th, sufficient to admit of immediate cultivation, of which he hoped the whole district had participated, and he had in consequence ordered an immediate distribution of Tuccavy. On the 22nd September, he stated that except in the Talooks of Conjeveram, Ootramalore and Carangooly, where the lands are particularly favoured with channels from the Palar river, there had been little or no cultivation, a few dry crops only had been produced by great exertion by means of temporary wells within the last six weeks. A mortality among the cattle had greatly increased the distress of the people, as it deprived them of the means of cultivation in the case of rain falling; he trusted, however, that much might be done by a liberal and judicious distribution of Tuccavy, to which his best attention was directed. On the 9th October he again reported unfavourably of the season, stating that two-fifths of the wet cultivation and three-fifths of the dry cultivation had already failed and distress was still experienced from the loss of cattle.

1855. NORTHERN DIVISION OF ARCOT.—The Principal Collector of the Northern Division of Arcot reported on the 28th January that the failure of the produce had been very extensive, but he hoped that the crops would yield about two-thirds of the produce of an average season; he trusted that with the actual produce of the year and with the stores that remained from former seasons, the wants of the people for food and seed would be nearly supplied. In ordinary seasons, he said, the produce of the district was more than sufficient for its consumption, but some supplies would this year be required from other parts, which he hoped would be ensured by the permission of a free transit of grain. Assistance, he reported, was afforded to the inhabitants in digging new wells and channels, the lands in the beds of tanks had also been given to the ryots on moderate tearwas, and on the dry cultivation had been carried on with some success. The generality of the tanks, he said, were quite dry above the ghauts; the inhabitants in some places had been obliged to remove from their homes with their cattle in search of water; in most villages below the ghauts the inhabitants were still supplied from wells, but it was to be feared that this resource would not long be available, except in the vicinity of rivers, &c. The Principal Collector considered the failure of cultivation in this season to be greater than it was in Fusly 1216, as the whole of the Poonjah crops had this year been lost, whereas in 1216 a considerable produce was obtained from the Poonjah lands he stated that no interference was allowed with the trade in grain in his district; he feared, however from representations made to him that the restrictions upon export from Mysore had not been removed. On the 18th February he reported that the tanks were quite dry, and water procurable only from the river, channels and wells. The Vysagum cultivation had entirely failed;

to a trifling extent of Thoval Raggy cultivation was carried on from wells and other small sources. On the 3rd March, he stated, that no favourable change had occurred, and there was no material alteration of prices. On the 12th, he said, the prices of grain was rising. On the 25th, he stated, that prices were still rather on the increase, and added that the prohibition of the export of grain from Mysore was still in force. On the 28th April, the Principal Collector reported, that there had been a partial fall of rain in the Talooks of Arcot and Nellore on the 18th, and another on the 25th greater and more extensive, though still of general, which had been beneficial in partially relieving the distress experienced from the scarcity of water. On the 11th October he reported that rain had fallen in considerable quantities in most parts of the district, and the ryots had, late as it was, commenced some cultivation. To change in the price of grain, he observed, could thus early be expected, but the commencement of cultivation would afford relief to the distress that had been experienced.

1856. SOUTHERN DIVISION OF ARCOT.—The Principal Collector of the Southern Division of Arcot reported on the 6th March that he apprehended there would be a deficiency of grain in his district, with reference to the ordinary consumption, to the extent of 9,32,265 cullums, which must be imported from other quarters, otherwise the inhabitants would be severely distressed by scarcity. The tanks, wells and other reservoirs, &c. in the district, he said, contained but a scanty supply of water, and there had been a considerable failure in the crops, for which a deduction must be made in the settlement to prevent ruin to the cultivators. The failure of crops, he stated, was greater than in Fusly 1214. On the 11th October he reported that some favourable showers had fallen in the districts along the coast.

1857. SALEM.—The Collector of Salem reported on the 3rd January, that the crops in his district, though not amounting to a full average produce, were more productive than he had expected, and that there was sufficient grain in the country to satisfy the wants of the inhabitants, and the demand for seed grain for the next 12 months; that rice was at 12 Madras measures per Rupee, which was low in comparison with the price in other districts; nine-tenths of the tanks were completely dry, but he did not apprehend any deficiency of water from the number of wells and reservoirs which would afford a supply for the next six months. On the 25th September, he stated that there had been no rain for many months until within the last three weeks, within which time there had been a considerable and general fall. The season, he said, had been altogether uncommonly backward.

1858. TANJORE.—The Principal Collector of Tanjore reported on the 7th January, that in consequence of the failure of rain, the cultivation and crops had suffered in a degree that had not happened since Fusly 1213, and from the appearance of the crops at that time, he thought the probable produce could not be reckoned at less than 30 per cent. below the average, and unless rain should fall in the course of ten days, half the usual produce would be as much as could be expected. On the 15th he reported that still no rain had fallen. On the 23rd and 31st he stated that some showers had fallen, but not sufficient to produce any material change. On the 5th July he reported that they had sufficient water throughout the district to enable the ryots to commence sowing. From this period the Principal Collector's report of the season and the crops were generally favorable, until the 20th October when he expressed some apprehension of the crops suffering from inundation.

make good the deficiency of bad ones. In cases of the contrary description, there was no motive for the interference of Government to prevent estates from passing out of improper hands; and it seemed rather desirable that payment of kists should be required as they fell due with a view to bringing the estates to sale for arrears of revenue. The Collectors, it was observed, ought to report to us the particulars of each case in which forbearance was solicited, so that we might be enabled, on the principles above stated, to judge of the propriety of granting or withholding it.

1869. The Governor in Council considered the request of the Zemindar of Vizianagram to be quite unreasonable, observing that the high price of grain had probably more than made up for any deficiency of produce; and that if he could not pay more than three out of five lakhs this year, there was no ground to expect that he would be able to pay five lakhs and a half in each of the four following years. The Collector was, however, authorized to show any moderate indulgence which he might consider warranted by the circumstances of the case, reporting those circumstances for our information.

1870. The Governor in Council saw no reason for acceding to the request of the Vencatagherry Zemindar:

1871. On the 10th June last we communicated the foregoing orders to the Collectors of Chingleput, Salem, North Arcot, Vizagapatam and Nellore respectively.
In Dy. Cons., 14th June 1824.

ENCOURAGEMENT TO THE IMPORTATION OF GRAIN BY EXEMPTION FROM DUTY AND THE ALLOWANCE OF A BOUNTY.

1872. With reference to the advertisements published by order of Government under date the 12th December 1823 and 9th January 1824 respectively, exempting grain imported to any place under this Presidency from all duty, and offering a bounty to the importers of rice at Madras from Bengal and Malabar and Canara, we submitted, on the 2nd February, a letter from the Collector of Sea Customs, at the Presidency, requesting instructions whether grain imported from places not mentioned in those advertisements should be admitted to the exemption and allowed the bounty. As it was considered of importance to afford every encouragement to the importation of grain, and considerable quantities were expected from Bombay, Batavia, &c., we suggested that the exemption from duty and offer of bounty should be extended to grain imported from all places not being subordinate Ports or Foreign Settlements on this coast. We recommended also, agreeably to a suggestion of the Collector, that the entry of the Manifest of a Vessel laden with grain at the Custom House should, to prevent all discussion, be held to entitle the importer to bounty. The Government resolved on consideration of the above communication, that exemption from duty should be extended to grain imported from all places whatever, and that rice imported from Bombay should be entitled to bounty on the condition specified in the Government advertisement, but not rice imported from Pegue, Batavia or other Foreign Ports. The Government desired that the date of the entry of a Ship's Manifest should be taken as the date of importation.

Vide last General Report, para. 1513.
Sea Customs.
To the Chief Secy. to Govt.
In Cons., 2nd Feby. 1824.
Sea Customs.
From the Secy. to Govt., 6th, in Cons., 9th February 1824.
Sea Customs.
From the Secy. to Govt., 10th, in Cons., 12th Feby. 1824.

DISBURSEMENT AUTHORIZED FOR THE EXPENSE OF RELIGIOUS CEREMONIES ON ACCOUNT OF THE WANT OF RAIN.

1873. On the 6th January the Government, with reference to our letter of the 22nd December 1823, submitting a letter from the Collector of Madura, were pleased, in consideration of the religious prejudices of the natives, to authorize such moderate disbursements as had been usual in that district account of ceremonies for rain.

From the Secy. to Govt., 5th, in Dy. Cons., 12th January 1824.
In Cons., 22nd Dec. 1823.

1874. On the 12th July we recommended that the disbursement of 1,400 Rupees might be allowed in the Northern Division of Arcot for the same purpose, as requested by the Principal Collector. The Government authorized this disbursement, and permitted moderate charges of the same nature to be incurred in other districts without previous sanction.

To the Chief Secy. 12th, in Cons., 12th July 1824.
From the Secy. to Govt. 23rd, in Cons., 19th July.

EMPLOYMENT OF THE PEOPLE DURING THE SEASON OF SCARCITY ON PUBLIC WORKS.

1875. With reference to the orders of Government of the 23rd December 1823, we submitted on the 26th January reports from the Collectors of Bellary, Salem, Vizagapatam, Southern Division of Arcot and Nellore, respecting the employment which might be given to the people of their districts in the execution of public works during the season of scarcity. The Collector of Bellary, we said, considered the works for which he had submitted estimates to be sufficient for immediate employment, and in particular the repair of the Kunnacul Tank, which we recommended he might be authorized to commence immediately. The Collector of Salem stated that the public works already sanctioned were sufficient for a time to give adequate employment to the labouring classes. The Collector of Vizagapatam proposed first, the extension of the salt manufacture which we were not prepared to recommend; secondly, the erection of additional choultries, on which work we said we would with the sanction of Government direct him to proceed. The Principal Collector of South Arcot desired to commence the works estimated for Fusly 1233, but not yet sanctioned, and we recommended that he should be authorized to do so with the reservation of any works the expediency of which might doubtful. The Collector of Nellore, we said, was making every exertion in the repairs of tanks, &c., and likewise proposed to employ the people in the repair of the public roads, which proposition we recommended to be sanctioned. The Collector, we observed, suggested that he might be allowed to purchase grain and to pay the labourers partly in rice. We thought this plan inadvisable lest the large purchases of the Collector should raise the price and thereby increase the general distress. The Government sanctioned our several recommendations above detailed, observing that employment was the best mode in which relief could be administered to the distress of the people; at the same time remarking that the importing of grain or the issuing of it to the people employed was liable to serious objection. We subsequently submitted to Government a letter from the Collector of Chingleput, stating that the number of people likely to be in need of employment in his district would be about 57,000 of whom 10,000 would procure work in their villages and for the remainder employment was to be found; for which purpose he suggested, 1st. The improvement and repair of the high roads under an estimate amounting to Rupees 80,928. This estimate having been prepared by Native maistries might, we observed, be sufficiently accurate for the present purpose; but we thought it should still be submitted to the examination of the proper officers in the tank department, by whom also the execution of the works should be

Vide last General letters, 5para. 116.
To the Chief Secretary, in Cons., 26th January 1824.
Bellary, 6th, in Cons., 12th January 1824.
Salem, 5th, Cons., in 12th January.
Vizagapatam, 9th, in Cons. 19th January.
South Arcot, 14th, in Cons., 19th January.
Nellore, 10th, in Cons., 15th January.
From the Secy. to Govt., 6th, in Cons., 12th February.
To the Chief Secy., 26th, in Cons., 26th February.
Chingleput, 20th, in Cons., 22nd January.

1881. In a season of unusual pressure like the past, we observed that a diminution in the revenue was an event to be expected, and though we regretted that this had been the case to a very considerable extent, it was satisfactory to us to have it in our power at the same time to state, that it had not arisen in any degree from a diminution of zeal or attention on the part of the Revenue Officers of Government, but that it was solely ascribable to causes over which they had no control.

1882. The foregoing statement, we remarked, exhibited a total net decrease in the Land Revenue in Fusly 1283 compared with Fusly 1282, amounting to Rupees 30,70,831-3-5, of which the large proportion of Rupees 27,66,111-13-0 was in the current Land Revenue.

1883. In explanation of the causes from which this large diminution of the revenue has arisen, we considered it necessary on that occasion to enter somewhat more into detail than we had hitherto been accustomed to do in submitting our observations on the statement of the Accountant-General, and to shew, as far as the limits of a document of that nature would admit, not only the amount of increase and decrease which had occurred in each district, but the particular causes which had contributed to produce that result. To elucidate the subject still more, we subjoined an Abstract Comparative Statement, exhibiting the increase and decrease of "Arrears," "Current Revenue," and "Extra" and "Extraordinary Revenue," for Fuslies 1282 and 1283 with the net increase or decrease under the several heads in each district.

1848. RAJAHMUNDY.—The Collector of Rajahmundry reported on the 17th January, that the wet cultivation had failed almost everywhere, but that the rains which fell at the end of October had saved much of the dry crop; that the Jonnah crops had proved most abundant, and the principal harvest was then reaping. On the 4th October he reported that a considerable quantity of rain had fallen in the northern extremity of the district about the middle of September, and that since the 28th there had been frequent and several showers, and there was every appearance of a plentiful supply.

1849. MASULIPATAM.—The Collector of Masulipatam stated on the 31st December, that he did not apprehend that the inhabitants would be pushed to any great extremities during the Fusly through the dearth of the rice which had risen within four months from 23 to 30 Pagodas per candy, and the smallness of the stock on hand must create uneasiness. The Jonnah crops, he said, was plentiful, would be ready in May, another kind of grain also had grown well, and the crop would be ready about the end of January. On the 11th March the Head Assistant Collector estimated the quantity of grain that would probably be deficient for the consumption of the district at 15,312 Madras garces, he reported that there was not much water in the tanks, but sufficient in the wells for the supply of the inhabitants and their cattle; that the failure of crops in this year was not equal to that in Fusly 1216, inasmuch as the deficiency on the wet produce was in a great measure compensated by the productiveness of the dry land cultivation. The Collector reported on the 4th October that heavy rains had fallen, which had completely saved the paddy crops, and that the others were flourishing, but that the preceding draught had affected the whole of the crops on the ground to such a degree as to cause apprehension that the entire country would be rendered a desert waste.

1850. GUNTOOR.—The Collector of Guntoor reported on the 25th May that rain had fallen plentifully and generally in his district, and very opportunely as the water had become scarce. On the 7th October he reported that the E. monsoon had set in, and had saved the Jonnah crops on the eastern side of his district, but that the reports from the westward Great alarm, he said, had prevailed on account of the drought.

1851. NELLORE.—The Collector of Nellore reported on the 6th January, that throughout the district generally the dry grain crops would be about three quarter of a full crop, but that the produce of the wet cultivation would not be above quarter; that grain was hardly to be procured even at the highest price; that there was about two or three months supply of water in the tanks and the same in the wells, and not more than one month's supply to be expected from the rivers. The failure of the crops in this season, he said, was not so great as in Fusly 1216. On the 14th January, he reported that some rain had fallen, whereby some of the dry crops would be benefitted, but upon the whole the season was still unfavorable. On the 21st January, he stated that the dry crops were in good order in the six northern Talooks in Ongole, but both wet and dry crops in the other Talooks were in the same bad state as before, the water was diminishing and there was little grass for the cattle. On the 31st January he reported to the same effect. On the 10th February, some of the dry crops had been reaped in the six northern Talooks in Ongole, and in the other twelve Talooks some crops had come to maturity and the ryots were reaping, but

the rest were in as bad a state as before reported. The water in the tanks, &c., was exhausted and the cattle had been taken to the banks of the rivers for pasture. On the 19th the Collector reported that no improvement had taken place in the crops, &c. On the 28th his report was similar. On the 12th March he mentioned that some dry grain crops had been reaped, but that in many villages the tanks and wells were dry. Grain, he said, was at a high price. On the 22nd March he stated that there had been no change. On the 14th April he reported that most of the dry crops in the six northern taluks had been reaped, a part of the wet dry and garden land crops had been cut in the other twelve Taluks, a part had perished. Grain was selling in the market, but dear; there was no water, he said, in the tanks and wells, and no grass for the cattle. On the 3rd May he said that the whole of the crops in the six northern Taluks had been reaped and nearly all in the other Taluks. Some rain had fallen in a few villages on the 26th April, but the tanks, wells, &c., were still without water. On the 8th October, he reported that from the commencement of the Fusly in July to the 3rd October, partial rains had fallen at different times in the six northern Taluks, and the first crops had been sold to a small extent, the sowing of others had commenced, but was impeded by want of rain. No rain had fallen in the other Taluks, which had obstructed cultivation, but some lands had been cultivated to a small extent by means of springs, ponds and wells. After the second heavy rain had fallen throughout the district sufficient to recruit the crops already sown and to enable the ryots to carry on the wet and dry cultivation generally.

1852. BELLARY.—The Collector of Bellary reported on the 2nd February, that there had been no rain since the early part of September; that the crops had failed principally on the dry lands, in which the produce could not be estimated at more than half an average crop. The crop on garden lands watered by wells, might be estimated at three quarter of the average produce, and the produce of the wet lands bore the same proportion to the crops of an average season. He did not think that any actual deficiency would be experienced in providing for the wants of the people and seed grain throughout the season, he expected scarcity and distress, but saw no reason to anticipate famine; less rain was supposed to have fallen in this season than in Fusly 1216; the produce was about equal, but the price of grain was lower. On the 23rd September the Collector reported that rain had fallen in some districts, and he hoped that a favorable change had taken place. The distress occasioned by the want of rain, he represented to have been very great. He reported again on the 18th October that abundant rain had fallen generally in the district, and that most if not all the tanks had been filled to overflowing.

1853. CUDDAPOH.—The Collector of Cuddapah reported on the 15th March that his district was better off than any in the Carnatic or Northern Circars; that there would be no scarcity of grain, though it was dear, the last rice crop having been abundant and the Jonnah crops of the year promising fair. On the 3rd October the Collector reported that the want of rain was general and most pressing; great numbers of cattle had perished for want of forage, and the distress among the inhabitants was severe. Goorumcondah alone had been fortunate in having received, at various times, a tolerable, though late supply of rain. Grain was very dear. Rice at 6 and 5½ seers, and Jonnah at 6½ and 7 seers per Rupee; the Collector, however, had no apprehension of any deficiency in the market. The Collector added on the 9th, in Cons., 15th October, that rain had begun to fall; on the 9th he stated that the supply of rain had been general throughout the district.

Abstract Comparative Statement of Gross Collections, Charges and Net Revenue for Fusly

COLLECTIONS.							Fusly 1232.		Fusly 1233.		INCREASE.		DECREASE.		CHARGES.											
							Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.												
Arrear ...	...	...	...	...	...	...	21,18,110	13 3	20,19,707	5 5	...	...	98,403	7 10												
Current	...	...	...	...	...	...	318,60,876	4 2	290,94,764	7 2	...	...	27,66,111	18 0												
Extra Revenue ...	...	...	...	...	...	...	2,80,258	8 11	2,51,303	2 5	...	...	28,955	6 6												
Extraordinary ...	...	...	...	...	...	...	11,92,449	12 10	10,15,059	4 9	...	...	1,77,360	8 1												
Total Land Revenue including Extraordinary							354,51,695	7 2	323,30,864	3 9	...	...	30,70,831	3 5	Charges on Land Revenue including Extraordinary											
Abkary Revenue	...	...	...	...	...	...	15,97,579	2 4	15,88,460	1 4	...	...	9,119	1 0	Abkary do. ...											
Sundry small Farms and Licenses	...	...	...	...	...	...	3,52,359	13 4	2,31,433	14 2	...	...	1,20,925	15 2	Sundry small Farms and Licenses do.											
Moturpha	...	...	...	...	...	...	9,43,635	6 8	8,88,429	13 6	...	...	55,205	9 2	Moturpha ...											
Customs... { Fusly 1232... Do. 1233..							Land Customs.		Sea Customs.		54,65,890 14 0		52,05,795 2 9		...		...		2,60,095 11 3		Fusly 1232... ,, 1233 ..		7,31,496 0 7 6,30,424 2 2		4,62,609 11 2,90,321 10	
							1,11,395	2 11	1,48,700	8 4																
Salt Monopoly	...	...	...	...	...	...	29,74,638	11 6	29,94,926	8 1	20,287	12 7			Salt Monopoly ...											
Tobacco Monopoly	...	...	...	...	...	...	6,78,671	15 6	7,12,271	11 9	33,599	12 3			Tobacco Monopoly ...											
Stamp	...	...	...	...	...	...	4,91,280	9 4	4,89,549	7 6	...	...	1,731	1 10	Stamp ...											
Total Receipts...							479,55,751	15 10	444,91,730	14 10	53,887	8 10	35,17,908	9 10	Total Charge											
							Deduct Increase....						53,887	8 10	Deduct Decrease											
							Net Decrease. ...						34,64,021	1 0	Net Increase											
															Net Revenue											

1859. TRICHINOPOLY.—The Collector of Trichinopoly reported on the 15th March, that though there had been a great want of rain there were no complaints of actual distress and no sickness; the usual concomitant of scarcity, the failure of the crops, was in a small degree greater than in Fusly 1216; the produce was estimated at about 30 per cent below that of the last Fusly; the first crops had generally grown well but the second crops had failed in a greater or lesser degree in all parts of the district. The whole produce of the year was estimated considerably below the ordinary consumption, and the Collector supposed that 21,000 cullums would be required from external sources of supply. The supply of water remaining, he said, was scanty. In April and May rain fell in the district, and on the 30th September the Collector reported that the supply of rain had been more than usual.

1860. MADURA.—The Collector of Madura reported on the 7th February, that the crops were in a very bad state, that it was estimated that at last two-thirds of the Nunjah and a considerable portion of the Poonjah produce would perish. The produce which might be preserved, he thought, would be reduced considerably below the general average, being estimated variously at $\frac{1}{4}$, $\frac{1}{2}$ and a very little at $\frac{3}{4}$. Such a season, he stated, was not within recollection; the greater part of the tanks were dry and few had above 10 or 15 days water in them; the cattle, to prevent their perishing, were driven away to the foot of the hills, where they found some little pasturage and water. On the 20th, he stated, that scarcely a blade of grass was to be seen, and that it was with the utmost difficulty pasturage was found for the cattle. On the 1st March, he said, that with the exception of small spots of land in the beds of tanks, cultivation was completely at a stand. Upon the whole, he said, the season was unexampled. The drought of Fusly 1216 was not comparable to the present or to that of Fusly 1223. The inhabitants were suffering great distress, and it would soon become necessary to find employment for them to prevent their leaving the district. The Collector continued to report to the same effect, adding that there was great mortality among the cattle; both cholera and fever were prevalent until the beginning of April, when some rain fell at Madura and partially in the talooks sufficient for ploughing, and again towards the end of the month. There was rain also in May, which prevented a rise in the price of grain which could not, however, the Collector observed, be expected to fall immediately. In October the Collector also reported that rain had fallen partially and scantily in some villages; but more plentifully in others, so as to enable the inhabitants to carry on the wet cultivation.

1861. TINNEVELLY.—The Collector of Tinnevely reported on the 3rd February that there was no ground for apprehending a want of grain for seed or food. The produce was likely to be less than usual, but there was no probability of the deficiency being so great as to cause severe distress, or to justify any apprehension of famine, although it must cause privation. There was then no want of water in any place; there was as much running water as was required; deficiency was expected chiefly in the lands watered from tanks, and in the dry cultivation. The current price of grain in December was below the average of the three last years. On the 25th February, he said, there was still no apprehension of failure in the cultivation dependent upon the rivers, and it was thought that the crops depending upon the tanks would also be safe generally if favoured with moderate rain before the 10th April, but some had already perished; there was no want of water for cattle and domestic purposes. The price of paddy had increased. No rain fell from the 1st to 15th March, except partially in one talook. The tanks were dry and the crops under them withering; there was no want of water for cattle and domestic uses. The current price of paddy was a little above the average; no change occurred until April, at the beginning of which a few showers fell, and about the 20th a considerable quantity which was likely to be very beneficial, and produced a reduction of price.

1862. COIMBATORE.—The Principal Collector of Coimbatore reported on the 6th February that the failure of the crops was about equal to what occurred in 1806-7, but nothing beyond a scarcity of grain was to be apprehended. The tanks were all dry or nearly so, and the crops under them ruined. Water, however, had lately come into the river Ambravutty, and it was hoped that the extensive rice lands irrigated from it would yield about half an average crop. Unless heavy rain should fall the garden lands would not be half cultivated. On the 22nd March, we said that the crop of 1232, which was a fair average crop, was in the proportion of nearly two to one to the present; the price of grain, however, had not been enhanced to the degree that might have been expected. On the 5th October he reported that a favorable fall of rain had occurred in ten Talooks, and partial showers in four, but not sufficient to allow seed to be sown.

1863. CANARA.—In Canara the season was not so favorable as usual, and some of the crops were injured in consequence, but there was no material failure.

1864. MALABAR.—In Malabar no distress was experienced, and the Principal Collector reported on the 27th September, that he expected the harvest to be even more abundant than usual.

INDULGENCE TO ZEMINDARS, &c., IN THE PAYMENT OF THEIR KISTS ON ACCOUNT OF THE UNFAVORABLE SEASON.

1865. On the 13th May we submitted a letter from the Collector of Vizagapatam, enclosing an address from the Rajah of Vizianagram to the Honorable the Governor in Council, soliciting indulgence in the payment of a part of his Jummah for the current Fusly by four yearly instalments of 50,000 Rupees.

1866. As several cases, similar to that of the Rajah of Vizianagram, had lately come before the Board, wherein other Zemindars and Mootahdars had requested a further period for the payment of their kists, we thought it proper to bring the subject to the notice of the Honorable the Governor in Council, and to submit the letters noted in the margin, from the Collectors of North Arcot, Nellore, Salem, Vizagapatam, and the Jaghire, all of them, with the exception of Salem, enclosing petitions praying for relief, and we requested we might be favored with the orders of Government as to the extent of indulgence they might in general wish granted to such proprietors as might be considered deserving of it.

1867. We mentioned that on receiving the Collector's report on the petitions from the Zemindars in the Jaghire, we had instructed the Collector to use his own discretion in granting or refusing the relief solicited, and a copy of our letter was forwarded to the Collector of Salem for his information; and that in the case of the Cavatynuggaram Zemindar, on the recommendation of the Principal Collector of the Northern Division of Arcot, we had authorized a reasonable indulgence to be granted to him.

1868. The Government answered that the degree of indulgence ought to depend upon the degree in which the season had actually proved unfavorable, provided there were grounds for showing any indulgence whatever. In cases where the Zemindars had been indulgent to the ryots and had usually been punctual in the payment of their kists, the Governor in Council would be averse to press hard upon them for payment of their kists, notwithstanding that according to the principle of the permanent settlement, they ought to be prepared, from the surplus of good seasons, to

Amount of Decrease in the Current Collections of Fusly 1233, in the following Districts.

	Rs.	A.	P.
Coimbatore	66,509	8	4
Bellary	4,02,581	11	0
Cuddapah	4,48,523	13	0
Malabar	57,183	7	0
Chingleput	5,26,562	8	7
Rajahmundry	55,600	15	5
Vizagapatam	2,03,361	8	6
Salem	45,394	13	1
Diadigul, &c.	2,72,341	2	6
North Arcot	10,69,347	9	6
South Arcot	5,47,187	10	1
Trichinopoly	1,16,371	4	9
Tinnevely	1,81,196	0	6
Decrease...	39,42,672	3	3

Amount of Increase in the Current Collections in the following Districts.

	Rs.	A.	P.
Madras	1,462	0	3
Canara	1,23,008	14	10
Seringapatam	684	7	0
Tanjore	7,50,526	5	9
Masulipatam	30,787	4	1
Guntoor	1,64,753	8	10
Ganjam	52,690	6	5
Nellore	50,647	7	1
Increase...	11,76,560	6	3
Net Decrease...	27,66,111	13	0

1884. We observed that the grand total of the gross decrease in the current revenue was Rupees 39,42,672-3-3, and had occurred in the Districts noted in the margin; from this amount, however, was to be deducted the gross increase in other Districts, amounting to Rupees 11,76,560-6-3, and the remainder would be the net decrease as exhibited in the Statement, viz., 27,66,111-13-0.

1885. We stated that with the exception of Bellary, Cuddapah, Chingleput, Vizagapatam, North Arcot and South Arcot, the decrease in the revenue was to be ascribed solely to the decrease in cultivation, consequent to the entire failure of the periodical rains and the remissions which it was found necessary to make to the ryots for the failure of their crops.

1886. The large decrease in the Bellary and Cuddapah Districts, we observed, had arisen partly from the reduction of 25 per cent in the Survey Assessment of wet and dry lands, and 33 per cent on the wet lands; partly from relieving the ryots of waste put upon them at different times in the former district, and partly from the failure of the crops in both.

1887. In Chingleput, we observed, although the decrease was ascribable mainly to the failure of the rains, the amount had been further augmented by the indulgence granted to certain Mootahdars in extending the period for the payment of their kists, by which the collections brought to account within the Fusly.

From the Collector, 6th, in Cons., 15th July 1824.
To do. 2nd, in Dy. Cons., 5th August 1824.

1888. We stated that in Vizagapatam the decrease was chiefly attributable to the grant of a similar indulgence to the Zemindar of Vizianagram and others, and that this amount was therefore nominal.

1889. We observed that in North Arcot also the very great falling off of the current revenue was partly attributable to this cause, the main reason, however, was the remission on account of the destruction of the crops for want of rain, to the extent of Rupees 3,65,527, and the abandonment of land which the ryots had agreed to cultivate, amounting to Rupees 4,36,503, with the general reduction of 12½ per cent in the Survey Assessment.

From the Principal Collector, 22nd November, in Cons., 25th November.

1890. In South Arcot also we remarked that Rupees 2,72,918 of the decrease was on account of remission for crops wholly destroyed, and the remainder on account of the cultivation having fallen short for want of rain.

superintended. 2nd. The repair of the choultries for native travellers, estimated at Rupees 9,5; 3rd. The erection of bungalows for the accommodation of European travellers, to the number of 40, on the seven great roads passing through the district, the cost of each bungalow being estimated at 900 Rupees, making an aggregate of 36,000 Rupees. We suggested that the plan of these bungalows should be submitted to the Civil Engineer subject to the foregoing observations; we recommended that the whole of the estimates prepared by the Collector should be conditionally sanctioned. We also recommended a proposal of the Head Assistant Collector that a portion of the surplus funds of the Pagodas should be laid out in the repair of those buildings. The Collector having suggested that the people employed by him should be partly paid in grain, we stated that we still thought such a measure inexpedient. The Government concurred in our

From the Secy. to Govt.,
5th, in Cons., 8th March.

opinion and that of the Collector of Chingleput regarding the best means of affording employment to the people and sanctioned all the proposed works, restricting only the bungalows to the western road.

The Government stated their reliance on the best endeavors of the Collector and his assistant to render the present outlay of money a permanent benefit to the

To the Chief Secy., 15th, in
Cons., 15th March.

Trichinopoly, 8th, in Cons.,
15th March.

To the Chief Secy., in Cons.,
15th March.

Guntoor, 13th Feby., in
Cons., 4th March.

From the Secy. to Govt.,
30th March, in Cons., 1st April.

country. The application of the Pagoda funds on the repair of those buildings was approved. We reported that no extraordinary exertion was required in Trichinopoly to relieve the distress of the people by affording them employment. On the 18th March we submitted to Government a letter from the Collector of Guntoor, stating that he had no apprehensions of a scarcity or any considerable distress in

his district, but proposing to take the present opportunity of employing the people in several useful works, of which we said we had conveyed to him a general approbation. The Government expressed

Tinnevely, 18th, in Cons.,
19th March.

satisfaction at the report of the Collector of Guntoor and approved of the works proposed by him. We forwarded on the 29th March a letter from the Collector of Tinnevely reporting on the works

which might be performed in his district and give employment to the people during the

From the Secy. to Govt.,
12th, in Cons., 22nd April.

To the Chief Secy., in Cons.,
6th April.

Rajahmundry, 11th, in Cons.,
12nd March.

season. The Government replied that as there was no scarcity in Tinnevely, the estimates for the proposed works should be submitted through the regular channel. On the 5th April we submitted a letter from the Collector of Rajahmundry, reporting on the means of affording employment to the people in his district; he proposed—1st, to advance

Rupees 6,566 to the inhabitants of the Veasabuddy villages to enable them to repair their old wells and to sink new ones, to be repaid by instalments in one or two years; 2ndly, to cut a canal between the two principal branches of the Godavery to be carried to the Calipatam river, at the estimated cost of Rupees 7,984; 3rdly, to make a road from Injeram to Rajahmundry, the charge of which he estimated at Rupees 6,600. The Collector further recommended the immediate erection of three bungalows for travellers at the aggregate cost of Rupees 5,500. We

From the Secy. to Govt.,
27th April, in Cons., 3rd May.

recommended that the works proposed and estimated by the Collector might be sanctioned, but for the bungalows we suggested that a different plan should be adopted. The Government approved and

sanctioned the works proposed to be executed in Rajahmundry, but desired that the plan and estimate for the bungalows should be revised by the Acting Inspector General.

RELIEF AFFORDED TO THE STARVING POOR.

1876. On the 30th September we submitted to Government a letter from the Collector of Nellore, stating that the greatest distress existed among the lower classes, and that deaths daily occurred from actual starvation, and requesting sanction for the disbursement of 40 Rupees per day to supply them with food during the scarcity; also soliciting permission to grant a loan of 503 Rupees without interest to the boatmen and fishermen of Ekapilly. We recommended Mr. Smalley's request for the sanction of Government, who were pleased to authorize him to incur such expense as might be absolutely requisite in affording relief to the starving population and also to make the proposed loan. On the 5th October we laid before the Government letter from the Collector of Vizagapatam, representing the extreme distress of the poor in his district, and under the circumstances stated by him, we recommended that he should be authorized to afford such relief to the population as their necessities might seem to require; on the same date the Government sanctioned our proposal.

1877. On the 22nd October, in consequence of the favorable change which had taken place in the season, we were directed to instruct the several Collectors who had been authorized to administer relief to the poor, to exercise their discretion in withdrawing it gradually as local circumstances might admit. They were permitted to afford such assistance as might be actually required to enable individuals who had come from a distance to return to their homes.

1878. CHOLERA.—We had occasion at different times in the course of the year to report the appearance of cholera in several districts; we had, however, no reason to apprehend that it prevailed generally or was of long continuance in any part of the interior.

To the Chief Secy.,	19th	in Cons.,	19th	Jany.	1874.
"	26th	"	26th	"	"
"	20th	"	20th	"	"
"	20th	"	20th	"	"
"	24th	"	24th	"	"
"	19th	"	19th	July	"
"	8th	"	8th	Nov.	"
Tinnevely, Bellary, Guntoor and Masulipatam.					

REVENUE OF THE FUSLY 1233.

1879. On the 30th December 1824, we forwarded for the information of the Honorable the Governor in Council, and transmission to the Honorable the Court of Directors, a letter from the Accountant General, enclosing the Annual General Statement of the Crops, Collections, Charges and Net Revenue of the Provinces under this Government for the Fusly year 1223.

1880. We submitted at the same time a statement which, exclusive of Deposits and Receipts from the Judicial and Foreign Departments, exhibited in abstract the result of the administration for the last revenue year compared with the management of that which preceded it as follows:

1891. It was satisfactory, however, for us to observe, before noticed, that as a set-off against this large decrease in the revenue, there was an increase in the Districts above noted in the margin, to the extent of Rupees 11,76,560-6-3 reducing the net deficiency of current revenue to Rupees 27,66,111-13-0.

1892. The chief increase, we stated, was in Tanjore, where, from the peculiarity of the settlement, the demand of Government rises in proportion to the increase in the price of grain.

The total demand of arrears including old balance before 1233			
In Fusly 1232	Rs.	A. P.	
In Fusly 1233	Rs.	A. P.	
Total Collections of arrears including old balance before 1230.			
In Fusly 1232	Rs.	A. P.	
In Fusly 1233	Rs.	A. P.	
Rupees			

1893. ARREARS.—There was decrease, we stated, further in the collection on account of arrears, amounting to Rupees 98,403-7-10, which would appear very trifling, when it was observed that the demand on this account, for Fusly 1233, fell short of that for the preceding Fusly in the sum of Rupees 9,29,152-5-7.

1894. EXTRA REVENUE.—Under the head of Extra Revenue we also stated there was a small decrease of Rupees 28,955-6-3, which appeared to require no particular remark.

	Recoveries of Advances for Cultivation and Repairs.		Recoveries of Charges Collection of sequestered Zemindaries.		Interest on account of Arrears unpaid.		Receipts on account of Company's Plantation, Sales of land, &c.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1232	9,23,937	5 9	1,51,914	2 6	51,055	12 0	65,489	8 7	11,92,449	12 10
1233	7,73,053	4 9	1,61,329	6 2	22,910	4 3	57,766	5 7	10,15,089	4 9
	1,50,904	1 0	9,415	3 8	28,148	7 9	7,723	3 0	1,77,360	8 1
Decrease.			Increase.		Decrease.		Decrease.		Net Decrease.	

1895.—EXTRAORDINARY
The net decrease under the head of Extraordinary Revenue was, we stated, to the extent of Rupees 1,77,360-8-1

1896. The items comprised under this head, we remarked, were chiefly the recoveries of Advances, of Charges, Collection and Interest on arrears.

1897. We stated that the principal decrease in the collection on account of the first of these items arose from the diminished demand for Tuccavy advances; that in the second item there was a trifling increase arising from a greater number of estates being under attachment, and that the decrease in the collections under these three last heads being added to the net decrease in the Current Land Revenue makes the total net decrease in the Land Revenue of the Fusly Rupees 30,70,831-3-5.

1898. We remarked that although the Land revenue had in Fusly 1233 fallen short of that of 1232, to the extent just noticed there was a nominal increase in the charges in Fusly 1233 compared with 1232—1233 amounting to Rs. 5,20,797-8-7 or 3-3-7 per cent.

1899. This amount, without some explanation, appeared so large that we considered it necessary to enter into some detail, and submitted the following Statement, exhibiting at once the different heads under which an increase of charge had occurred in the Fusly now under review compared with the preceding Fusly.

	Fusly 1232.		Fusly 1233.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Salary and Commission after deducting refunds ...	9,26,552	5 7	9,40,502	4 11	13,949	15 4	...	...
Hazoor and Dist. Establishments do.	18,53,913	3 3	19,52,707	2 0	98,793	14 9	...	...
Saderward do. do.	88,695	8 2	94,563	10 1	5,874	1 11	...	...
Extra charges do. do.	42,720	2 0	56,163	4 2	13,443	2 2	...	...
Repairs of Tanks and Watercourses District Establishment ...	6,49,538	13 4	7,34,791	14 0	85,163	0 8	...	...
Extra charges connected with revenue, but not chargeable to any branch of revenue ...	1,39,589	1 7	2,34,773	9 2	95,184	7 7	...	...
Tent allowances	88,983	0 3	92,782	5 7	3,797	5 4	...	...
Surgeon's allowances	9,877	0 6	13,477	8 0	3,600	7 6	...	...
Compensation in lieu of resumed offices	4,39,935	11 6	4,94,556	12 11	54,621	1 5	...	...
Pensions	81,406	5 0	92,647	15 8	11,241	10 8	...	...
Charitable allowances	1,85,279	9 10	1,83,492	9 3	...	...	1,787	0 7
Pagoda and Mosque allowances	4,52,246	0 10	4,98,400	4 4	46,156	3 6	...	...
Total Ordinary...	49,58,736	13 10	53,83,775	4 1	4,31,825	6 10	1,787	0 7
EXTRAORDINARY.								
Advances for Cultivation & repairs	8,61,422	10 2	7,56,320	9 10	...	...	1,04,602	0 4
Advances for Charges collection..	1,53,428	10 10	1,57,602	13 1	4,174	2 3	...	...
Law Charges	2,037	14 7	1,618	9 2	...	...	469	5 6
Charges for Company's Plantation, &c.	4,396	12 10	6,812	9 8	2,415	12 10	...	...
Refunds of Arrears	95,015	3 8	2,84,255	12 8	1,89,240	9 0	...	...
Total Extraordinary...	11,16,351	4 1	12,07,110	6 5	1,95,830	8 1	1,05,071	5 9
Grand Total of Land Revenue Charges	60,75,087	1 11	65,95,885	10 6	6,27,655	14 11	1,06,858	6 4
Deduct Decrease...					1,06,858	6 4		
Net Increase					5,20,797	8 7		

**INDEX to the 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.**

Dated 2nd January 1826.

PARAS.		PARAS.
	MASULIPATAM.	
Woodia Ganjam Estate, Fusly 1233, ordered to be sold for arrears and purchased on account of Govern- ment 1	Settlement for Fusly 1233 ... 110	
Vizianagur 18	Minor Zemindaries of Noozeed, Bez- warah and Davercottah, for Fuslies 1233 and 1234 176	
Prathapagherry 27	Relative to the proposition for the dis- posal of part of the funds of the minor Zemindar of Noozed on loan to the Zemindar of Nadavole. ... 189	
Chegatty Zemindary 31	Old Balances 191	
Allowance for the support of the late Bhurta Narrain Deo's child ... 34	Application from the Collector and Magistrate of Masulipatam for au- thority to raise a Sibbendy Corps for the preservation of the peace and the general purposes of Police, referred by Government for the consideration and report of the Board ... 197	
On the subject of the division of the pension of the late Chuckravurty Narrain Deo of Purlakemedy, between the sons and the brothers of the deceased 38		
Old Balances 55		
	NELLORE.	
VIZAGAPATAM.	Settlement for Fusly 1234 ... 254	
Settlement of the Hoonjeram Estate under Anmany, for Fusly 1234 ... 58	Relating to the alienated lands in the District of Nellore. 288	
Settlement of the Zemindaries of Maringhy and Cooropau ... 62	Restoration of the Shotrium Village of Munnungy Dinnah 321	
	BELLARY.	
RAJAHMUNDY.	Observations of Government on the Settlement for Fusly 1233 and on the Proceedings of the Board, dated 17th May 1824, regarding the waste land and sundry Petitions presented to the Honorable the Governor when on Circuit 326	
Reduction in the numbers and rate of pay of the Sibbendy Corps in the District of Rajahmundry ... 72	Settlement for Fusly 1234 ... 340	
Vellumpollam Zemindar's claim for reduction of the assessment on his Zemindary and to a retrospective remission 77		
Talekacherla Estate 109		

1900. The increase under the head of Salary and Commission we stated to have been occasioned by the appointment of a Sub-Collector in the Salem and Cud-
 From the Secy. to Govt., 7th, dapah Districts, the increase in the District and Huzoor establish-
 in Cons., 13th March 1823. ments to have occurred principally in Vellore, where a number of
 villages have newly reverted to Amanic management in Malabar, Chingleput and North Arcot on
 account of the Revenue Survey now in progress there, and in Madura and Salem for additional
 Goomastahs to prepare the more detailed accounts required in an individual Settlement.

1901. That a large portion of the excess in the extra charges was owing to the establish-
 ment of Condechar peons in Coimbatore for the destruction of wild elephants, and that an
 additional expense had also been incurred on this account in Madura; that the excess on account
 of repairs of tanks and watercourses had been principally in Salem, where the estimate for Fusly
 1233 exceeded that of 1232 by Rupees 80,336, and in Nellore, where unusually heavy repairs had
 been made. That the excess under the head of Charges, connected with revenue but not
 chargeable to any particular branch, were principally owing to a sum of 55,787 Rupees for repairs
 of roads in Chingleput with a view to giving employment to the poor, having been included in
 the charges of Fusly 1233, whereas no such charge had been incurred in 1232.

1902. That the increase, under the head of compensation in lieu of resumed offices, arose
 from the net collections of the Pollams of Baugalore, Shaalagherry and
 From Govt. in Cons., 18th Ankoosagherry in the Salem District, while under resumption, having
 December 1822. been made over to the Poligars on the restoration of their Pollams, ordered by Government
 18th December 1822.

1903. That the increase under the head of Pensions arose from the payment of large arrears
 in South Arcot during Fusly 1233; that the excess under the head of Pagoda and Mosque allow-
 ances arose from payment of arrears in the Chingleput District and expense of additional
 establishment to inquire into the Davastanum in Coimbatore; and that the excess in amount of
 refunds of arrears arose from the payment of arrears of remission
 on account of Moturpha to the ancient Zemindars in the Masulipatam
 From Government in Cons., District sanctioned by Government under date 29th November
 2nd December, 1822. 1822, and not charged until September 1823, and March, April and July 1824.

1904. The remaining items, we stated, generally were too trifling to require any particular
 notice.

1905. From the foregoing detail we observed that sundry large items had been entered as
 charges in Fusly 1233, which did not in fact belong to that Fusly. We alluded in particular to the
 amounts of refunds on account of arrears of Moturpha in Masulipatam, Rupees 1,37,403, of pay-
 ments on account of Poramboke lands in Salem, Rupees 15,839, and excess of collections given
 up to the Poligars of Bangalore, &c., in the
 same district, Rupees 72,795, making a total
 of Rs. 226,037, and stated that if these were
 deducted, the total net increase in the charges
 of the year would be reduced to Rupees
 2,94,760-8-7, * and the total amount of the
 gross charges to Rupees 63,69,848-10-6, † or Rs. 19-10-8 per cent.

1906. **ABKARY.**—In the Abkary revenue we stated that there had been a decrease in 1233
 compared with the preceding year of Rupees 9,119-1-0, occasioned
 chiefly by the contract for the sale of arrack and other spirits
 within four miles of Masulipatam having been transferred to the
 Commissariat, and from the arrear for Fusly 1231 in Bellary not
 being brought to account till 1232.

1907. **CHARGES.**—The charges under this head
 were Rs. 54,935-9-7, or Rupees 3-7-5 per cent, ex-
 hibiting a trifling increase of Rupees 184-6-6, or 7
 pice per cent., which required no remark.

1908. **SUNDRY SMALL FARMS AND LICENSES.**—In the sundry small Farms and Licenses,
 e also stated there had been a decrease in the Collections of Rupees 1,20,925-15-2.

1909. That this decrease had occurred chiefly in Canara, and was owing to a considerable
 quantity of Amcendevi coir remaining on hand unsold. In Salem
 from the rent of beetle and tobacco, formerly included under this head,
 being now incorporated with Sayer, and in Dindigul from the trans-
 fer of the Cardamum Hills to the Travancore Government.

1910. That there was a decrease of charges on this
 account of Rupees 18,667-11-5, making the centage on the
 collection 8-2-10.

1911. **MOTURPHA.**—Under the head of Moturpha we stated that
 there was also a decrease in the collections of Fusly 1233 compared
 with those of 1232 of Rupees 55,205-9-2.

1912. That this decrease had chiefly occurred in the undermentioned districts.

	Rs.
Coimbatore ...	6,545
Bellary ...	23,141
Salem ...	11,412
North Arcot ...	6,142

1913. That in Coimbatore the deficiency was attributed to the number of persons of
 different trades who paid the professional tax having become; cultivators in Bellary partly from
 the arrears of Fusly 1231 having been brought to account in Fusly 1232, and partly from its
 being found necessary to reduce the settlement on account of the unfavourable season. That in
 Salem the decrease was attributable solely to the decrease in the number of looms, and in North
 Arcot from the exemption claimed by certain merchants who had registered themselves as belong-
 ing to the Military bazaar of Vellore, but whose claims were not yet adjusted.

1914. That there was a nominal increase also in the charges under this head of Rupees
 2,175-9-11, which, however, we did not consider to come properly under the head of Charges. That
 these consisted of Rupees 1,168-13-6, on account of
 Loom tax in Tanjore, which had been refunded to the
 Commercial Treasury at Nagore, under the orders of Government, 14th May 1824, and Rupees

1,118-5-9, remission which had been made on this ac-
 count to the Zemindar of Ponary likewise, under the
 orders of Government, dated 9th January 1824,* and
 that if those were deducted, there would be a decrease
 in the charges under this head in Fusly 1233
 compared with Fusly 1232 of Rupees 111-9-4.

1915. **CUSTOMS.**—In the Customs we stated that there was a decrease—in the Land of
 Rupees 1,11,395-2-11, and in the Sea Customs of Rupees 1,48,700-8-4, making the total decrease
 in both branches, Rupees 2,60,925-11-3.

1916. That in the Land Customs this decrease had arisen partly from the remission of duty on home-made cloths intended for private use, and partly from the difficulty which had been experienced by the renters in realizing the collections in a year of general distress.

1917. It afforded us pleasure, however, to observe that though the collections fell short there was more than a corresponding decrease in the charges owing to the extension of the renting system in the last Fusly compared with 1232, amounting to Rupees 1,01,071-6-9 and that if this were deducted from the decrease in the collections, the net decrease would be only Rs. 10,323-12-2, a result as favorable as could have been hoped for in a season like the past. We further stated that as we were about to submit a full report upon the result of the renting system, it seemed unnecessary to dwell longer on the subject than to state generally that we considered this branch of the Revenue to have been mainly upheld by this means.

1918. The decrease in the Sea Customs, we stated to have been partly owing to the diminution of trade in general and to the suspension of the duty on grain, and had occurred principally in Canara, Tanjore, Ganjam and Tinnevely; but that it was satisfactory to us to observe, that the charges under this head had also fallen short of those of the preceding Fusly, to the extent of Rs. 1,72,288-1-0, and that if this amount were deducted from the decrease in the Collections, the result would exhibit a difference in favour of Fusly 1233 of Rupees 23,587-8-8.

1919. SALT.—We stated that under the head of Salt in Fusly 1233 there had been an increase in the collections compared with Fusly 1232 of Rs. 20,287-12-7, arising from the increase in the exports to Bengal from Madras and the Rajahmundry District, and from the increased sales to the interior in the Tanjore and Masulipatam Districts.

1920. That there was a net increase in the charges in this Department of Rupees 1,40,266-0-10, arising chiefly from the payment of arrears of Koodywaram in Madras, Chingleput and Rajahmundry Districts, which ought to have been placed to the account of Fusly 1232, and in the advances to the manufacturers; we took occasion also to refer to the 20th para. of our letter on this subject, under date 29th December 1823, from which it would be observed, that the charges under this head in Fusly 1232 were less than those in Fusly 1231 by Rupees 2,21,488-9-8, arising from the decrease in the manufacture; but that though the charges in Fusly 1233 exceeded those of 1232, they fell short of the charges in 1231 by Rupees 81,282-8-10.

1921. TOBACCO MONOPOLY.—We further stated that there was a net increase in the revenue derived from the Tobacco Monopoly of Rupees 33,599-12-3, which had arisen from the increased sales in Malabar and Canara, and had been produced in nearly equal proportions in the two Provinces. That the sales in Malabar for Fusly 1233 exceeded the sales of any former Fusly except 1230 (when an unusual supply was laid in by merchants in anticipation of a scarcity)—a result which was the more gratifying as arising from a diminution of the Monopoly price in that Province since 1232 from 210 Rupees the candy to 175.

1922. That in the charges it was satisfactory also to observe there was a net increase of Rupees 48,820-6-2, which had been occasioned by the decrease in the amount disbursed on account of the purchase of and advances for the purchase of tobacco in Malabar.

1923. STAMPS.—Under the head of Stamps we stated that there was a decrease in the Collections of Rupees 1,731-1-10, and an increase in the Charges of Rupees 18,577-3-9.

1924. That the report from the Superintendent of Stamps had not yet been received by us, but that so soon as it reached us it should be submitted for the information of the Honorable the Governor in Council.

1925. From the foregoing statement we observed it would be seen that the total net decrease in the Collections from every branch of revenue in Fusly 1233 was ... 34,64,021 1 0 to which was to be added the total net increase in the charges ... 3,41,092 12 7 making a grand total of decrease in the revenue of Fusly 1233 compared with 1232 of ... 38,05,113 13 7

1926. This result, we further observed, had been explained to have arisen partly from the reduction of the assessment in some Districts, but principally to the failure of the season which caused a great deficiency in the cultivation, and rendered it necessary to make large remissions to the ryots for crops which did not arrive at maturity, and to allow the claims of Government on certain Zemindaries to lie over until the next Fusly; but we looked forward with confidence to the Government reaping the benefit of their forbearance in the revenues for the current year.

We have the honor to be,
Honorable Sir,
Your most obedient and humble servants,

(Signed) H. S. GRAEME.
(") G. E. RUSSELL.
(") A. R. McDONELL.
(") R. CLARKE.

(Signed) J. DENT,
Secretary.

Fort St. George,
3rd January 1825.

	PARAS.		PARAS.		PARAS.		PARAS.
Regarding the future disposal of the Jaghire of Hurpanahully, and the provisions to be made for the widows and dependents of the late Poligar	383	SALEM.		Grant of a Shotrium to Govinda Row, Head Sheristadar ...	1006	SERINGAPATAM.	
CUDDAPATAM.		On the subject of certain Petitions presented to the Hon'ble the Governor when on Circuit ...	703	On the subject of providing accommodation for Invalids on the Neilgherry Hills ...	1106	Laul Baugh ...	1352
Settlement for Fusly 1233 ...	389	Administration of the Sayer and other branches of extra revenue in the District of Salem, in Fuslies 1233 and 1234 ...	767	Timber ...	1124	MADRAS.	
On certain points connected with the Settlement of Land Revenue ...	413			Elephant Hunters from Chittagong ...	1132	Settlement for Fusly 1233 ...	1360
Settlement for Fusly 1234 ...	467	TANJORE.		Irrecoverable Balances from Fusly 1217 to 1224 ...	1140	Relative to the enquiry proposed to be instituted into the abuses which the Collector of Madras supposed to exist in the different Departments ...	1381
Poonganoor Zemindary ...	477	Settlement for Fusly 1233 ...	782	Appointment ...	1147	Respecting the provisions required for the punishment of smugglers within the limit of Madras ...	1392
CHINGLEPUT.		Land Jumrah for Fusly 1234 ...	834	CANARA.		Adjustment of the disputes connected with the Triplicane Pagoda ...	1401
Settlement for Fusly 1233 ...	437	Settlement for Fusly 1234 ...	839	Settlement for Fusly 1234 ...	1148	Complaint from Messrs. Arbathnot and Co., Agents of Mr. Cochrane, the proprietor of Clive's Canal, relating to the Navigation of the Canal and other matters connected therewith ...	1412
Settlement for Fusly 1234 ...	549	Remission of duty upon a certain quantity of raw Goods to be imported annually from the British Territories into the Danish Settlement at Tranquebar ...	881	MALABAR.		Relative to the Farms of Arrack and Toddy, and of Betel, Tobacco, &c., at Madras ...	1442
C. Latchmiah's Shotrium ...	576			Settlement for Fusly 1234 ...	1177	Petition from the Renters of the duty on Betel and Tobacco for a remission on their contract ...	1491
Application of Mr. Duncan, a European inhabitant of Madras, for a grant of certain land in the vicinity of Poonamallee ...	580	TRICHINOPOLY.		Relating to the new survey and reimposition of the Pepper Tax in Malabar, and re-assessment of the Estate of Anjaracandy occupied by Mr. Murdock Brown ...	1201	GENERAL HEADS.	
Appointment ...	590	Settlement for Fusly 1234 ...	896	Relative to the smuggling carried on with the French settlement of Mahé ...	1233	On the state of Education in the Country under the Presidency of Fore St. George ...	1507
NORTHERN DIVISION OF ARCOT.		MADURA.		Right of the Cochin Rajah to levy a duty on goods transported from the Company's Territories by a river common to both states ...	1254	Stamp Revenue for Fusly 1233 ...	1523
Observations of Government on the Settlement for Fusly 1233 ...	591	Settlement for Fusly 1234 ...	920	Exemption from duty of articles for the use of the Cochin Rajah ...	1269	Opium ...	1533
Petitions from the Jagheerदार of Avulcondah ...	597	Settlement of the Zemindary of Ramnad, for Fusly 1233 ...	948	Right of the Cochin Circar to the sale of Tobacco in the Village of Amaravutty ...	1281	Extra allowance to Sub-Collectors and Assistant Collectors acting as Collectors, and to Registers and Assistants acting as Sub-Collectors.	1543
Transfer of Pulicat from the charge of the Collector of Chingleput to that of the Principal Collector of North Arcot ...	616	Appointment ...	964	Respecting the supply of Timber required by the Bombay Government ...	1292	Rules for the Civil Service ...	1553
Death of Tremulrow, Jagheerदार of Arnee, and the succession of his eldest son Scenevasarow to the Jagheer ...	622	TINNEVELLY.		Purchase of Captain Ogilvie's House at Manantoddy in Wynaad ...	1306	Demand, Collection and Balance ...	1559
Appointment ...	646	Settlement for Fusly 1233 ...	985	Head Sheristadar's Pension ...	1315	Moturpha Sunnud ...	1573
SOUTHERN DIVISION OF ARCOT.		Do. do. 1234 ...	987	Respecting the refund of duties collected on certain Cardamums imported at Calcutta from Tellicherry, and the propriety of exempting that spice as an article of territorial revenue from duty in future.	1323	Moturpha ...	1580
Settlement for Fusly 1233 ...	647	Respecting a claim on the part of the Travancore Circar to certain lands as an appendage to Shencottah ...	1005	Appointment ...	1351		
Settlement for Fusly 1234 ...	677	Appointment ...	1015				
Restoration of the Inam Village of Thanapaukum ...	689	COIMBATORE.					
Resignation of Mr. C. Hyde, Principal Collector of the Southern Division of Arcot ...	696	Observations on the Settlement for Fusly 1233 ...	1016				
Appointment ...	702	On the reply submitted by the Principal Collector to the Board's Proceedings, dated 21st February ...	1040				
		Settlement for Fusly 1234 ...	1074				

SALT.	PARAS.	PARAS.
Difference in the quantity of Coast Salt imported into Bengal in the year 1823 compared with the quantity exported from the Coast...	1614	Report of the Import Trade of the Port of Madras from the United Kingdom, for the Official year 1823-24, and of Revenue derived therefrom ... 1737
Limitation of the export of Salt to Calcutta ...	1645	Drawback on supplies to His Majesty's Ships ... 1738
Relative to the mode in which Cargoes of Salt are measured and shipped on the Coast for exportation to Bengal ...	1668	On the subject of the Traffic in Tea without a special License from the Honorable Company, and the state of the Law respecting the private trade with China ... 1745
BOARD OF REVENUE.		
Answer from Government to the explanation of the Board in regard to the delay attributed to them in submitting information on certain cases ...	1675	The Madras new Price Current ... 1758
Resignation of Mr. Clarke Junior, Member of the Board ...	1677	Respecting duty charged on Copper Nails purchased on account of Government ... 1788
Pension to a Writer on the establishment of the Secretary to the Board.	1682	Relative to the propriety of demanding Import duty on certain surplus provision stores the property of the Company ... 1797
Appointment ...	1685	Relative to the levy of duty on certain articles of Salt provisions imported for the use of the Commissariat Department ... 1807
TANK DEPARTMENT.		
Fifth Annual Report of the Inspector General of Civil Estimates, for Fusly 1233 ...	1686	Continuance of the Pension to Chengale Naick, enjoyed by his late brother the Poligar of Madras ... 1813
New arrangement for conducting the duties of the Inspector General's Office, which was proposed to be placed under the direct orders of the Board ...	1701	Claims of the Officers in the Sea Customs Department at Madras to commission on the amount of duty remitted on grain imported here during the scarcity ... 1819
New Rules for the Tank Department	1705	SOUTHERN DIVISION OF ARCOOT.
Relative to the reconstruction of the Yennamakul Dam in the Province of Malabar. ...	1715	Respecting the claim of Mr. Weston, Superintendent of Sea Customs at Cuddalore and Porto Novo for the commission on the collections made by him from the sale of Stamps paper ... 1841
Pension to Mr. Lincoln, the senior Surveyor ...	1725	Relative to two Petitions of certain Merchants at Porto Novo ... 1846
Pension to the widow of the late Reveue Surveyer Mr. Cameron ...	1730	Revenue of the Fusly year 1234 ... 1861
SEA CUSTOMS—MADRAS.		
Imports and Exports from and to Great Britain, from 1st May 1825 to 30th April 1825 ...	1735	
External Commerce for the year 1823-24 ...	1736	

**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, 2nd January 1826.**

To

THE HONORABLE

SIR THOMAS MUNRO, BART, K.C.B.,

Governor in Council,

Fort St. George.

HONORABLE SIR,

I. We have the honor to lay before you the customary Report of our proceedings in the administration of the Revenue during the past year in order to its being transmitted to the Honorable the Court of Directors.

For January 1825 29th February 1825.

" February 1825	31st March	"
" March	23rd April	"
" April	30th May	"
" May	30th June	"
" June	28th July	"
" July	29th August	"
" August	29th September	"
" September,	31st October	"
" October	23rd November	"
" November	29th December	"
" December	2nd January 1826.	"

II. The broken set of our proceedings with the usual Index for every month during the year has been forwarded regularly within the following Month.

III. In the Report which we have now the honor to submit for the information of the Honorable Court, our proceedings are arranged in the ordinary manner. The annual settlements and all transactions relating to the administration of the land revenue or concerning affairs of local interest in the several districts are first detailed under their respective heads. Next in order will be found subjects of a general nature. After these are detailed the transactions of the year in the Tank Department and our proceedings in the administration of the Sea Custom Revenue and lastly a general statement is given of the Collections, Charges and Net Revenue of the Provinces under this Government for Fusly 1234.

IV. We trust that the information contained in our report in regard to the settlement of the land revenue in the provinces under this Government and the actual condition of the people and the country will be considered satisfactory. We are happy in observing that the Collectors generally have been active and diligent in the discharge of their important duties and that their administration has merited and received the approbation of Government.

V. The Honorable Court will observe that the Survey is in progress in the Zillah of Chingleput. We are careful to maintain a strict control over the proceedings of the Collector in this important work and we trust that the result will be satisfactory. The Aumany system of management has been necessarily resorted to in the Nellore District as a step to the introduction of an improved mode of administration and we are now engaged in the investigation necessary to enable us to issue instructions to the Collector for conducting the settlement on better principles for the future. We hope soon to finish our labors and preparations will then be made to carry the new system into effect as early as possible. We have also entered on an examination of the principles of the existing assessment in Trichinopoly which is still going on. In our inquiries on these subjects, and generally in all our investigations on points connected with the administration of the land revenue, and in our review of the annual settlements, we have received the most able assistance from the Cutcherry attached to our Board. Our labors have been

4. We stated that this Estate had been formed out of the Havelly lands, and having been assessed at 1,800 Rupees was sold in 1804 with the other Havelly lands at a premium of 80 per cent; that the purchasers died one in November 1815; the other in April 1816,* and that the Estate was then sequestered for arrears; that it was soon after advertised for sale in consequence of a letter from Mr. Spottiswoode, dated 26th June 1816, but that the sale had been postponed pending a reference in regard to the Moturpha Revenue; that the Moturpha Revenue had been included in assets of the Estate, and was collected for some years by the proprietors, but resistance having been made to the demand of this tax, they were unable to enforce it; that in 1814 Mr. Spottiswoode made a representation to us on the subject, and on the 24th July 1815 we had directed him to collect the Moturpha on account of Government, and to make an equivalent remission to the proprietors; that this however had not been done; and on the occasion of the Estate being advertised for sale in 1816, the Collector had requested to be informed whether it was to be sold with or without the Moturpha. That in 1817 with a view to the sale of the Estate we had directed the Collector to submit a sub-division Statement assessing the land as one sub-division, and the Moturpha as the other, each with a part of the permanent Jummah proportioned to its actual value. This Statement we observed was intended to afford the means of ascertaining the actual just demand against the Estate in order to final orders being issued respecting the disposal of it. The statement we added was forwarded in November 1817, but having been overlooked the Estate had since remained in Arumany while the balance against it had been annually accumulating; the whole collections not having come up in any year to the amount of the permanent settlement.

5. From the amount of the balance against the Estate, we observed it was necessary to make a deduction on account of Moturpha from the 24th July 1815, when the collector was ordered to be made for Government, and a remission was authorized to the Proprietors.

6. We said that it appeared by the sub-division Statement transmitted by the Collector under date the 31st October 1817, that this source of revenue was valued at the permanent settlement in 1804 at Pagodas 115 or Rupees 402, but that its value in 1817 was estimated at Pagodas 280 or Rupees 980.

7. We expressed our opinion that the amount at which it was rated in forming the assessment, was that which should be taken into account in calculating the remission to be allowed on account of its assumption by Government. At this rate we stated that the aggregate of remission from 1225 to 1233 inclusive would be Rupees 3,622-8-0 leaving a balance still outstanding against the Estate of Rupees 5,164-8-0.

8. We recommended that the sum of Rupees 3,622-8-0 might be accordingly carried to the credit of the Estate.

9. We said, we proposed to direct the Estate to be put up to sale for the balance* unless the family might consider it worth their while to pay off the arrear, which adverting to the apparent value of the property we thought not probable. In the event of its sale, we said, we would direct the Collector to purchase it on account of Government.

10. Our letter was acknowledged under date the 29th April.

11. It was remarked that the permanent assessment imposed on this Estate in 1804 was Rupees 1,800 per annum; and that at the end of Fusly 1233 there was a balance of Rupees 8,787 due from it to Government. That we, however, were of opinion that Rupees 3,622-8-0 should be deducted from this balance on account of Moturpha included in the assessment, but ordered in 1815 to be assumed and collected by Government.

*From the Collector 8th in Cons., 29th April 1816.
From the Collr. 11th in Cons., 24th Jan., 1814.
To the Collr. in Cons., 24th July 1815.
To the Collr. 28th in Cons., 28th August 1817.
From the Collr. 5th in Cons., 17th November 1817.

12. We were informed that the Governor in Council granted authority for carrying the sum of Rupees 3,622-8-0 to the credit of the Estate and approved of the instructions proposed in the concluding paragraph of our letter to be given to the Collector, for putting the Estate up to sale on account of the reduced balance Rupees 5,164-8-0 and purchasing it for Government.

13. A copy of this correspondence was communicated to the Collector of Ganjam, under date the 5th May, with the necessary instructions for his guidance.

14. With reference to Mr. Secretary Macleod's letter under date the 29th April, we submitted for the information and orders of the Honorable the Governor in Council a letter from the Collector of Ganjam under date the 18th July 1825, reporting that the Estate of Woodia Ganjam had been purchased on account of Government for Rupees 1,450 and soliciting special sanction for debiting this sum in his account and crediting it on account of the balance due from the Estate, which we recommended should be granted.

15. We observed that the Collector further solicited instructions regarding the remaining balance amounting to Rupees 3,965-15-3 which the heirs of the late proprietors did not appear to possess the means of discharging. We did not think we said under the circumstances of the case that there would be any advantage in keeping this balance upon the books and therefore recommend that it should be written off.

16. In reply to the above letter we were informed, under date 12th August, that agreeably to our recommendation, the Honorable the Governor in Council granted authority for writing off to profit and loss the balance amounting to Rupees 3,965-1-5 which was still due to Government on account of the Woodia Ganjam Estate in the District of Ganjam, after deducting from the arrear of revenue the price at which the Estate had been purchased on account of Government.

17. Copy of the foregoing correspondence was communicated to the Collector on the 18th August.

VIZIANAGUR.

18. With reference to our letter of the 18th and the answer of Government dated 26th November 1824 we submitted for the information and orders of the Honorable the Governor in Council a letter from the Collector of Ganjam giving cover to a report from the Sub Collector Mr. Anstey relating to the Vizianagur Zemindary.

19. It would be observed, we said, that Purseram Deo still continued in opposition to his father and notwithstanding the warning of Government persisted in the disorderly course in which he had been for some time proceeding.

20. We added that in consequence of the unsettled state of the country occasioned by the unfortunate quarrel between the Zemindar and his son, and the violent conduct of the latter, the Zemindar had been unable to meet the public demand for Fusly 1234, and owed a balance to the Circar of Rupees 14,719-4-0, and that despairing of being able to discharge this incumbrance and to preserve the peace of his country by his own exertions in the present state of affairs, he had solicited the Sub Collector that the Zemindary might be taken under the management of the Circar for three years.

21. We noticed that his proposition was to make over the whole of the Zemindary with exception of a few Inams, at a fixed rent of 50,000 Rupees to be collected by the Circar on condition that the Circar Jummah of 23,000 Rupees should be first paid from the collections, that the balance due by him should be divided into three equal parts, to be recovered by annual

instalments, and that the surplus remaining after payment of the Company's Jummah and each year's instalment, and deducting the charges of collection should be made over to himself. That he agreed to pay interest on the present balance, but requested to be exempted from any charge on that account for Kists which might fall in arrear under the management of the Circar.

22. Under existing circumstances we stated our opinion that the best mode of securing the public revenue from this Zemindary, and at the same time of promoting the welfare of the country was by acceding to the Zemindar's proposal; we therefore recommended to Government the propriety of sanctioning this measure; with respect to the Zemindar's request to be exempted from any charge for interest on account of temporary arrears, should the Zemindary be taken under the Circar management, we stated that the same indulgence was allowed in the case of the Chegaty Zemindar under similar circumstances and gave it as our opinion that it should be granted in the present instance likewise.

23. With reference to the 6th para. of Mr. Anstey's letter we solicited instructions as to the conduct to be pursued in regard to Purseram Deo whose behaviour had been most refractory.

24. In reply to the above, we were informed, under date 16th August, that agreeably to our recommendation, the Governor in Council granted authority for taking the Zemindary under the management of the Officers of Government, for three years, on the terms which had been proposed by the Zemindar and which were specified in our Secretary's letter; that among these was included the exemption, which the Zemindar had requested from any charge of interest on temporary arrears of revenue which might arise while the Zemindary was under Circar management.

25. It was observed that with respect to the line of conduct to be observed towards Purseram Deo, the eldest son of the Zemindar, the Governor in Council was of opinion that the local officers should be cautioned against taking any precipitate step; that it was hoped that the temporary transfer of the Zemindary to public management would produce a beneficial effect on the conduct of this person and facilitate the conclusion of some arrangement by which the ill consequences that result from his differences with his father would be terminated; the first object of the Sub Collector ought to be to bring it about, that the son should quit the Zemindary and take up his abode elsewhere, with a suitable allowance for his support assigned to him by the father; that should Purseram Deo, however, persist in residing where he was, it seemed advisable, provided he abstained from disturbing the country while under public management, to prevent the Zemindar, if possible from discontinuing his present allowance, in order that he might not be driven by want to desperate extremities; that if all exertions failed to effect either his retirement from the Zemindar or his inoffensive residence in it the Sub Collector should then endeavour to get possession of his person, as the only way by which a stop could be put to his unlawful proceedings and that in doing this it would be necessary to act with prudence and circumspection, not calling in the aid of Military force, unless in case of urgent and evident necessity which was not at all expected, nor taking any step likely to excite alarm, but employing in the mode by which the object could be most easily attained the means afforded by the Civil Establishments of the district.

26. Copy of the above correspondence was forwarded to the Collector on the 22nd August.

PRATHAPAGHERY.

To the Chief Secretary 18th
in Cons., 18th August, 1825.
26th July in Cons., 4th
August 1825.
1 & 4.

27. We submitted for the information of the Honorable the Governor in Council a letter with its enclosures from the Collector of Ganjam reporting some disturbances which had lately occurred in the Zemindary of Prathapagherry in that district.

23. We remarked that it appeared to us that this communication, from the nature of the circumstances reported, should have been made directly to Government by the Collector but that we thought it proper to forward the Collector's letter, although the channel was considered irregular, in order to avoid delay.

29. In reply the Honorable the Governor in Council was pleased to express a hope that the measures which were directed to be taken with respect to the neighbouring Zemindary of Vizanagur, would tend to promote the tranquillity of this Zemindary also; and that the outrages which we had brought to notice would not be repeated.

30. Copy of the above correspondence was communicated to the Collector on the 7th September for his information and guidance.

CHEEGATY ZEMINDARY.

31. With reference to our letter under date, the 15th November 1824, we submitted for the information of the Honorable the Governor in Council, a letter from the Collector of Ganjam, by which it appeared that the private debts of the Zemindar of Cheegaty, had been entirely discharged under the arrangement effected by Mr. Bayard, the late Sub Collector.

32. In reply we were informed that the Honorable the Governor in Council had learned with satisfaction, that the private debts of the Zemindar of Cheegaty in Ganjam, had been entirely discharged, under the arrangement which had been effected by Mr. Bayard, when Sub Collector of that district.

33. Copy of the above letter was communicated to the Collector on the 29th December.

ALLOWANCE FOR THE SUPPORT OF THE LATE BHURTA NARRAIN DEO'S CHILD.

34. On the 23rd April we reported for the information of the Honorable the Governor in Council, with reference to our letter of the 12th August 1824, the birth of a son to the late Bhurta Narrain Deo, and noticed that he was presumptive heir to the Zemindar of Kimmedy.

35. We mentioned that the Zemindar had allotted to the support of the child the pension allowed to his late father, viz., Rupees 250 per mensem, and that we had directed the Collector to receive this allowance from the Zemindar and to pay it over to the family of Narrain Deo.

36. Our direction to the Collector of Ganjam in respect to this allowance, was approved by the Honorable the Governor in Council.

37. Copy of the letter from Government to this effect was sent to the Collector on the 12th May.

ON THE SUBJECT OF THE DIVISION OF THE PENSION OF THE LATE CHUCKRAVURTY NARRAIN DEO OF PURLAKEMEDY, BETWEEN THE SONS AND THE BROTHERS OF THE DECEASED.

38. We had the honor to submit for the information and orders of the Honorable the Governor in Council, a letter from the Collector of Ganjam, reporting the death of Chuckravarty Narrain Deo, eldest son of the late Jugganaut Deo of Purlakemedy, and the present state of the family and requesting instructions as to the future division of the pension of 4,000 Rupees per annum, heretofore received entirely by the deceased as head of the family.

39. We observed that an annual allowance of Pagodas 750-9-40 had been granted for the maintenance of the family of Jugganaut Deo, while they were in confinement at Masulipatam; that they were released in October 1806, and that Mr. Alexander, the Collector of Ganjam, on the 24th February 1807, submitted a letter to the Board proposing that, a monthly pension of 500 Rupees should be allowed for their future support and that subsequently in submitting his Estimates for the Fusly year 1217, he pro-

greatly lightened and the business of the Office expedited by their intimate acquaintance with all the forms of Revenue Statements and Accounts, which by their means we are enabled to scrutinize with an exactness and despatch that could not otherwise be attained, and the experience of our Sheristadars has enabled them to afford us much useful advice and information.

VI. In paras. 1331 to 1391 will be found a representation made by us to Government on the suggestion of the Collector of Land Customs at Madras regarding the abuses supposed to prevail in the different Departments of his Office. It will be observed that agreeably to our recommendation an enquiry into these abuses was ordered by the Government and a Committee appointed to conduct it. The Committee has since been actively employed in prosecuting the investigation; and we have also occasionally availed ourselves of the conjoint services of the Gentlemen composing it in transacting other affairs of importance connected with the Land Custom Department.

VII. The Term of the duties on Betel, Tobacco, &c., and the Abkary Farm having expired at the close of Fusly 1234, we thought it proper to entrust the disposal of the Farms for a new term to the Committee, and we instructed them accordingly to receive tenders for the Farm and to let them to the highest bidder. The transactions of the Committee and our proceedings are fully detailed in paras. 1442 to 1490. It will be found that the Farms above mentioned were finally let for a new term of three years respectively at reduced rents.

VIII. From the extract of our proceedings contained in paras. 1539 to 1572 it will be observed that we have directed our attention to the modification of the Monthly Abstract Accounts of Demand, Collection and Balance submitted by the Collectors with the view of rendering these documents more complete and of adapting them as far as possible to the change which has taken place in the system of Revenue administration. The new forms, which have been in use since the commencement of the Fusly, are found to answer the purpose intended.

IX. A correspondence will be found in paras. 1573 to 1579 on the subject of the Moturpha revenue and it will be observed that it has been resolved to issue Sunnuds to ancient Zemindars and others in whose assets the Moturpha was included, with such exception as may be deemed advisable, authorizing them to collect the same.

X. A further correspondence will be found in paras. 1580 to 1613 relative to the Moturpha revenue in the Mootahs in the Zillah of Salem. It will be observed that the Government has decided that this item of revenue was included in the assets of the Mootahs at the formation of the permanent settlement; and that arrangements are in progress to do justice to those from whom it was resumed.

XI. In paras 1645 to 1667 will be found some observations which we thought it our duty to submit to Government in consequence of a communication from the Supreme Government desiring the export of Salt from the Coast to Bengal in 1825 to be limited to 400,000 Maunds.

XII. In para. 1687 a Statement is given of the amount of Estimates sanctioned for repair of tanks and other public works in the Revenue Department in Fusly 1233, shewing it to be less by Rupees 80,705 than the amount authorized in the preceding Fusly. There was also a decrease in the expenditure on this account in Fusly 1233 to the amount of Rupees 2,59,726.

XIII. An important change it will be observed, has been made in the system of management in the Tank Department in consequence of the resolution of Government to place the whole of the establishment of the Inspector General of Civil Estimates, and the Officers subordinate to him, under the immediate direction of our Board. New rules have been framed accordingly for the regulation of the Department and we trust that the objects which the Government had in view in the modification of the system will be effectually secured by the arrangements now established.

Paras. 1701 to 1704.

XIV. Our last annual report showed a very large decrease of Land Revenue in Fusly 1233-1234 occasioned by the calamitous nature of the season, and also a considerable increase in the charges of the same year. The report we have now, the honor to submit, exhibits a much more favorable state of affairs. It will be observed that the Land Revenue of Fusly 1234 exceeded that of the preceding year by Rupees 42,74,268-13-6 and that there was a reduction in the charges under this head to the amount of Rupees 4,83,410-8-6 the aggregate amount of the increase of revenue and reduction of charge being Rupees 47,57,679-5-0. It will also appear that the Land Revenue realized in Fusly 1234 very considerably exceeded the receipts both of Fusly 1231 and Fusly 1232, and that the charges were less not only than the charges of Fusly 1233 but than those of the two former years.

XV. The large increase in the land revenue of Fusly 1234 must no doubt be ascribed mainly to the favorable nature of the season and the greater productiveness of the country arising therefrom; but it is quite manifest that under no other system of management than that which now generally prevails in the provinces under this Government could the country have so rapidly recovered from the calamity experienced in the preceding year. It is a peculiar feature of the existing system that it provides for circumstances of extraordinary hardship on the cultivating classes by which they are incapacitated from affording their usual contributions to the public revenue, and by enabling the Collector to regulate the demand of the state by the extent of land actually productive it renders them relief in the most beneficial manner. This relief cannot be intercepted by any middle class between the Government and the farmer as under the Zemindary or the renting system, because the principles of the Ryotwary system admit of no intermediate agency, and every individual farmer transacts his affairs in person with the Officers of Government, and is particularly distinguished in the public accounts; the amount of his rent and the remission allowed to him, with the occasion thereof, are specifically recorded, and a personal acquittance granted to him in his Pattah. By the liberality of Government in extending relief to the cultivators under the circumstances of almost unexampled distress lately experienced, and by the manner in which it was rendered to them under the arrangements alluded to, they were preserved from ruin and were enabled on the recurrence of a favorable season to exert themselves with unimpaired means to draw from the land its usual return; whereas under any other arrangements it is probable that their resources would have been so far exhausted as to prevent them from taking advantage, except partially, of the favorable change by which the country has already returned to a state of prosperity.

GANJAM.

WOODIA GANJAM ESTATE, FUSLY 1233, ORDERED TO BE SOLD FOR ARREARS AND PURCHASED ON ACCOUNT OF GOVERNMENT.

To the Chief Secy., in Cons.,
21st March 1825.
From the Collr. 6th in Cons.,
18th Oct. 1824.
To the Collr. 18th in Cons.,
18th November 1824.
From the Collr. 24th Jan. in
Cons., 3rd February 1825.

Para. 1. On the 21st March we submitted for the information and orders of the Honorable the Governor in Council the accompanying correspondence with the Collector of Ganjam noted in the margin together with the accounts of the Woodia Ganjam Estate for Fusly 1233.

2. We stated that the Current Jummah of this Estate for Fusly 1233 was Rupees 1,226 and the total demand including arrears Rupees 1,905 that the Current Jummah had been collected in full, but nothing had been recovered on account of arrears; that out of the collections, the sum of Rupees 1,137 had been paid in part on account of the Circar Jummah leaving a balance including arrears amounting at the end of Fusly 1233 to Rupees 3,787.

3. Adverting to the notice taken by Government under date the 13th April 1824 of the heavy balance due from this Estate, we remarked that the result of the last Fusly had considerably added to it and that nearly the whole had accumulated since the Estate had been under Aumany management.

In Cons. 22nd April 1824.

posed that a pension of 4,000 Rupees should be granted to the family instead of that which he had before recommended. We observed that the proposed pension being included in the Estimates, was recommended by the Board for sanction without any particular notice, and that the Government sanctioned it generally with the rest of the Estimates for the year.

40. We added that Chuckravurty Narrain Deo, in whose name the pension was entered in the accounts, had left two sons and a daughter, infants, who it appeared were under the guardianship of his second brother Ramachendra Deo, and that the Collector proposed that the pension should be divided in equal shares between the sons of the deceased and his three surviving brothers; one half of the share of the sons to be paid through their Uncle and Guardian Ramachendra Deo, for the immediate support of the three children of the deceased, the other half to be kept in deposit in the Treasury, to meet the contingent expenses of their marriages, &c. That this arrangement was opposed by the next brother of the deceased, Croostna Chendra Deo, who claimed to receive the whole pension as head of the family, in like manner as it was received by Chuckravurty Narrain Deo. We, however, recommended that the arrangement suggested by the Collector should be adopted as equitable in itself and most likely to prevent disputes in the family.

41. We submitted that should the Honorable the Governor in Council resolve for the present to continue the pension in the manner proposed, it might nevertheless be expedient on this occasion, to determine whether any limitation should be adopted in regard to the future disposal of it on the occurrence of casualties among the individuals by whom it was recommended to be shared.

42. In reply to the above communication, it was observed that it appeared that the late Chuckravurty Narrain Deo, eldest son of Jugganaut Deo of Purlah Kimnedy in Ganjam, received a pension of 4,000 Rupees per annum; and that he had died leaving two sons and a daughter and three brothers, the mother of one of whom was also alive. That the eldest of the surviving brothers had solicited the continuance of the full pension to him, as now the head of the family. That the second brother, who had been entrusted with the care of the children, all minors, had requested that the pension might be continued in favor of the sons of the deceased. That the Collector had proposed that the pension should be divided into four equal shares, of which one should be allotted to the children of the deceased and one to each of his three brothers; and that our recommendation was that this arrangement should be adopted.

43. It was remarked that the proposed division, however, appeared to the Governor in Council to be less favorable than it might reasonably be expected to be towards the children, especially with reference to the distribution of the pension among the members of the family, during Chuckravurty Narrain Deo's life. This, it was added, was stated by the Collector to have been

	Rs.	A.	P.
To Chuckravurty Narrain Deo himself and his 3rd (2nd) brother Ramachendra Deo, who lived with him	203	5	4
To Croostna Chendra Deo the 2nd (eldest) brother of the deceased	60	0	0
To Radachernah Deo the 4th (3rd) brother of the deceased and to his mother	70	0	0
Total	333	5	4

44. That the Governor in Council was also led to doubt, from the language of our Secretary's letter, whether it was the Collector's proposal, as above correctly stated, that we meant to recommend. That the proposal indeed submitted as the Collector's in the 3rd para. of our Secretary's letter was according to

the correct sense of the terms employed, one quite different, namely, that half the pension of the deceased should be continued to his sons, and half to his brothers. "The Collector" it was stated "proposes that the pension should be divided in equal shares, between the sons of the deceased and his three surviving brothers."

45. With these observations, the subject was referred back to us for further consideration and for explanation.

46. In reply to the above we observed that Mr. Macleod, in the 4th para. of his letter, stated that the Governor in Council was led to doubt, from the language used in our Secretary's communication on this subject, whether it was the intention of the Board to recommend the division of the pension proposed by the Collector. In explanation of this point, we stated that the meaning of the Board was correctly expressed by Mr. Macleod in the 2nd para. of the same letter, in which the purport of our Secretary's address was stated as follows. "The Collector has proposed, that the pension be divided into four equal shares of which one should be allotted to the children of the deceased, and one to each of his three brothers, and you (the Board) have recommended that this arrangement be adopted."

47. With respect to the proposed division which the Governor in Council considered "less favorable than it might reasonably be expected to be towards the children of Chuckravurty Narrain Deo," we have observed, that our recommendation of this arrangement, was founded on the representation of the Collector, whose information may be supposed to be correct, that "it would be the best way to reconcile all differences" in the family, and their own conviction that it was equitable in itself. With regard to the distribution of the pension during the life of Chuckravurty Narrain Deo, to which a reference was made by Mr. Secretary Macleod, we submitted that it was an arbitrary private arrangement, made by Chuckravurty Narrain Deo, without any public sanction, to the disadvantage of his next brother, Croostna Chendra Deo, and his family, consisting of five sons and four daughters. In conclusion, we begged leave to repeat our recommendation that the pension may be divided as proposed by Mr. Cazalet, viz: in four equal shares, between the sons of the deceased, and his three surviving brothers respectively.

48. In reply to the above the Honorable the Governor in Council authorized the Collector of Ganjam, to continue the pension of 4,000 Rupees per annum which was received by the late Chuckravurty Narrain Deo of Purlah Kimnedy, dividing it, as that Officer had proposed, into four equal shares; allotting one share to the three children, and one to each of the three brothers of the deceased, and paying for the present the share of the children to Ramachendra Deo, the second brother.

49. The Governor in Council was, however, still disposed to consider this distribution of the pension as not sufficiently favorable to the children, and to think that none of the parties concerned would have any reason to complain, if the distribution which was observed during Chuckravurty Narrain Deo's life were to be adopted; the portion which he reserved for himself and his second brother being continued to his children and that brother, and a reasonable share of it being assigned personally to the latter. We were therefore requested to communicate these views of the subject to the Collector, and to leave it to him to determine, according to his own judgment after further consideration, which distribution should be adopted.

50. In reply to the above communication, we observed, that after this communication of the deliberate opinion of the Government, regarding the distribution of the pension of Chuckravurty Narrain Deo, we could not presume again to offer any argument against it. But that being strongly impressed with the idea that much evil and inconvenience would arise, (in the event of the Collector pursuing the mode of distribution suggested by himself, as he is authorized to do by Mr. Macleod's letter) from its being known to the parties that a different distribution was con-

sidered right by the Government, we begged leave with great submission, to suggest to the Honorable the Governor in Council, the expediency of determining absolutely the manner in which the pension should be divided.

51. We observed that the evil and inconvenience apprehended by us in the case supposed were expected to arise from the dissensions in the family which were already known to exist, and which could not but be aggravated by the disappointments of those members of it to whose pretensions it would be known that the Government was favorably inclined. The consequences which might be anticipated, we conceived, were dissatisfaction with the Collector, and disregard of his authority and continual complaints to the Government.

52. In reply to the above, it was stated, under date the 11th November, that in order to obviate the objections detailed in our communication, the Governor in Council desired, that we would require the Collector, instead of deciding, to report his opinion after mature reconsideration; on receiving which, Government would be prepared to pass a final decision.

53. It was further added that although the Governor in Council, on a general view of the nature of the grant, and of the circumstances of the case so far as they were known to Government, would certainly think it right to adopt, nearly if not exactly, the distribution which prevailed in Cheukravarty Narrain Deo's lifetime, and which appeared to have given him, as eldest brother and head of the family, about a double share; yet if the Collector, with the benefit of his local knowledge and experience, should on full deliberation be of opinion that all the brothers ought to have shared alike, the distribution proposed in conformity with this view would be confirmed without hesitation in reliance on the correctness of that Officer's judgment.

54. We addressed the collector, under date 17th November, and made known to him the sentiments of Government; we requested, he would state after full deliberation, whether he was still of opinion that the pension should be divided in the manner originally proposed by him or whether it would be preferable to adopt nearly, if not exactly the distribution which prevailed in Cheukravarty Narrain Deo's life.

OLD BALANCES.

55. On the 19th May, we laid before the Honorable the Governor in Council, a letter from the Collector of Ganjam, transmitted a correspondence with the Accountant General, respecting an old balance standing against the Collectorate in that Officer's Accounts.

56. We explained that the Collector's attention having been directed to a balance of Rupees 52,799, remaining unadjusted from the advances made at different periods to Gazzeputti Narrain Deo, Zemindar of Kenedy, for his brother's allowance, he had reported to the Accountant General, that by the records of his Cutcherry it was found that the Zemindar was put into "confinement on the 30th May 1798 for the non-payment of this and other balances on account of his Jummabundy," when the country coming under Sircar "management and anarchy and confusion prevailing to a great extent, all recoveries of previous advances were suspended, and the small collections carried on for Current Revenue. On the installation of Poorshotum Deo and under the management of Doogarauze, no arrangement was ever made for the liquidation of these balances and they must be considered desperate and irrecoverable."

57. Under these circumstances and the balance being now of nearly 30 years standing, we recommended that authority might be granted to the Collector to write off the amount Rupees 52,799 to profit and loss which was authorized accordingly, under date the 27th May and a copy of the letter from Government to that effect was sent to the Collector on the 30th May last.

VIZAGAPATAM.

SETTLEMENT OF THE HOONJARAM ESTATE UNDER AUMANY, FOR FUSLY 1234.

Vide General letter, dated 5th January 1824.
Para. 47.
To the Chief Secretary in Cons., 28th March 1825.
23th January in Cons., 3rd February 1825.

58. With reference to our letter of the 13th January 1823, we laid before the Honorable the Governor in Council, on the 28th March, a letter from the Collector of Vizagapatam, submitting the accounts of the Hoonjaram Estate under Aumany, for Fusly 1234.

59. We observed that the Settlement of the Mootah, for Fusly 1234, exceeded that of Fusly 1233 in the sum of Rupees 315-9-7, a circumstance which induced a hope that the Estate was progressively improving, the Settlement of Fusly 1233 having exceeded in amount that of Fuslies 1230, 1231 and 1232.

60. This communication was answered, under date the 29th April and noticed as furnishing satisfactory information respecting the Settlement of the Hoonjaram Estate, in the district of Vizagapatam, for Fusly 1234.

61. Copy of this correspondence was transmitted to the Collector, on the 5th May last.

SETTLEMENT OF THE ZEMINDARIES OF MARINGHY AND COOROOPAUM.

To the Chief Secretary in Cons., 20th October 1825.
24th September in Cons., 3rd October 1825.
No. 1 Statement comparative of the Settlement of Maringhy for Fuslies 1234 and 1235.
No. 2 do, do, for Cooroopaum Petition from the Zemindar of Maringhy tendering Security.

62. On the 20th October, we transmitted for the information of the Honorable the Governor in Council, the report of the Collector of Vizagapatam, on the Maringhy and Cooroopaum Zemindaries, together with its enclosures as detailed in the margin.

63. These two Zemindaries we stated, were brought under Aumany by the Collector in consequence of the large balances standing against them. The Maringhy Zemindary was attached on the 20th January 1823 and that of Cooroopaum on the 28th January 1823. The sum due by the Maringhy Zemindar was Rupees 18,214-14-8 and that of Cooroopaum was Rupees 10,864-5-7. The former we observed was almost equal to the amount of the permanent Beriz, which is Rupees 18,500 and the latter exceeded it in the sum of Rupees 3,564-5-7.

64. We remarked that in para 4 of the Collector's letter under review, it appeared that, the Zemindars were desirous of retaining the management of the Country in their own hands, and with this view had tendered security for the amount of their debts. The period they proposed for the liquidation, we observed, was long and the Collector questioned their ability to fulfil the payments beyond the first year. Added to this was the present deteriorated condition of the Estates, which with other general mismanagement was to be attributed to the grant of good productive lands upon a mere quit rent.

65. Under these circumstances we stated it to be our opinion, that the Collector could not do otherwise than retain the estates under his immediate management, and with this impression we recommended for sanction, the proposal contained in the 5th para of his letter, of appropriating 10 per cent on the collections for the maintenance of the Zemindars.

66. We observed that the settlement of Maringhy, for Fusly 1235 was Rupees 29,283-2-3 being an increase on that of the former Fusly in sum of Rupees 5,920-10-0 which the Collector attributed to his having included in the Rents all unauthorized Manniams. These alienations, we said in the present instance, amounted to upwards of 30 per cent on the permanent Beriz, but that as the attention of the local authority was directed to the detection of grants of this description, the lands will hereafter be assessed at their proper value.

67. The Settlement of Cooroopaum, we said was Rupees 21,226-12-6, and we remarked that the increase of Rupees 5,629-12-6 in this Fussy showed the Estate to be in a state of progressive improvement.

68. Under date, the 15th November, the Government acknowledged the receipt of our letter, enclosing the report of the Collector of Vizagapatam, on the Maringhy and Cooroopaum Zemindaries, which was noticed as satisfactory.

69. The Governor in Council we were informed concurred with us in deeming it necessary, under the present circumstances of these Zemindaries, that the Collector should retain them under his immediate management, and the proposal of appropriating ten per cent of the collection to the maintenance of the Zemindars was sanctioned, agreeably to our recommendation.

70. As connected with the subject of our letter of the 20th October, the Government on this occasion acknowledged our letter of the 17th of the same month and stated that it had been judged proper to make a reference to the Suder Adalat, respecting the interpretation of that part of section XV Regulation XXX of 1802 which regards puttahs for clearing waste land and bringing it into cultivation, and that we should be apprized of the result.

71. A copy of the above letter was transmitted to the Collector of Vizagapatam, under date the 17th November, for his information and guidance.

RAJAHMUNDRY.

REDUCTION IN THE NUMBERS AND RATE OF PAY OF THE SIBBENDY CORPS, IN THE DISTRICT OF RAJAHMUNDRY.

72. On the 17th December the Honorable, the Governor in Council referred to us a letter, dated the 30th ultimo, from the Acting Collector and Magistrate of Rajahmundry, stating the particulars of a reduction which he had made in the numbers and rate of pay of the Sibbendy Corps in his District.

73. To assist in forming a judgment respecting the propriety of this reduction, copies of the correspondence noted in the margin, explanatory of the purposes for which the corps was raised, and the principles on which it was organized, were transmitted to us, and it was observed that as Mr. Hanbury, the Collector of Rajahmundry, was then at the Presidency, it appeared desirable that he should communicate personally with us on this subject, in order that he might be the better prepared on assuming charge of the District, to offer his opinion upon any point on which we might wish to receive it.

74. We replied to the above communication on the 17th February, stating that we had communicated personally with Mr. Hanbury, the Collector of Rajahmundry, on the subject of the Sibbendy Corps employed in that district, and that as it appeared to us that Mr. Kindersley had overlooked some important considerations in determining upon the reduction, reported in his letter to Government of the 30th November, we had addressed a letter to Mr. Hanbury, directing his attention particularly to the points which we deemed necessary to be carefully attended to, in forming a judgment regarding the propriety of the measure;

a copy of this letter we transmitted for the information of the Honorable the Governor in Council. It was as follows:—

"You were apprized by personal communication with the Board of the reference made to them by Government, regarding the propriety of a reduction made by the Acting Magistrate of Rajahmundry in the numbers and rates of pay of the Sibbendy Corps employed in that District, and it is their desire that you will state to them your sentiments upon the subject as soon as you have had sufficient experience to enable you to form a judgment regarding the measures adopted by Mr. Kindersley."

"In the meantime the Board think it proper to communicate to you, a few observations concerning the objects in view in the establishment, and maintenance of this corps which it appears to them were not sufficiently attended to by Mr. Kindersley, in making the arrangements under consideration."

"The objects of Government in establishing and maintaining this corps, appear to have been, the preservation of the peace of the hill countries, by retaining constantly in their service, a certain number of the class of men, who were from their habits, likely to join the predatory bands, by whom the peace of those countries had frequently been disturbed and the relief of the Regular troops from the harassing service of, the hills, and from a variety of police duties. In the correspondence upon the subject, those classes of people appear to have been particularly adverted to, who through the measures of our policy, and other contingencies, had been deprived of their former means of employment and subsistence, and who from the prejudices of their casts were precluded from enlisting in our regular army. The Rachawars of the Peddapore Zemindary, who had been reduced to indigence, by the decline of the Peddapore family, and the dismemberment of the Zemindary, were particularly mentioned by Mr. Robertson, the late Magistrate, as a tribe to whom employment should be given to enable them to subsist."

"In forming the corps, the Sirdars were selected with a regard to their family connections, and influence among the class of people to be employed, as well as to their personal characters, and they were each permitted to bring a certain number of men, who it may be supposed were their own relatives, connections, and dependents. The original strength of the corps was 826 men including all ranks. The pay of the corps was fixed on an ample scale, with the view of taking away from the people composing it, all motive to an irregular course of life. The pay of the Sirdars in particular, was settled upon a liberal principle, with reference to their rank and influence in the country."

"In 1821, after the corps had been in existence two years, the Government directed that its strength should be reduced to 750 men, to which number it was to be allowed to fall, by means of such vacancies as might occur. In 1823, the Magistrate was directed to discharge as many of the peons as could be spared, excepting those whose services would need to be replaced by regular sepoys, or who might be expected after their discharge to seek a subsistence by a disorderly course of life."

"The Magistrate reported in reply that he had reduced the corps to 723 men, and stated that in order to meet the wishes of Government, he would forbear to fill up the vacancies which might occur in future, until the strength of the corps should be sufficiently reduced. The Magistrate on this occasion, referred to his former notice, of the forlorn condition of the Rachawars of Peddapore, and stated that the same considerations which had induced him formerly to enlist them, now prevented him from dismissing so many as he would otherwise have done. The Government entirely approved of Mr. Robertson's judicious proceedings in this instance, and particularly his consideration for the Rachawars of Peddapore."

"In the measures adopted up to 1823, for the reduction of this corps, agreeably to the desire expressed from time to time by Government, it thus appears, that the original design of its establishment and maintenance, was never lost sight of, and it is particularly to be observed, that no reduction of the pay of the corps was ever proposed."

"It is ever to be kept in mind, that the existence merely of this corps, composed as it is, without reference to its positive exertions, is a means of preserving the peace of the country. This was a chief consideration in establishing the corps, and ought to be carefully attended to, in forming an opinion upon the propriety of reducing it or of altering the principle of its organization in any respect."

"The Board are inclined to think, as I have before intimated, that Mr. Kindersley did not pay sufficient attention to this point, in the arrangements made by him for the reduction of the corps; the propriety of which arrangements therefore appears questionable."

"Mr. Kindersley has reduced the number of the corps from 726 to 573, which he has effected by transferring the men reduced to the general establishment of the District at a lower rate of pay. This will not be attended with the same bad effect, as if the men had been absolutely discharged, but the Board are inclined to suspect, that it will produce a considerable degree of discontent among them, and a want of confidence in every arrangement that may be made regarding them; as when they enlisted, in the Sibbendy Corps, they certainly did so under an assurance, that their engagement in it was permanent, and that they were not liable to be removed to any other service. The principle motive to this measure, stated by Mr. Kindersley, in his letter to Government of the 30th November, is the saving of expense that it would produce to Government; but the Board find from his letter to them of the 20th January, that he was also influenced by the desire of making the men more useful in Police duties than they were under their military organization. The Board think that means might have been found to make their services fully available to every purpose of Police without having recourse to this total change of organization. It was always intended that the Sibbendy Corps should serve for all kinds of Police duties, as well as for the particular duty of preserving tranquillity in the hill countries, and any inattention to such duties must have arisen from a laxity of discipline which could have been easily corrected. While the men continued on their original Establishment, although they might be chiefly employed upon the general duties of Police, they would always be available for the particular object of their institution when occasion called for their services, which will not be the case when they are amalgamated with the general establishment."

"Mr. Kindersley has also reduced the pay of the corps, on the consideration that it was disproportionate to their services. The propriety of this arrangement appears to the Board to be very questionable. The scale of allowances was settled after mature deliberation by an officer well qualified by local experience to form an accurate judgment and with a careful regard to the circumstances of the people entertained, the objects in view in establishing the corps, and the nature of the service on which they were to be employed, which is peculiarly hazardous, and attended with many inconveniences and disadvantages; and above all, the people had every assurance given them, that they should receive the pay upon which they entered the service as long as they should continue in it. The establishment of the corps, having had the happy effect of producing tranquillity in the country, their service cannot, it is true, at present be arduous, but they are liable to be called out whenever any occasion may arise for it, and it is to be considered, if even now they show no symptoms of dissatisfaction, whether they would then act zealously in our cause. This is a point to which the most serious attention is necessary; and the Board request that you will give it full consideration, never forgetting that the whole efficiency of the corps depends upon its being satisfied, and having no motive to favour, rather than repress disorderly enterprizes, tending to disturb the peace of the Country."

"Mr. Kindersley reported in his letter to Government above referred to, that he had suspended two of the Sirdars of this corps, for malversation in regard to the pay of the men under their command."

"the Board under date the 20th January, in which he mentions the amount of reduction effected in the establishment, it would seem that he has since dismissed them. It will be a subject of regret to the Board, if this prove to be the case, as they have much doubt concerning the expediency of the measure. The two Sirdars in question are men of high rank and respectable connections, and possess great weight and influence in the country. When they entered the corps, they were allowed to bring with them their own retainers, and when this was allowed, it cannot but have been expected, that according to the universal custom observed, between a chief and his followers under such circumstances, they would derive some personal advantage from them. In a corps constituted as this is, it is impolitic to make too close a scrutiny into these matters; such practices cannot indeed be openly sanctioned and when wrong is manifest, it must be checked and punished but the punishment should be in just proportion to the degree of culpability chargeable, not upon general principles, and according to our notions upon the subject, but with reference to the particular circumstances, and relative situations, of the parties."

"On this view of the question, the Board cannot but think, that Mr. Kindersley was injudicious in suspending the Sirdars, and if he has absolutely dismissed them, that he has acted rashly. It would have been sufficient in their opinion to have marked disapprobation of their conduct and caused the money to be repaid. But their dismissal attaches disgrace to them, and they will return to private life with minds discontented and irritated and probably loudly complaining of a want of faith on the part of the Government as having acted contrary to their Suanud. It appears to the Board, that this cannot fail to have a bad effect generally, and they apprehend particularly that the separation of the chiefs from their retainers may render the latter at least ineffective in case of disturbance. They desire that you will give due consideration to this important point."

"It only remains for the Board to make a general observation, regarding the mode of reducing the Sibbendy Corps with the least inconvenience and danger. They think that the reduction should be gradual, by means of the vacancies which occur from time to time, and which, should never be filled up. It occurs to them however, that such of the men originally under Cawder Sahib, (who were the only Mussulman) allowed to be entertained who now remain in the corps, might be discharged at once, as they would have no more difficulty than others of their class, in obtaining honestly, the means of livelihood, and are most of them; probably, qualified, at least not precluded by prejudice of caste, from enlisting in our regular army."

75. The instructions which we had addressed as above to the Magistrate of Rajahmundry, relative to the reduction effected by the Acting Magistrate, Mr. Kindersley, in the numbers and pay of the Sibbendy Corps in that District, we were informed, appeared to the Honorable the Governor in Council to be very judicious.

76. Copy of the letter from Government was transmitted to the Collector on the 7th March. VELLUMPOLLUM. ZEMINDAR'S CLAIM FOR REDUCTION OF THE ASSESSMENT ON HIS ZEMINDARY AND TO A RETROSPECTIVE REMISSION.

77. Under date, the 30th June 1823, the Board addressed Government, recommending with reference to several Petitions then before them, from the Zemindar of Vellumpollum that the Jumma of that Zemindary, which had been fixed upon principles different from those observed in respect to all other hereditary Estates in the Rajahmundry District, should be reduced one third, and further offering an opinion that this remission should take effect from the date, the Zemindary was restored to the Angara family.

78. The Government under date, the 8th August 1823, acceded to the recommendation of the Board of reducing the assessment one third, making the future Jumma of the Zemindary Star Pagodas 3,058-43-60.

79. With respect to the question of granting this remission in arrears, the Honorable the Governor in Council was of opinion, that it should be determined according to the Zemindar's right to be acknowledged, as one of the ancient Zemindars, and the Board were directed to submit a report upon the origin of the family, the authority by which the Estate was first conferred upon them, and the period for which they have held it.

80. No time was lost in addressing the Collector, and a letter was accordingly written to him under date, the 11th of August 1823, calling for information on the above points; sometime necessarily elapsed before the materials could be collected, and some further delay was occasioned by the change of Collectors, and it was not until the 26th May 1824 that the Board received the Collector's report, dated the 19th of the same Month. With this report were transmitted attested copies of two Grants confirming the family in possession of the Estates. The authenticity of these Grants not being sufficiently established, the Collector was again called upon on the 5th July to submit, if practicable, for the inspection of the Board and of Government, the original Grants of which he had before forwarded attested copies. On the 12th August we received Mr. Kindersley's letter of the 4th, giving cover to the two original Grants, which, with the letter and the report and enclosure of the 19th May we forwarded on the 17th February 1825 for the purpose of being laid before the Honorable the Governor in Council.

81. We observed that the first of these Documents purported to be a Purwannah granted by the Padshaw Tanneeshaw in the year of the Hijra 1078, by which it appeared that the Estate had been in possession of the family previous to the date of that document, the Grant being confirmatory in favor of Kistnoo Ramursoo the 6th lineal ascent from the present head of the family.

82. That the second purported also to be a confirmatory Grant of the same Estate, in favor of Angara Kistna Seetaram 3rd in lineal ascent by Mahommed Shaw Padshaw, bearing date Fasly 1152.

83. We had caused, we said, these documents to be strictly examined, and some doubts being entertained of their authenticity, a further reference to the Collector became necessary and a communication was accordingly made to Mr. Kindersley on the 27th September, returning the two original documents, and specifying the particular points in which they appeared defective. We stated that Mr. Kindersley in his reply, had submitted along with the two papers first forwarded three others of corresponding dates, and we observed that from a comparison with them, coupled with the explanation which he had offered, there seemed no longer reason to doubt their authenticity.

84. Had this however been otherwise, we said Mr. Kindersley considered the Cowles granted by our own Government in 1769 and 1780 to the incumbent's grandfather, the originals of which he had forwarded, to be strongly corroborative of the character in which he was held at the time observing that "in these he is styled Muzmadar and Deshmook, the latter being a title by which several of the ancient Zemindars in the Guntur and Ellore Circars are designated."

85. This observation, we said, was quite just; many of the principal Zemindars in the Northern Circars, including the Zemindar of Vizianagram, having been designated by that name. We stated however, that we had found on reference to the detached records of our Office, which we were employed in arranging, that the lands in question had formed the subject of some discussion previous to the permanent settlement.

86. The first mention of Vellumpollum we observed, was found in the records of the Committee of Circuit, remarking at the same time that the information thence to be derived related merely to the value of the lands held by Angarah Bramajee Kistnoo and his Gomastahs respectively. The passage we referred to is as follows. "Vellum-

"pollum is the Meerassy of Angara Bramajee Kistnoo, Deshmook and Muzoomdar of the Rajahmundry Sircar, it consists of twelve Villages, for seven of which he pays tribute, four are Meekasaws to his Gomastahs, Subbanaviss, Nagana and Gomajee Vencatanarsoo, who pay tribute for two, one is a Jaghire, besides this he enjoys a Meekasaw in the Peddapore Zemindary and till within these six or seven years had the Village of Shoolingy in Peddapore. He has also Recessooms at Rajahmundry and in some of the Zemindaries."

	Jeroyettoo Villages average of 8 years including Village Saderwary.	Village Saderwary.	Net Amount.
	M. Ps. Fs. C.	M. Ps. Fs. C.	S. Ps. Fs. C.
Angara, Bramajee Kistnoo Deshmook and Muzoomdar of Rajahmundry Sircar pays tribute to the Villages of Vellapollum, &c. ...	*3,792 23 28	478 29 52	*4,171 0 0
Angara, Bramajee Kistnoo Deshmook and Muzoomdar of Ventoor Jaghire Village ...	544 21 64	58 8 62	
	+4,336 45 12		+4,770 0 0
Gomajee Venkutanarsoo his Gomastah of Woon-deswarpooram Tributary Village ...	240 29 27	24 9 62	
Gomajee Venkutanarsoo his Gomastah of Bunteomully Jaghire Village ...	71 25 40	8 7 10	
Subneviss Vencayah, Subneviss of Pauningapully, Tributary Village ...	307 24 0	20 18 40	
Subneviss Vencayah of Goodagunta, Bhagum Jaghire Village ...	35 9 0	4 12 0	
	4,991 36 79	593 32 33	M. Ps. Fs. C. 4,398 4 13

87. We quoted further a letter addressed by the Chief and Council to the Board of Revenue, in 1790 as being more to the present. The letter runs thus:—"Angara Bramajee Kistnoo who holds a Meerassy in the Rajahmundry Havelly as Deshmook and Muzoomdar of that Sircar, has also fallen into arrears to the amount of M. Pagodas 7213-22-18. The Gross Revenue of his Meerassy is estimated by the Committee of Circuit at M. Pagodas 4,337-3-15 per Annum for which he has hitherto been assessed with the annual sum of M. Pagodas 2,831-10-10. Being himself an elderly man, and incapable of management, his Meerassy was for sometime entirely given up by him to others, who did not even render him any account, and the revenue was dissipated while he fell more and more into arrears to the Company. He has no natural descendants but adopted a young man as his son, whom we do not consider as a regular successor, as he neither applied for or obtained any sanction for that purpose. His own incapacity, and the arrears due from Angara Bramajee, made it necessary to send a Tanadar to take charge of his Meerassy and to superintend its cultivation, for the security of the future revenue, and for the reasons above mentioned we recommend that it be assumed by the Company, allowing him such a Pension during life, as his age and infirmities, though not his merit, may be thought to entitle him to."

88. We observed that in bringing this recommendation to the notice of Government the Board had further suggested that "the collections should be put under Mr. Oram as part of his Havelly that the old man should be allowed 100 Pagodas per Mensem during his life, and that such a provision should be made for his Gomastahs (if any existed) who might be found to have enjoyed Russooms or fees, as the Chief and Council should deem sufficient."

89. This suggestion together with several others submitted at the same time, we

"the Mootah of Vellumpollum may be restored to Bramajee on a moderate Jummah to be considered in lieu of all claims to an arrear of pension and that the balance now outstanding against the Mootah be written off."

33. "The Committee of Circuit valued this Mootah at Star Pagodas 4,171, the average of thirteen years' collections is, Star Pagodas 4,672, the permanent Jummah proposed by Mr. Branfill is 5,170, that proposed by Mr. Skinner 4,683 and we recommend that the revenue on this Mootah may be permanently fixed at Star Pagodas 4,683."

Statement B.
Col. 5 and 6.

34. "If Bramajee Kistnoo should be desirous of receiving the Estate subject to that assessment, we recommend that it may be transferred to him in lieu of all other compensation for his undefined pretensions, if he should decline to receive the lands on those terms, we recommend that the estate be sold by public auction, and that the Collector be required to report his opinion with respect to an adequate provision for the support of the Mazoomdar, which we consider to be reasonable, and accordingly recommend that the rate of permanent assessment may be confirmed by your Lordship in Council."

97. It appeared, we remarked, from the correspondence here recited that the lands in question had been in possession of the Angara family one hundred and five years before our accession to the Circars, liable to a public assessment of M. Pagodas 2,831 or Star Pagodas 3,114; that large arrears having accrued in 1791 it was determined to assume the lands on account of Government, and to grant the incumbent a life pension of 100 M. Pagodas per mensem, that this offer was rejected, but that the villages continued under the management of the Collector until the permanent settlement, and being thence classed as Havelly, were assessed in the same way as other Estates which were eventually sold to speculators, that although it was a general principle to re-annex the lands of the Office of Deshmook and Despondiah to the Government lands, and to grant pensions to those Officers, the Government in consideration of the peculiar circumstances of Bramajee's case, and of the lands having long formed a distinct Mootah, determined to give him the option of being confirmed in possession on condition of his agreeing to pay the assessment recommended by the Special Commission, or of receiving a pension for life.

Permanent Jumma.	S. Pa.
Jumma previous to attachment	4,683
	3,114
	1,574
Circuit Committee...	4,770
Permanent Jumma.	4,683
	82
Thirteen years average	4,672
Permanent Jumma.	4,683
	16
Average of the Jumma of Fuslies 1,210-11 and 12	4,756
Permanent Jumma.	4,683
	68

98. That the assessment thus proposed to be fixed as the permanent demand of the Government was Star Pagodas 4,683 being more, by Pagodas 1,574 than the amount at which he had held them previous to their attachment for arrears of revenue, less only by Star Pagodas 82 than the amount of the actual collection's of the 8 years included in the calculations of the Circuit Committee, more by Pagodas 16 than the gross revenue realized during the 13 years of the administration of Mr. Oram and Mr. Branfill; and less than that of the 3 subsequent years under Mr. Skinner by 63 Star Pagodas only.

99. Unfavorable as these term certainly were, we observed that it was perhaps natural that Bramajee should prefer them to a pension, which was to cease with his life, and was to cancel for ever the interest of his family in what had before been considered an hereditary Estate. The result we added, was thus reported by Mr. Robertson.

"The permanent Jummah of this Estate was fixed on the average of 13 years' collection without any deduction whatever for the Zemindar's share. From Mr. Robertson, 8th in Cons., 25th Nov. 1819. Para. 7. "The Despondiah of the Circar and the Gomastahs of the Muzumadar had their lands confirmed to them in perpetuity on more favorable terms; their Jummah being fixed at two-thirds of the amount at which the Villages were valued by the Committee of Circuit; had a similar indulgence been extended to the Muzumadar himself the accumulation of the present arrear would have been inexcusable; the fact being otherwise it will occasion less surprize to hear that the family are in very involved circumstances. Since their restoration to the Mootah the revenue has never been paid with any regularity. Ballances have occurred at the end of every Fusly, to liquidate which, recourse was had to loans, and anticipations of the succeeding year's revenue."

100. We remarked that there were two very peculiar features in this case; the one that although the lands were confirmed to the family on the ground of long previous possession, and at a time when they were represented to be in very reduced and indeed involved circumstances, they were assessed at the full amount of their supposed resources, without any deduction on account of the expenses of collection or other contingencies; the other that although declared to be a special departure from the general principle of assessment, which required that Villages held by persons of this class should be re-annexed to the Circar lands, the 13 villages of Vagaempettah, &c., enjoyed by Muzumadar of the same Circar, and even those enjoyed by Bramajee's Gomastahs were not only confirmed to the respective proprietors, but were assessed on the same terms as the ancient Zemindaries viz., subject to an assessment equal only to two-thirds of the valuation of the Committee of Circuit.

Paras of the Special Commissions report.		Extract from the Statement sent with the report of the Special Commission, dated 27th September 1802.										
		Gross Revenue by the Committee of Circuit.	Deducting Sayer as estimated by the Committee of Circuit.	Gross Revenue the result of the Collector's investigation.	Gross Revenue deducting sayer.	One-third for charges and income remaining with the Zemindary.	Two-thirds of the Gross Revenue deducting Sayer.	Proposed permanent Jummah by the Commission including Despondiah's Rusoom for the 3 years.	Proposed permanent Jummah by the Commission from the 4th year.	Present Jummah.	Permanent Settlement proposed by the Collector, Mr. Branfill.	Permanent Settlement proposed by Mr. Read.
		1	2	3	4	5	6	7	8	9	10	11
109	Vagaempettah Mootah	3,749	...	...	3,749	1,249	2,500	2,500	2,500	2,750	2,750	...
107	Vondelassarapooram	264	...	...	264	83	176	182	182	182	182	...
								225				
								R. 19				
108	Panangapully Goody Goontla Bagum.	337	...	...	337	112	225	244	244	159	330	...

101. Such indeed appeared to us, we said, to be the only terms on which the public assessment of lands thus situated could be expected to be realized; for although the Jummah of Estates purchased by wealthy speculators, or ancient Zemindars, might continue to be

remarked received the general sanction of Government on the 27th November 1790, which was expressed as follows:—

"We approve of your sentiments and the arrangements you propose relative to the new settlement for the Zemindary of Noezed, as well as in respect to the several small Districts which you particularize under Masulipatam, and we desire you will give the necessary instructions for carrying them into effect."

90. On the 20th of the following Month (December 1790) we said the Chief in Council renewed the subject in the following words.

"The Paper marked No. 2 is a representation from Angara Bramajee Kistnoo offering Juggaputty Rauze's security for the amount of the balance due by him to the Company as well as for the future Current Revenue of his Meerassy. The recovery of the balance is no doubt an object deserving of our consideration, and the depriving Angara Bramajee entirely of his Meerassy, though expected to be though means of securing the future revenue, might probably be to forego the present debt. We have no doubt ourselves of the goodness of Juggaputty Rauze's security for a sum so small to him as 9,040 Pagodas, which he has been led to offer, from the circumstance of Angara Bramajee's Meerassy being situated in his Zemindary, and the consequent probability of vexatious disputes arising between Mr. Oram and himself, in the event of its being put under the management of the former as will appear by his representation marked No. 3. If this offer of Juggaputty Rauze should not be accepted we do not entertain any doubt of his being prevailed upon, provided you approve of it, to rent the Meerassy in question, at the amount of the average gross revenue as estimated by the Committee of Circuit. These circumstances having come to our knowledge since our letter of the 31st October was written, and yours of the 30th Ultimo (Nov.) was received, we have been induced to delay the execution of your orders in regard to Angara Bramajee, until they could be made known to you, and your determination be received which will not be attended with any loss of revenue, as the Meerassy has already been taken charge of for the Company, but the Board having considered the representations from the sundry persons above mentioned together with the remarks of the Chief and Council thereon, did not perceive any sufficient cause for altering the resolutions communicated under date of the 30th Ultimo (November) which they accordingly directed might be carried into effect."

91. In pursuance of which instructions Mr. Oram was directed "to allow a pension of 100 Pagodas per Mensem (to Bramajee during his life,) and to make such a provision to his Gomastahs, who might be found to have enjoyed Roossoms or fees, as the Chief in Council should deem sufficient."

92. We remarked that the offer of a pension appeared to have been rejected, but that the Villages having continued under the Collector's management and having therefore been included in the list of the Havelly lands, again became the subject of discussion at the time of the permanent settlement.

93. The following extract we took from Mr. Branfill's letter, dated 29th October 1800. In Cons., 15th Sept. 1802. "This Mootah (Vellumpollum) consisting of eight Villages is valued by the average of the Accounts now taken at Madras Pagodas 4,672. Star Pagodas 4,672. but by the Committee of Circuit's Accounts it is only estimated at M. Pagodas 3,792 D. 7 V. 12. I am, however, of opinion that it is capable of yielding a higher revenue, and if the permanent Jumma is fixed at 4,700+ Madras Pagodas it will be an equitable assessment. During the six years it has been under my management, the average amount of the revenues realized from it is M. Pagodas 4,979 D. 6 V 10. I have no doubt however, but it will yield a revenue with good management of 4 or 500 Madras

Pagodas more than the assessment recommended, particularly when it becomes the property of any person whose interest it will be to make it as productive as possible. This will form a good Estate, but the Villages are not so compact as I could have wished. I apprehend however, no objection will be made on that account by any person desirous of becoming a purchaser, as they have for a very considerable time formed one Mootah. It belonged formerly to the family of Angara Bramajee Kistnoo the Desmook and Muzoomdar of the Rajahmundry Circar, but for these nine years past it has been under sequestration and considered as Havelly Angara Chinnapuntoloo, the person who forfeited it, is still living, but is in very bad circumstances, having scarcely any means of subsistence, I mention this circumstance in case it should be the wish of Government to give him the preference in purchasing the Estate at the Jumma now fixed upon it, as the Mootah had been for many years in the possession of his family, who only paid formerly a small tribute to the Circar annually."

94. We noticed that Mr. Skinner however, thought the assessment here recommended too high. "In two instances alone" he said "some little alteration, I am of opinion would be advisable, viz. in the Jumma of Vellumpollum and Rajahmundry Estates. The former adverting to the Revenues yielded on an average of twenty one years (viz. Madras Pagodas 4,231) and what it now produces I conceive to be estimated too high at Madras Pagodas 4,700 and that Madras Pagodas 4,500 is as much as it should be fixed at in perpetuity."

95. In a subsequent letter we remarked that he said speaking of the same lands. "The tribute from this Mootah while under the family of Angara Kistnoo Bramajee was only M. Pagodas 2,831-19-28 or Star Pagodas 3,114-25-30. The balance at the time it was put under sequestration viz. 1,791, amounted to M. Pagodas 8,004-23-37 or Star Pagodas 8,805-0-49, while under the management of the late Collector (viz. 6 years) it has yielded upon an average M. Pagodas 4,979-6-10, and as it is twelve years since it was sequestered, during which period the Muzoomdar has not received any allowance from the Company, the balance has been much more than cleared off."

"I am induced to recommend the case of the Petitioner, as he has not the means of purchasing the Mootah, though if it should not be thought advisable to restore it upon other terms, he would, I imagine, be happy even to take it at the Jumma I have proposed in perpetuity (viz., Star Pagodas 4,688)."

96. We observed that the view of the special Commission, which was adopted by the Government, was as follows.

"It appears that this Mootah was held prior to the year 1791 by Angara Kistnoo Bramajee Deshamook and Muzoomdar of the Circar of Rajahmundry, at an annual rent of M. Pagodas 2,831-19-28 and that it was sequestered in that year apparently on account of arrears of revenue which had accumulated in consequence of injuries sustained from the famine from the storm in the year 1790 at Coringa, and from the frequent overflowings of the Godavary."

31. "The amount of the balance at the period of the sequestration was M. Pagodas 8,004-23-37 during six years under the management of Mr. Branfill, it has yielded on an average annually the sum of M. Pagodas 4,979 and as the Muzoomdar has received no allowance for his maintenance from the Company, it cannot be questioned that the amount of the balance has been more than liquidated."

32. "Although it has been generally adopted as a principle to re-annex the lands of the Office of Deshamook and Deshapondiah to the Government lands, and to grant pensions to those Officers for the period of their natural lives, yet in consideration of the lands of Kistnowse Bramajee forming a distinct Mootah, and under the peculiar circumstances of his situation for these ten years past we are induced to recommend a deviation from the general principle and that

111. 'The following Abstract exhibits the amount of the whole and of each separate for the last Fusly in comparison with Fusly 1232.'

	Fusly 1232.			Fusly 1233.			Increase.			Decrease.			Net Increase.		
	M. Rs.	As.	P.	M. Rs.	As.	P.	M. Rs.	As.	P.	M. Rs.	As.	P.	M. Rs.	As.	P.
1 Sircar land Revenue ...	7,410	9	6	8,247	10	0	837	6	0	...	...	...	...	...	...
2 Peshcush of Zemindaries in Annany ...	3,65,458	1	10	3,65,458	1	10	...	...	...	...	...	...	...	...	...
3 Peshcush of Jatte Zemindaries ...	5,89,656	14	2	5,89,656	14	2	...	...	...	...	...	...	...	...	...
4 Salt ...	1,07,695	8	5	1,33,387	10	0	25,692	1	7	...	...	...	...	...	...
5 Sayer ...	1,47,205	7	7	1,27,301	9	2	...	...	...	19,403	14	6	...	...	...
6 Abkary ...	39,890	6	4	40,108	13	4	218	9	...	...	...	...	...	...	...
7 Moturpha ...	17,842	12	0	17,453	0	10	...	...	...	389	11	2	...	...	...
8 Sea Customs ...	12,850	0	10	12,879	6	7	29	5	9	...	...	...	...	...	...
9 Stamp Revenue ...	36,772	12	3	34,797	0	10	...	...	...	1,975	11	5	...	...	...
Total...	13,24,782	8	11	13,29,790	4	7	26,772	...	10	21,769	5	14	5,007	11	8

112. 'The result of the whole is a net increase of Rupees 5,007, which considering nature of the past season is very satisfactory.'

113. 'In the revenue from extra sources an increase of Rupees 25,692 is shewn under the head of Salt and under the head of Sayer, a decrease of Rupees 19,403, which is sufficiently accounted for.'

Kytapully, &c.		
Rs.	As.	P.
1233 ...	8,217	10 0
1232 ...	7,410	9 6
	837	0 6

114. 'The produce of the Circar Villages of Kytapully, &c., exceeded in value that of the last Fusly by Rupees 837, in consequence of the high price of grain. The whole demand, including advances for cultivation, arrears, &c., has been realized.'

115. 'The Board sanction the estimated charges for these villages for Fusly 1234, amounting to Rupees 516.'

116. 'The current demand for the Purgunnahs of Vinnacottah and Goodewada was Rupees 1,05,538, exceeding the Jummah of Fusly 1242 by Rupees 32,811, which, added to the arrears outstanding, made the whole demand for the year Rupees 1,09,730. The collections of current Revenue amounted at the close of the Fusly to Rupees 93,577, and of arrears to Rupees 1,861, the aggregate being Rupees 95,438, to which is to be added Rupees 21,523 remitted by the Government on account of Moturpha, making the total receipts Rupees 1,16,961.'

CHARMAHAL, VINNACOTTAR AND GOODEWADA.		
Rs.	As.	P.
1233 ...	1,05,538	13 3
1232 ...	72,727	3 3
	32,811	10 0

117. The sum of Rupees 79,842 was carried to the account of Government in part of the annual Peshcush,* within the Fusly, Rupees 8,000 have since been recovered, and the whole was expected to be realized from the balance under collection.'

118. 'Besides the above, the sum of Rupees 19,824 had been carried to the credit of the outstanding Circar balances, which reduced their amount from Rupees 96,283 to Rupees 76,459, the particulars whereof were shewn in the Board's letter to Government under date the 2nd February 1824.'

119. 'It is proper here to notice with reference to the 2nd para. of Mr. Secretary Hill's letter of the 30th March 1824, that the late Collector of Masulipatam reported under date the 15th September 1823, with regard to the subdivision of the Charmahal Estate, that there were no grounds of suspicion that any deception had been practised, or that there was any unfair dealing on the part of the Circar servants or the purchaser of the other portion of the Charmahal Estate, and that all possible pains were taken by the Collector to make the sub-division as fair as possible; he added that he saw no particular reason for apprehending that the accounts taken by the Circuit Committee, to which reference was made by the party claiming a revision, were more accurately framed than those upon which the subdivision was made.'

120. 'The estimated charges for servants for Fusly 1,234 for these estates, amounting to Rupees 2,940, and the actual charges, amounting to Rupees 3,020-8-6 for Fusly 1233, are sanctioned, and also the actual expense of Saderward incurred in Fusly-1233, and the estimate for Fusly 1234 being Rupees 420 respectively.'

Six Islands.		
Current Jummah.		
Rs.	As.	P.
Fusly 1233...	13,586	6 0
" 1232...	8,724	9 6
Excess of Fusly 1233 ...	4,861	12 6

121. 'The current demand for the estate of Six Islands was Rupees 13,586, and the total demand, including a small arrear, Rupees 13,828, of which Rupees 13,069 was collected at the close of the Fusly, Rupees 400 had been since collected, and the remainder was expected to be realized.'

'thus clearly defined in what may be termed the charter of their privileges, it appears needless to offer any argument upon the question.'

133. 'The Collector next proceeds to notice the system to which the Zemindars were subject under the Native Government, and contrasts it with the advantages held out to them by the permanent settlement; observing that "nothing but the grossest carelessness and unbounded prodigality could have reduced them to the state of poverty and debt in which the greater number are at present involved."

134. 'He then adverts particularly to the case of the Zemindar of Nedavole, whose estate was attached for arrears as before mentioned, and describes in strong terms the mismanagement which is leading him to ruin, and which is at the same time injurious to the interests of the Government and oppressive to the ryots.'

135. 'The same bad system, he intimates, is followed by the Zemindars generally with the same evil consequences to themselves, and especially to the peasantry, and as illustrative of the benefit which the people would derive from a system under which the dues of the Government are collected without the intervention of a third party, he mentions a conversation which passed between him and the ryots of the Daveracottah Zemindary, relating to the nature and effect of the present Zemindary system contrasted with the Ryotwar system of management, in which they expressed a strong preference for the latter.'

136. 'The description here given of the sentiments of the people is very satisfactory; but as a general measure the transfer of the lands to the immediate superintendence of the Government appears totally impracticable. That the ryots would benefit by a change of system which would give them a greater share of the produce of their labour by relieving them from many demands which, having been customary previously to the permanent settlement, the Zemindar is entitled by law to make, but which probably would not be enforced by the Government if the rent of the land was paid directly to their officers, cannot admit of a doubt. It is unquestionable that the present rate of assessment in the Zemindaries is high, but this has resulted from the hasty manner in which the permanent settlement was introduced, and it is difficult to propose a just and practicable remedy.'

137. 'That now proposed by the Collector appears to the Board to be open to many objections.'

'The Permanent Beriz (he observes) is fixed upon two-thirds of the Government portion of the produce, that is, the share of the crop received by the Zemindar from the ryots is calculated to be about one half of the gross produce; the Zemindar stipulates to pay to the Government as a permanent revenue about two-thirds, retaining for his own use the remaining one-third, or about 15 per cent. of the gross produce.'

'Of this 15 per cent. (he proceeds) it is calculated that 1½ per cent. is on an average disbursed in the various Sibbendies and Cutcherry Establishments, and that the remainder is the Zemindar's net receipt. The actual value of the Zemindar's portion being thus gained, it remains to be decided whether the perpetual cession of that portion to the Zemindar, his heirs and assigns, would sanction the re-occupation of the lands by Government." In other words, he asks, "whether the grant of a money pension in perpetuity equal in value to the revenue drawn by the Zemindar from his lands will justify the Government in depriving him of his estate."

138. 'As the Government have by a solemn deed pledged their faith to secure these persons, their heirs and successors for ever in the possession of their lands, the measure here suggested appears to the Board to be quite out of the question. It would seem, indeed

'that the Collector himself was aware of the difficulty, for, in the subsequent para. he proposes to modify it. "I would not (he says) assume the power of offering, or hinting at any proposition to the Zemindars of this nature, prior to the concurrence of superior judgments; but should not a transfer conducted in the above mode be deemed strictly conformable with the faith of Government, although most equitable in itself, and secure stipend to the Zemindar, which he has never yet enjoyed, I would propose that offers be held out to them to accept these terms, on certain expressed conditions, and that these stipulate—1st. That the Zemindar, his heirs and assigns, shall continue now and hereafter to bear the same honorary titles, which they at present possess; 2nd. That they shall ever retain the same superiority in their several Zemindaries; 3rd. That their Vakeels shall remain in the Collector's Cutcherry, and be permitted to take copies of every such paper or account relative to their respective estates as the Zemindar may require, for the purpose of noticing to the Collector the occurrence of any abuses in their lands, &c.; 4th. That they shall enjoy 10 per cent. of the gross revenue of the year, as a money estate to be paid by instalments as received in the Collector's Cutcherry, and that in consideration of the impossibility of assigning any fixed sum for revenues liable to the instability of the seasons, and in consideration of late adverse seasons, that the Zemindars be permitted the option of their percentage on the annual produce, or a stipend fixed on the rate of the permanent settlement; in the latter case to have this

amount delivered to them in the gross at the commencement of the Fusly; 5th. That the management of the land estate be committed to the charge of the Government, but that the Zemindar be permitted the same privileges with the money estate as he enjoyed in the land estate; that is, he may assign it in the whole, or in portions, each to be paid from the Treasury to his heirs or assigns, he may also relinquish a portion or portions, during the period of his natural life, to whomsoever he pleases, such portion also to be paid from the General Treasury or by himself as preferable.'

139. 'But this modification does not alter the nature of the proposition which remains virtually the same; the only difference is in the details of the measure proposed. It is still intended to deprive the Zemindars of their lands and to grant them, instead, pensions in money but upon a reduced scale, with the addition of certain honorary distinctions.'

140. 'The objections to it, namely, that it is contrary to the faith of Government, and would have the effect of overthrowing the permanent settlement, which they are bound to uphold so long as the conditions thereof are observed by the other party, seem to the Board to be quite insurmountable. The Government having transferred to the Zemindars by a formal deed the entire rights of the sovereign power in and to the lands then in their possession, it is impossible without breach of faith to recal that deed, or in any wise to interfere with the rights and privileges thereby conferred, unless at the suggestion of the Zemindars themselves. And when it is considered how absolutely and decidedly the Zemindars rejected the proposals lately made to them in regard to a modification of the permanent, Cowle, having in view the greater security of the estates, and the preventions of alienations thereof, it cannot be expected that they would listen to any such proposition as the present; much less of themselves suggest it; and the interposition of the arm of power to effect the arrangement in the case of their refusal is not to be thought of.'

141. 'The Collector proceeds next "to demonstrate the probable effect to the cultivator of a change from the present system to that of the Ryotwar," and with this object he takes a view of the principles of both.'

142. 'He selects as examples of the general system of management in the Zemindaries the Village and Taluk of Weyoor in the Zemindary of Noozed, but it will be observed that the accounts thereof do not exhibit the extra collections to which the ryots are generally subjected by the Zemindars after the division of the crops under the denomination of Durbarce Khurch Dara Chadavoo, &c., which have been calculated to take from the ryot about 16½ per cent.'

met from private funds or the more ample resources of old hereditary Zemindaries to which they thus became attached, though rated at the full amount of the actual gross revenue, it was obvious that to apply the same principle to cases, where the Villages were granted for the support of the party, and where the incumbent so far from being possessed of any property could look only to the collections of the year as his means of meeting the vicissitudes of seasons, the expenses of collection, and the maintenance of his rank and consequence, as a Zemindar could not fail to produce failure and distress.

102. It appeared to us therefore, we said, that the reduction of assessment lately authorized by the Government viz. from Star Pagodas 4,688 to Star Pagodas 3,059, being 2-3rds of the collections in the accounts of the Circuit Committee, was in all respects just and proper; but that how far this indulgence should have a retrospective effect, was a question of liberality which rested with the Honorable the Governor in Council to decide. That as a matter of right there could be no claim whatever. But that under the peculiar circumstances of the case, and the embarrassment in which the Zemindar was stated by the Collector to have been involved, by his endeavours to discharge demand of the Government previous to the failure which led to the sequestration of the lands in Fusly 1228, we were inclined to recommend him to favorable consideration observing that the amount to be repaid, supposing the modified assessment to have a retrospective effect would be Rupees 1,14,030.

103. Referring to our letter of the 30th June 1823, in which it was suggested in pursuance of the principle laid down by the Government in another case of a somewhat similar nature, that in the event of the Government considering it expedient to lower the assessment on this Estate it would be proper to adopt the suggestion of Mr. Robertson, by imposing a moderate tax upon a considerable quantity of land, in the estate, now held as Maunium without sufficient Sannuds; it being calculated that this measure would yield an annual revenue of 880 Star Pagodas, and would reduce the abatement from 1629 Pagodas to 749 Pagodas, and the remission in arrears from 32,580* Pagodas to 14,890 Pagodas or Rupees 52,430. We said that on a reconsideration of the case, to which we had been led by the receipt of a further petition from the Zemindar then forwarded, we were of opinion that the view we had taken in the first instance was erroneous, and that on reference to Mr. Robertson's letter, it would not bear the construction which we had put upon it, and which on our recommendation the Honorable the Governor in Council had been pleased to adopt.

104. We observed that as the lands now to be newly assessed, belonged to persons unconnected with the Zemindar, the imposition of such new tax could not affect any arrears which might be considered due to him, for although the Government could empower him to collect the amount falling due in future years, he could not realize any thing on account of times past, nor would it in our opinion, be consistent with the liberal principles of our Government, to allow the assessment hereafter to be levied from the Mauniums, to have a retrospective effect, and, if therefore it were determined to grant any indulgence on account of past years, the only condition which appeared to us to be proper would be, that the collections to be derived from the Mauniums which it was calculated would amount to 880 Star Pagodas or Rupees 3,080 annually, should be made over to the Zemindar, and that a proportionate addition (an addition of 2rds of this sum in conformity to the general rule of assessment in the Zemindaries) should be made to his present reduced Jummah. This suggestion was offered in pursuance of the fundamental principle of the permanent assessment, that no part of the land revenues of Estates in possession of Zemindars should be collected direct by the Government.

Present Jummah	4,688-0-0
Deduct difference between the present and proposed Jummah	1,629 1-20
Add 2rds of the Enam	3,058-43-60
	535-30-0
	3,645-23-60

105. Under this arrangement, we remarked, the assessment of Vellumpollum Zemindary would be Pagodas 3,645-28-60 or Rupees 12,759-11-9.

106. In answer to our letter we were informed that on a deliberate consideration of the circumstances of the case, the Governor in Council had determined not to give retrospective effect to the reduction that the amount, however, of any arrears which might have been due from the Zemindar to Government at the period already fixed for the commencement of the reduced assessment, was to be remitted.

107. In coming to this decision, the Governor in Council it was stated, had been influenced by the considerations, that although the Zemindary was represented to have been for a long period in the possession of the Angara family, the connexion of the present Zemindar with that family appeared from the letter of the Chief in Council at Masulipatam, which we had cited to be at least extremely dubious; and that the high assessment from which he had been for the future relieved appeared to have been fixed upon the lands, as the time of making the permanent settlement, by the authorities of that day, with as full a knowledge of any circumstances which might have been justly considered to give a claim to liberal consideration, as it was now practicable to obtain. It was true, it was observed, that the Governor in Council was fully satisfied that the assessment was too high; but it was nevertheless his opinion, that in the abatement of one-third of its amount for the future, and the remission of any demand which there might have been on the part of Government for arrears, sufficient liberality had been shewn towards the Zemindar.

108. In communicating the decision of the Government on this question to the Collector of Rajahmundry, he was directed to ascertain the total amount of the balance due by the Zemindar up to the date when the assessment was reduced and to submit the same for sanction.

TALEKACHERLA ESTATE.

109. With reference to the correspondence noted in the margin and noticed in paras. 154-155-157 and 158 of our last General letter, relative to the sale of Talekacherla Estate, we submitted to Government on the 31st January, a letter from the Acting Collector of Rajahmundry, stating that the Zemindar of Talekacherla, had found means to satisfy the demands of the Court, and that the necessity of proceeding to the sale of the lands had in consequence been averted.

MASULIPATAM.

SETTLEMENT FOR FUSLY 1233.

110. On the 18th April we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings under date, the 14th April on the revenue derived from the land and other sources in the Zillah of Masulipatam, in Fusly 1233 as detailed in a letter from the Collector under date, the 30th October 1824.

Board's Proceedings in Cons.,
14th April 1825.
In Cons., 8th November 1824.

122. 'The current Peshcush Rupees 8,750, and the outstanding balance Rupees 2,425 making a total of Rupees 11,175, had been realized on account of Government.'

123. 'The actual charges on account of servants for this estate in Fusly 1233, amounting to Rupees 563, and the estimated charge, Rupees 546 for Fusly 1234, together with the Sader-wared charges incurred in the last Fusly, and the sums proposed for the current Fusly, are respectively sanctioned.'

124. 'The Peshcush payable by the Jauree Zemindars was duly realized, with the exception of Rupees 78,000 outstanding against the Zemindar of Nedawole, for which his Zemindary was sequestered. This sum the Collector expected to realize by the end of January.'

Letter from Collr. 27th Nov., in Cons., 2nd December 1824.

125. 'With reference to the circumstance of this Zemindar being in arrears in a season wherein the unusual productiveness of many other estates afforded the means of clearing them in a great measure from the balances outstanding against them, the Collector observes that "so long as the Government guarantee the estate of a Zemindar against alienation on account of arrears, they must expect to find the revenue dissipated whenever it may suit the extravagant desire of the Zemindar to avert into another channel that portion of the collections which forms the Government Revenue, to recover which they must become the Managers of the estate;" whereby, he adds, "the object of the Zemindary system will be frustrated." From this observation it might be inferred that the Zemindars have little anxiety to preserve their lands under their own management, and that the forbearance of the Government to sell their estates for the recovery of arrears is likely to be attended with injurious effects. The Board think that experience has shewn both these opinions to be erroneous. No Zemindar will allow his lands to pass from his own management unless driven to it by necessity. The importunity of creditors, or a want of prudence and discretion, may sometimes induce him to appropriate to other purposes what ought to be reserved for Government, but where attachment takes place in consequence, it will not be until every means has been tried to avoid it, without success; and the Board have no doubt that it is more for the interest of the Government to keep the Zemindaries entire in the possession of the ancient families than to allow them to be divided among a number of adventurers.'

Para. 23.

126. 'The Collector here takes occasion to observe that it has been implied, he thinks erroneously, that the orders directing the attachment on account of arrears, but prohibiting "the sale of any part of any ancient Zemindary till the pleasure of the Governor in Council shall have been communicated on a reference to be made in each case of default in such Zemindaries," have reference to some of the Zemindaries in the Zillah of Masulipatam; and adverting to a letter from the late Collector, stating the disinclination of the Zemindars to avail themselves of the rules then proposed, having for their object the maintenance of the ancient families of distinction in their former dignity by preventing the alienation of their estates, he remarks that a very material consideration is omitted, namely, "how far the Zemindars of Masulipatam can be classed on a level with ancient families of distinction, or are intended to come within the scope of the proposed Regulation."

Para. 24.
Para. 25.
From the Collr. 1st in Cons., 28th November 1822.
In reply to a Circular, dated 22nd October 1821.

127. 'That the orders alluded to had reference to the Zemindars of Masulipatam in common with all other Zemindars who were found by the British Government in possession of their estates, and to whom the proprietary right was granted in perpetuity by the Sunnud-i-Milkent Istimrar appears to the Board not to admit of a doubt.'

128. 'In the discussions which have taken place in relation to "ancient Zemindars," no such distinction was ever made as is contemplated by the Collector. It was not considered material to inquire concerning the antiquity of the families of the several Zemindars and the origin of their tenures. The fact of possession was the chief point then considered, and it

'was that which led to the transfer to them of that absolute right in the soil whereby they were constituted great landed proprietors; such has been the principle hitherto maintained, and in pursuance of that principle the letter from Government, under date the 23th June 1822, granting compensation in particular cases, on account of Mohturpha, explicitly acknowledges those as "ancient Zemindars" who were in "possession of their estates, before the permanent settlement," in contradistinction from those who had more lately acquired the Zemindar title by purchase.'

129. 'In treating this part of the subject the Collector appears to have overlooked the fact that the British Government found the Circars possessed by powerful Chiefs, whom, from policy in the actual state of their affairs, they were obliged to continue in their lands and offices on the same terms as they had held them under the Mahomedan Government, and to whom it was finally determined to grant a permanent property therein, thus giving them an especial title to be considered as "Ancient Zemindars" in the sense intended by the governing authorities, and rendering it unnecessary to trace their history to any remoter period.'

Letter from the Collector of Masulipatam, 20th March, in Cons., 29th April 1819.
Board's Proceedings, 27th, in Cons., 27th April 1820.

130. 'The nature and origin of the Zemindary tenure have however been fully described and discussed both before and after the time of the permanent settlement, and the Board in their Proceedings, under date the 27th April 1820, thus expressed their sentiments on the subject; "there seems to be little doubt that the Zemindars, as found by the British, were first appointed, as the name implies, by the Mussulman Governments, and paid either by a Commission on the revenue collected by them, or by the assignment of a portion of land, exempted from the payment of rent, and known to this day by the name of Nankur lands in Bengal and in the Northern Circars, Savaram, and certain fees called Russooms."

131. 'The view which Mr. Roberts has taken of the question is similar, but in endeavouring to prove that the Zemindary institution was not hereditary prior to our accession, he would seem not to have adverted to the declaration of the former instability of the tenure which is stated in express terms in the preamble to Regulation XXV of 1802, by which the hereditary right was granted, or to the circumstance that it was "to remove from its administration so fruitful a source of uncertainty and disquietude" that the Government resolved "to grant to Zemindars, and other landholders, a permanent property in their land in all time to come."

132. 'Under this view of the subject the Board consider it unnecessary to pursue the history which the Collector has given of the Principal Zemindaries in his district; but it may be proper to notice that part of his report in which he observes that "the Sunnuds of the permanent settlement evidently did not recognize any particular right in the Zemindars over the lands they at the time occupied as farmers, nor did the Sunnud extend or create any right further than that of permanent occupancy."

Para. 32, et seq.
Para. 75.

'That the Sunnud did not recognize any proprietary rights in the Zemindars to the land held by them must be admitted, as it in fact set out with declaring that the implied right, and the actual exercise of the proprietary possession of all lands whatever had been reserved to the ruling power. With regard to the rights conferred by it, it is well to quote the words of the Sunnud. It gives "the Zemindar, his heirs and successors (what is at the same time declared he never held before) a permanent property in his land in all time to come, with free liberty to transfer, without the previous consent of Government, or of any other authority, to whomsoever he may think proper either by sale, gift, or otherwise, his proprietary right in the whole or any part of his Zemindary, and limits the Government demand upon it. The rights conferred on the Zemindars being

Para. 7th.

'of his original share of the crop. The reason of this is, that the circumstances of the Zemindary are peculiar, that the customary demands have been given up since the estate came under the Court of Wards by consent of the family, and the ryots allowed their full half share, the Zemindary containing extensive tracts of improveable waste land, which will eventually afford ample remuneration for the present abatement.'

143. 'This abolition was made at the same time in all the estates under the Court of Wards, and was thus reported by the Collector. "The approbation you have expressed at the Abolition (in the Village of Talaprole) of the extra charges which it has been customary to exact after the division of the crop, has induced me to strike them out of the Cowles of all the estates belonging to your Wards." These facts appear to have escaped the Collector's notice.'

From Collector, 31st July, in Cons., 4th September 1820. Para. 18.

144. 'The Extra Charges in the Weyoor Purgunnah, to which the remarks of Mr. Roberts apply, are those to which the ryots are subjected by the custom which imposes on the village the expense of the establishments usually maintained for the purpose of watching the crops after they have attained a certain degree of maturity, and of superintending the reaping, thrashing and dividing the produce, or subsequently employed for the realization of balances which the ryots may fail to pay.'

145. 'The establishments here noticed have often been described at large in former reports with which the explanation given by Mr. Roberts is in accordance. The expenses incurred on account of them are entered in the Bajee Khurch or general expense account of the villages.'

146. 'The Extra Charges entered in the Bajee Kurch Account of the village of Weyoor for Pusly 1233, including all the incidental expenses of the village for ceremonies, &c., amounted, the Collector states, to Rupees 1,238. He estimates the whole dry produce of the village at Rupees 34,791, and deducting the allowances of the Village Officers, Inams, the Zemindar's Cuntum, &c., there remained as the Zemindar's share Rupees 10,539, and to the ryots Rupees 13,229. From the ryots' share he again deducts the whole of the Bajee Khurch, and assumes the remainder Rupees 11,991 to be the whole of the ryots' net profit.'

147. 'But this estimate being founded upon the produce of the dry lands only, while the ryot has profit from garden lands, including those producing tobacco topos, &c., and from wet lands also where such lands are found, and the Bajee Khurch being paid* as well by the Inamdars, who are stated to receive about one-third of the gross produce as the ryots, it is evident that the proportion left to the ryots after the deduction of these charges is not correctly estimated.'

* Note.—Where the grain is measured, in proportion to the number of Boities where not measured with reference to the extent of land.

148. 'The estimate taken from the village of Weyoor is further incorrect, in adding to the Zemindar's share his private cultivation, which is quite distinct.'

149. 'In the estimate taken from the talook also, the proportion in which the Extra Charges in question bear upon the ryots is incorrectly computed for the same reason; that they are compared only with the ryots' share of the produce divided without reference to what they receive from gardens, topos, &c., and without taking into account the proportion of the charges borne by the Inamdars.'

150. 'With reference to these charges Mr. Roberts says, "I know not by what authority the imposition of such exactions has been permitted; it is undoubtedly irregular, has received no sanction either from custom, or the Sannud granted to Zemindars, which, on the other hand, expressly forbids any increased demand upon the cultivators."'

Para. 112.

151. 'But the Collector is mistaken in supposing that these charges have not the sanction of custom; the records of the Board bear ample testimony not only that they were customary in the Zemindaries for years before the permanent settlement, but also in the Havelly lands, under the immediate control and superintendence of the Collector, until they were sold. Neither is the custom confined to the Masulipatam District; the same system is common throughout the Northern Circars, and so far as the charges relate to the payment of batta to peons employed for the collection of arrears or balances of rent, they are sanctioned by law.'

152. 'In some parts of the country the expense incidental to this mode of management is covered by an increase of 4 or 5 per cent. in the Circar share of the produce. In Tanjore the rate of Warum in the rented village is 50 per cent., in the villages under Aumany management the ryot receives 45 only.'

153. 'But whatever may be the positive justice of the practice as it has so long and generally prevailed in the Circars, and unquestionably existed in the year preceding the permanent settlement, which is declared to be the standard by which all disputes between the Zemindars and the ryots are to be determined as it has not hitherto been disputed by the Courts, and involves a question not affecting an individual ryot merely like a case of distraint, but the general administration of revenue in a great portion of our Northern Districts, the Board think that the proposal of the Collector to prohibit it in the Zemindaries generally as objectionable.'

Reg. XXX of 1802.

154. 'When the permanent settlement was formed, it was expected that an effectual remedy for the evils of the system would be found in the operation of the Puttah Regulations, and the general introduction of a definite assessment upon the lands; and although the effect then anticipated has not yet been produced to the full extent, there is reason to hope that it will in time be accomplished. Regulation V of 1822 puts it within the power of the Collector to compel the Zemindar to issue Puttahs, limiting and defining his demand upon the ryots, as it renders distraint illegal unless a Puttah has been passed. This is the only mode in which the authority of the Collector can be legitimately interposed between the Zemindar and the ryots in estates not under his management.'

155. 'In the estates of the Minors under the Collector's management, he may act more according to his discretion. In these estates the Collector is now about to introduce money rents, and should he be of opinion that, notwithstanding the means he has of preventing the abuses he alludes to, by limiting the establishment to the extent actually required, and checking the actual disbursement by the examination of the Village Charges, the Sibbendy expenses still bear harder on the people than the ready money collections noticed above, from which the ryots in the Minor's estates have for some time been exempted, but which still prevail in the other Zemindaries; the Board will not object to his re-establishing the latter in lieu thereof, first communicating with them on the subject.'

156. 'Although, however, the Board think that the Collector would not be authorized in interfering in the way he proposes, with the interior administration of the revenues of lands under the management of the Zemindars, and that any attempt of that nature would be likely to produce even greater evils than those it is sought to remedy, they cannot but hope that as these persons observe the beneficial effects of a moderate assessment on the estates which are daily reverting to Government from the Zemindary management, and see that the temporary loss occasioned by the remission of all extra charges is amply repaid by the improvement of the land and the extension of cultivation which the inhabitants are thereby enabled to effect, they will be gradually induced to relax their demands; but it is ever to be borne in mind that since the Government have constituted an intermediate party with certain rights and privileges between themselves and the ryots, the latter can never, under such circumstances, obtain a full proprietor's share of the produce of the land. It is remarkable that throughout a great part of the Collector's observations, he loses sight of the fact that the lands no longer belong to the Government,

that he is acting in behalf of the Zemindar, and that the Regulations connected with the Permanent Settlement so far from reserving to the Collectors the right of interfering in the details of the management where the Zemindar is not a minor or in arrear, Sec. XIII Reg. XXIX, of 1802. have declared them to have no authority to call for the Carnum's accounts even, unless where attachment has been necessary, or it may be requisite to resort to a sub-division of the lands.

157. The charge mentioned in para. 147 as being among the items of extra expenditure in the Purgunnah of Weyoor, namely, of "74 Rupees for the annual supplying of pieces of gunny to the Minor Zemindar" is totally unwarranted, and as the Zemindary is under the Court of Wards, they direct that the money may be deducted from the Minor's allowance, and remitted to the ryots, and that the impropriety of such a demand be explained to the Manager and Guardian.

158. The rule quoted in para. 148 is not applicable to the Northern Circars; it was intended specifically for the Jaghire. In the ancient Zemindaries nothing of the kind was ever published.

159. The Warum mentioned in para. 149 is the ryots' share of the crop, from which the reductions authorized by custom are made after the division, and nothing can be inferred therefrom in regard to the legality of those deductions. On the contrary the Pattah Regulation (Regulation XXX of 1802) contemplates and legalizes the collections of such "charges in addition to the proprietor's share" as the custom of the country may have made usual. Such are the collections made under the head of Durbaree, Khureh, &c., to which the Collector does not appear to have adverted, but which were every where calculated to form part of the legitimate resources of the Zemindars and included in their assets.

160. With reference to the article of the Sumud-i-Milkeut Istimrar quoted by the Collector in para. 151, it seems necessary only to observe that the reservation of the right of Government to make regulations from time to time for the enlargement of the constitution thereby granted, and for the improvement of the people can only be understood as saving and excepting the rights of the Zemindars, otherwise it would contain a contradiction in terms. The only enactment subsequently made in pursuance of this provision is that above referred to, namely, Regulation V of 1822.

161. To form a Ryotwary Settlement in the Zillah of Masulipatam, the Collector states Para. 152. that "he conceives nothing further is necessary than to transfer the lands to the ryots of each village for the amount of its particular quota entered in the Istimraree Bereez."

162. The Board consider this opinion erroneous. It was a chief principle of the Permanent Settlement, that it would give the Zemindar an interest in the improvement of his lands, from the assurance that the whole advantage thereof would be gained by himself, but the Collector assumes, as the ground of his argument, that no increase of rent was allowed by the Permanent Settlement, that the just and proper assessment of every village is that at which it was rated in the accounts upon which the settlement was formed, and that it is to have no reference to its actual present value.

163. It will be sufficient to observe with reference to this point, that in the course of 20 years and more which have passed since the permanent settlement, many villages have improved in value, while many others have declined. If, then, the estimated value of each village at the time of the Permanent Settlement be the proper basis of the Zemindar's demand; if he is to derive no increase of revenue from villages which have improved, and is to stand the loss which must inevitably ensue in those which have fallen off, how will he be enabled to meet the demand of Government which is invariable, and was founded on calculations which, if the Collector's opinion be correct, were entirely fallacious? He must in such a case sustain loss, must fall in arrear, and, if his estate be made liable to sale for arrears, he must lose it.

164. As the Board have already distinctly intimated that they are not prepared to think that such a change of system as is contemplated by the Collector is generally practicable under present circumstances, they do not propose to follow him through the discussion which he here enters into with reference to this subject.

165. It appears to be proper only to make some observations in regard to the measurement of the lands surveyed in the Zemindaries belonging to Minors.

166. A Goontah of 88 cubits seems to have been adopted as a standard measure and to have been used in all cases without reference to local differences. The advantage of a standard scale is obvious for the purpose of comparison, in a district where many different scales are in use in order to prevent confusion in the accounts, and accordingly it has been customary in all the surveys which have been made to adopt some such definite standard to which all the different measures prevailing in the District might be reduced.

167. Mr. Roberts says this system has occasioned a difference between the Survey accounts and those prepared according to the custom of the country which, had the survey been acted upon, would have caused a loss.

168. The Board do not clearly understand how this effect would have been produced. The assessment still remains to be made, when that shall be done, it should be formed by reducing the various measures prevailing in the district to the standard Goontah, and calculating the former collections upon that scale. The Board are of opinion that the principle is quite correct, and would recommend to the Collector not to depart from it.

169. The classification of immemorial waste mentioned in para. 168 was, as justly remarked by Mr. Roberts, unnecessary.

170. In the concluding part of this report the Collector observes that the survey has been of such service as to exhibit the irregular encroachments made on Circar lands by the holders of Inams, and he expresses doubts of the validity of the Inams originally enjoyed. The former point involves a question between the Inamdar and the Minor; the latter between the Inamdar and the Government.

171. When the permanent settlement was introduced in the Northern Circars, the Government were unwilling to incur the delay which would have attended the institution of an inquiry into the validity of these tenures, which it was conceived would be more easily decided by the Judicial tribunals. The assessment payable by the Zemindars was in consequence calculated with reference only to the resources then in their possession. Any revenue which might thereafter arise from the resumption of lands held under invalid titles being reserved to the Government.

172. The mode in which such lands are to be recovered and assessed is laid down in Regulation XXXI of 1802. The propriety of enforcing the provisions of this enactment is a point for the decision of Government, but as regards the other question to which the Collector alludes, it seems worthy of enquiry whether the supposed encroachments of the Inamdars be real, or whether the excess in the measurement of their lands be not nominal, owing to a difference in the scale used in making it.

173. It now only remains for the Board to observe, that although the Collector appears to have erred in his view of the principles of the permanent settlement, from having been employed in an unsettled district where their practical application did not come immediately under his observation, they have much reason to be satisfied with the success of his general administration, and are fully sensible of his energy and zeal; and that they look forward with confidence to the district deriving much advantage from the activity and efficiency of his superintendence and his experience in revenue details.

174. On the 17th May the Government acknowledged the receipt of our letter of the 18th April with its enclosure, and transmitted for our information the following copy of a Minute thereupon.

From the Secretary to Government, in Cons., 23rd May 1826.

MINOR ZEMINDARIES OF NOOZEED, BEZWARAH AND DEVERCOTTAH, FOR FUSLIES 1233 AND 1234.

176. The receipt of our letter, No. 598 of the 20th December 1824, submitting the report of the Collector of Masulipatam on the management of the minor estate of Noozeed, Bezwarah, and Devercottah, for Fusly 1233, was acknowledged by Government on the 4th January, and we were informed that the Honorable the Governor in Council had derived great satisfaction from the prosperous condition of those Zemindaries, and that it was concluded that the Ryotwar Settlement which the Collector had stated his intention of proposing for these estates, would provide for the substitution of fixed money rents, in lieu of the present division of the produce.

177. Copy of the letter from Government to this effect was forwarded to the Collector on the 20th January last.

178. On the 26th December we submitted to the Honorable the Governor in Council the report of the Collector of Masulipatam on the settlement for Fusly 1234, of the estates of the Minor Zemindars of Noozeed, Bezwarah and Devercottah, together with the statements which accompanied it.

179. We observed that the settlement of Noozeed amounted to Rupees 2,50,344-2-4, being about 9 per cent. below that of the preceding year. The decrease in 1234 was attributed to the deficiency in the means of irrigation, by which some lands were left completely unproductive. In the Purnagahs of Weyoor and Madoor, the inconvenience seemed to have been mainly felt, but its effect were more or less experienced in other parts of the estate. The decrease, however, occasioned by the non-productiveness of these lands, was nearly made good by the abundant produce of the remainder and the high price at which the grain was disposed of, to which two causes the Collector ascribed the comparative large amount of the Jumma of Fusly 1234, which, though below the actual of Fusly 1233, is still 128 per cent. above the Sirkar Peshcush, and 83 per cent. in excess of the Permanent Settlement. By Permanent Settlement, we observed, the Collector appeared to mean the estimated gross produce of the Zemindary at the period of the Permanent Settlement. It was the same mode of expression which he had adopted in his report for Fusly 1233, and which the Board adverted to in their letter to Government, under date 20th December 1824.

180. We remarked that the current Jumma was stated in the preceding para. at Rupee 2,50,344-2-4, to which were to be added the sum of Rupee 44,811-2-3 on account of arrears, and Rupees 9,000 for Tuccavy making the total demand on the State for Fusly 1234 Rupee 3,04,155-4-7. Of this amount the current Jumma had been realized with the exception of Rupees 93-11-3 on account of a Mocasa village, for the recovery of which, the Collector observed measures had been adopted. Of the arrears, Rupees 12,832-0-11 had been collected, leaving a balance of Rupees 31,979-1-4 against the estate.

181. The aggregate amount realized in Fusly 1234 on account of this estate, inclusive of the balance of cash, we stated was Rupees 3,19,636-0-1. From this were to be deducted the Circar Peshcush amounting to Rupees 1,13,370-6-2, and subsistence of the Minor Zemindar, &c., after which a balance of Rupees 1,42,955-5-1 was exhibited in favor of the Zemindar. The total assets therefore of this estate at the close of Fusly 1234 might be said to be Rupees 7,36,000.

Vide A., No. 7.	Rs.	As.	P.
Collection on account of the current Jumma	2,50,250	7	1
Tuccavy Advances	9,000	0	0
Do. on account of arrears	12,832	0	11
Cash balance	957	7	6
Extra revenue	46,596	11	7
	3,19,636	0	0
Vide A., No. 8.			
Assessment in Fusly 1233	5,93,044	10	11
Do. in .. 1234	1,42,955	5	1
	7,36,000	0	0

182. These, the Collector observed, have been disposed of in the following way; a loan of Rupees 81,800-1-1 to the Zemindar of Devericottah, bearing interest at 6 per cent., to Coty Sumbaseva Row Rs. 43,000 at 5 per cent., to Vencata Narasimma Apparow, Zemindar of Nedavole, 3,00,000 Rupees at 12 per cent., and to Jagganada Row, Zemindar of Deves, Rupees 50,000 at 12 per cent., leaving a balance of Rupees 2,53,323-12-6 unappropriated. With regard to the further loan of two lacs of Rupees to the Zemindar of Nedavole, alluded to by the Collector, it was unnecessary to make any observations, as nothing definite had yet been concluded on this subject.

183. Upon reference to the Statement A, No. 12, which accompanied the Collector's report, we observed, that certain arrears had been outstanding against the estate since Fusly 1225, which, from the Collector's remarks, would appear to be desperate. We stated the Collector had been addressed on the subject of these balances, in order that it might be ascertained what arrears were irrecoverable, and as soon as the requisite information was obtained sanction would be given for writing off the amount.

BEZOARA.	Rs.	A.	P.
Statement B, Nos. 4 & 6.			
Land Revenue, including ready money collections	84,619	14	10
Remission	1,760	9	7
Jumma for 1234	82,859	5	3
Do. 1233	84,421	6	9
	3,562	1	6
Or about 4½ per cent. Jumma	82,859	5	3
add			
Tuccavy	2,000	0	0
Arrears	39,932	7	2
	1,24,791	12	5

184. We stated that the settlement of the Bezoara Zemindary amounted to Rs. 82,859-5-3, being 4½ per cent. less than the Jumma of Fusly 1233. To this amount was to be added the sum of Rupees 2,000 on account of Tuccavy advances, which, together with Rupees 39,932-7-2, an account of arrears, formed an aggregate demand of Rupees 1,24,791-12-5.

Statement No. 6.	Rs.	A.	P.
Collections of current Jumma including advances	81,542	4	11
Do. arrears	8,173	2	10
	89,715	7	9
Extra Revenue	597	15	10
	90,313	7	7

185. The total amount of collections, exclusive of extra revenue, we said had been Rupees 89,715-7-9, leaving an outstanding balance of Rupees 35,076-4-8. Of this sum, Rupees 31,759-4-4 was on account of arrears, and Rupees 3,317-0-4 for current Jumma. This latter sum had been in part realized, and measures have been adopted by the Collector for recovering the remainder as well as the amount due on account of the arrears of former years.

DEVERCOTTAH.	Rs.	A.	P.
vide Statement C, No. 6.			
1233	1,79,632	11	9
1234	1,56,638	12	3
	23,043	15	6
Or about 13 per cent. Current	1,56,638	12	3
Arrears	31,743	2	9
Tuccavy	2,592	2	0
	2,40,979	1	0

186. The Zemindary of Devericottah, we stated, was settled for Rupees 1,56,638-12-3, which was about 13 per cent. below that of the preceding year. This sum being added to Rupees 81,748-2-9 on account of arrears, and Rupees 2,592-2-0 on account of Tuccavy, made the demand for Fusly 1234 Rupees 2,40,979-1-0. Of this sum Rupees 1,61,581-8-0, inclusive of extra revenue, had been realized from the resources of the estate.

Statement C, No 7.	Rs.	A.	P.
Collections for current Jumma	1,56,461	9	9
Arrears	4,446	4	3
Tuccavy	2,592	2	0
	1,60,500	0	0
Add Extra Revenue	1,081	8	0
	1,61,581	8	0

Collections of 1234	1,61,531	8	0
Add the amount borrowed from the funds of the Minor of Noozeed	87,676	3	6
	2,49,207	11	6
Add balance of Cash	2,519	12	1
	2,53,077	7	7

187. There was a balance of cash, we observed, amounting to Rupees 3,819-12-1 which, added to Rupees 87,676-3-6, the amount borrowed from the Minor Zemindar of Noozeed, and Rupees 1,61,581-8-0 specified in the preceding para, the total receipts on account of this estate in Fusly 1234, might be said to be Rupees 2,53,077-7-7. The charges, inclusive of the Peshcush, amounted to Rupees

Extract from the Minutes of Consultation, dated 17th May 1825.

"Read the following letter from the Secretary to the Board of Revenue, and its enclosure."

"Here enter No. 136, 18th April."

"It is observed the whole revenue of the district of Masulipatam amounted in Fusly 1233 to Rupees 13,29,790, exceeding by Rupees 5,007, its amount in the Fusly immediately preceding. The Governor in Council concurs with the Board of Revenue in regarding this result as satisfactory."

"Pursuing the comparison between the two Fuslies to the several different branches of revenue, it appears that the principal increase in Fusly 1233 was Rupees 25,692 in Salt, and that the chief decrease was Rupees 19,403 in the Land Customs."

"The increase in the revenue derived from salt is stated by the Collector to have arisen from the purchases of Lumbadies and Brinjaries generally frequenting the pans of other Zillahs but who from some local disagreements gave the preference during the last Fusly to the salt of this. It would therefore seem that it must be regarded as only accidental and temporary."

"The decrease in the Customs is stated to have been occasioned by the decline of the trade with Persia in printed chintzes; that manufacture being completely superseded by the old prices of English furnitures and chintzes imported direct from Europe."

"A small decrease (Rupees 389) in the Maturpha is ascribed to emigration and deaths in the early part of the Fusly, and to the destruction of the village of Chinuamapettah by fire."

"A decrease of Rupees 1,975, in the revenue derived from stamps, is stated to be chiefly attributable to the diminished produce of the inland Custom duties."

"In the revenue from Sircap lands there was an increase of Rupees 537, in consequence of the high price of grain. There was also an increase of inconsiderable amount in the Abkary, and in the Sea Customs."

"Of the Purgunnahs of Vinnacottah and Goodewada, which are under Aumany, the annual Sircar Peshcush is Rupees 92,729. There was also due from them to Government at the commencement of Fusly 1233, an arrear of Rupees 96,283. It appears that the collections made in the Fusly, the sum of Rupees 79,842, was carried to the account of the Peshcush of the year, leaving a balance of Rupees 12,886, which at the date of the Collector's Report, the 30th of October last, had been reduced to Rupees 4,887, by further collections on account of the Jumrah of the season; and that the additional sum of Rupees 19,824 was carried to the account of the arrear, which was thereby reduced to Rupees 76,459. The whole amount due to Government at the end of the Fusly appears to have been Rupees 89,345."

"It is observed that the revision, which was formerly proposed, of the apportionment of the permanent assessment, on the several divisions of the Charnahal Estate, to which the Purgunnahs of Vinnacottah and Goodewadah belonged, did not take place; the late Collector having reported to the Board of Revenue that, in his opinion, there were no grounds for suspecting the apportionment to have been made unfairly."

"It is observed that the Peshcush payable by the Zemindars in actual possession of their estates was duly realized, excepting the sum of Rupees 78,000, due from the Zemindar of Nodavole. The Zemindary was sequestered for this arrear, and the Collector expected to realize it by the end of January."

"The Collector has taken occasion to adduce the circumstances of this Zemindary as an example tending to prove that so long as the Government guarantee the estate of a Zemindar against alienation on account of arrears, they must expect to find the revenues dissipated whenever it may suit the extravagant desire of the Zemindar to avert into another channel that portion of the collections which forms the Government revenue; to recover which they must become the managers of the estate. The Collector has also stated his opinion, that

an error has been fallen into, in considering the orders which prohibit the sale of any ancient Zemindary, till the pleasure of the Governor in Council shall have been communicated on a reference in each case of default, to be applicable to any of the Zemindaries in his district. He has attempted to show that none of the Zemindars of Masulipatam can with propriety be regarded as ancient. He has entered into a discussion of the nature of their rights; stated his views of the actual distribution of the produce of the land in their possessions; proposed by direct interference to prevent them from obliging the ryots to defray certain charges out of their share; argued in favor of introducing the Ryotwar system into the Province; and stated different modes in which, he thinks, that object might be accomplished. The incorrectness of the opinions entertained upon these points by the Collector is noticed at considerable length in the Proceedings of the Board of Revenue. The Governor in Council fully concurs with the Board, in thinking that the Zemindars attach too much importance to the actual possession of their estates, to contemplate with unconcern, as the Collector supposes that they do, the assumption of the immediate management of them by Government. It is further worthy of observation, that the orders referred to do not preclude the sale of any Zemindary on account of arrears of revenue, but merely prohibit its being sold without the special sanction of Government; and that whatever opinion the Governor in Council may entertain concerning the policy of preserving entire the Zemindaries of ancient families, those estates are not actually guaranteed against alienation on account of arrears."

"The Board of Revenue are undoubtedly correct in applying the order in question to those Zemindars in the district of Masulipatam who were found by the British Government in possession of their estates, and were confirmed in it by the permanent settlement."

"The Governor in Council also concurs with the Board of Revenue, in considering the Collector's views of the rights of the Zemindars as erroneous, and his schemes for displacing them and introducing a direct Ryotwar Settlement as rashly formed, and as wholly unfit to be acted upon. The rights of Zemindars are no doubt bounded on one side by the obligation of respecting whatever rights belong to the persons who occupy lands under them, and burthened on the other side with the condition of paying the established Peshcush to Government. But though their extent is in this manner limited, they are entitled to the same regard as other rights of private property. All such rights indeed are liable to be modified by legislative enactments for the general good; but they ought not to be interfered with, except upon very sure grounds of policy, and upon occasions where interference with them is necessary; the greatest care should be taken to render to the parties substantial justice."

"It would afford the Governor in Council great satisfaction to learn the fulfilment of the hope entertained by the Board of Revenue, that the example of the beneficial effects produced by a moderate assessment on the ryots, in the estates under the management of the Collector, will tend to bring about a favourable change in the conduct of the Zemindars."

"The Governor in Council observes with pleasure, that the Board of Revenue see reason to be satisfied with the success of the Collector's general administration; and that they expect much benefit to the district from his activity and his experience in revenue details."

"In considering the present communication from the Board of Revenue, the Governor in Council has referred to the Report dated the 20th of March 1819, and recorded on the Board's Proceedings of the 29th of the following month, from Mr. Russell, at that time Collector of Masulipatam; and has remarked, with much approbation, the thorough acquaintance which it evinces on the part of its author, with the general state of rural economy, the relative rights of the Zemindars and the ryots, and the actual distribution of the gross produce of the soil in that district. The very clear information which it affords upon these points renders it a valuable paper."

"Ordered that a copy of the foregoing Minute be transmitted to the Board of Revenue."

* 175. Copy of this communication was forwarded to the Collector on the 23rd May.

	Rs.	A. P.	
* Charges Collection	12,372	13 6	
Advance for Cultivation	2,592	2 0	
Peshcush	1,29,453	14 11	
Pensions, &c., General Charges	1,04,419	3 3	
	2,45,903	1 8	

2,45,903-1-8,* which being deducted from the amount credited to the Zemindar, left a balance in his favor of Rupee 4,174-5-0.

188. In conclusion, we drew the attention of the Honorable the Governor in Council to the satisfactory result of the management of the Estates of Noozed, Bezoara and Devericottah during the Fusly under review. The minute inquiry which the Collector had gone into, for drawing forth every information connected with the condition of the country, evinced a degree of attention to the subject highly creditable to Mr. Roberts, as well as a measure of knowledge in revenue details, greatly conducive to the success of his administration. Great pains, we remarked, had also been bestowed in the preparation of the statements respectively, and the punctual realization of the current Revenue spoke well of the efficiency of the several establishments entrusted with the charge of its collections.

RELATIVE TO THE PROPOSITION FOR THE DISPOSAL OF PART OF THE FUNDS OF THE MINOR ZEMINDAR OF NOOZEED ON LOAN TO THE ZEMINDAR OF NEDAVOLE.

189. With reference to our Secretary's letter of the 23rd December 1824, noted in para, 221 of our last General letter, requesting authority to grant to V. Nursimma Apparow, Zemindar of Nedavole, from the funds of the Minor Zemindar of Noozed, a loan of 8 lacs of Rupees at 12 per cent. interest, to be repaid by instalments of 50,000 Rupees per annum, on the security of the Nedavole Zemindary; V. Nursimma Apparow consenting, that, in default of payment, the estate should be assumed by the Collector, and the proceeds, after payment of the Circar Peshcush, be appropriated to the discharge of the stipulated instalments, we were informed by a communication from Mr. Secretary Stokes, 14th, in Cons., 20th January 1825. that to this arrangement the Honorable the Governor in Council was not aware of any objection, and that he Accordingly authorized us to give directions for carrying it into effect. That with reference, however, to the ample security which was provided for the loan, it was suggested for our consideration, whether a lower rate of interest would not be more consistent with a liberal view of the circumstances of the borrower.

190. A copy of this communication was transmitted to the Collector of Masulipatam on the 20th January for his information.

OLD BALANCE.

191. We submitted to the Honorable the Governor in Council, under date the 12th May, a letter from the Collector of Masulipatam, soliciting sanction for writing off the amount of certain old balances standing against the Collectorate in the books of the Accountant General, and which that Officer had requested that he would bring to our notice.

192. It appeared, we said, that with reference to the orders of the Honorable the Court of Directors, transmitted in a General letter, under date the 22nd May 1818, the Collector has been directed to write off to profit and loss from the commencement of Fusly 1229, all revenue balances of more than fifteen years' standing. This order was, however, subsequently modified, and a statement of all such balances was called for, in order that authority might be obtained for writing them off.

193. In compliance with these last instructions, the Collector, we said, had transmitted on the 10th March 1820 a detailed statement shewing the outstanding balances, amounting to Rupees 13,80,748-1-10, and as he considered none of them to be recoverable, had recommended that they should be written off to profit and

loss. This communication, we remarked, would seem to have been overlooked at the time, and as in consequence of the orders first sent the balance were omitted in the Demand, Collection and Balance Account of August 1819 (at which period the counter orders had not been given) and had never appeared in any of the accounts subsequently submitted, our attention had only now been again directed to the subject by the receipt of Mr. Roberts' letter.

194. We observed, that out of the amount of the original statement submitted by Mr. Russell, three sums, making an aggregate of Rupees 6,775-5-2, had since received the sanction of Government, in consequence of which Mr. Roberts had prepared a separate statement, amounting to Rupees 13,73,972-9-0. As the balances comprised in this appeared to be irrecoverable, we requested that the Collector might receive authority to write off the amount to profit and loss.

195. Agreeably to our recommendation, the Honorable the Governor in Council granted authority for writing off to profit and loss the old and irrecoverable balances of the Collectorate of Masulipatam above specified.

196. Copy of this correspondence was forwarded to the Collector on the 23rd May.

APPLICATION FROM THE COLLECTOR AND MAGISTRATE OF MASULIPATAM, FOR AUTHORITY TO RAISE A SIBBENDY CORPS FOR THE PRESERVATION OF THE PEACE AND THE GENERAL PURPOSES OF POLICE, REFERRED BY GOVERNMENT FOR THE CONSIDERATION AND REPORT OF THE BOARD.

197. The Honorable the Governor in Council referred to us, on the 1st March, for consideration and report, a copy of a letter from the Magistrate of Masulipatam, dated the 4th February, requesting authority to raise a Sibbendy Corps for the preservation of the peace and the general purposes of police, in that district. On which occasion we were informed that the Magistrate of Masulipatam, as well as the Magistrates of Ganjam, Vizagapatam, Rajahmundry, Guntoor, Cuddapah and Bellary, in whose districts bodies of armed peons were already maintained, would be instructed, in conformity with the resolution passed in the Judicial Department on the 27th of June 1820, to communicate with us on all matters relating to those establishments; of which, in common with other Police establishments, it was deemed proper that we should be vested with the general superintendence, control and revision.

198. With reference to the above letter, we requested that we might be furnished with copies of the correspondence relating to those establishments in the several districts enumerated, with the exception of Rajahmundry, copy of which had been recently forwarded to us.

199. On the 15th March a copy of a further communication from the Magistrate of Masulipatam was transmitted to us, detailing circumstances illustrative of the state of his district, and the expediency of complying with his late application for permission to raise a Sibbendy Corps.

200. With reference to the above communications, we submitted, on the 12th May, for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 9th of that Month, on the subject of the Police in the Zillah of Masulipatam, as detailed in the papers noted in the margin.*

Proceedings in Cons., 5th May 1825.
* Letter from the Magistrate of Masulipatam, dated 6th, in Cons., 15th November 1824.
From do, 7th, in Cons., 13th January 1825.
From Govt., 1st, in Cons., 7th March, enclosing letter from the Magistrate of Masulipatam, under date 4th Feby. 1825.
To Government, 7th, in Cons., 7th March 1825.
From the Magistrate of Masulipatam, 11th, in Cons., 17th March 1825.
From Government, 15th, in Cons., 21st March, enclosing letter from Magistrate of Masulipatam, 4th March 1825.
From the Magistrate of Masulipatam, 18th, in Cons., 24th March 1825.

201. 'The Sayer Revenue in the Zillah of Masulipatam having been rented from the commencement of the current Fusly, and the Aumany Establishment having been reduced in consequence, it became necessary to provide for the performance of the

From the Principal Collector and Magistrate of the Northern Division of Arcot, 24th, in Cons., 24th March 1825.
From the Magistrate of Masulipatam, 29th March, in Cons., 4th April 1825.

From the Principal Collector of the Northern Division of Arcot, 4th, in Cons., 7th April 1825.

To the Magistrate of Masulipatam, 4th, in Cons., 4th April 1825.

To the Acting Collector of Rajahmundry, 4th, in Cons., 4th April 1825.

From the Collector, in Cons., 15th November 1824.

* 2 Aumeens.
2 Goornastahs.
2 Duffadars.
50 Peons.

56

'pilly and Ellore, in which no alteration had been made; with this establishment in aid of the 'Revenue servants employed in different parts of the district, the Magistrate hoped to be able 'to perform "the entire Police duties of the Zillah," but on trial it was found to be

From the Col. in Cons., 13th January 1826.

+ 8 Aumeens.
12 Goornastahs.
1 Jamadar.
16 Duffadars.
145 Peons.

189

202. 'In reporting this increased establishment, the Magistrate intimated that he had 'moreover requested the sanction of Government for the establishment and maintenance of an 'armed Sibbendy.'

203. 'The letter containing this request was transmitted to the Board by order of the

From the Magistrate of Masulipatam, to Government, 4th February 1825.

From Mr. Secy. Stokes, 1st, in Cons., 7th March 1825.

'Honorable the Governor in Council on the 1st March, and is that 'which the Board have now chiefly to consider. Mr. Roberts in this 'letter states, that "the unsettled state of the general population, and 'more particularly of that portion bordering on the Nizam's territories, as well as the otherwise uncontrollable bodies of depredators 'residing on those frontiers, have tended to render the continued employment of an active and 'extensive body of peons absolutely requisite for the safety of the inhabitants and security of 'trade, and the maintenance of the peace. The portion of the Circars under my administration (he proceeds to say) was however divested of its Sibbendy at an early period, although 'it does not appear that the internal state of the country, or the supposed more peaceable 'disposition of the inhabitants of its extensive borders, authorized the adoption of such a measure, or that any reasons were assigned for considering the Masulipatam Zillah guaranteed 'against those disorders and depredations, for the prevention of which in its neighbouring Zillahs 'the continuation of the Sibbendy has been deemed advisable."

204. 'Mr. Roberts does not appear to be acquainted with the origin of the Sibbendy to 'which he alludes, as having been formerly employed for purposes of Police, or the nature of 'the corps of armed peons still entertained in the more Northern Districts, and the motives 'which led to their establishment. The Sibbendy referred to by him, as existing in the Zillahs 'of Guntoor, Rajahmundry, Vizagapatam and Ganjam, was never maintained in Masulipatam, 'the nature and circumstances of the country being entirely different. The Sibbendy under the 'Collector of Guntoor was raised for the suppression of the Obensoos in the mountainous district

From Government, 2nd Feb. 1819.

To the Magistrate of Ganjam.

'of Palnaud. The declared intention of the establishment of the corps 'maintained in the other Zillahs was to keep in the service of Government a certain number of the class of fighting peons peculiar to those 'countries, who had been in the habit of joining together in predatory

'Police duties in the interior, which had 'been previously discharged by that Establishment. The Magistrate, therefore, "for the 'security of the general peace of the country 'and more particularly of those parts which 'bordering on the Nizam's territories, are 'subject to incursions from depredators," proposed on the 6th November a small Police 'establishment* at an annual charge of Rupees '8,108, in addition to the Magistrate's establishment at the Huzzoor, and the Police 'before maintained at Masulipatam, Conda-

'insufficient; and on the 7th January the Magistrate reported 'that "the vicinity of the Nizam's country and the jungly and hilly 'state of the frontiers, the usual abode of gangs of depredators of every 'description, and who had recently appeared in those directions, had 'compelled him to retain an establishment considerably greater 'than that originally proposed," the charge of the increased establishment being Rupees 975-8-0 per mensem, or Rupees 11,706 'per annum.'

lands, and disturbing the tranquillity of the country bordering on the hills, and thus to lead the whole to look to the Government for employ instead of connecting themselves with insurgent leaders; and to relieve the regular troops from hill service, which had been so frequently found to be particularly harassing and destructive to both officers and men.'

205. 'There being no vast chain of impassable and unexplored mountains on the frontier of Masulipatam, similar to that which borders the Northern Districts, and is the shelter and refuge of the class of people mentioned above, the Government thought there was no necessity for the permanent establishment of armed peons in that Zillah at the time they were raised in the neighbouring districts, which were differently situated. Bodies of peons had indeed been raised for the temporary protection of the country, after the incursion of the Pindaries, when the services of the regular army were elsewhere required, but they were disbanded so soon as the immediate occasion which called for them ceased; and even when the several corps of hill Rangers were formed in 1818, a separate corps was not considered necessary for Masulipatam, and a detachment only from the corps belonging to Rajahmundry was ordered to do duty there. The present Sibbendy corps were intended to replace the hill Rangers, where they were wanted to repress the disorders of the hill people, and, as has been already observed, they were confined to those districts in which such people are found, having haunts and fastnesses in mountains inaccessible to regular troops.'

206. 'Adverting to the peculiar nature of the Police of this Zillah, which was supplied entirely by the Sayer Department, the Magistrate remarks, that as the Chokies were established in the principal towns of trade only, those parts of the country, which from their remote situation from towns, and propinquity to the Nizam's territories, are the usual resort and asylum of thieves, were removed altogether from their supervision, as was the case with the greater portion of the Zemindaries; and the jurisdiction of the Magistrate being thus confined to the immediate vicinity of the Sayer Chokies, no efficient measures could be undertaken by him, for the security of the remainder of the cultivated and inhabited parts of the country.'

207. 'The Board are not prepared to admit that the Magistrate's means of efficiency in the administration of the Police were so limited as is here represented, so long as the Sayer remained in Aumany, and the officers of that department were available for general service at the discretion of the Magistrate. On reference to the distribution of the Sayer Establishment, as exhibited in the Collector's Moyen Zabithah last sanctioned, it appears that the whole number of Chokies,

Jaggiah	Pottah	Frontier	
Chokies	...	...	7
Terwoor	do.	do.	6
Joodjoir	do.	do.	8
Chintalapooty	do.	do.	4
			25
Ellore Chokies	...	...	4
Conspully	...	...	4
Weyoor	...	...	6
Challapully	...	...	7
Ralunghy	...	...	6
Goorjah	...	...	5
Noozed	...	...	3
Myiavaram	...	...	2
Anuntapully	...	...	2
			39
			64

'exclusive of the Masulipatam division, was 64; of which 25 'were on the frontiers; at each of the Chokies was a Gomas-tah, and the total number of Sayer servants distributed among 'them was 395, of which 144 were at Frontier stations; with 'such an establishment and so disposed, the Board cannot but 'think that the Magistrate, having besides Military guards 'stationed at particular points and ready to afford assistance to his people when necessary, and aided occasionally by 'the peons and servants of the Zemindars, was not without 'the means of providing for the security of the inhabitants and 'the peace of the country generally throughout his district on 'all ordinary occasions.'

208. 'The Magistrate says, however, that in consequence of "the deficiency of protection afforded by the scanty Police Establishment," the Zemindars generally, and Head Canpoos have been in the habit of retaining several hundred armed followers in pay, "the effect of this system (he observes) is that a considerable number of idle persons with arms, unknown in number, and perfectly uncontrolled, are ranging the country ready to perpetrate any flagitious act that promises a trifling reward, with such uncontrolled resort to an armed force; several of the Zemindars (he adds) have virtually become Poligars, and carry on a system of depredation, which, under existing circumstances, it is almost impossible for the

'Magistrate to detect;' and again he says, "the principal burglaries, murders and thefts that have been committed in this Zillah since my administration, have been confined to the Zemindaries in the hands of proprietors," that is, as the Board understand, the estates managed immediately by the Zemindars in contradistinction to those which are in Aumany or under the Collector's management on account of Minors. The former, it is to be observed, are generally towards the borders of the district; the latter lie more in the interior.'

209. 'The Magistrate thus seems to ascribe the disorderly state of the Zillah, which he has thought it proper to present to the notice of Government, chiefly to the existence within it of a class of people of idle and irregular habits, unwilling to gain a livelihood in the ordinary course by manual labour or useful employment of any kind, and who are therefore prone to seek the means of subsistence by depredations on their neighbours. He at the same time notices the danger to be apprehended from the attacks of foreign robbers, these however he appears to treat as of secondary consideration.'

210. 'The Board have attentively considered all the facts stated by the Magistrate, in illustration of the unprotected state of the country, and the aggressions to which the peaceable inhabitants are liable; and while they fully admit that there is abundant proof that the Police as at present constituted is inadequate to the preservation of the peace of the district, they are led to a different conclusion from that to which the Magistrate has arrived in regard to the source of the danger and the quarter from which the most serious aggressions are made. It appears to the Board that the attacks most to be apprehended are from without rather than from within the country, from foreign rather than internal robbers, and chiefly from beyond the frontier towards the Nizam's territory, where numerous and desperate gangs are known to resort; such attacks are especially to be apprehended in the present situation of the Nizam's territory, which is described by the Magistrate to be in extreme distress from famine.'

211. 'It is most material to observe, whence the danger arises which is to be guarded against, in order that the most proper means may be used to that end. A mistaken view of the danger is likely to lead to the adoption of measures tending to weaken the general means of defence against it.'

212. 'The Magistrate conceiving the principal part of the crimes committed in the district, to be perpetrated by the numerous bands of armed peons, whom he describes as living without any stated occupation except an occasional engagement with the Zemindars and others, has adopted the measure of disarming the population generally, and permitting none to carry arms without a passport; he further recommends that the number of peons to be retained by each Zemindar be restricted generally in the Northern Circars.'

213. 'The Board consider the measure of disarming the people to be very impolitic and particularly under the present circumstances of the country; and they cannot but think that the Magistrate has acted rashly in carrying it into effect, without a reference on the subject, it being contrary to the spirit of the instructions of Government requiring the Magistrates to en-

From Government, 4th, in
Oons., 10th Decr. 1831, with
circular letter to the Magis-
trates of the same date.

courage the inhabitants to become possessed of arms, and to use them in their own defence, and quite unprecedented in the Northern Circars. It leaves the people defenceless, at a time, when, according to the account of the Magistrate, it is especially necessary that every means should be placed in their hands to repel the attacks by which their lives and properties are stated to be continually endangered, and from which the Police are acknowledged to be unable to protect them.'

214. 'The Board equally disapprove of the Magistrate's interference with the establishments of peons maintained by the Zemindars. They should be instructed and stimulated to defend themselves, and the people dependent upon them from all aggressions whether foreign or domestic. The Board have reason to believe that the number of persons of this class entertained by the Zemindars, has never been considered objectionable by the Judges of Circuit or

former Magistrates; and considering the limited experience of the present Magistrate, and his want of local knowledge so necessary to lead to a right judgment in matters of this nature, they think that he should have been more cautious and guarded in his measures. He should bear in mind that no Police can be effectual without the active assistance of the people themselves, and that the Zemindars and ryots are far better acquainted with the habit and means of the peons they employ than he can be. The Board have always understood that the persons whom Mr. Roberts calls Cuttabuddy peons, have other and more regular means of subsistence than he supposes. There is indeed an inconsistency in this branch of his observations, which it seems difficult to reconcile. If the supposition be correct, that the season of cutting and storing the harvest is most frequently that of the incursions of foreign robbers, as well as of the depredations of the idle and unemployed inhabitants of the Zillah, it would seem to follow that he must be mistaken in attributing the greater part of the crimes committed in his district to the class of people just mentioned, since he states them to be generally engaged at this season by the Zemindars and Head Campoos in guarding their cultivation, and for the security of their crops, both when cutting and after it has been brought home.'

215. 'The Board have observed that the facts and circumstances mentioned in the several letters of the Magistrate under consideration, have led them to the conclusion that the chief danger to be guarded against by the Police, is that arising from the attacks of foreign robbers. It seems unnecessary to follow the Magistrate through all the cases reported by him, from many of which no particular inference can be drawn; it will be sufficient to notice a few, and such observations of the Magistrate as appear to call for remark.'

216. 'The first and most considerable case of gang robbery mentioned by the Magistrate, is one which occurred in the Nandegamah Zemindary on the borders of the Nizam's territory. This was evidently committed by robbers from the other side of the frontier, who may have been joined by a few idle and disorderly persons within the district.'

217. 'The particulars of the next case reported, which is supposed to be one of gang robbery and murder, committed in the Mylavarum Zemindary, are not fully developed. The Magistrate intimates indeed that the Zemindar and his manager are suspected to be implicated, but it behoves him under the doubtful circumstances of the case, to be particularly cautious in receiving and examining evidences. The persons supposed to have been murdered are stated to have been on their way from Masulipatam to Juggiahpet, and to have disappeared between Bezwadah and the latter place, and it is added that they have been "traced as far as the Mylavarum Zemindary," this Zemindary being out of the route, the explanation does not seem very clear.'

218. 'In the Mylavarum country also a strong band of marauders is said to have been apprehended, who have confessed robberies both in Masulipatam and the Nizam's Districts. The Magistrate does not mention to what country this band belongs.'

219. 'The Magistrate likewise states that he has received information of ten other gangs in the neighbouring countries. This is confirmatory of the Board's conclusion that the gangs by which the peace of the country is most likely to be disturbed come from abroad. The Board trust that the Magistrate has been careful to communicate the information he has received to the proper authorities, whether in the Company's territories or under the Nizam's Government. They take this occasion of impressing upon the Magistrate the importance of free communication with the neighbouring authorities in all matters of this nature, as it is only by such communication that full and correct information can be obtained, to direct the exertions of the Police, and it is only by the united efforts of all that the gangs of the freebooters passing from one country and district to another, can be effectually put down. Under the system of administration lately introduced into the Nizam's territories, the Magistrate will assuredly find the most ready and effectual assistance in the apprehension of robbers who may have committed depredations in his district and escaped beyond the frontier, and he will do well in the actual situation of the neighbouring country, to establish some plan of co-operation with the authorities there for the general object of preserving the peace of both sides of the border.'

220. 'The Magistrate further mentions that he has received intimation of a succession of burglaries and gang robberies committed during the last seven years and now for the first time brought to notice. This loose and general mode of stating a circumstance of so much importance, precludes the possibility of making any remarks upon it. The Board presume that the Magistrate has ascertained that his information is correct, both as to the fact of the robberies and the absence of any report; but as he seems to bring it forward in proof that the want of an active Police has been long felt in the district, he ought to have stated it more particularly.'

221. 'With the same view, as the Magistrate expressly states, of shewing the unprotected state of the Zillah for a long time past, he mentions as a fact within his own recollection, that the confession of a Phauseegar made before the Magistrate of the Northern Division of Arcot exhibited "a long tissue of robberies" committed in the Zillah of Masulipatam, attended with the murder of three persons, who, on reference to the Magistrate of Masulipatam, were found to have disappeared in the manner described.'

222. 'Although this fact is not of much importance in relation to the present question, the Board thought it proper to ascertain the date of the occurrence alluded to, which is not mentioned by Mr. Roberts; a reference was then made on the subject to the Magistrate of the Northern Division of Arcot, who has submitted a correspondence which passed between Mr. Wright and Mr. Todd, the Magistrates of the Northern Division of Arcot, and the Zillah of Masulipatam respectively, in 1815-16.'

223. 'The circumstances of the case referred to in this correspondence do not exactly correspond with those stated by Mr. Roberts; but no other case answering at all to his description has been found on the records of the Magistrate or of the Criminal Court.'

224. 'The correspondence submitted relates to information given to the Magistrate of the Northern Division of Arcot, by an informer in his employ, of the recent murder of a Sowca and others by Phauseegars in the Zillah of Masulipatam, which information he immediately communicated to the Magistrate of that Zillah, and it was found upon inquiry to be correct. At that time the country was infested generally with gangs of murderers called the Phauseegars, who carried on their operations in such secrecy that it was difficult to detect them. From this single case therefore, no inference can be drawn of the inactivity of the Police either then or now; no other cases of robbery or murder in the Zillah of Masulipatam are mentioned in the informer's deposition, and the case here noticed is in fact the same as is alluded to in the 16th para. of the letter under consideration.'

225. 'The Magistrate's subsequent letters point out still more clearly the quarter whence the chief danger is to be apprehended.'

226. 'The occurrence related in his letter of the 4th March took place in the Tirwoor Zemindary which is close upon the frontier. In the town of Tirwoor, a party of sepoys is stationed for the purpose of repelling such attacks, and it is somewhat extraordinary that the village which the banditti are represented to have threatened, belongs to the Zemindar, who appears to be chiefly alluded to by Mr. Roberts, as one of those who give countenance to the gangs, and share in their booty, namely, the Zemindar of Tirwoor.'

227. 'Of the remaining cases likewise, all of most importance, viz., the death of a Lumbady in the attempt to rob a stack of grain belonging to the village of Penooogenchepall, the suspicious disappearance of the persons travelling from Ellore, and the burglary reported in the Magistrate's letter, dated 29th March, occurred on the borders of the district.'

To the Principal Collector of North Arcot, 24th, in Cons., 24th March 1825.

From the Magistrate of Masulipatam to the Chief Secy., 4th February, enclosure in a letter from Government, 1st, in Cons., 7th March 1825.

Enclosure in a letter from Government, 15th, in Cons., 21st March 1825.

From the Magistrate, 11th, in Cons., 17th March.
From the Magistrate, 29th March, in Cons., 4th April.
Para. 2.
Para. 3.

228. 'The theft of a few sheep in one place, of a pot toddy and an axe, &c., in another, and the robbery of trifling articles in one or two instances from single travellers, are cases which will occur in all parts of the country under any system of Police. The murder of the man who was sleeping outside his house, appears clearly to have been instigated by private jealousy and revenge, and not by any desire of plunder, which does not appear to have been attempted; and the murder of a child for the sake of its ornaments, mentioned in the same letter, is unhappily a case of which the records of all the Criminal Courts afford frequent instances.'

229. 'It remains to consider in what points the Police of Masulipatam is chiefly defective, and the means suggested by the Magistrate to render it more efficient.'

230. 'The Board find much difficulty on these points, from having no regular returns by which they might be guided in their judgment, but the most obvious defect of the present Police would appear to be the want of information of what is passing in those parts of the country which are remote from towns, and where there is no revenue establishment.'

231. 'The Magistrate says, that the same want has always been experienced, but he has omitted to refer to the representations of his predecessors on the subject. While the Sayer Establishment was maintained, if the people employed did their duty, the Board do not perceive how this could be the case, as from the manner in which it was distributed, almost every individual village in the Zillah must have been included within the range of some Chokey and frequently visited by the persons belonging to it, and the people therefore knew where to apply for aid. Since the reduction of that establishment, the Magistrate has not had the same direct means of obtaining information, but as the Board presume that a considerable number of the Chokies are still maintained by the renters, it occurs to them that through means and through the Zemindars and their people, it might be possible to obtain the requisite reports at least of all extraordinary occurrences. This would in some measure supply the deficiency, and the Board recommend to the Magistrate to avail himself of such aid as he may be enabled to obtain in this manner.'

232. 'As the small number of the present Establishment of Police will not admit of its being spread generally over the country, many parts must necessarily be left to its own means of protection, and these appear to have been very incantiously crippled.'

233. 'As a remedy for the evil, the Magistrate proposes to raise an armed Sibbendy consisting of 2 Sirdars, 4 Zemindars, 10 Duffadars, and 170 Poons, in all 186 persons, at a monthly expense of Rupees 1,010.'

234. 'The levy is proposed to be made from among the people, whom the Magistrate calls the hill men. The Board are not aware what particular class of people are intended by this designation, as it is believed that no such tribes are found in the Zillah of Masulipatam as in the Northern District. This point requires explanation.'

235. 'The proposed Sibbendy is intended to be armed with muskets. The Magistrate may not be aware that the Rajahmundry Sibbendy to which he particularly refers is not so armed, but with matchlocks and such other weapons as they may have been accustomed to use, the latter being considered more effective than muskets in the hands of undisciplined men.'

236. 'The Establishment proposed by the Magistrate is moderate, but the Board doubt whether it is calculated to supply the deficiencies actually experienced in the present Police. Its constitution is not of a nature to allow of its being divided over the country to observe and report every event that occurs worthy of notice, and to provide for the security of even the remotest village. Its efficiency would be destroyed by subdivision. To be of any use a body armed as proposed must be formed into companies to act together, and they would not be able to occupy more than a few principal posts. They might indeed act with effect against gangs of robbers, and repel any attacks of which they might happen to receive intelligence, but they would not

250. The above letter and the extract from our Proceedings which accompanied it were acknowledged on the 24th May, and we were informed that the Honorable the Governor in Council entirely concurred in the view of the subject which was so clearly exhibited in the last mentioned paper, and fully approved of the instructions stated to have been given to the Magistrate.

251. That the Governor in Council strongly disapproved of the Magistrate having issued orders for disarming the people, as well as of his interference with the peons employed by Zemindars or others; and hoped that in these respects he had, conformably to our directions, retraced his steps.

252. We were directed to inform the Government, as soon as sufficient experience had been obtained to warrant a conclusion, how far the temporary transfer which we had directed of a part of the Rajahmundry Sibbendy to Masulipatam was found to be productive of good effects and to communicate without delay any other information of importance which we might receive concerning the state of the district.

253. Copy of the letter from Government was sent to the Collector on the 27th May.

NELLORE.

SETTLEMENT FOR FUSLY 1234.

254. On the 24th October we submitted for the orders of the Honorable the Governor in Council the following Extract from our Proceedings, under date the 20th of that month on the settlement of the district of Nellore for Fusly 1234, as detailed in the report from the Collector noted in the margin.

255. 'The Collector in the first place explains the changes which have occurred in the interior administration since Fusly 1233. The various systems under which the settlement was made in the last year were noticed by the Board in their proceedings, under date 11th October 1824. It appears that 189 villages which were in 1233 entered as putout paying a fixed rent, and 43 villages entered as Sharut Ryotwar paying a conditional rent, were assumed in 1234 and brought under Aumany. The Collector explains that this was done in pursuance of the instructions of the Board. The system under which these villages were previously settled being contrary to the repeated orders of the Board and of Government, and founded on no certain principles, and affording neither security to the public interests nor protection to the public interests, nor protection to the inferior ryots, the Board expressed their desire that it should be discontinued as soon as possible, and that the Collector would use his best endeavours to remedy its evils and to secure to all classes an equal participation in the advantages intended to be conferred on them. The arrangement which has been effected is the first step towards the attainment of this object.'

256. 'In 1233 fifty-one villages were settled according to Pattahs granted by Mr. Travers, of these 48 were brought under Aumany in the late Fusly and 3 only were left under the former settlement. The Board approved of the settlement of these villages in Fusly 1233 according to the Pattahs granted by Mr. Travers as a temporary measure, but they reserved the consideration of the right of the inhabitants to hold their lands in perpetuity on the same favorable terms, until they should have fuller information of the circumstances under which the Pattahs were granted, and of the conditions annexed to them; with the view of obtaining this information the Collector was required to submit for the inspection of the Board some of the original Sumunds, or Pattahs, under which the inhabitants claimed exemption from the common rate of assessment upon the whole of the land which they cultivated, and certain accounts showing the details of the interior settlement of the villages in question. The Collector accordingly submitted the accounts and documents required, but it seems now unnecessary to enter into a particular examination of them as the Board had contemplated, since it appears that the Collector has assumed 48 of the villages in consequence of the inhabitants having failed in various res-

pects to observe the conditions of the Pattahs granted by Mr. Travers, and thereby released the Government from any obligations to adhere to the assessment fixed upon their lands previously to the triennial lease, supposing that such an obligation ever subsisted, which is very doubtful. The instances of deviation from the settlement

Para. 4. 'Mr. Travers mentioned by the Collector are sufficient, the Board conceive, to justify the measure of assuming the villages in which they occurred. Indeed, in such circumstances of irregularity and confusion, it must be impossible to ascertain with degree of correctness the original extent and quality of each individual's farm, and to fix amount to which he is responsible for revenue to the Circar. Besides which the Collector states that most of the ryots are themselves unwilling to hold their lands as being too high assessed. With respect to the three villages in which the Collector confirmed for Fusly 1234 the Pattahs granted by Mr. Travers, he explains that they had paid their shist unchangeably up to Fusly 1233 according to the Taram shists formed by Mr. Travers for the cultivated and arable lands in Fusly 1212, and revised and settled in the following Fusly. In order to judge whether these Pattahs should be confirmed for the future, it is necessary to be informed of the quality and present condition of the lands of which they are composed, and the changes that have taken place since the settlement was made by Mr. Travers; according to the

From Mr. Travers, 10th June 1823, in Cons., 25th July. 'Board's understanding of the principles of the settlement formed by Mr. Travers, it was intended to limit the demand of Government only on the first class of soils, leaving the demand on the inferior soils to be determined by their actual value, so long as that value did not exceed the estimate put upon the best land, the assessment upon which was limited. If, therefore, the land in these villages has been considerably improved since the original settlement was made, it would appear to be liable to an additional assessment according to its present value, agreeably to what was promulgated by Mr. Travers as the rule of his settlement. The Collector will be pleased to submit the information required by the Board on this point.'

257. 'With regard to the Pattahs above alluded to, it is worthy of remark that they were not confined to particular villages, but were issued universally by Mr. Travers, under the individual settlement which preceded the system of renting introduced in 1219, and as the terms of all were the same, the obligation in every case was equal. But it is only in a small number of the villages that the inhabitants set up a claim of permanency to the Pattahs which were granted alike to the whole body of ryots without distinction. In the majority they seem to have been considered as virtually abrogated by the triennial and decennial leases which were subsequently concluded.'

258. 'Besides the changes which have been noticed, three villages were surveyed and settled under the instructions of the Board on the principles followed in the Ceded Districts, with the view of ascertaining the correctness of the survey conducted by Mr. Travers, which subject the Board purpose to take into consideration at an early period.'

259. 'After the above arrangements had been effected, the settlement for Fusly 1234 of the villages under the immediate management of the Collector was made as follows.'

No. of Villages.	Form of Settlement.	Reiz.		
		Rs.	A.	P.
3	According to the system prevailing in the Ceded Districts	8,434	14	7
3	According to Mr. Travers' Pattahs	1,198	3	7
93	Aumany	22,95,053	14	6
Total...		23,04,686	0	8

260. 'The following statement exhibits the whole land revenue of the District as settled for Fusly 1234 in comparison with the settlement for Fusly 1233.'

	Fusly 1233.				Fusly 1234.				Increase.		Decrease.	
	No.	M. Rs.	A.	P.	No.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.
Patent Villages	189	3,85,431	7	1	...	...	...	...	...	...	...	3,85,431
Puttah Villages	51	1,30,362	12	8	3	1,198	3	7	...	...	...	1,35,148
Shariat Ryotwar Villages.	43	80,183	13	2	...	...	...	...	...	...	...	80,183
Annany Villages	318	7,54,227	15	10	593	22,95,032	14	6	15,40,824	14	8	...
Newly assessed Villages...	...	...	...	...	3	8,434	14	7	8,434	14	7	...
Total ...	601	13,62,103	0	9	699	23,94,686	0	8	15,40,843	7	2	6,06,763
Peshcush	...	4,61,824	14	11	...	4,61,824	14	11	...	...	...	...
Shotriems	...	84,969	11	9	...	85,371	15	6	402	3	9	...
Quit Rent	...	157	3	0	...	157	3	0	...	...	...	...
Stalla Curnums Kussooms.	...	23,461	15	8	...	24,181	7	0	10,719	7	4	...
Total ...	...	19,32,19	14	1	...	28,86,221	9	1	15,60,465	2	3	6,06,763
Deduct Decrease ...									6,06,763		7	
Net Increase ...									9,53,701		11	

* Note.—The difference in the number of Villages is occasioned by two resumed shotriems having been restored.

261. 'In describing the circumstances connected with the settlement of the district in Fusly 1234, the Collector considers it as divided into three parts, following the plan of his report for Fusly 1233.* The first Division is described as being composed principally of wet lands and requiring a considerable quantity of rain; the second as containing less wet land than the first and requiring less rain; and the third as consisting chiefly of dry land. The general result of the year in the three Divisions is stated as follows; in the first there was an abundant produce with moderately good prices; in the second Division a fair produce with good prices; and in the third Division a moderate produce only, but attended with the advantage of very high prices.'

* 1st Division. Talooks. { Nellore, Serapally, Talamiruck, Cauvaly, Singum and Cottah.

2nd Division. Talooks. { Teemalatafpoor, Goondavole, Ravoor, Variguntapandoo, Caligherry and Dootaloor.

3rd Division. Talooks. { Ongole, Elamanamel, Kopp, Chandaloor, Dauragoodoor, Patchavah and Buddapooddy.

262. 'In the actual situation of the district, it was necessary to result to an Annany settlement which was conducted in the usual manner, as very distinctly and fully described in Mr. Smalley's report; a prominent evil in this system is the necessity it imposes of a perpetual and direct interference on the part of the revenue officers in the whole process of cultivation and in every agricultural arrangement. The extent to which this is necessarily carried is shewn by Mr. Smalley in the statement he has given of the details of his management in the past Fusly; and the practice is essentially the same wherever the system prevails. The Board hope soon to be able to issue such instructions as will lead to the settlement of the district on better principles.'

263. 'After the division of the crops on the dry and wet lands in the usual proportions, the Circar's share was commuted for money according to the average current prices, which, being added to the established rents of the different kinds of garden lands, and the grazing or pasture tax in every village, made up the total amount of the Circar Jumma entered in the accounts of the settlement.'

264. 'The settlement as shewn above amounted to Rupees 23,04,686-0-8, of which the Collector reports that Rupees 18,80,556-6-7 had been realized, and Rupees 2,50,187-8-1 were expected to be collected before the end of September.'

265. 'With respect to the remainder, the Collector states, that "in consequence of the price of coarser kinds of paddy having fallen considerably in certain parts of the district after the Jummaabundy was settled, it has become necessary to grant some indulgence; he therefore proposes an abatement of the demand on this account to the extent of Rupees 1,23,942-2-0, being at the rate of 4 Rupees per pooty for all the coarse paddy taken away by the ryots posterior to the settlement." Besides which there is a balance of about 50,000 Rupees which the Collector seems also to recommend to be remitted, although he does not express himself on this point with his usual clearness. He says, "it is due by poor ryots, and should not be hastily realized, or rather should be altogether remitted, but that might lead to cases of individual abuse, and prevent the collection of just dues." But he afterwards includes it in his account of the sums proposed to be remitted, and in fact the reason of the proposed remission in both cases seems to be the same, namely, the depreciation of coarse paddy below the Jummaabundy rate. "The chief cause of the backwardness of the collections, Mr. Smalley observes, was the declining price of grain. To have forced payment would have been to injure the substantial and even the poor ryots." Under the circumstances represented by the Collector, the Board cannot doubt the propriety of the proposed remission. It is manifest that the settlement agreed upon when grain bore a high price, could not be enforced without hardship when it fell considerably below the fixed rate of commutation, while the ryots had still a large portion of their crop on hand. In this event remission becomes in many cases absolutely necessary, and it seems expedient in all. A difficulty however occurs to the Board, as it appears that a portion of the sum proposed to be remitted has been actually collected. In sanctioning the repayment of money under circumstances like the

of themselves have the means of procuring such intelligence, and it is to be observed that want of information is the chief evil complained of.

237. It appears to the Board that although the Sibbendy proposal would be very useful the absence of regular troops in aid of a well organized establishment, which might be general adequate to the preservation of the peace and to the performance of all ordinary police duties although of insufficient force to repel the violent aggressions of such gangs as frequently make incursions from the frontier, it would not be fitted to act instead of such an Establishment; and indeed while the usual detachments of regular troops are still available, and, as appears from the communication of the Officer Commanding the Northern Division to the Magistrate ready to be extended as occasion may require, it is not apparent to them that any advantage adequate to the expense of the proposed Sibbendy would be gained by its establishment. The Board have ascertained from the Adjutant General's Office that there are still military guard stationed at Ragapattinam, Jambupet, Noozed and Madaveram, independent of the garrisons and local Police of Ellero and Condapilly.

238. In consequence of the urgent representations of the Magistrate, the Board have authorized a portion of the Rajahmundry Sibbendy to be transferred to his authority as a temporary measure, and they think it proper to wait for a report of the effect of their exertions before coming to any definite resolution on the subject. In the meantime they have judged it expedient to record the observations that have occurred to them, on the several communications of the Magistrate, for his information. It will be proper for the Magistrate again to consider the subject deliberately with reference to these observations, and the result of his further experience, and to state to the Board the conclusion to which he may ultimately come in regard to the best mode of supplying the deficiencies which, it is admitted, at present exist in the administration of the Police, so that efficiency in this Department may be combined with economy.

239. The Magistrate should be careful to avoid all loose and indefinite observations, such as those in which he imputes to "several of the Zemindars" the serious charge of having become public robbers, and infers from the death of a Lambady killed in a manly and meritorious resistance opposed by some of our subjects to a gang of freebooters who attempted to carry off a stack of grain near the borders, that violent deaths "have occurred in almost every village in the interior and frontier," and those in which he asserts that many parts of the country have hitherto been "known only by name to the public authorities," and that "the greater number of the positions in which the several murders and robberies are reported to have been committed never experienced the attention of the Police." The Board have the means of knowing that some of these general assertions are not well founded; no satisfactory conclusion can be deduced from such loose remarks, and their only effect is to produce hesitation and doubt.

240. It will be proper likewise that the Magistrate explain the mode in which he intends that the Sibbendy shall be stationed and employed, the description of person whom he proposes to entertain in the several gradations of officers and as privates, and whether he means them to supersede the necessity of military guards being posted as at present in different parts of the district, and of the Police Establishment he has lately entertained. He will also be pleased to furnish a statement shewing, at one view, the number, description, distribution and pay of the persons already, or proposed to be employed.

241. The Magistrate will understand that it is the desire of the Board that his orders for the general disarming of the people should be recalled, and that he should not interfere farther without previous reference and sanction in regard to the establishments of peons maintained by the Zemindars, ryots and merchants for the protection of the property of themselves and the people subject to them, and for the purposes of State.

242. Since the foregoing observations were written, the Board have received a further communication from the Magistrate, in answer to the letter apprising him that the Magistrate of Rajahmundry had been directed to transfer temporarily to his authority, a part of the Sibbendy employed in that District.

243. The Magistrate assures the Board, that the immediate employment of such a party will be an act of humanity, and one by which alone public and private property can be expected to be secured. The Board will be well pleased to learn that this measure has been productive of public good, and they are happy to observe, that the Magistrate is satisfied with the arrangement.

244. In this letter, the Board find the same looseness of expression as they have remarked in his preceding communications. The Magistrate here speaks of "cruel murders" as daily "occurring," and of "having brought to light a series of depredations and murders, many of which had been long concealed, and committed in parts of the country till then not visited by any police authority."

245. The case of robbery with violence, &c., of which the particulars are detailed in the enclosure in this letter, occurred, the Board observe, in the Lingagerry Purgunnah, which is separated from the Company's territory in an insulated position, surrounded by the Nizam's country.

246. The Police of the Nizam's territories, the Magistrate observes, has already afforded him the greatest assistance; he describes it as being very active and efficient which he thinks "may in some degree account for the Zillah of Masulipatam having become a receptacle for nefarious characters." The Board have repeatedly expressed their opinion, that from this quarter the greatest danger is to be apprehended to the peace of the country, and there perhaps cannot be a stronger proof of the impolicy of disarming our subjects than is here furnished by the Magistrate.

247. The Magistrate still however remarks, that the principal murders detailed by him were committed in the heart of the country, and by the servants of a Zemindar; he is supposed to allude to the Zemindar of Mylaveram. The Board have already observed upon the doubtful circumstances of one of the cases which seem here to be referred to, the other appears to be that which is mentioned in the 5th para. of his letter of the 4th March. It would be satisfactory to learn the result of the trial of these cases.

248. The Board have no doubt of the zeal and activity of the Magistrate in the prosecution of the duties of his office to the utmost of his ability, and they are quite satisfied with his assurance, that in every case that comes before him, every precaution that can ensure detection is taken. The means, stated in the 7th para. of this letter to have been used by him to attain that end, appear to be judicious and proper.

249. Another letter of later date has since been received by the Board from the Magistrate, in which he states the information he has received regarding the case of robbery, &c., reported in that which has just been noticed. The whole goes to confirm the Board in the view they have taken of the source of the danger with which the peace of the district is at present threatened, and in their opinion of the impolicy of disarming the people. A letter from the Collector of Untoor, of the same date, likewise strongly represents the danger to be apprehended from plundering parties from the Nizam's territories who are said to be moved by the Zemindars of that country; these persons being necessitated to have recourse to this mode of procuring support for themselves and their retainers, by the distress consequent on the two last years of drought and scarcity. Mr. Whish has very properly communicated with the Resident at Hyderabad, from whom, he states, he has received the most satisfactory assurances of co-operation.

'present, there is a risk of its being diverted from its proper destination to the pockets of the local officers. It is difficult to convey to the people a correct understanding of the benefits intended for them, so as to make every man know what is his own share of it; and still more difficult to induce them to come forward with a complaint in the event of its being withheld. Experience shews that no precautions on the part of the Collector and his Assistants can be entirely effectual to prevent speculation under circumstances so favorable for it. Indeed, nothing but the personal agency of the Collector and his subordinate officers can be depended upon, the Board think, in the repayment of money which has been actually collected. The Collector will be pleased to submit a statement of the amount which has been collected, and which he now proposes to refund. In the meantime, the Board think it proper to sanction generally the remission proposed by the Collector, amounting to Rupees 1,23,942-2-0, and also of the balance of 50,000 Rupees mentioned in para. 27. With regard to the amount which is still outstanding, the Collector will be pleased to publish the remission immediately; but with respect to the repayment of the money which has been collected, he will await further directions from the Board, which will be communicated to him upon the receipt of the statement above required. The further proceedings of the Board on this point will then also be communicated to the Government.'

266. 'Deducting the above sums from the total amount of the Beriz of the villages under

Coroo Villages.		
	Rs.	A. P.
Settled Beriz of 1231...	23,04,656	0 8
DEDUCT:		
Remission	1,23,942	2 0
Balance due by poor	50,000	0 0
		1,73,942 2 0
		21,20,713 14 8

'the Collector's immediate management according to the original settlement, the remainder is Rupees 21,20,713-14-8, which Mr. Smalley considers to be their just revenue. This amount

Collections from the Coroo villages.		
	Rs.	A. P.
11th July	16,58,525	8 3
15th August	18,80,556	6 7
Amount of settlement shewn above	23,06,321	9 1
Deduct remission	1,73,942	2 0
	27,12,279	7 1
Settlement of 1223	14,32,519	14 1
Balance.	7,79,759	9 0

Zemindar and Poligar villages.		
	Rs.	A. P.
Annuary, including Shobtrams...	6,671	12 6
	2,50,730	15 1
Total ...	2,57,402	11 7

Enclosures. Nos. 11-12-13-14. 'the collections to the 31st August amounted to Rupees 21,20,695-1-6, the balance outstanding being Rupees 2,57,402-11-7 according to the Monthly Statements of Demand Collections and Balance.'

267. 'In the 33rd para. of his letter the Collector requests the orders of the Board respecting the future settlement of certain lands and gardens, concerning which he has submitted separate explanatory statements.'

268. 'In the first case thus submitted to the notice of the Board, it appears that two individuals named Vencatakristnama Rauze and Surva Rauze, described as descendants of the former Zemindars of Goodloor, are in possession of certain lands, which are stated to have been granted to Vencatakristnama Rauze and to Lutchmy Narasimha Rauze, an elder brother of Surva Rauze, in Fuslies 1212, 1214 and 1215 by Mr. Travers, who was then Collector of the District. It is

No. 11.

Para. 12.

21st. Jan'y., in Cons., 2nd Feby. 1809.

Para. 17.

10th, in Cons., 16th July 1812.

In Cons., 28th May 1812.

* At present estimated as capable of affording a shist of Rs. 3,433-5-1.

† Estimated as capable of affording a shist of Rs. 2,431-1-3.

'remarked that "when Mr. Thackeray held an investigation in 1218 of all the cundregahs granted by Mr. Travers, he enquired about these lands also and transmitted the case to the Board." But on reference to Mr. Thackeray's report, it appears that no mention is made of them.'

'It is also said that "when Mr. Fraser recommended a pension to Vencatakristnama Rauze, he fully explained the rights of the said two persons; the documents they are possessed of, and their circumstances;" but in the correspondence referred to, the Board find no allusion to the land said to have been granted by Mr. Travers; on the contrary Kristnama Rauze is represented as being in extreme distress from the want of any allowance, which induced

'the Collector, Mr. Fraser, to recommend that he should be pensioned. It only appears incidentally from a petition from this person, forwarded by Mr. Fraser in a letter, under date 22nd May 1812, that he held some land which had been granted by Mr. Travers, and which was insufficient for his support. By the statement now submitted the Board are informed that

'the extent of the land granted to Vencatakristnama Rauze was 2,170 $\frac{1}{4}$ * goortoos, and of that granted to Lutchmy Narasimha Rauze 1320† goortoos, of which part consisted of jungle and was granted as ~~settle~~toobady, and part of arable land granted on the condition of paying rent in future. This condition, it appears, has never been fulfilled, and the lands have hitherto been held free of assessment. The occupants are said to acknowledge the condition as having been originally settled, but affirm that it was merely nominal, and that Mr. Travers told them the lands should be continued to them as "Surva Doombalah" or free of rent, which promise, it is alleged, was confirmed by the subsequent orders both of Mr. Travers and Mr. Fraser. Under these circumstances the Collector requests instructions as to the future settlement of the lands in question, suggesting that it may be expedient to make no change during the lives of the present incumbents, and to do no more at present than to survey and fix an assessment on them to be levied at a future period.'

269. 'Considering the connection of the present occupants of the lands in question with the former Zemindars of Goodloor, and the length of time they have held the lands free of assessment with the knowledge and permission of the local authorities, the Board admit the propriety of the Collector's suggestion as to the inexpediency of any change for the present, and accordingly recommend it for the sanction of Government; but as the original grants were made without authority, it must be understood by the parties that they are considered to be invalid and are continued now as an indulgence, which will not be extended beyond their lives. The Board approve also of the Collector's proposal to survey and assess the lands with a view to the future collection of revenue from them.'

270. 'The next question for the consideration of the Board relates to a garden* in the vicinity of the town of Nellore, originally planted by the Foujdars of the district under the Government of the Nabob of Arcot. It appears that after a time this garden was left in the hands of the gardeners, who were permitted to cultivate the ground within its limits, and to enjoy the whole produce as a remuneration for their care of the trees, whose fruit was furnished partly to the Foujdar and partly to the Nabob. This arrangement continued until the cession of the Carnatic to the British Government, upon which event Mr. Travers, the Collector, who received charge of the district, confirmed the garden in the possession of the gardeners, settling a permanent rent of Rupees 123-3-0 on the fruit trees, and of Rupees 481 on the ground cultivated within the garden, and granting a Pattah for the whole amount Rupees 604-7-0.'

271. 'This garden was not surveyed and classed with the other lands of the district, and the rent fixed by Mr. Travers has been continued and paid up to the present time. The extent of the garden is 246 $\frac{1}{4}$ goortoos, of which 175 $\frac{3}{4}$ are available to the occupants. The shist to which the land would be liable, according to the rate at which the adjoining lands were assessed at the survey, is Rupees 662, including the tax upon the fruit trees; but if settled with reference to the resources of last year, it would be Rupees 927-9-2.'

272. 'The Board are of opinion that this land should be assumed and settled in common with the other Anmany lands. It is quite clear that the present occupants have no property in the land, having obtained possession of it as the servants of the persons by whom the garden was planted; as it appears however that they have laid out money in its improvement, in digging wells, &c., they should be allowed compensation by Dnswundum grants.'

273. 'The garden of Denullyshaw which was granted to that person under the Government of the Nabob, and continued to him by Mr. Travers, at a shist of Rupees 30-10-4, which has been regularly paid, the Board think it will be proper to leave in the possession of the present occupants, at the old assessment, this appearing to be as high as the land will bear.'

274. 'The information contained in the enclosures Nos. 13 and 14 is very defective. The Collector will be pleased to submit a fuller explanation, and his own opinion, in regard to each case entered in No. 14. The information required by the Board is such as is called for in their proceedings, under date the 9th June 1825 relative to the cundregahs granted by Mr. Travers and Mr. Fraser; and it would be convenient to receive it at the same time. The present statement relates only to lands in the town of Nellore, if there are more of the same description in other parts of the district, they should be included in the Collector's report.'

275. 'The Board are happy to observe that Mr. Smalley reports very favorably of the services of his assistants. Mr. Orr, his Head Assistant, has charge of the Talooks of Chendaloor and Enamanamelloor, and the Talooks of Goondavole and Toomultalpoor are under the superintendence of Mr. Stonhouse. These gentlemen personally conducted the settlement in their respective divisions. Mr. Smalley particularly mentions the assistance he has received from Mr. Orr in the Mahramat Department. Mr. Morris has been employed in the Salt, Sayer and Abkary Departments, and is noticed as a promising public servant.'

276. In concluding his report the Collector repeats his former recommendation for an increase to the salaries of his Sheristadar and Deputy Sheristadar. Proceedings in Cons., 5th September 1825. 'The Board have already recommended to Government to sanction the increase proposed by Mr. Smalley to the salary of his Sheristadar, but at the same time stated their opinion that the pay of the Deputy Sheristadar should not be raised.'

277. Under date the 8th November we received a letter from Mr. Secretary Macleod, communicating the observations of the Honorable the Governor in Council upon the report of the Collector of Nellore relative to the settlement of that province for Fusly 1234 and our Proceedings thereupon. From the Secy. to Govt. in Cons., 17th November 1825.

278. It was remarked that, with the exception of six villages, the whole of these lands which are not held either on Zemindary or shotrinam tenure, were under Anmany management during the period under review, that this mode of management, however, had been resorted to, only as an unavoidable step, in the progress of introducing an improved system in the room of the objectionable settlement which had for some years prevailed, and that the Governor in Council confidently expected the creditable accomplishment of this ultimate object from the zealous exertions of the Collector, directed by the special instructions with which we had intimated that it was our intention to furnish him.

279. It was observed that the original amount of the settlement made for the year, in the lands under Anmany, together with the six villages abovementioned, was Rupees 23,04,686-0-8; but that the Collector had proposed a general abatement amounting to rupees 1,23,912-2-0 on account of a fall in the price of the coarser kinds of paddy, as well as a farther remission upon similar grounds to the extent of 50,000 Rupees. For these remissions we had granted our general sanction; and the Governor in Council approved of our having done so; we had at the same time remarked on the difficulty of repaying, without risk of peculation, a portion which

we understood to have been already collected of the amount proposed to be remitted, and with respect to this portion we had desired the Collector to wait for further orders which we proposed to give him when we had received a statement of its amount. Referring to our observation on this point, it was stated that the Governor in Council was fully sensible of the reality and importance of the difficulty adverted to. But was of opinion that, on the present occasion, the giving effect to the whole of the abatement which we had sanctioned in the gross might be safely left to the discretion of the Collector.

280. Deducting the whole of the abatement, the amount of the settlement, it was observed, was reduced to Rupees 21,30,743-14-8; that of this the sum of Rupees 18,80,556-6-7 had been collected; and that the remainder was expected to be realized before the end of September. This revenue, it was remarked, was stated to be twenty eight per cent. more than the highest yielded to the Company's Government by the same lands in any former Fusly. The Governor in Council observed that this result was, as we had said, highly satisfactory; and fully concurred in our commendation of the exertions of Mr. Smalley to develop and improve the resources of the province committed to his charge. But, it was added, in order that too high expectations might not be entertained with respect to the future, it should not be overlooked, that in last Fusly the season was particularly favorable in Nellore and a few other districts, because they had the advantage of good crops, enhanced by the high prices to which the general deficiency of produce in the whole country gave occasion.

281. It was observed that, adding to the amount above stated as the revenue of the lands under the direct management of the Collector, the payments of Zemindars, shotrinadars, &c., the total amount of the land revenue of the year was Rupees 27,12,279-7-1.

282. Adverting to the necessity for granting an abatement of the public demand under the original settlement in consequence of a fall in the price of grain, the Governor in Council observed, that in commuting the Government share of the produce of land into money, it is not only necessary that the price fixed on should, as already directed by Government, be taken from that at which the wholesale grain merchants purchase from the cultivators; it is also proper that with reference to the probable course of the market during the season it should be rather favorable to the cultivators than the contrary. This remark was stated to be one of general application, and in making it the Governor in Council did not mean to impute any blame to Mr. Smalley. Falls of price, it was observed, may sometimes occur, which it was impossible to foresee, and which may render it necessary to make remissions in a settlement where the rates of conversion from grain into money appeared to have been determined with all reasonable liberality towards the ryots.

283. Agreeably to the Collector's suggestions, and to our recommendation, the Governor in Council permitted that the lands specified in paragraph 14 of our proceedings be held as heretofore by the two individuals therein named during their lives, with an understanding, however, that this is an indulgence, and that it will not be extended further. Vide Para. 268 of this Report.

284. The points discussed in our proceeding from paragraphs 16 to 20, it was observed, did not appear to require any remark, further than that Government approved of our disposal of them. Vide Paras. 270 to 274 of this Report.

285. The Governor in Council observed with satisfaction the favorable mention made by Mr. Smalley of his Assistants, Mr. Orr and Mr. Stonhouse.

286. The last paragraph of our proceedings, it was remarked, referred to a recommendation offered by us in a different communication which is at present before the Government and will be replied to hereafter. Para. 276 of this Report.

287. We communicated the above observations to the Collector in a letter addressed to him under date the 17th November, in which we directed him to give effect to the whole abatement from the settlement sanctioned by Government at his discretion; but desired him to submit for our information. To the Collector of Nellore, in Cons., 17th November 1825.

315. With reference to the foregoing Proceedings, we were informed by a letter from the Secretary to Government, under date the 12th July, that the Honorable the Governor in Council approved of the observations on this subject contained in them, and proposed to be communicated to the present Collector for his information and guidance. We were authorized, on receiving his further report, to issue final instructions for the resumption of such of the lands alienated by Mr. Travers as in our judgment ought to be resumed, and for the confirmation of such grants as we might be satisfied that it was expedient to continue.

316. We were also authorized to act upon the opinion which we had expressed, that all the grants made by Mr. Fraser without our permission should be resumed. This sanction, however, we were informed was not intended to preclude us from exercising our discretion, if it should appear to us, on further communication with the Collector, that in any case there were circumstances which might call for some mitigation of the severity of absolute and unreserved resumption.

317. We were further informed that with respect to the proposed grant of Duswundum inams, in cases where it might appear to us proper, to the holders of lands alienated by Mr. Travers, the Governor in Council approved of the measure, and concurred with us in giving a general preference to Shamelot over Khunda Duswundums. By the former it was stated was understood, according to the definitions given in the 79th paragraph of our Proceedings of the 17th May 1824, the right to a certain share of the produce of the whole of the lands watered from the tank in reference to which the Duswundum was granted; by the latter the entire use of a certain portion of those lands. The objection, however, it was observed, which we had stated in the same place to Khunda Duswundums, namely, that the holder was naturally induced to draw off the water to his own portion of the lands and had no interest in promoting the cultivation of the remainder, seemed chiefly applicable where he was a village officer, and that it was conceived that where that was not the case, the distribution of the water would not be under his authority.

318. It was remarked that we had stated our opinion, notwithstanding our general preference of Shamelot Duswundums, that under special circumstances Khunda Duswundums might with propriety be granted. It was left to our discretion to determine whether this should be done in any of the cases to which our communication then under reply related.

319. We were told that the Governor in Council concurred in our approbation of Mr. Smalley's full and circumstantial account of the grants of land made by his predecessors.

320. The necessary instructions to this effect were issued to the Collector on the 18th July.

RESTORATION OF THE SHROTRIUM VILLAGE OF MUNNUNGY DINNAH.

321. We submitted to the Honorable the Governor in Council on the 18th April a letter from the Collector of Nellore, reporting on a petition from the Shrotriumdars of the village of Munnungy Dinna, praying for the restoration of their village which had been attached on account of arrears occasioned by their lands becoming unproductive from the neglect of the usual repairs of a water channel, and also complaining of the high assessment on their village as collected by Mr. Travers. This, we remarked, was one of the petitions presented to the Honorable the Governor whilst passing through the District and referred to the Collector for report.

322. As it appeared from the Collector's letter, that the collections were annually realized on this village until Fusly 1227, when, from a heavy fall of rain, the channels of supply and outlet were injured, and the arable lands in a great measure rendered unproductive, we recommended that sanction might be granted for writing off the balance due by the Petitioners, to the end of Fusly 1233, amounting to Rupees 4,076-4-3; and that the village might be restored to them.

their maintenance by a sufficient endowment, and no charges for their support should fall upon the Government. It is desirable to be informed by whom these pagodas were erected, and at what time, and whether there was a need for their establishment in consequence of no other institution for the same purpose existing in the several villages in which they are situated.'

302. 'The Board are desirous that Mr. Smalley should inquire and report particularly with reference to the foregoing observations, upon each several case under the head of land granted to pagodas, stating his opinion distinctly whether the grant should be resumed or continued, and that in those cases wherein he may be of opinion that the support of Government should be continued, he should state whether he thinks this would be best done by confirming the present assignment of land, or by an allowance in money, should the Collector be disposed under this reference to recommend the former arrangement, the land should first be measured, and rated with the proper assessment, and he should then report the exact degree of remission to be allowed in favor of the pagoda.'

303. 'This rule should be applied equally to all grants whatever their purpose may be. The statements submitted by Mr. Fraser and Mr. Smalley respectively differ most materially in their details. In confirming such grants, however, as it may be deemed proper to continue, it is of importance to ascertain correctly the value of the benefit conferred and the actual extent of the grant.'

304. 'The grants for the support of choultries come next under observation. In order to judge of the propriety of continuing these grants wholly or in part, the Board should have information of the nature of the choultries, and whether they are commodious and substantially built, and likely to be permanent; also whether the value of the grants is proportioned to the cost of the buildings and the expense of keeping them up; if more than sufficient, the grants should be reduced. Some of the grants were given for the support of choultries previously existing. It should be stated how these were supported before the grants were made, and whether they are now kept in repair and generally used.'

305. 'With respect to the grants for the support of water pandals also, the same information is wanted. It should be ascertained whether the object is fulfilled, and whether the grant is in proportion to the expense incurred and the benefits afforded.'

306. 'It should be a general rule that when the object of a grant, whatever that may be, is not fulfilled, the land should be resumed.'

307. 'The Board think it very likely that there may be sufficient reason to continue the greater part of the grants under these two heads as well as of the grants to pagodas, but the circumstances of each case and the opinion of the Collector upon it should be distinctly stated.'

308. 'With regard however to the grants for subsistence, the case is very different; such grants are of a very questionable nature. None should be confirmed, except where there is a real and substantial claim on the Government. All the others should be resumed. In cases wherein the grantees have incurred expense in the improvement of the lands held by them, making tanks or water channels (provided the latter do not interfere with the supply of the existing reservoirs), compensation may be afforded to them by the grant of Duswundums, or if they shall have dug wells, the land may be given to them on the dry grain rent; or again if they shall have brought waste into cultivation, they may be allowed the usual cowle according to the custom of the country. The Board would be glad to receive from Mr. Smalley a particular report of these grants.'

309. 'The grants for the establishment of new villages likewise require to be particularly reported on; grants of this nature are impolitic as they attract the ryots from the cultivation

of lands paying the full assessment, and therefore occasion a loss to the Government. It will probably be expedient to resume these grants, in which case it will be necessary to give compensation to the grantees for the expense incurred by them in erecting choultries, or in the formation of any public works, such as tanks, &c. This compensation may be afforded by means of inams, where tanks, &c., may have been formed for the purpose of cultivation, the grantee will be entitled to Duswundum as in the cases before referred to.'

310. 'In the foregoing observations the Board have had in view the lands granted by Mr. Travers, and have noticed the principles which should be referred to in judging of the propriety of continuing them in the possession of the present occupants, or resuming them absolutely, and the information which appears to be still wanting in order to the final determination of the question. The Board are fully sensible of the attention which has been already given to the subject by the present Collector, as evinced by the detailed statement now under consideration which merits every praise, they are therefore the more desirous to receive his opinion specially upon each particular case with reference to the principles above stated, and the additional information which he may be able to afford on the points here noticed.'

311. 'The delay which has already occurred should not, the Board think, prevent the settlement of the question finally upon right principles. All the grants, Sections 43 and 44, Reg. II of 1803. made by Mr. Travers without authority were liable to resumption from the first on account of their irregularity; and their long continuance is not a sufficient argument for their confirmation unless good cause be shown for the original grant.'

312. 'With respect to the grants made by Mr. Fraser without the sanction of proper authority; they were made with a knowledge of the disapprobation expressed by the Board and by Government of such a proceeding, the Board are of opinion that they should be resumed absolutely and without reserve.'

313. 'Ordered that an extract from these proceedings be submitted for the information and orders of the Honorable the Governor in Council, should the principles stated by the Board in their observations on the subject of these alienations be approved by the Government, they will be communicated to the Collector for his information and guidance, and the Board request that they may be authorized upon receiving the Collector's report to issue instructions for the resumption of such lands alienated by Mr. Travers as the Collector may recommend to be resumed, and for the confirmation of such grants as he may, on the grounds of use and expediency, recommend to be continued. In the meantime the Board would recommend that special sanction may be given for the resumption of all the lands alienated by Mr. Fraser in opposition to Section 44, Regulation II of 1803.'

314. 'The Board have proposed above, the grant of Duswundum inams to the holders of lands irregularly alienated by Mr. Travers, which it may be expedient to resume by way of compensation for the expenses incurred by them in the formation of tanks, &c. In their proceedings under date the 17th May 1824, submitted to Government on the 27th of the same month, they stated their opinion on the comparative advantage of "Khunda Duswundums," in which there is assigned a particular portion of the land watered by a tank and "Shamelot Duswundums" or assignments of the revenue arising from certain proportions of the land actually under cultivation in every year, giving the preference to the latter. Should the proposition abovementioned meet with the approbation of Government, it would be of importance to convey to the Collector express and definite instructions as to the mode of carrying it into effect, but not having been favored with a communication of the sentiments of the Honorable the Governor in Council on the proceedings alluded to, in which among other points of importance this question is considered, the Board would feel a difficulty in directing him. They would therefore solicit the consideration of Government to the subject, in order that special orders may be issued for their guidance.'

323. We observed that the Collector was preparing an estimate for repairing the tanks and channels, which would, if possible, be executed during the current Fusly, and that he was of opinion that when this was completed, there would be no occasion to lower the assessment on the village.

324. We were informed by a letter, dated 13th May, that agreeably to our recommendation, the Honorable the Governor in Council granted sanction for writing off the balance due from the Petitioners to the end of Fusly 1233, amounting to Rupees 4,076-4-3, and desired that the village should be restored to them.

325. Copy of this correspondence was sent to the Collector on the 19th May.

BELLARY.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT FOR FUSLY 1233, AND ON THE PROCEEDINGS OF THE BOARD, DATED 17TH MAY 1824, REGARDING THE WASTE LANDS AND SUNDRY PETITIONS PRESENTED TO THE HONORABLE THE GOVERNOR WHEN ON CIRCUIT.

326. The Honorable the Governor in Council having had under consideration the Report from the Collector of Bellary and the Proceedings of our Board, received with our Secretary's letter of the 22nd of November last, No. 549, relative to the Revenue administration of that province for Fusly 1233, and having at the same time referred to the letter from the late Collector and the Proceedings of our Board which accompanied our Secretary's letter of the 27th May 1824, No. 261, the following observations were communicated to us, under date the 12th July.

327. The whole revenue of the province for Fusly 1233, amounted to Rupees 29,03,777, being Rupees 4,53,864 less than that of the Fusly immediately preceding. In the land revenue there was a decrease of Rupees 4,05,286, in the customs of Rupees 33,230, and in the moturpha, of Rupees 18,545. There was an increase of Rupees 1,749 in the abkary, and of Rupees 1,299 under the head of sundry small farms and licenses.

328. The great diminution of the land revenue was ascribed in part to the very unfavorable nature of the season, but not in a smaller proportion to the diminution of the public demand, in consequence of the liberty which was at length given to the ryots of throwing up the waste land which had been imposed upon them; with respect to the decrease in the collections of customs and moturpha it would be explained, as we had stated, in our general report on the extra branches of revenue.

329. The Governor in Council had observed, we were informed; with much satisfaction the commendation bestowed by us on the exertions of the Collector, Mr. Robertson; and united with us in considering them as solid grounds for the expectation of important benefit to the province and to Government from his continued services. The Governor in Council had also received with pleasure the favorable testimony borne by the Collector and by our Board to the merits of the Sub-Collector, Mr. Viveash.

330. Our observations on the Collector's report were said to be so full and so appropriate, as to leave little room for any particular remarks from Government. It was due to us, however, it was remarked, to express the approbation with which the Governor in Council regarded the diligence and ability evinced in our proceedings, and also to state his entire concurrence in our conclusions both as to the evidence afforded by the Report which had been under our review, of the errors fallen into by the late Collector, and as to the confirmation which it gave to the views which we had before entertained on the question relative to the imposition of waste. A discussion on this last subject, it was remarked, occupied a considerable portion of our proceedings of the 17th May 1824, submitted with our Secretary's letter of the 27th of the same month, on which proceedings the Government made the following remarks.

331. After the communication of the sentiments of Government respecting Mr. Campbell's conduct in regard to the imposition of waste, which was made to us by Mr. Stokes's letter of the 9th November 1824, No. 716, at which time our Proceedings, now referred to, and the letters from Mr. Campbell submitted with them, though not particularly noticed on that occasion, were before the Government; and after the remark on that subject, which had been already communicated to us on the present occasion, it was thought, we were told, to be hardly necessary to add that the Governor in Council approved of our observations on Mr. Campbell's letter of the 14th of April 1824, and concurred with us in considering the defence of his proceedings contained in it entirely unsatisfactory. The whole tenor of the repeated orders of Government; it was observed, evidently required that the ryots should be allowed to occupy as much or as little land as they pleased. It was clear, however, that some limitations were necessary with respect to the selection and the partition of fields by individuals. The public interests would be injured if a ryot were allowed to exclude others from a much greater extent of land than he could himself cultivate, and to pay only in proportion to the extent of his cultivation, either of the best parts of fields, or of the fields which would afford him the best returns. Hence the orders of Government with respect to the occupation of parts of fields, and to the giving up of good and bad or high and low assessed fields together. Those orders required the Collector's attention to points upon which, in bringing into operation the general principle of freedom of occupancy, it was necessary to exercise a discretionary authority, with due regard to local circumstances and local usage. But they were in vain cited either to justify or to account for the course of proceeding adopted by Mr. Campbell in direct opposition to that principle, as well as to the manifest and declared objects of Government in ordering a large reduction of the assessment in the province which had been committed to his charge. It was with equal incorrectness that Mr. Campbell had ascribed that forced occupancy of land which he himself caused or permitted, to the inexperience of his subordinate officers, the example of Mr. Thackeray, and the want of authority over his native public servants, and that he had endeavoured to maintain that Mr. Hill's letter of the 10th August 1821, in which the imposition of waste was disapproved of as tending "to defeat the object of the remission," could not lead him to suppose it, the desire of Government that he should discontinue the exaction of rent for such waste. His representations upon these points had, it was observed, been most satisfactorily refuted by our Board.

332. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

333. From paragraph 21 to 104 our Proceedings had reference to Mr. Campbell's report of the 4th March 1824, on a number of petitions which were presented to the Honorable the Governor on his visiting the District of Bellary, in the course of a tour through several of the Provinces, and were referred to the Collector. It was not necessary, it was remarked, for Government to enter into a detailed review of this part of our Proceedings; it was however stated that our observations on the various cases which were discussed in it, and more particularly on the unbecoming and

334. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

335. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

336. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

337. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

338. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

339. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

340. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

341. The subject of the above remarks occupied the first 19 paragraphs of our proceedings of the 17th May 1824. In the 26th paragraph, we observed, that in the postscript to Mr. Campbell's letter of the 14th April 1824, he appeared apprehensive that we had formed our opinions on statements inaccurately prepared. That, however, the comparison made in the statements referred to with respect to the cultivation of Fusly 1232 and of former years, excluded all the items which he objected to; that we had no objection to accede to his request that he might be allowed access to our Proceedings on his Report for Fusly 1232, if Government thought proper; and that those Proceedings were drawn up before we had any intimation of his appointment to his present situation, and with the view of being furnished to him officially for his guidance. With reference to these observations, it was stated to be the opinion of the Governor in Council, that no advantage could be expected either to Mr. Campbell or to the public service from communicating our Proceedings to him; and that the measure was therefore inexpedient.

'tracts partially cultivated into fields of 40 acres, a considerable portion of waste was included in the Puttahs with the cultivated land. The arrangement above described is fully approved by the Board under the present circumstances of the district.'

347. 'In para. 13 the Collector states that he reduced in last year certain hamlets,* before entered in the accounts as villages,* to their original dependence their beriz being oftener below than above 50 Pagodas. The measure appears unobjectionable, as the separation of the hamlets in question, from the village on which they were formerly dependent, took place only during the decennial lease, or at a later period. In another part of his report the Collector remarks the small proportion of hamlets to villages in the talooks of Hurpanhully and Koodleghee, and states that in many villages of the latter talook the total cultivable land is not more than 10, 20 or 30 Pagodas. These, he says, were originally hamlets dependent

upon other villages which are well known, and he recommends, as a measure which will tend to facilitate business and simplify accounts, that he may be authorized to reannex such places to the original villages and rank them as hamlets. The Board concur with the Collector generally as to the advantages of the measure proposed by him, if it could be effected with facility, but as the classification which he desires to alter is one of old date, and has remained undisturbed ever since the country has been under the British Government, it would be proper before making any change to inquire particularly into the history and circumstances of the villages in question; and as this would take some time, and is not of urgent necessity, they would recommend to him to defer it until he has succeeded in introducing a greater degree of order and regularity into the general management of the affairs of the district, when he will have leisure to attend to minor arrangements of this description.'

348. 'The Collector has this year ascertained and entered in the accounts the actual number of ryots holding Puttahs instead of reckoning them, as was formerly the custom, according to the number of Puttahs issued. The Board expressed their approbation of this change in their proceedings on the settlement of 1233. It appears that he has also introduced another change in respect to Puttahs, by causing, in all practicable cases, all the lands cultivated by a ryot in one village to be entered in one Puttah. The Board are not aware of any objection to this practice.'

349. 'In para. 14 the Collector explains the measures adopted by him in regard to ryots occupying inam land, beyond the proportion of one-tenth of the land held by them of the Circar, which they are allowed by the rules lately prescribed to cultivate without interference. He states that on commencing the settlement it was discovered that no attention had been paid to this rule by the ryots, and as it was then too late to enforce it, and to pass it over altogether was equally to be avoided, he called together the leading men and desired them to suggest some means to satisfy the Government on this point. They accordingly stated their opinion "first, that every ryot cultivating inam, without occupying any Circar land, should pay one Canteroy fanam on every Pagoda of the assessment on the Enam land cultivated by him; 2ndly, that ryots cultivating more inam than Circar land, should pay half a fanam per Pagoda on the assessment of such part of inam land cultivated by them over and above the quantity limited by the proclamation; and lastly, that it depended upon the Circar's pleasure to fine or excuse such ryots who, occupying both Circar and inam land in the last year, may now have relinquished part of the former, and still cultivated the whole of the latter." These propositions were approved by the Collector, and ordered to be carried into effect generally throughout the District. The amount of extra assessment levied accordingly "from ryots cultivating inam but no Circar land," and from "ryots cultivating more inam than Circar land" was Rupees 7,560-0-10.* In

* There is a trifling difference between the accounts No. 2 and No. 5 in this item in Col. 42 of the former, and in the body of the report the amount is stated at 7,537-14-10 in Col. 169 of the latter, and in the abstract given in the report at 7,560-0-10.

addition to this it appears that Rupees 9,565-7-4 were levied on account of waste imposed on ryots cultivating inam to excess, as the Board understand, agreeably to the last article of the propositions above mentioned; and that Rupees 12,368-10-5 were also levied on account of Reddies appanams left waste by the holders in order to cultivate their inam lands; as by the immemorial custom of the

Para. 50.

'country the Reddies are bound to keep up the cultivation of their appanams, and only hold their inams, on the condition of doing so, it was quite proper to enforce this assessment. The Board also approve generally of the arrangement of the Collector regarding the cultivation of inams as a temporary measure. It is desirable to introduce the restriction which have become necessary in this respect by degrees, and so that they may press with as little severity as possible on the people who will be affected by them, and it is a great object for the Collector to carry along with him the feelings of the inhabitants in favor of the measures which are adopted to attain the end in view. These objects the mode of proceeding followed by the Collector was well calculated to secure. The Collector promises to submit a particular account of the inam land in the district with his next report. On this subject the Board will transmit to him further instructions with reference to a communication lately received from Government.'

350. 'A mistake having been made in the accounts of 1233, by including the waste* parts of fields taken off, under the head of "decrease of cultivation," instead of "decrease of rent," the Collector has properly submitted an amended statement which corresponds with the accounts of 1234, and affords the means of making a juster comparison of the transactions of the two years.'

351. 'The Collector has submitted a copy and translation of the Puttah issued for 1234, together with a copy and translation of the Kayem or Permanent Puttahs before in use. In the new Puttahs, he observes, no provision is made for levying an extra assessment upon the ryots of a village generally to compensate for the failure of individuals. The Board think that under the present circumstances of the country the omission of this provision is right. It is an object to render the ryot as free as possible in all his transactions with the Circar. He has been already freed from restriction in respect to his cultivation, and may extend or contract it in every year according to his means or convenience, and it seems part of the same system to free him from the compulsory obligation of responsibility for the engagements of others, which the custom of the country has hitherto sanctioned, but which under our administration has been rarely, if ever, enforced. The Collector states that he anticipates no injury to the interests of the Circar from the discontinuance of the obligation; the Board concur in his sentiments on this point, and therefore approve of the omission. The Collector explains that he has dispensed with the Muchilika which was formerly taken from the ryots, and causes them instead to affix their signatures to the Koolwar Chittah or accounts shewing the particulars of each individual's Puttah. The Board think it will be better still to retain the Muchilika, which may be made to serve a useful purpose as a check upon the Koolwar Chitta, one being kept in the Huzzoor Catcherry and the other in the Talook.'

352. 'The Collector has furnished a new statement with his report on the settlement under review, which the Board consider a very valuable one, as it is calculated to bring to view in a very clear manner the actual condition of the district in every particular, and to afford the means of discovering all the changes that take place in the details of its administration. The Collector has given in his report a full exposition of the particulars exhibited in this statement, more full than will perhaps be requisite on any further occasion; this renders it the less necessary for the Board to go through the details; they will therefore confine their observations to the principal points which are brought under notice by the Collector's remarks.'

353. 'The first circumstance noticed by the Collector as worthy of remark is the apparent decrease in the number of ploughs, shewn by this statement in Fusly 1234. This he explains by stating that in previous years no actual account had been taken of them in several talooks, the number having been inserted "according to the survey accounts or at random."

Fusly 1233	...	93,860
Do. 1234	...	90,809
Decrease in 1234...		8,051

disrespectful manner which Mr. Campbell attempted to vindicate his harsh treatment of Bhogum Row, by a groundless charge against our Cutcherry servants, and in which he spoke of the administration of the country being transferred out of his hands into theirs, appeared to be just and proper; and that the Governor in Council fully concurred with us in regarding those petitions which related to the imposition of waste and Mr. Campbell's explanations concerning them, in which a justification of that measure is almost always attempted, as affording strong confirmatory proof that the ryots were compelled both to keep and to take waste land to an extent highly prejudicial to the prosperity of the province, and that neither the Collector's public servants nor the people understood this to have been done contrary to his wishes and endeavours.

334. 'In paragraph 104, after remarking that we have reviewed the Collector's report on each of the cases forwarded to him, we added, "it only remains for the Board to recommend that a copy of Mr. Campbell's letter and of these proceedings be forwarded to the present Collector for reference, and that" 'may be enabled to afford proper relief in all cases in which it may be required;" and we were now requested to pursue the course there proposed, if it had not been already done.'

335. 'The Governor in Council entirely approved of the observations offered by us in paragraphs 105 and 106 with reference to the imputations, already noticed, which Mr. Campbell allowed himself to cast upon certain individuals belonging to the native establishment attached to our Board as well as with respect to his allowing it to operate to the disadvantage of Petitioners, in his decisions on their claims, that they had addressed their complaints to the Governor instead of addressing them to himself. The Governor in Council was happy to observe the favourable account which we had given of the advantages derived from the services of our Cutcherry; and fully concurred in our sentiments on the subject.'

336. The remainder of our proceedings related to various suggestions offered by Mr. Campbell, most of them, it was observed, were rules of a general nature which he thought it would be advisable to introduce into the regulations. These, we were informed, would receive further consideration from Government.

337. On the subject of Duswundums, we were referred to a letter of the same date, No. 387, and it was added that the Governor in Council concurred in our opinion that a considerable latitude of discretion might be allowed to the Collector, in the grant of Shameolat Duswundums, but that Khunda Duswundums should be granted only under our special authority.'

338. Agreeably to the recommendation of Mr. Campbell, supported by our Board, the Governor in Council authorized an annual outlay, not to exceed in any one year 4,000 Rupees in planting palmyras and other trees in the District of Bellary, in situations where the inhabitants are disposed to take care of the plants and foster their growth.

To the Collector, in Cons., 18th July 1825. 339. Copy of the above communication was transmitted to the Collector of Bellary on the 18th July.

SETTLEMENT FOR FUSLY 1234.

340. 'On the 29th December we submitted for the information and orders of the Honorable the Governor in Council the following extract from our Proceedings in Cons., 29th December 1825. In Cons., 22nd Decr., 1825. 'ings of that date, on the settlement of the District of Bellary for Fusly 1234, as detailed in the Collector's report, dated 30th September 1825.'

341. 'The settlement was made as follows:—The nine talooks of Harpenhully, Koodleghee, Howenhudgully, Gooty, Raidroog, Pengondah, Kodecondah, Muddugserah and Dhurmaverram were settled by the Collector; the five talooks of Bellary, Kumplic, Adoni, Gollum and Pancha-

'pollem by the Sub-Collector; and the talooks of Yulakee, Tadputry and Anantapoor by the Head Assistant.'

342. 'The beginning of the season of Fusly 1234 was unfavorable, the rains which are usually expected at that period having failed altogether, in consequence of which the Cartoeka crop was lost; an abundant supply, however, fell in September and October, which enabled the ryots afterwards to carry on their cultivation with advantage.'

	RS.	A.	P.
Annamay Beris.....	21,07,657	10	8
Kurnool Peshcush....	80,293	5	4
Land Revenue of 1233 inclusive of Peshcush...	21,87,950	0	0
Increase in 1234.....	19,87,306	0	0
	2,20,530	0	0

343. 'Under these circumstances the land revenue for the year was settled at Rupees 21,87,396, inclusive of the Kurnool Peshcush, being Rupees 2,20,530 above the revenue of 1233. Referring to this increase the Collector observes, "generally that about one-third of it arises from extra collection, and the rest from the remissions granted in 1233 being unnecessary in last year."

344. 'The gross increase of land revenue in 1234 amounted to Rupees 3,87,689-3-9, and the gross decrease to Rupees 1,67,159-3-9. The several articles composing the sums thus entered respectively as the amount of increase and decrease of revenue are so fully stated and explained by the Collector, that it is unnecessary to refer to them particularly; it seems sufficient to observe that the statements contained in the Collector's report appear to the Board to be very accurate, and his explanations quite satisfactory.'

345. 'The Board proceed to notice such passages in the Collector's report as appear to call for remark, following generally the order in which they occur.'

346. 'The Collector observes that the settlement concluded for the year is less than the amount of cultivation entered in the Carnum's accounts by Rupees 1,15,973. The causes of this difference are satisfactorily explained. One is stated to be the liberty allowed to the ryots of throwing up some waste which they had agreed for, but which they did not want. From this the Board are led to fear that the Amildars are still disposed to keep up the revenue by means of the imposition of waste. The Collector is fully aware of the importance of checking this disposition, and the Board trust that his vigilance will prevent it having a bad effect; another and principal cause of the difference alluded to, was the exclusion from the settlement of the waste parts of the tracts classed at the survey as immemorial waste capable of cultivation, and not subsequently subdivided into fields. This is afterwards more fully explained by the Collector in reference to the apparent decrease of cultivation in the accounts of 1234 in comparison with 1233. Judging from the accounts, he observes, there would appear a net decrease of cultivation amounting to Rupees 27,154-7-1, while in fact the actual cultivation of the year instead of falling below that of 1233, exceeds it in the net sum of Rupees 76,933-3-1. The difference he accounts for by showing that dry waste, estimated at more than a lac of Rupees included in the settlement of 1233, was struck out of the Puttahs in last year, under a new arrangement introduced by him to clear up the confusion which had before prevailed regarding the waste parts of fields called Shameolat. The new arrangement was: "first, to distinguish in the accounts all land occupied in Fusly 1234 as it was originally classed at the survey; secondly, to enter all* Terrumsag fields both great and small in the Puttahs, as well as all fields newly subdivided, making the usual deductions for Shameolat or waste parts; and lastly, with regard to Layek and Anadi numbers (or the tracts classed as immemorial waste capable of cultivation) to enter only such parts as were actually cultivated, or what the ryots having customarily cultivated, though waste in this, might wish to keep for the next year's cultivation." The last part of the arrangement gave rise to the difference, as in 1234 only the land actually cultivated in these numbers was entered in the Jumabundy, whereas by the measure adopted in 1233, of subdividing the

* Fields classed at the survey as "cultivated."

‘at all lately, and the Board are of opinion that it would be inexpedient to revive it at this time, particularly, considering the restriction that is now imposed on the cultivation of inam lands.’

373. ‘Respecting the talooks of Gooty and Raidroog, the Collector observes that the decrease of cultivation which appears therein is by no means universal, there being villages in both talooks where the cultivation has been extended. In Gooty, he remarks, the cultivation is mostly of dry produce, but in Raidroog the garden and wet land cultivated is nearly equal in value to the dry; a fact which, he observes, is worth noticing, as it has not been usual to describe it so. In this talook, he says, the repairs of tanks, &c., have been for many years totally neglected. The proper measures are now about to be used to put them in order.’

374. ‘The Collector here mentions a proposal made to him by some ryots from the Yadakee talook to settle at Valapamadoogoo, formerly a principal village in the Gooty talook, but now in the most ruinous condition, and states that he has concluded an arrangement with them subject to the approbation of the Board. The terms on the part of the Circular are as follows, viz.: “The Circular to grant the great plough cowle for a period of seven years instead of five, and to grant in inam a piece of land of 50 acres assessed at 1 fanam per acre, provided a well is constructed.” The ryots on their part to keep up their usual cultivation in Yadakee, and to break up and clear away annually the nuth on 200 acres of the land entered in their cowle, the whole extent being 758 acres rated by the survey at 369 C. Pagodas; as the Collector states that he is interested in this project the Board regret that they cannot approve of it. They consider it objectionable to draw away cultivators from one part of the country to another by the offer of more favorable terms than are usual; a plan of this kind will generally be successful in improving the village to which the cultivators are attracted, but it rarely happens that the village which is left remains in the same condition as before; generally sooner or later it declines; the people have not stock adequate to the cultivation they engage to maintain in both places, and what they have or the greater part of it, will naturally be removed to their new farms, on which, from the favorable terms allowed to them, it will be most profitably employed. The transfer may not take place at first, while the Collector directs his attention to their operations, but by degrees, so that on the expiration of the cowle, or sooner, if circumstances permit, it is probable that very little will remain in its original employment. This the Board consider of itself a sufficient objection to the plan which the Collector recommends; but other reasons occur to the Board from which its inexpediency may be inferred: the first has been already stated in these proceedings, namely, that the grant of unusually favorable terms in particular cases tends to create dissatisfaction, and to beget new claims which cannot be admitted; another arises from what the Collector himself states, that the advantages of the waste cowle have never yet been fully understood by the people, and that when they are duly appreciated, this alone will be a sufficient inducement to the ryots to undertake the cultivation of waste as far as their means will allow, and farther it is not desirable that it should be carried. On the whole therefore the Board do not think it fit to confirm the arrangement in question. Regarding the extent of inam, in particular, which is stipulated for by the cultivators, it is observed to be unusually large, more especially considering that the village appears to have been formerly fully occupied, and there is therefore, probably, a sufficient number of wells already in existence which need only to be repaired.’

375. ‘Referring to the report of the Principal Collector on the survey, the Collector observes that it is there explained that there were several districts where the final correction of the survey assessment had not been made, among these, he says, were Gooty and Raidroog. Orders, he states, were issued on the subject towards the end of 1216, and in 1217 lists were made out of the over-assessed fields in the talook of Gooty, and the settlement of that year was regulated accordingly; but as the accounts were not corrected, and the inquiry was dropped during the leases, the assessment remains as before. In Raidroog no reduction was ever made, and the Collector states that this is the case in other talooks likewise. He therefore recommends that the revision of the assessment contemplated by the Principal Collector be carried into effect now, in order that the talooks in question may be placed on an equality with the rest. This appears to the Board to be only a measure of justice, and they desire that the Collector will make a distinct representation on the subject so soon as he shall be in possession of the requisite information.’

376. ‘The Board approve of what has been done by the Collector towards restoring the boundary stones of fields, and they trust that this important business will be nearly completed in the current Fasly.’

377. ‘The report of the Sub-Collector on the settlement of his division is considered by the Board very satisfactory. The reimposition of the original rate of additional assessment on lands watered from the river Tomboodra and producing a second crop, is entirely approved for the reasons stated by Mr. Viveash, whose sentiments as to the principle by which the assessment on the second crop should be regulated, are quite correct. The Board also approve of the small inam of Rupees 14-9-4 granted to ryots who had constructed a well at a considerable expense. Works of this description, as the Collector justly observes, should always be encouraged, provided they are in situations, as in the present case, in which they are likely to be of much utility. With respect to the deficiency in the extent of land entered in the survey accounts in a certain village, mentioned by Mr. Viveash, it will be satisfactory to receive a further report.’

378. ‘The Board have great pleasure in observing that the Collector acknowledges in strong terms the assistance received by him during the settlement both from Mr. Viveash, the Sub-Collector, and from his Head Assistant, Mr. Gosling, and that he reports favorably of the conduct of his native Cutcherry in general, and particularly of the exertions of his Head Sheristadar.’

379. ‘Since the above was written the Board have received intimation of the death of Mr. Gosling, and they cannot but express their regret at an event by which they conceive that the public service has sustained a great loss.’

380. ‘It now only remains to notice the collections on account of the land revenue of 1234, and the Board have much satisfaction in observing that the large sum of Rupees 21,69,352-11-3 was realized within the Fasly, the balance outstanding on the 11th July being no more than Rupees 18,543-4-9, which was reduced on the 31st October to Rupees 3,823-10-0.’

381. ‘In the course of these proceedings the Board have fully expressed their approbation of the whole of the Collector’s administration during the past Fasly. His personal exertions have been great and meritorious, and the result is in the highest degree satisfactory. For the future the Board entertain the fullest confidence that the affairs of the district will speedily be restored to order, and rapidly advance in prosperity, under his able and judicious arrangements and active superintendence.’

382. ‘In conclusion the Board request that the Collector will be pleased in his future reports to pay attention to the instructions conveyed in the 3rd para. of Mr. Hanbury’s letter, under date the 26th July 1815, in respect to the use of native terms, and that he will give a direction to the same effect to the Sub-Collector.’

REGARDING THE FUTURE DISPOSAL OF THE JAGHIRE OF HARPANAHULLY, AND THE PROVISIONS TO BE MADE FOR THE WIDOWS AND DEFENDANTS OF THE LATE POLIGAR.

383. ‘On the 20th January we submitted to the Honorable the Governor in Council a letter with its enclosure from the Collector of Bellary, reporting the death of Som Shakee Naigee, the Poligar of Harpanahully, without issue, but leaving three widows, the two eldest of whom severally claimed the right to the possession and management of the property—the one, Somamajee, as being the eldest wife of the deceased, the other, Basamajee, because at the period of her marriage and subsequently her late husband had passed certain vouchers to her father (Poligar of Goodegoonte), acknowledging and confirming her right to precedency over the other wives, and further because she declared herself to be pregnant, a fact which the Collector much doubted.’

'represents that he has spent upwards of 200 Pagodas in the repair of a coontah or small tank which is included in his cowle, and proposes to lay out more money upon it. The Collector recommends in this case that the usual waste cowle be allowed to the party, and that a portion of the land under the tank be granted to him on Duswandum tenure, after fixing a moderate assessment upon so much of the land as may be converted by him into wet. The Board approve of this suggestion, but as the tank has not been newly constructed, the extent of the Duswandum should be proportioned only to the cost of the repairs, without reference to the actual value of the resources afforded by the tank.'

363. 'It is satisfactory to find that the cowles of the sixteen villages, alluded to in the Board's proceedings of the 18th May 1824, have all been annulled. The Collector has properly granted the usual cowle for cultivating waste in all cases where waste had actually been broken up.'

364. 'In para. 48 the Collector states the particulars of the land actually shown, and of the waste included in the settlement, the latter amounts to Rupees 41,906-3-6, being equal to Rupee 2-2-9 of the whole settlement. This amount is composed of three items, viz., of the assessment on fields of inferior quality, which by the terms of settlement the ryots are bound to retain together with those of a better description, and on the uncultivated parts of fields not exceeding one-tenth of the whole; of the tax on Reddie's appanams left uncultivated, and of the waste imposed on ryots cultivating inam to excess mentioned in a preceding para.'

Sookran.
Dahagee.

365. 'With respect to the Reddie's appanams, the Collector observes, that in those cases, in the talooks of Gooty and Raidroog, where the waste was understood to be covered with nuth, a clause was added at the foot of every Puttah, providing that a remission of half the amount should be allowed if the holder cleared the land of nuth before the year expired.'

366. 'As the subject of inams on which the Collector proceeds to make a few remarks will, as before stated, be taken up separately, it is unnecessary to notice his observations in this place, except where he refers to, and expresses his concurrence in the sentiments of Mr. Chaplin, formerly communicated to the Board, on the expediency of passing a new Regulation, on the model of one enacted in Bengal, for the investigation of the tenures upon which inams are held; without which, he says, it will be impossible for the Collector to do anything effectually in this part of his duty. The Board agree with the Collector in his observations on this point, and as they have reason to believe that a communication on the subject was made to the Government by the late Board for preparing Regulations, they beg leave respectfully to recommend it to the consideration of the Honorable the Governor in Council.'

367. 'In Para. 51 the Collector observes that the settlement of 1234 is Rupees 2,33,839-14-4 below the average collections of the last twenty-four years, and that it is only above the Collections of the last Fusly 1233 and of the first four years of the Company's Government. The decrease below the revenue of Fusly 1215, he remarks, is Rupees 6,39,902-12-7 and Rupees 5,56,689-10-10 below that of 1218. It is proper to observe that the Collector in this calculation does not take into account the general remission, which makes a deduction of upwards of six lacs of Rupees from the settlement of 1234, at the survey rates, the net settlement of 1234, exclusive of quit rent, Peshcush, and some inconsiderable miscellaneous items, amounts to Rupees 25,60,226-13-7, whereas the net settlement of Fusly 1218, exclusive of the same items, was only Rupees 24,96,395-9-5 or Rupees 63,831-4-2 less than the settlement of 1215-1234, which very nearly approaches the settlement of the highest on record.'

At 33 per cent.	
Col. 154, Statement.	51,18,834-9-10
At 25 per cent.	
Col. 155.....	5,14,034-7-11
	Rupees 6,32,809-1-9

368. 'The Collector next offers some general remarks regarding the nine talooks which he himself settled. The Board highly approve of the free communication which it appears the Collector holds with the people; this will no doubt afford him the best means of ascertaining the true state of his District, and he has already, as he states, found great advantage in it, independent of the confidence and satisfaction such intercourse must always

	Rs.	A.	P.
Fusly 1215 ..	25,63,825	10	6
" 1234 ..	25,60,226	13	7
Difference.	3,598	12	11

'occasion to the people. The Collector here notices the want of personal activity and consequent ignorance of the country, which he has remarked in the Amildars of the Bellary District; such is the natural result of the renting system of management, under which, there being less immediate necessity for exertion, all classes of public servants became in some degree relaxed, and as they had little responsibility, indifferent and careless as to what was passing around them; under the active superintendence, however, now maintained, the Board trust that they will become more assiduous, and that the Collector will, in future, have reason to report more favorably of them.'

369. 'The Collector speaks first of the talooks of Harpanahully, Howenhadgully and Koodleghee, forming the western part of the District. He remarks that the rent fixed by the survey on the lands in these talooks appears very moderate, but that the people have to this period derived little benefit from it from causes which he states. These being removed, he says, we may reasonably hope to see them soon improve.'

370. 'Regarding the Southern Talooks of Pengondah, Kodecondah, Muddugserah and Dhurmavaram, he observes that "there is an increase of cultivation, in all these talooks above that at the survey," and that "in Muddugserah the increase is so high as 41 per cent." He states that great credit is due to his Head Assistant, Mr. Gosling, for his exertions in carrying into effect the repairs of tanks in the three former talooks which were under his charge. He adds that he can safely report all of these talooks to have progressively improved since they returned to ryotwary. The Board have derived much satisfaction from this statement, and considering the improvement of those talooks in particular, which were under Mr. Gosling's management, they cannot but regard it as very creditable to that gentleman, of whose zeal and ability they have had many proofs.'

371. 'The Collector remarks that the extent of dry land converted into wet in the above talooks exceeds the aggregate amount in the whole District besides. This description of land, he states, has been allowed the same remission as the land whose rent was originally fixed by the survey. He adds that he is not sure whether this was the intention of Government, but that at any rate it has had the effect of inducing the ryots to throw up high rated Iyen or original wet land for this new land, which has everywhere been taxed with a very low additional rent, not exceeding half the amount of the average rent of wet land in Fusly 1215. The Collector proceeds to observe that in carrying into effect the general reduction of the assessment, the only exception made was of such black soil as had originally been assessed so low as two Cantaroy fanams per acre, and that the exclusion from the remission has, accordingly in point of fact, been confined to dry land. The Collector then refers to the orders of the former Principal Collector relative to lands over assessed at the survey, by which inquiry was restricted to dry land assessed above 2 fanams per acre, and to wet land assessed above 10 fanams per acre, and states his opinion, "that Iyen or original wet land assessed no higher than 10 Cantaroy fanams need not be allowed the benefit of the remission, nor any dry land converted into wet, excepting well land, unless when the assessment thereon has been fixed on a fair principal, that is, equal to the average assessment of the Iyen wet land of the same village or its neighbourhood." The Board concur with the Collector as to the propriety of the principles here stated, and approve of his adopting them as a general rule for the present; they think it, however, probable that he will find occasion to relax this rule in particular cases, and they desire that he will do so whenever he considers it necessary. The Board believe that the whole amount of wet land assessed under ten fanams at the survey was no more than C. Pagodas 9,634.'

372. 'Adverting to the heavy disbursements annually required on account of tank repairs, and to the increased cultivation of inam under them, the Collector recommends the revival of an old order directing this expense to be assessed on inam lands in the same proportion as on the Circar lands, but so that the proportion from inam land should not exceed three quarters for the full rent for one year. This order, the Collector observes, was never strictly enforced, and not

354. 'In para. 21 the Collector inserts an abstract statement of the whole extent and value of Circar and inam land capable of cultivation, brought forward from the accounts of Fusly 1216, compared with the actual extent and value shewn in the statement No. 5 for 1234, which exhibits a decrease of upwards of 15,000 Rupees in the latter. The Collector observes that he cannot state precisely the causes of the difference, but that from the accounts which are forthcoming of the two talooks, Yadakce and Durmaferan where the principal decrease is found, it appears to have arisen there from a reduction in the original assessment of such fields as were found to be overrated, which took place after the account of Fusly 1216 was closed.'

Total amount of 1234 brought forward from the account of 1216 ...	49,39,115-11-10½
Total actual amount of 1234 ...	49,14,833-14-0
	15,281-18-10½

355. 'In the abstract statement inserted in this para. the sum of Rupees 1,13,236 is entered as the value of resumed inams, of which the Collector states about two-thirds were resumed under the administration of the Principal Collector. This statement the Board have reason to believe correct.'

356. 'The new arrangement of the remissions in the accounts noticed by the Collector in para. 25 is approved as tending to simplify them.'

357. 'In para. 26 the Collector enters upon the subject of lands overrun with nuth. His observations in explanation of the different kinds of nuth, and of the terms by which they are distinguished, as well as in regard to the conditions of the nuth and waste cowles, are correct. He states that he commenced the settlements of the Gooty and Raidroog Talooks with the black land villages, in order that he might make the earliest enquiries regarding the causes of the extraordinary extent of nuth in most of them, and more particularly to learn why so little was doing to remove it. He found, he says, that in very few of the villages were the people acquainted with the contents of the nuth cowle, and that the district servants were also in ignorance on the same subject. Taking personal pains, however, to explain the matter to them, and shewing that he was ready immediately to afford the advantage of the cowle to those who could prove that they had cleared their fields, they soon, he remarks, became interested about it, and were eager to bring forward their claims. Mootsaddies were appointed to examine the fields stated to have been cleared, and those for which remission was granted as being unproductive on account of nuth. Of the former three-fourths were found actually cleared, and the parties having established their claim to the extra remission allowed by the nuth cowle on those parts of their fields paying the full tax, the Collector states that it will be granted to them accordingly at the Jammabundy of the current year, and, as he observes, will no doubt prove a strong incitement to other ryots to follow their example.'

358. 'The Collector afterwards states the general result of the examinations made by the Mootsaddies appointed to inquire into the condition of the nuth lands, and the remissions granted on this account, by which it appears that the remissions improperly granted amount to Rupees 3,788-11-7, while there are claims for remission to the amount of Rupees 4,829-11-6, which ought still to be allowed of the amount ascertained to have been improperly remitted by the Circar. The Collector apprehends that much must be relinquished in consequence of the poverty of the persons by whom it has been received; under the circumstances of the case the Board are of opinion that the repayment should not be pressed.'

359. 'With reference to the result stated above, of the examination made in last year, the Collector urges the necessity "of an actual inspection and measurement of the fields on which remissions may be claimed before they are allowed in future," observing that the measure is requisite in justice both to the ryot and the Circar. The Board conceive that it would be difficult to make a general inspection of this nature annually, and moreover that it would be vexatious;

they think, however, that it would be proper to survey the nuth lands from time to time at more distant periods, or to make a partial survey of them every year, and that all lands for which new claims may be advanced should be surveyed before such claims are allowed.'

360. 'The Collector proceeds to mention the further steps taken by him to encourage the ryots of the black land villages of Gooty and Raidroog to clear the country of the nuth which overruns the better part of it. "The evil," he observes, "is so extensive, that the nuth cowle cannot do much, everything depends on setting the great plough to work, and getting the ryots to enter heartily into the business." In this he appears to have been very successful. The season was favorable for ploughing waste, but the ryots urged that from the loss of cattle in the preceding year, they required more than the usual tuccavy of 70 Rupees per plough, to enable them to commence the work; believing that there was some truth in this statement, the Collector properly agreed to give 30 Rupees more to those who needed it; he also gave a separate document to each individual who took the waste cowle, to assure him of his freedom at the expiration of the time specified therein, to throw up such land as he did not wish to retain. In consequence of the encouragement thus held out to the ryots waste land to the extent of 17,747 acres, and assessed at Rupees 29,749, was taken on cowle for Fusly 1235, in the two talooks of Gooty and Raidroog. It is satisfactory to observe that the average rent of the land thus taken up is only a trifle below the average rent of the land now in cultivation, and that a very large portion of the whole consists of entire fields. The Collector appears to have been very active in observing the progress of the work of breaking up the waste, and he states that it was carried on with great spirit and energy while he was in the neighbourhood, and that he has reason to believe from reports subsequently received that nearly all the land had been cleared. The Board will be glad to find that this is the case; but they are rather apprehensive from the large extent of land taken up that the Collector may in the end be to a certain degree disappointed. The great object is to have the land cleared effectually; if that is done, the money advanced as tuccavy will have been very profitably laid out. The Collector will of course be careful that the ryots who take advantage of the waste cowle do not throw up land already under cultivation and paying the full tax, for the purpose of transferring their stock to the waste. On the whole the Board highly approve of the measures adopted by the Collector with the view of rendering the nuth lands productive, and they consider that his endeavours to rouse the people to exertion in a way so beneficial to themselves, and ultimately to the state, merit particular commendation.'

361. 'In para. 42 the Collector states the gross rent of land held on cowle at Rupees 1,38,909-6-6, from which the net payment of the circar is Rupees 18,686-4-5. In the last Fusly land rented at Rupees 12,507-6-3 was struck out of the Register, in consequence of the inability of the parties to perform their engagements; and land to the value of Rupees 22,773-9-9 reverted to the Circar on the expiration of the cowles on which it had been previously held, of which a very large portion, amounting to Rupees 20,338-14-3 was immediately occupied.'

362. 'In the register of cowles there are several cases in which the term of cowle exceeds the authorized period. The Collector explains the circumstances under which most of these originated; but of others, and some of these apparently granted in 1233, no explanation is given, this omission should be supplied in the Collector's next report. In the cases of which an explanation is given, it appears that the parties have not performed the principal condition of their cowles. They are therefore of course all liable to be annulled. The Collector particularly notices two of these cases. In one the term of cowle is for eleven years. The Collector signified to the holder of this cowle that he did not think it would be sanctioned, upon which he made a fresh proposal, that he be allowed the usual Bunjer cowle for all waste he may bring under the plough, and that for such portion of the said land as he may convert into wet, by means of repairs to be executed by himself, the additional tax shall be fixed no higher than 10 Cantaroy fanams per acre. The Collector says he thinks this offer may be accepted. The Board, however, deem it objectionable to grant better terms to this individual than are allowed to other ryots under similar circumstances; no special reasons are stated why he should be favored in this respect, and the difference made in his case, would no doubt tend to create dissatisfaction in the neighbourhood. In the other case the cowle appears to have been for a term of fifteen years. The person who holds it,

384. 'We observed that the circumstances under which the late Poligar first obtained Jaghire in question were minutely detailed in the enclosure which accompanied Mr. Robt son's letter, and although the precise terms upon which the Jaghire had been conferred were not stated, the Board inferred that it had been intended to be hereditary, from the fact that, the separation in 1806 of certain of the villages and lands to the amount of C. Pagodas 2,354-1 for the maintenance of the Dewan and other principal servants of the Poligar, in consequence of a disagreement between them and the Poligar, the sunnuds issued declared the grant to be made to the holder of this separated portion of the Jaghire "and his heirs," and that it shall continue to have full force and effect, provided, however, that if the family at any time fail and become extinct, the villages and lands shall then revert to the Honorable Company.'

385. We remarked that, under the impression that the grant was hereditary, the Collector had not resumed the Jaghire, and that if the Honorable the Governor in Council should concur in this opinion, it would remain for him to determine to which of the two widows the right succession belongs.

386. With reference to the foregoing letter, we were informed on the 4th February by communication from Mr. Secretary Stokes, that the Poligar having left no issue, the Honorable the Governor in Council considered the family on which the Jaghire was conferred to be extinct, and that none of the widows had any claim to the succession. We were accordingly directed to instruct the Collector to resume the lands, and to propose such allowances as he might judge to be sufficient to support each of the widows in comfort and respectability, and for the subsistence of any of the late Poligar's immediate relatives and dependants, to whom it might be proper to make some provision should be assigned.

387. We were further informed that it was not the intention of the Governor in Council that any inams which the late Poligar might have granted should be resumed, that the Collector should submit for confirmation, a statement of such grants, without, in the meantime, disturbing the holders in possession of their land.

388. Copy of this correspondence was transmitted to the Collector on the 7th February.

CUDDAPAH.

SETTLEMENT FOR FUSLY 1234.

389. 'On the 4th August we submitted, for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings:—
'the Governor in Council, the following extract from our Proceedings:—
'under that date, on the settlement of Cuddapah or Fusly 1233, as detailed in the report noted in the margin.'

Proceedings in Cons., 4th August 1825. From the Collector, 4th, in Cons., 11th April.

390. 'Mr. Russell received charge of the district on the 14th April, when the settlement had been nearly brought to a conclusion under the direction and superintendence of the late Collector, and it remained for him only to carry into effect his predecessor's measures and to report the result.'

391. 'The settlement for Fusly 1233, in comparison with that for the preceding year, exhibited in the following Abstract* statement, which shows a decrease of land revenue to the amount of Rs. 4,22,312-1-1.'

*Taken from the Collector's report.

411. The Governor in Council we were told was also well pleased to observe the favorable mention made in the Collector's Report and in our Proceedings of the Sub-Collector Mr. Ogilvie, and the Head Assistant Mr. Wheatly.

412. Copy of the foregoing letter was communicated to the Collector on the 10th October.

ON CERTAIN POINTS CONNECTED WITH THE SETTLEMENT OF THE LAND REVENUE.

Proceedings in Cons., 29th August 1825.
From the Collr. of Cuddapah, 4th, in Cons., 11th July.
To do, 25th, in Cons., 25th do.
From do, 27th July, in Cons., 1st August.
From do, 29th July in Cons., 8th August.

413. On the 1st September we submitted for the information and orders of the Honorable the Governor in Council the following Extract from our proceedings under date the 29th August on certain points connected with the settlement of the Land Revenue in the district of Cuddapah as detailed in the correspondence noted in the margin.

414. 'In the first of these letters the Collector submitted for the consideration of the Board certain points connected with the settlement of his District upon which he was desirous of receiving instructions for his future guidance.'

415. 'The most important question therein discussed related to the extension of the cultivation of inam lands in preference to those paying a revenue to Government. The Collector stated that the cultivation of inam land had been permitted to proceed without much interruption, for a considerable period, and unless gradually contracted by authority would continue to extend every year with progressive detriment to the public revenue. He observed that he could not give a comparative statement of the cultivation of inam land between the current year and the last, and that the accounts he had obtained were doubtless extremely defective; he proceeded however to shew from them in a general manner the extent of inam cultivation in the District, with reference to the limitation proscribed in the Board's proclamation transmitted to him with instructions from the Government on the 7th of June 1824.'

416. 'The accounts here alluded to, the Board thought it advisable to have before them, in order that they might be fully acquainted with the grounds on which the Collector proceeded in his discussion of the question under consideration, and in his propositions on the subject. The Collector was therefore called upon to furnish them, and at the same time to communicate to the Board such general instructions as he might have issued to the Revenue officers under him regarding the cultivation of inams. He accordingly submitted an abstract of the accounts on which his calculations were founded with respect to the cultivation of inams in the district generally, together with a separate statement for the village of Pirlapand, particularly referred to in his letter of the 4th July, and a copy of his instructions to his Sub-Collector.'

417. 'The statements submitted are made out in Cantaray Pagodas, and the Collector's calculations are stated in the same coin, which the Board find extremely inconvenient, and they request that the Collector will be careful in future to cause all accounts which he may have occasion to lay before them to be reduced to Rupces to correspond with his annual Jumma-bundry statements.'

418. 'The Board's proclamation referred to by the Collector authorized the cultivation of inam or Maunium land to the extent of one-tenth of the Circar land held by every ryot, for instance, if a ryot should cultivate Circar land assessed at 10 Pagodas, he was permitted to cultivate also Maunium land rated at 1 Pagoda.'

419. 'In the 4th para. of his letter of the 4th July the Collector Estimates, "the quantity of inam land cultivated during Fusly 1234 by ryots whose stock ought to be principally employed on Circar ground" at Cantaray Pagodas 1,32,745, and the cultivation of Circar land at C. Pagodas 6,09,676, and observes that "in the proportion of 10 per cent. the whole quantity of inam ground which ought to have been cultivated would be C. Pagodas 60,967, leaving a balance of C. Pagodas 71,777 which according to the proclamation of the Board would be forfeited to the Circar,"

420. 'The above sum of C. Pagodas 6,09,676, stated to be the value of the Circar land under cultivation, is the amount remaining after the deduction of the remission of 25 per cent. in wet and dry lands, and of 33 per cent. on lands cultivated by means of wells, and all other remissions of every description; whereas the sum of C. Pagodas 1,32,745 is the amount of the survey assessment on the inam land cultivated, without any deduction. This mode of calculation is explained in the 7th para. of the Collector's letter of 29th July, in which he gives his reasons for adopting it. "It was necessary," he says, "to calculate the ten per cent. upon what the ryot actually paid, and not on his nominal assessment, otherwise, a ryot who held land on a favorable cowle, would have a great advantage over others. He might, for example, be ploughing on cowle of one Pagoda black lands assessed at C. Pagodas 120, but I apprehend that the Board would not consider him on that account entitled to occupy inam to the amount of 12 Pagodas."'

421. 'It was the intention of the Board that in settling the extent of inam land which every ryot should be allowed to cultivate, reference should be made to one common standard, namely, the survey assessment. It is important to bear in mind the motive which led to the restriction on the cultivation of inam land. It has now been declared that every ryot shall be answerable only for the rent of such land as he may occupy, and that he shall be free to enlarge or contract his farm at his pleasure, but as in many instances Circar land has been thrown up by ryots for the purpose of cultivating inam lands which they obtain at a much lower rent, it has become necessary in granting freedom of cultivation to the Circar ryots to lay down some rule to prevent them from transferring their stock and capital, to an extent which would be injurious to the public interests, from its customary employment on the land reserved to the Circar and contributing to the public revenue, to the land of inamdars from which the public receive nothing. It is an object that this rule should operate with as little hardship as possible on individual interest, and at the same time that it should be definite and perfectly intelligible in all its details, in order that every person may be able to calculate for himself at the commencement of a season the extent to which he may carry the cultivation of inam land without incurring a forfeit. If a Circar ryot be fully informed of the rule and of the penalty before he puts his plough to work, he can have no cause to complain. In return for the privileges and protection he enjoys as a Circar ryot, he is bound to contribute to the support of the State by cultivating the Circar land from which it derives its revenue. The Inamdar alone can make any pretence of hardship from the rule, but even he has no just reason of dissatisfaction. He is free to cultivate his inam with his own stock; he is only restricted from drawing away the cultivators of the Circar lands; and this restriction must have been implied in the grant of the inam, for no Government would make such a grant to its own injury.'

422. 'By making the survey assessment the standard, every ryot will know the exact proportion of inam land he is authorized to cultivate with reference to the extent of the farm for which he has engaged with the Circar, and he will proceed in his labours with confidence. At the commencement of the ploughing season he will make his choice whether to cultivate the whole of his farm, knowing that should the crops on his Circar land fail through drought, or other cause affording a satisfactory reason for remission, he will obtain it; or, whether he will apply part of his stock to inam land within the authorized limit, with the knowledge that he will be held responsible for the rent of any part of the Circar land occupied by him at the beginning of the year which he may relinquish with that view.'

423. 'But, as under the plan adopted by the Collector, the proportion of inam land which a ryot may cultivate is determined with reference to what he is ultimately called upon to pay for the Circar land which he occupies after deducting, besides the general remission,* particular remissions for crops destroyed, nuth, &c., the amount of which cannot be ascertained until the end of the year, and which are, after all, discretionary; it is impossible for a ryot at the time of cultivation to

* See General Abstract Statement of the Jumma-bundry for Fusly 1234, marked J.

' amount entered in the Mahratta accounts by Rupees 155-3-6, and in the details there is a difference of Rupees 3,136-15-8 in the remission on dry land, and Rupees 2,981-12-2 in the remission on wet land.'

395. 'In explanation of this decrease the Collector remarks that, besides the badness of the season, a very prominent cause was the impression which the ryots had received from a proclamation issued by the late Collector, "notifying his intention of forming a settlement in reference to the seed actually sown, intimating at the same time that as little control as possible, consistently with the general welfare of the district, would be exercised over the ryots. The construction put up on this," he observes, "appears to have been, that not only did perfect freedom exist with respect to the occupation of waste land, but that the ryots might likewise depart from the established custom of throwing up or retaining good and bad land together, and make such a selection as would be most conducive to their own interests. A very considerable quantity of Cirkar ground," he adds, "was accordingly thus relinquished, the ryots having thrown up all of an inferior kind on their farms and retained only the most productive, and the revenue of course suffered in proportion."'

396. 'The Board understand these observations to refer to the lands entered as "waste remitted," which the ryots had at first occupied, and which were therefore entered in the accounts, but which, partly from a failure of rain and partly from the cause just mentioned, were not sown. Upon these lands remission appears to have been given to the full amount of the rent entered in the accounts in conformity to Mr. Hanbury's proclamation.'

Received 14th, in Cons., 15th January 1824. 397. 'This proclamation was submitted by the late Collector for the information of the Board, under date the 9th January 1824.'

398. 'The 2nd para. is as follows, viz., "As the collections will be fixed upon the land which has been entered as sown, you will be careful that you do not in the present instance enter land as sown in this year, because it has usually been under cultivation in former years, but that you enter it correctly."'

399. 'The mode of settlement here intended is quite erroneous in principle, as it gives the privilege to ryots of occupying particular lands to the exclusion of others who may be willing to cultivate them, and imposes no penalty for afterwards leaving them waste, and has thus a manifest tendency to impair the public revenue and always to render it precarious and uncertain. On this point the sentiment of the Government was lately expressed in the following words: "The public interests would be injured if a ryot were allowed to exclude others from a much greater out of his land than he could himself cultivate, and to pay only in proportion to the extent of his cultivation, either of the best parts of fields, or of the fields which would afford him the best returns."'

From Government, 12th, in Cons., 15th July. Para. 5. 400. 'The Board signified to the Collector their disapprobation of the principles of the proclamation generally on the 16th February, and directed another to be substituted for it according to instructions then communicated to him; but this was at too late a period to remedy the evil which had been already produced.'

401. 'Under other circumstances, the Board are inclined to think the remission on account of lands left waste might have been much more limited. In a season like the last some remission must always be necessary, at least in the wet lands, as in many cases cultivation must be wholly impracticable from want of water, but still it ought to be given with caution and a due consideration of the circumstances of each case, and only where it is apparent that the land had been left waste merely in consequence of a failure of rain, and not because the ryot had confined his stock to those parts of the farm under his occupation most favorably situated. In dry lands remission is far less necessary, as the cultivators are in general able to pay at the reduced rates for the whole farms, which they engage to occupy the aggregate produce, making up by its enhanced price in a bad year for a partial failure.'

402. 'The next considerable item of decrease is Rupees 52,219-1-4 remitted on lands sown, on account of failure of crops, which appears a proper remission.'

403. 'The total revenue of the year, including the amount derived from extra sources, was Rupees 21,66,789-10-8, being Rupees 4,23,812-4-10 below the revenue of Fusly 1233. There was an increase in all the branches of extra revenue with exception of the Customs. The Collector should submit a separate report on the extra revenue of the year.'

404. 'In the 18th para. of his report the Collector submits a statement described as exhibiting a general view of the revenue of Fusly 1233. By this the balance outstanding on account of land revenue is shown to be Rupees 15,763-8-11. But this account is made up to February 1825, and therefore does not afford a correct view of the state of the revenue at the close of the Fusly. At that period there was a balance of land revenue outstanding of Rupees 46,188-3-10, which has since been reduced to Rupees 15,054-11-10.'

405. 'The principal part of the balance of land revenue is explained to be on account of crops destroyed on the wet lands of Chitwail, in consequence of a failure of water, for which a remission is considered due.'

406. 'The Collector will be pleased to submit in future with his Jumma bundy reports a statement prepared according to the accompanying form, which was formerly used by the Principal Collector of the Ceded Districts, and was last year adopted anew by the Collector of Bellary. This statement will exhibit in detail the difference of the settlement in the year under report in comparison with that in the year preceding, and the particulars of the increase and decrease of cultivation and of the increase and decrease of rent, and will thus obviate the inconveniency now felt from the English accounts submitted with the Collector's report not explaining the details which appear therein.'

407. 'In the latter part of his report the Collector requests the instructions of the Board as to the propriety of laying an increase tax on lands irrigated by water courses, dug and kept in repair at private expense, termed in the language of the District, "Tulpurisha Khalava," of which he gives a full and clear description. The Board will communicate to the Collector their sentiments on this question when they come to take into consideration his letter of the 4th July last, in which, among other points connected with the settlement of Fusly 1234, this is again submitted to their notice.'

408. 'The Board have observed with much satisfaction the terms in which the Collector mentions the merits of his Sub-Collector, Mr. Ogilvie, and of his Head Assistant Mr. Wheatly and the zeal and assiduity evinced by these gentlemen on every occasion. In Fusly 1233 the talooks of Badwail, Cumbum, and Doopaud were under the superintendence of the Sub-Collector, and the Talooks of Sidhont and Chitwail under the charge of Mr. Wheatly; to the active and judicious management of this gentleman, the Collector attributes, in a great measure the improvement which is now apparent in Chitwail—a talook which had suffered more than any other, as before observed, from the nature of the season in 1233.'

409. 'The Collector will be pleased to instruct the Sub-Collector to discontinue the use of native terms in his reports when his meaning can be fully expressed in English.'

410. With reference to the foregoing Proceedings we were informed on the 30th September that the Governor in Council approved of our Proceedings, and had observed with much satisfaction the evidence afforded by the Collector's report of his ability and his attention to the duties of his Office.

From the Secy. to Govt., in Cons., 10th October 1825.

judge correctly how far he may go, and with the best intentions he may therefore exceed the bounds prescribed to him and incur forfeiture. The plan would also afford large room for abuse and deception on the part of the Curnams and public servants, which the Collector would find it difficult to detect.'

424. 'With regard to the instance of land held on a favorable cowle to which the Collector refers, it is to be remembered that it is the custom of the country and one of the conditions of a cowle of that description that no man shall be allowed the advantages of it who does not keep up the cultivation of the land he already holds. This is an efficient check to prevent the desertion of Circar land by the holder of a cowle, and takes away the necessity of excluding cowle lands from the operation of the general rule of calculation.'

425. 'On the considerations now stated, the Board think the calculations of the Collector erroneous in respect to the proportion which the inam lands cultivated by Circar ryots bear to the total extent of Circar land under cultivation, with reference to the restriction prescribed in the Board's proclamation, making the same calculation according to the survey assessment, the survey beriz of the Circar land occupied in 1234 being C. Pagodas 9,10,559-8-9, or Rupees 26,56,090, the proportion of inam land which the ryot might cultivate at 10 per cent. would be C. Pagodas 91,065 or Rupees 2,65,609, instead of C. Pagodas 60,967 or Rupees 1,77,820 as calculated by the Collector, and the total extent of inam cultivation, as shewn by the accounts, viz., C. Pagodas 1,32,745, is not more than 5 per cent. in excess of that standard or in the proportion of 15 per cent. to the total extent of Circar land under cultivation.'

426. 'The Collector observes in the 9th para. of his letter of the 29th July, that the balance of inam cultivation stated by him to be liable to forfeiture under the Board's proclamation, "if calculated with reference to the amount of the ryots' actual cultivation, and the comparative proportion of inam which each ought to occupy, would be much increased, because all the ryots in the country do not cultivate inam land, and the cultivation of some of those who do, does not exceed the admitted proportion of 10 per cent, so that the sum actually to be forfeited would be considerably greater than what has been calculated in his estimate wherein he has granted 10 per cent upon the whole beriz." But, on the other hand, it is to be considered that his calculation being founded upon the whole beriz of inam land occupied by Circar ryots, includes inams situated in villages where the whole of the Circar land is cultivated, and where the ryots are therefore under no restriction in the cultivation of inam either in their own or any other village; and further that all the inam land occupied is not brought under cultivation, the occupants in many instances leaving parts of fields waste, and cultivating only such portions as yield the best returns.'

427. 'Considering the largeness of the sum liable to forfeiture on account of the excess of inam cultivation, had the Board's orders on the subject been strictly enforced, the Collector states that he thought it proper to avail himself of the latitude allowed by his instructions to adopt a more lenient course after explaining the plan which he followed throughout the Jumma-bundy with regard "to all the ryots who did not cultivate inam land," he proceeds to say: but to those who did, I refused to remit the ground which they had held from year to year, and relinquished this season for the purpose of occupying inam land, in the hope that it would be remitted at the time of Jumma-bundy. The whole sum, he adds, which I have refused to remit this year upon the principle above stated, amounts to about C. Pagodas 8000, which sum will appear trifling when opposed to the whole quantity of ground cultivated, namely, C. Pagodas 6,09,676-7-2." The exact sum unremitted actually on this account the Collector afterwards shews with reference to the abstract statement submitted by him to be somewhat less than what is here stated.'

29th July. Para. 1.

428. 'The Board consider the Collector to have acted with much judgment and discretion in introducing the restriction which has become necessary upon the cultivation of inam land so as to prevent its operating at first as a measure of severity. It is satisfactory to observe that the justice of the restriction is generally acknowledged, the forfeiture to which he has subjected those ryots who exceeded the limit to which they were restricted in their cultivation of inam land is inconsiderable, and it was necessary to impose a penalty for their neglect of the rules prescribed for their guidance, in order to shew that the Government are in earnest in their intention to revive the old custom of the country with respect to inam cultivation.'

429. 'The Board did not expect that the rule laid down in their proclamation could be fully enforced, or universally applied, in the first year in which the system of restriction should be in operation, and for this reason a discretion was left to the Collector to act in some degree according to circumstances. The Collector thinks that the proportion of 10 per cent. authorized by the Board as the proper quantum of inam ground to be cultivated is ample, and the only question, he observes, for determination is, whether the excess shall be collected from the ryots as a fine to the Government, or whether it shall be gradually reduced to the proper standard by the plan which he proposes as the milder measure and one less difficult of execution.'

430. 'The Collector's plan "to tax the cultivation of inam land by withholding the general remission of 25 and 33½ per cent. from the Pattahs of those ryots who occupy more of it than the admitted proportion of 10 per cent, and to make them pay likewise for that ground which they had always been in the habit of cultivating, but had thrown up for the purpose of taking inam ground." The difficulty of this plan would be to fix an equitable standard. The Collector does not explain how he would settle this point: whether he would refer to the accounts of cultivation before the renting system or to what each man held in the last year. If, to the former, so great a change has occurred in the circumstances of individuals in the course of twenty years that the standard would not be just; many have not the means to cultivate what they did then; many again could cultivate a larger proportion. If, on the other hand, he should take the extent of each man's cultivation in the last year as the standard, it would secure to every one the full benefit he got from the disorders of the renting system under which he was enabled to abandon the lands he held of the Circar, and to take inam without restraint. It would have the effect in this manner of favoring those who are least in need, or deserving of indulgence, namely, the Reddies and Curnams and other persons possessing influence by whom the inam lands are mostly occupied. The Collector's plan involves besides a degree of compulsion in respect to the occupation of Circar lands, which is inconsistent with the freedom lately proclaimed.'

431. 'In order to shew that some difficulty would attend the execution of the Board's plan, the Collector instances the case of the village of Pirlapaud in the Talook of Doovoor, in which the inam cultivation exceeds in extent that of the Circar lands. The Collector here, as before, calculates the proportion of inam land which ought to have been cultivated with reference to the actual rent of the Circar land, instead of the survey assessment.'

432. 'The Collector thought that under the circumstances of this village the rule of the Board could not justly be applied, and he very properly proceeded to settle it on different principles. It was foreseen by the Board that the proportion of 10 per cent would be too small in particular cases, and to obviate any difficulty that might arise in consequence, they left a discretionary power to the Collector to modify the rule. But the instance brought forward by the Collector is evidently an extreme case, and therefore no fair inference can be drawn from it. Moreover it would appear from the accounts that the Circar land of this village is fully occupied, and wherever that is the case the cultivation of inam land should be free.'

433. 'However this may be, the example tends to shew the inefficacy in such a case of the plan proposed by the Collector; for it cannot be supposed that the forfeiture of the remission upon the Circar land actually occupied, and the full exaction of the assessment of the land thrown

'up would operate as a restriction upon the cultivation of inam land by individuals whose farms are composed as in the following cases taken from the accounts of the village of Pirlapaud.'

Ryot's Name.	Full rent of Circar land.		Do. of Inam.		Excess of Inam.		Excess per cent.	
	C. Pags.						As.	
Jeeraddy Vencata Goonda Reddy	48	6 3	301	3 12	252	7 9	619	13 0
Beeram Vencatasum	40	4 5	192	2 13	151	7 12	475	6 0
Beeram Nagaya	38	8 1	140	6 8	101	8 8	362	5 0

434. 'In such cases a ryot could afford to pay the full Circar rent, although he did not cultivate an acre of Circar land.'

435. 'But the accounts which have yet been obtained of the cultivation of inam land are not sufficiently accurate to enable the Board to decide conclusively the important question which has been submitted to them on this subject. The Collector himself describes them as being extremely defective, and observes, "there is no doubt that the cultivation of inam has been very much underrated, the people were averse to its being known, and the village officers themselves were not prepared for a detail which had never been furnished since the settlement reverted to ryotwary." To be a safe guide the accounts should be carefully prepared by the Curnams under the superintendence of the Talook officers, and checked by the personal inquiries of the Collector and the European officers acting under him.'

436. 'For the present the Board think it proper that the rule laid down by them in their instructions for the settlement of Fusly 1234 should be adhered to as closely as possible, and enforced by making examples where it shall be found most necessary. But the great and first object of the Collector should be to obtain a correct account of the inam actually under cultivation, in order that some definite regulation may be established, and the Board recommend to the Collector the use of the accompanying form, which appears to them well calculated to exhibit the requisite particulars. This, however, he will adopt entirely, or modify according to his own judgment.'

437. 'The Board will expect to hear from the Collector the result of his further inquiries on this subject, and they request that in making this communication he will also state in what degree his own views have been affected by the additional experience he will have gained in the course of his investigation.'

438. 'The next question which the Collector brings under the notice of the Board is discussed in his report on the settlement of Fusly 1233, to which the Board now refer. It relates to the propriety of assessing an increased tax on land irrigated by water courses dug and kept in repair at the expense of private individuals. These channels are termed "Tala Purash Kalaya." They are described as follows: "Their water is derived from springs. In any spot promising an abundant supply a large basin in the form of a well is excavated, and a drain cut from it, extending frequently to a distance of 2 or 3 miles. The labour from its being applied to a sandy soil is not so great as might be expected, the expense of constructing a channel of the kind averaging not more than one thousand Rupees, and when complete about 40 acres of ground may be irrigated from it." The value of the land is of course considerably enhanced by being thus converted from dry into wet, and the Collector estimates that dry land assessed at 1 Cantaroy Panam becomes by this means worth three or four Pagodas. The Collector observes that these channels are constructed for the most part as a speculation by the wealthy inhabitants of the

'district, and promise to become so profitable that it is very desirable that some rules should be fixed regarding them; he states that the large profits derived from them have already, in some instances, had the effect of attracting cultivators from the Circar fields. The Collector adds that "these water courses are dug in their extent through a great deal of Circar land, and intersecting the country in all directions with deep cuts, the ryots are prevented from occupying the fields through which they run."'

439. 'The Collector shews very clearly the distinction between these water courses and the wells sunk on dry land at private expense, which are exempted from any additional import, explaining that they are not of a durable nature, but liable to the accidents of weather, and are rather analogous to the small temporary wells known by the name of "Garisha," which are excavated in precisely the same ground as the water courses in question, and have always been subject to an increased assessment.'

440. 'The Board on a former occasion stated their opinion that such works only, for the purposes of irrigation, as are constructed at a considerable expense with reference to the profit to be derived from them, and which are calculated to yield permanent advantage, should be exempted from the increased rate of assessment, and they concur entirely with the Collector in thinking that such exemption should not be granted in the cases under consideration.'

441. 'The Collector next asks whether he is authorized to grant Duswundums according to the custom of the country in all cases in which new tanks are constructed by private individuals, where the measure may be agreeable to the parties; observing that this practice appears preferable to that of assessing the ground flooded and that occupied by the embankment at the dry land rate. The Board are of opinion with the Collector that it is better to render compensation to individuals who have constructed tanks at their own expense, by granting Duswundums than by the other plan alluded to.'

442. 'The Duswundums to be granted in such cases should be of the kind termed "Shame-loat," and the proportion of the produce assigned thereby should not in general exceed 25 per cent. of the Circar share, which the Board believe to be the ordinary rate established by the Principal Collector these grants the Collector is authorized to make at his own discretion, explaining the circumstances in his annual report. In particular cases, where a larger proportion may be considered necessary in order to afford a sufficient compensation to the party for the expenses actually incurred, a previous reference should be made to the Board on the subject.'

443. 'The Collector states that he found in the progress of the settlement that in some villages, particularly in the black land districts, the site of the village was too confined for the houses of the inhabitants, who had therefore, in a few instances, trenched upon Circar land. In these cases he thought it just to exempt the inhabitants from paying for the ground occupied by their buildings, and made a remission accordingly. The Board think it would be improper to levy a house tax under such circumstances, and entirely approve of the remission which the Collector has reported.'

444. 'The Collector mentions that, having frequently found in the village Pattahs the names of Curnum-Goomastahs entered, and considering the practice objectionable, he directed the names of the Goomastahs to be strack out, and those of the Meerassidars to be entered in every case, allowing minors and females to appoint Goomastahs, but holding the principals responsible for the due execution of the duties of the office. This measure has the Board's full approbation.'

445. 'The Collector finally submits to the consideration of the Board a subject which he deems of the most serious concern as regards the well-being of the district, namely, the interference of the Courts in the distributions of service inams. He thinks it highly important that

Proceedings 17th May 1824.
Para. 118.
From Government 12th, in
Cons., 18th July 1825.
Para. 11.

'the Judges and Moonsiffs should be restrained by regulation from taking cognizance of questions respecting these maniamms. The Board have already communicated their sentiments on this subject to the Government, and it is now under consideration.'

446. 'On the 25th November we had the honor to receive a reply to the foregoing Proceedings upon certain points connected with the settlement of the land revenue in the District of Cuddapah.'

447. 'The first and most important of those points, it was remarked, related to the desertion of Circar for inam land.'

448. 'The practice of the native Governments, it was observed, was, as the Collector stated to restrain the cultivation of inam until that of Circar land had been provided for, or to make up the deficiency in the Circar by assessment on the inam.'

449. 'The Governor in Council was of opinion that we had shown that the withholding of the 25 per cent remission, nor the exacting of the rent of the Circar land thrown up by ryots for inam land, would be an effectual check on the desertion of Circar land for inam. The withholding the remission was besides considered objectionable, as it tended to weaken the confidence of the ryots in the stability of the reduced assessment. The best remedy, it was observed, would probably be to revert to one of the measures practised by the native Government, namely, the imposing of an assessment on the extended cultivation of inam land. The justice of this course of proceedings appeared to be unquestionable, when it was considered both that the measure was practised under the Governments which granted the inams, and that the cultivation at the same time, instead of being free, was subject to arbitrary restriction. But the Governor in Council before coming to any definitive resolution on the subject, which he regarded as one of great importance, desired that we would give it our further consideration and report fully our sentiments upon it.'

450. 'A great portion of the inam lands in the Ceded Districts, it was remarked, had been obtained from no competent authority, and were held by no valid titles. It was intended that a full investigation concerning them should have been made after the completion of the survey, but as it required much time and leisure, it was carried into effect only in a few divisions. It was directed that the Collectors both of Cuddapah and Bellary should be required to renew the inquiry and complete it gradually, and it was observed that it might be advisable to extend this inquiry to the object of ascertaining to what length the cultivation of each inam had been carried, either when the inam was granted or at the period of the survey; so that the part subsequently brought into cultivation might eventually be made liable to assessment—a measure which was considered in no respect at variance with the conditions and understanding to which inams had been conferred.'

451. 'It was observed that in the 39th paragraph of the general letter from the Honorable the Court of Directors, dated the 18th of May last, they had desired that the Collector of Bellary should be called upon to furnish for their information a report upon the particular nature of the tenures denominated inam. The Governor in Council conceived that we must be in possession of such information as was required by the Honorable Court, but directed us to make such requisitions on the Collectors both of Bellary and Cuddapah, as would enable us to render it as complete as possible, and to submit the whole for the purpose of being communicated to the Honorable Court.'

452. With respect to the Talapurashas or Kushems in the district of Cuddapah, the Governor in Council observed that lands watered from works of this description had, under every Government, been subject to an increase of assessment, because the channel obstructed the cultivation of the fields through which it was carried, and because the Talapurasha was

generally sunk near the bank of a river and drained off a part of the water that ought to have gone to fields below, which already paid full rent as nanjah land. The injury which it produced in dry seasons, it was observed, might be very serious; and a work of this kind was therefore allowed only in particular situations, where its effect would, on the whole, be beneficial; care should be taken that due attention was given in Cuddapah to this consideration, and also that the native public servants of the Collector did not speculate for their private interest in such matters, in which they ought to have no concern.

453. It was further observed that Dnsbundums should be granted for all new tanks. But the Governor in Council was not desirous of limiting the proportion generally to twenty-five per cent. This, though conformable to the custom of the Ceded District, was not, in the opinion of the Governor in Council, sufficiently liberal to meet the expense of making new tanks or of repairing old tanks, when the damage had been considerable, and he thought that it should vary according to circumstances, that it should be as often above as below that proportion, and that in some cases it should even be allowed to rise to 50 per cent.

454. We were informed that the Governor in Council approved, however, of a previous reference being made to us by the Collector whenever he might think it advisable to grant a larger proportion than 25 per cent.

455. It was further stated that the Governor in Council was decidedly of opinion that the Courts of Adawlut should have no jurisdiction in regard to service inams, and were informed that this opinion would be stated to the Sudder Adawlut, and that instructions would be given to that Court to prepare, in communication with us, the draft of such a regulation as was requisite in order to render the law conformable to it, and to provide any new rules that might be considered necessary.

456. In conclusion we were informed that those parts of our proceedings which related to points not specially noticed, were approved of by Government.

SETTLEMENT FOR FUSLY 1234.

457. On the 29th December we submitted for the information and orders of the Honorable the Governor in Council the following extract from our proceedings under the same date, on the settlement of the district of Cuddapah for Fusly 1234, as detailed in the Collector's Report, dated 20th October 1825.

458. 'The following abstract taken from the Collector's report exhibits the settlement of all branches of revenue in this District for Fusly 1234 in comparison with 1233.'

Items of Revenue.	Fusly 1233.		Fusly 1234.		Increase.		Decrease.	
	Rupees	A. P.	Rupees	A. P.	Rupees	A. P.	Rupees	A. P.
Land Revenue	17,76,382	11 7	18,99,055	3 11	1,22,672	8 4	...	...
Moturpha	1,42,586	7 6	1,33,452	13 6	...	...	9,133	10 0
Farms and Licenses	1,00,075	10 11	88,955	5 6	...	...	11,120	5 8
Customs	1,47,744	12 8	93,868	6 4	...	...	53,876	6 4
Stamps... ..	23,440	5 2	17,447	0 9	...	...	5,993	4 5
Total	21,90,229	15 10	22,32,778	14 0	1,22,672	8 4	80,123	10 2

459. 'This statement shews an increase of land revenue, but a decrease in all other branches. On the present occasion the Board will confine their attention to the land revenue only, leaving the other items to be taken into consideration separately.'

460. 'The increase of land revenue shewn by the above statement is Rupees 1,22,672-8-4. This is the amount remaining surplus to the revenue of 1233, after all the transactions of the year were brought to account; but, as the Collector very justly observes, it is not a fair measure of the improvement in the resources of the district in 1234, because in the adjustment of the accounts by which the above result was produced, several deductions were made from the revenue which were not occasioned by any deterioration in the actual circumstances of the district in this year.'

461. 'The total amount of increase shown in the accounts is Rupees 3,93,449-1-11, arising from the cultivation of lands not entered in the Puttahs in Fusly 1233; from the additional rent of lands on which remission was granted in 1233; and from a larger amount of quit-rent.'

Decreased cultivation	... 1,90,319-4-7	462. 'The total amount under the head of decrease is
Decreased rent	... 80,416-5-9	' Rupees 2,70,776-9-7, of which Rupees 1,90,319-4-7 are en-
Decreased quit-rent	... 40-15-3	' tered under the head of decreased cultivation, and Rupees
	2,70,776-9-7	' 80,416-5-9 under the head of decreased rent.'

463. 'The amount entered under the head of decreased rent is composed of a variety of items, some of which are nearly incidental deductions, having no immediate connection with this particular Fusly. Of this description is the sum mentioned in the 12th para. of the Collector's report as being the amount of the general remission due to the ryots of the Chennoor Talook for 1231, which was improperly collected from them in that Fusly, and was directed by the Government to be restored. The orders of Government were carried into execution by the Collector in Fusly 1234, as far as circumstances would allow, by granting to the ryots a remission in their respective Puttahs for the year to the amount due to them individually. This plan of giving the remission intended by Government appears to the Board the best that could have been adopted, and they consider the precautions taken by the Collector to secure the advantage of the remission to every person entitled to it, to have been very judicious. The reduction in the revenue of the year produced by this measure amounted to Rupees 24,395-8-10, which undoubtedly should not be accounted a decrease.'

464. 'The reductions noticed in para. 14, 15 and 16 are also satisfactorily explained, and shews not to have been occasioned by diminished resources.'

465. 'In para. 17 the Collector explained a remission of Rupees 526-4-7 on account of wells. This sum, it appears, was granted to make up the full remission for wells which the owners had improved in 1234, by facing them with stone, and thereby rendered durable works. The remission was very proper, and the Board remark it as a satisfactory circumstance that the people are disposed to lay out money in works of this description.'

466. 'With respect to the remission noticed in para. 18, the Collector explains that in 1233 the full remission was granted for certain wells which, on further examination, in the following year appeared to be entitled to no more than 25 per cent., which is allowed for works not being of a durable construction. The difference was therefore very properly struck off and carried to the head of increase, while the actual remission appears under the head of decrease merely as a matter of account.'

467. 'The Collector next notices an item of decrease ascribed to the "failure of crops." He explains that there are several other causes for the remission under this head. These causes are particularly mentioned by the Collector, and are considered by the Board to afford sufficient reason for the remission, provided the circumstances were fully investigated.'

463. 'The sum of Rupees 1,90,319-4-7 entered in the accounts as the amount of deficiency from decreased cultivation is composed of three separate items, viz., the decrease on lands thrown up in consequence of the death and emigration of ryots, or their inability to cultivate from a want of means, and on lands left waste from the failure of rain, and the remission of the assessment and waste land imposed on the ryots until 1234 and struck off in this year.'

469. 'With respect to the first item, the Collector observes that the actual decrease is not so great as it is here stated to be, because a considerable part of the land relinquished by the former occupants was taken and cultivated by other ryots, and is brought to account under another head. In regard to the decrease entered in the accounts as arising from the remission of waste, which constitutes the third item under the head of decreased cultivation, the Collector remarks that it is inaccurately classed under this head, and properly ought not to appear at all in the accounts of the settlement of 1234, as, with a small exception, the waste imposed up to 1233 was wholly remitted in that year. But, as it does appear in the accounts as deduction from the settlement of 1234, it ought also, he observes, in order that an equitable comparison may be drawn between the two years, to be deducted in like manner from the settlement of 1233. The Board see no reason why this amount should be entered as a decrease in 1234 if it was in fact, as the Collector states, remitted in 1233, and they regret therefore that it appears in the accounts, as it is said to have been entered only from a misapprehension of the Board's intention in transmitting the form of statement for the details of the settlement which is used in the Bellary District, and an idea that it was to be adopted in all its parts. But they cannot admit the comparison which the Collector draws between the settlement of 1233 and 1234, because the former was the actual net settlement of the revenue of the year, after all deductions had been made, inclusive of remission on account of waste. If, therefore, the remission which is entered as a decrease in 1234 was actually made in 1233, the net settlement of that year must have been formed exclusive of it. The Collector's reasoning on this point indeed is not very clear, however, as it is a mere matter of account, and in no wise affects the merits of the settlement. It appears to the Board to be unnecessary to pursue the consideration of it further. It is satisfactory here to observe that the Collector has fully given effect to the wishes of Government by removing the whole of the waste imposed on the ryots contrary to their desire.'

470. 'No rain, it appears, fell in the Cuddapah District in the last Fusly until October, and as the chief portion of the dry cultivation in some of the most considerable talooks takes place in June and July, the failure of the first dry crop in consequence of the want of water occasioned a great loss to Government. This, the Collector observes, was estimated by his Cutcherry at Rupees 1,20,000, and he thinks it was rather underrated. Under all the circumstances of the season, and the state of the country, considering it has only been recovering from the effects of the calamity experienced in 1233, the Board are of opinion that the settlement formed in 1234 was as advantageous to the Government as it could have been made consistently with a due regard to the interests of the people, to which they are happy to observe the Collector is always inclined to afford the most liberal consideration.'

471. The Board remark as a satisfactory proof of the moderation settlement of the last year, and of the active exertions of the Collector and the officers acting under him, that the whole amount of the land revenue, with exception of the small sum of Rupees 5,213-3-9, was collected within the Fusly, and that this balance has since been reduced to Rupees 2,936-14-6.'

472. 'The Collector describes the country as now rapidly recovering from the effects of the late bad seasons, and the resources of the ryots as being scarcely impaired, except in the talook of Chitwail. These circumstances appear to the Board to afford fair ground for the anticipation of an increase of revenue in the present year. The Collector in this place

'takes occasion to notice the advantages which have attended the general remission and the introduction of the individual settlement. The Board concur in his observations on this subject. Under any other system of administration than that which now prevails, it is probable that the resources of the agricultural population would have been so seriously impaired from the adverse circumstances of the two last Fushies, that their return to a state of prosperity would have been very slow; whereas, by the means of relief which the present system enabled the Government to render to the ryots in the most direct and beneficial manner in the time of difficulty and distress, they were preserved from ruin, and are now prepared with undiminished means to secure to themselves the full benefit of a favorable season.'

473. 'The Board have noticed with much pleasure the extensive and accurate information concerning the affairs of his district, and the condition of the inhabitants, displayed by the Collector in his report, and in other communications which they have lately received from him connected with it. Considering this to be the result of diligent inquiry and close personal observation, they are disposed to give full credit to the opinion expressed by him that the district is

Para. 23. 'in a flourishing state and advancing daily in prosperity. This situation of affairs is very gratifying, and the Board have the greatest

'confidence from the experience they have already had of the ability and judgment of the Collector, and his clear understanding of the principles which should guide his administration, that it will be improved by his continued exertions. Mr. Russell reports that he is most ably assisted by Mr. Ogilvie and Mr. Wheatley, the Sub-Collector and Head Assistant. The zealous co-operation of these gentlemen in the public service, which has already been noticed by the Board, and has received the commendation of Government, is very creditable to themselves, while it cannot but be productive of the best effects in the district in which they are employed.'

474. 'The Board have perused the Sub-Collector's report on the settlement of the talooks under his charge with much satisfaction. They remark that Mr. Ogilvie uses the Contaroy Pagoda in his statements and calculations instead of Rupees, to which the Collector's accounts are reduced. This produces considerable inconvenience on the occasion of a reference from one to the other; it is therefore desired that the statements in both may be rendered in Rupees for the future. It occurs to the Board that it would also facilitate reference if the Collector were to make a distinction in his general statements between the talooks under the charge of the Sub-Collector and those under his own superintendence; first shewing the revenue of the divisions separately, and at the end the aggregate amount of the whole.'

475. 'The Board are happy to observe that the Collector notices in very favorable terms the services of his Head Sheristadar, Butcha Row, and the Deputy

Para. 29. 'Sheristadar, Hanamunta Row. On this occasion he remarks that

'although the duties of these officers are the same, each keeping a separate Duffer in which every account is entered; the one receives a salary of only 175 Rupees per mensem, while the other, from his standing in the service, is allowed 700 Rupees. The Collector submits that the Deputy Sheristadar is very far underpaid, his salary being less than the allowances of two of his Tahsildars, and he earnestly recommends that it may be raised from 175 Rupees to 350 Rupees per mensem. The Board find that it was formerly the custom in the Ceded Districts to have two separate Duffers in each of the Cutcherries of the European officers; these were kept by two Sheristadars who were in all respects on an equality. This policy was observed until the introduction of the renting system, when in consequence of the diminution of the business of the

From the Collector of Cuddapah, 11th July 1810. In Cons., 19th July. 'Collector's office, and from motives of economy, one of the Sheristadars was reduced, and a Deputy appointed in his stead. No change, however, was made in the arrangements of the office, the Deputy, though

'nominally subordinate to the Head Sheristadar, being in fact a check upon him with nearly equal authority; and this system, as the Board understand, is still continued. The duties entrusted to the Deputy Sheristadar thus appear to be of the most important kind. They are now indeed

'exactly the same as were performed by the second Sheristadar before the triennial leases were formed, when the district was under the same settlement as at present, and the reasons stated by the Collector for restoring the office to its former consequence, appear to the Board to have much weight, and to deserve further consideration with reference not only to this district, but to the administration of the revenue generally. The Board remark that the Deputy Sheristadar of the Huzoor Cutcherry in the Bellary District has a salary of 70 Pagodas a month. This was granted on the occasion of the appointment of Narrainappah, now one of the Board's Sheristadars, to that office, in order that he might not lose by his removal from the Talook of Gurrunkondah

From Government, 22nd Jan. 1822. In Cons., 31st Jan. 1822. 'in the Cuddapah District, of which he was Tahsildar. The salary of Narrainappah was afterwards increased to 150 Pagodas on the recommendation of Mr. Campbell, as a special mark of approbation of his

'services; and since he left the District, the Deputy Sheristadar has received Pagodas 70, the amount authorized by Government to be paid to the person acting in this situation during Narrainappah's absence. The Board are of opinion that the pay of the Deputy Sheristadar of Cuddapah should, at all events, be on a par with the salary of the same office in Bellary, and at least equal to the highest rate of allowance received by any Tahsildar in the district; for the present, therefore, they recommend that the salary of Hanumunta Row be raised to 70 Pagodas.'

476. 'Adverting to the remark of the Collector in the 21st para. of this report, with respect to the form of the statement C. which the Board directed him to adopt, instead of that which accompanied his report for 1233, that

Proceedings on the settlement of 1233. 'he did not consider himself at liberty to depart from it, although it

'did not exhibit the details of the settlement so accurately as he desired. The Board think it proper again to observe particularly that it was not their intention that the Collector should adhere strictly to the form which was sent for his guidance, but that it should be modified, as a matter of course, in order to exhibit every particular and peculiarity of the settlement, in the most accurate manner possible. The Collector will be pleased to keep this object in view in preparing the statement in future.'

POONGANOOR ZEMINDARY.

Paras. 79 to 82. General Report, dated 5th January 1824. Paras. 330 to 332 and 335. To the Chief Secy. to Government, 6th, in Cons., 6th June 1825. 18th, in Cons., 18th April 1825. In a letter to Mr. Ross, 29th, in Cons., 29th June 1815.

477. With reference to the orders of the Court of Directors conveyed in their general letter, under date the 22nd May 1818, regarding the Poonganoor Zemindary, and the subsequent correspondence on the subject, we submitted for the information and orders of the Honorable the Governor in Council a letter from the Sub-Collector in charge of Cuddapah, giving cover to an address from the Zemindar, praying that he might be continued in possession of the Zemindary under the sunnud granted to him in 1815.

478. We added that as the decennial lease of the Poonganoor Zemindary had expired, an individual settlement has been formed of the lands composing it agreeably to the orders of the Court of Directors.

479. In submitting the address of the Zemindar, we expressed a hope that we might, without impropriety, solicit the attention of the Honorable the Governor in Council to the sentiments expressed by us in our proceedings, under date the 20th March 1823, and to the representation which we then proposed to be made in favor of the Zemindar to the Honorable Court, and we deemed it a duty to state with respect to the Zemindar personally that his conduct was still deserving of the most favorable consideration.

480. We observed that the Honorable Court, although they prohibited the permanent settlement of the Poonganoor Zemindary, "were by no means disposed to object to the restoration of the management of it." It might therefore not be inconsistent, we said, with the spirit of their instructions, (should

451. We further submitted for the orders of the Honorable the Governor in Council a letter from the Sub-Collector of Cuddapah, communicating a separate request from the Zemindar of Poonganour, respecting the village of Chilamungalum, which had been for a number of years under the immediate management of the family under a sunnud granted by the Principal Collector in Fusly 1210. The Zemindar desired, we observed, that the Puttahs might be given in his name, that he also held, it appeared, Puttahs for the villages of Poonganour and Yatavalee, and the two Muzrahs of Malepatha, under a sunnud from Mr. Ross, which it seemed to be his wish to have continued.

483. In reply to the above communication, it was observed that on a full consideration of all the circumstances connected with the case of the Poligar, the Governor in Council did not deem it necessary to make a further special reference concerning it to the Honorable the Court of Directors; that the Honorable Court, in their general letter of the 22nd May 1818, stated that they were by no means disposed to object to the restoration of the Poligar to the management of his Pollam; that they sanctioned the engagement entered into with him for the period of the decennial lease, though they understood that, in a fiscal point of view, it was unfavorable to Government; that they had added, indeed, that they saw "no reason for making an exception in favor of this Pollam, from the general instructions which have been conveyed to Government, prohibiting the permanent settlement of districts where that arrangement has not been already introduced; that the settlement of Poonganoor was therefore to be considered as limited to the period of the decennial lease." It was further remarked that the Honorable the Court of Directors had not given any particular instructions as to the steps which should be taken at the termination of that period; and that from the tenor of their orders there seemed no reason to apprehend that they would disapprove of continuing the Poligar in the management of it, even upon terms very liberal towards that person; that it therefore did not appear that any special authority from the Honorable Court was required in this case, unless for the purpose of making a permanent settlement of the Pollam; that the Governor in Council, however, concurred with the Honorable Court in seeing no reason why that measure should be adopted, and therefore could act upon our recommendation of a renewed application to them in favor of it; that upon the whole the Governor in Council was of opinion that it would be perfectly consistent with the attention due to the Honorable Court's orders and sufficiently liberal towards the Poligar, if he was still entrusted with the management of his Pollam, and was allowed one-fifth of the full assessment; that the reduction of the assessment authorized under date the 30th October 1821

484. With reference to the 5th paragraph of our letter above alluded, the Governor in Council did not object to the Puttahs being given in the Poligar's name in the villages therein mentioned.

486. We at the same time pointed out that the Honorable the Governor in Council had been pleased to accede to the request of the Zemindar, that the Puttahs for the villages mentioned in his address should be granted in his name, and the Collector was instructed to adopt the necessary measures for giving effect to these arrangements.

SETTLEMENT FOR FUSLY 1233.

488. ' Mr. Nisbet did not receive charge of the district till the middle of June, and in consequence he does not enter into any detailed explanation of the settlement. He observes, " it only remained for me to complete the preparation of accounts, to correct them where necessary, and to obtain the consent of the ryots to the dowles framed (according to the mode of the district) on a review of the crops in former parts of the year." Mr. Babington, previous to leaving the district, addressed the Board, giving a short account of his management during the time he was in charge.'

[illegible]

490. 'By the above statement it will be seen that the net decrease of land revenue in Fusly 1233 amounts to Rupees 3,13,621-4-4. This loss is represented

Para. 8.

'to be entirely owing to the very unfavorable nature of the season, at the commencement of which the rains are stated to have been so insufficient, that no more than nine-sixteenth of the lands of the former Fusly could be brought under cultivation; and owing to the entire failure of the North-east Monsoon, only above half of this was saved.'

491. 'The leases of 298 villages rented for a term of years expired with Fusly 1232. Thirteen more were given up by the renters, and seventy, comprising the estate of the late Nellatomby Moodelly and Hepburrpooram, were purchased on account of Government, making in all 381 additional villages under the Collector's immediate management in Fusly 1233.'

492. 'The increase in the total number of villages in the district is occasioned by the addition of the village of Moolpet in the Conjeveram Talook, as reported to Government on the 2nd October 1823.'

To the Chief Secy., in Cons.,
22nd October 1823.

493. 'The full "teerwa" of the land occupied in the 136 villages in the Chingleput

Para. 15.

Para. 18.

Talook, rented for the first time according to the survey assessment, is stated to be Rupees 36,123-6-0, from which remissions were granted, amounting to Rupees 16,863-3-7, leaving the demand Rupees 19,259-35-1, or little more than half the assessment—a settlement which, the Board agree with the Collector in considering, must have secured to the cultivators a "considerable advantage." The Board are also inclined to coincide with Mr.

Para. 18.

Nisbet in opinion, that some of the items of remission, enumerated in the 19th para. of his report, might not have been necessary, but they observe that the Hindoowee accounts differ from the report, inasmuch as it shews the first item of remission to be for waste—not partial waste or parts of fields, as therein stated. In the remissions under the head of Shavy, the portion allowed on account of crops which withered from want of water when nearly arrived at maturity, should have been distinguished from that which was granted on lands which yielded only poor crops.'

494. 'It appears to the Board that the Collector has much underrated the amount that would have been payable under the old system from these villages when he estimates it at Rupees 24,12 2-10-10. He has probably overlooked the fact stated by himself elsewhere, that

Para. 8.

'under this system (a division of the crop) double the amount has been obtained on an equal extent of land, from the high price of grain in Fusly 1233.'

495. 'The Board are happy to find from a subsequent communication, that on further examination of the subject, Mr. Nisbet has found cause to alter the opinion given in the 20th paragraph of his report, in regard to that part of the survey completed by Mr. Smalley. Speaking from first impressions, he had remarked: "From what I have seen of the accounts relating to the commencement of the survey, I am not disposed to think that it will hereafter be found easy to realize it; on the contrary, I am of opinion that experience will shew the necessity of a revision independently of its being too high, the ryots have discovered that the calculations for past years were made upon a wrong assumption of the Coodewarum or cultivators' share, and of this every year's settlement will remind them until all is money rent."'

496. 'But in replying to a communication, forwarding for his investigation and report

From Govt. 15th, in Cons.,
21st October 1824.

From the Collr. of Chingleput,
dated 3rd, in Cons., 6th
December 1824.

Para. 3.

petitions presented to Government and the Board, purporting to be complaints from the whole of the inhabitants of the Chingleput Talook, against the survey assessment, he observes, "that having most attentively considered the subject, and conducted a partial investigation, the result has clearly shewn that no hereditary rights have been infringed, nor any unjust burthen been imposed on the people. The settlement

'(he continues) is on the whole moderate, and if the deduction proposed in the latter part of the 11th para. of Mr. Smalley's report were carefully made, would be so in every instance.'"

Para. 4.

*Personally known.

'The true cause of so continued an opposition is the existence of a few troublesome individuals,* whose pleasure it is to oppose authority and to sow dissension around them; in this instance exciting others to sign remonstrances of which they are the sole authors; it is, however, in my opinion, only necessary to proceed patiently and firmly in explaining to the well disposed, the points on which they require satisfaction; and in counteracting, by every lawful means, the influence of the disaffected.'

Para. 5.

'If your Board will be pleased to authorize me to undertake this office, and to reduce the assessment to the extent of Mr. Smalley's proposal, viz., 10 per cent. in the aggregate where it appears to be necessary, I think I have seen sufficient to be able to ensure obtaining the general consent of the people in a manner that will be lasting.'

497. The passage of Mr. Smalley's report, alluded to by Mr. Nisbet, is as follows: "The

From the Collr. of Chingleput,
dated 31st October, in
Cons., 4th November 1822.
Para. 11.

"settlement" finally fixed by me (in 125 villages surveyed in the Chingleput Talook,) amounts to Pagodas 20,974-9½, including waste, and to Pagodas 17,093-9-0, excluding waste, upon which we cannot at present calculate. The survey beriz amounts to Pagodas 22,862-5½, from which in the aggregate I propose a deduction of 10 per cent. In some villages I have made no deduction, and in others there is a deduction according to circumstances from two to fifteen per cent."

498. 'In their proceedings of the 14th of April last, the Board approved generally of Mr.

From Government, dated
9th, in Cons., 15th May 1823.

Smalley's measures and arrangements, which were subsequently sanctioned by Government. The Board had therefore every reason to imagine that the proposed reduction had already been made. Mr. Nisbet will lose no time in submitting detailed accounts shewing the manner in which he proposes to give it effect. They at the same time again beg to press on his attention the necessity of the survey being "thoroughly understood and properly executed at the outset; that it is of much greater importance to have the work properly done than expeditiously, and that the more perfect the survey is at the commencement, the more sure will be the progress hereafter, and the less the necessity for revision."

Board's Proceedings, dated
14th April 1823.
Paras. 49 and 50.

499. 'The Board will be happy to learn at the Collector's earliest convenience the actual state of the survey at present, and they will expect to hear from him, from time to time, the progress hereafter made. They suggest the propriety of his prosecuting the work first in the talooks bordering on the two divisions of Arcot, where the survey assessment has long been in operation, as the inhabitants of that part of the Chingleput District have had opportunities of observing the benefits their neighbours derive from having a known and fixed moderate demand upon the land they occupy, and will be less likely to object to the new system than those to whom it is entirely new. To borrow Mr. Nisbet's own words, the Board are convinced that it is "only necessary for him to proceed patiently and firmly in explaining to the well disposed the points on which they require satisfaction, to ensure obtaining the general consent of the people in a manner that will be lasting."'

Letter from the Collr., dated
3rd, in Cons., 6th December
1824.
Para. 4.
Para. 5.

500. 'The Board will have the honor of addressing Government on the subject of the petition of the Mirassidars of the Chingleput Talook, forwarded for their report at an early period.'

501. 'The balance of land revenue at the end of the year amounted to Rupees 2,69,765-8-9 which has since been reduced to Rs. 1,22,457-7-0. Of this sum Rs 35,095-15-6 is due from Mootahdars, most of whom have been allowed the indulgence sanctioned by Government under date the 28th May 1824, and bonds have been taken from them for the recovery of the arrears within a given time. The outstanding balance on the portion of the District under the Collector's immediate management on the 30th November was Rs. 87,861-7-6, which, at so very late a period, the Board fear cannot be realized without materially interfering with the revenues of the present year.'

502. 'In addition to the information the Board found it necessary to call on the Collector, for, before recording their remarks on his report and the accounts that accompanied it, the following points still require explanation.'

To the Collector, dated 21st, in Cons., 21st October 1824.
From do. do. 10th, in Cons., 11th November.

1st.—'The number of villages purchased on account of Government is stated in the comparative abstract statement of the 10th of November to be 70, and the permanent beriz thereof Rs. 48,031-13-9, whereas, according to the detailed statement of the same date, the number of villages is only 69, and the permanent beriz Rs. 48,437-1-2. In another part of the same statement the amount is stated at Rupees 48,622-7-0, and in the accounts forwarded at the time of the sale, at a sum differing from all three, viz., Rs. 48,373-6-1.'

Cols. 106 and 150,
Cols. 107 and 151,
Col. 161.

Letters from the Collector of the 2nd, in Cons., 7th July 1823, and 18th, in Cons., 22nd March 1824.

2nd.—'The beriz of Fusly 1232, as taken from the present account, exceeds the revenue of that year as given in 1232, by Rupees 590-9-4.'

Rupees	10,99,653	13	10
"	10,99,063	4	6
Rupees	590	9	4

3rd.—'The accounts do not shew the number of deserted villages with their beriz. These are included under the head of Aumanie. The necessity of resorting to the Aumanie mode of settlement should also have been stated.'

4th.—'The Collector will be pleased to explain the cause of the decrease of revenue in the villages rented for a term of years previous to Fusly 1233, none of them having been leased on a conditional rent.'

Rupees	77,807	4	10
"	75,604	4	10
Rupees	1,203	0	0

5th.—'The accounts are likewise defective in not shewing the beriz of the nine villages rented to one or more Mirassidars or strangers, and the necessity of renting them in this manner. On this subject the Board have to call the Collector's attention to the 7th para. of their Proceedings on the settlement of Fusly 1232, dated 18th December 1823, with the 4th para. of the late Collector's letter of the 21st February 1824.'

In Cons., 26th February 1824.

503. 'The Board are disposed to doubt the accuracy of the average collections of ten years, given in column 25 of the Jummabundy Statement No. 1. They are inclined to think that the amount there given is the receipts of Government, not the collections in the villages which, for the most part, were in the hands of the Mootadars during that period.'

504. 'The Board beg leave to repeat their recommendation that under the peculiar circumstances of the case, the balance against the Estate of Conna-toor belonging to the late Nullatamby Moodelly, amounting to Rupees, 85,960-6-10, be written off to profit and loss. Their former letters on this subject bear the following dates—31st July and 27th October 1823, and 19th April 1824.'

To the Chief Secy., in Cons., 31st July 1823.
Do. in Cons., 27th Oct. 1823.
Do. in Cons., 19th April 1824.

505. 'The Board are happy to observe the very favorable mention made by Mr. Babington, on leaving the District, of the conduct and services of his Assistants, Mr. Crawley, Mr. Maclean and Mr. Blair.'

506. On the 23rd May we submitted, for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 19th of that month, on certain points connected with the settlement of Chingleput for Fusly 1233, as detailed in the letter from the Collector, under date the 28th March 1825.

Proceedings, in Cons., 19th May 1825.
In Cons., 4th April 1825.

507. 'The first part of this communication relates to certain points connected with the settlement of Fusly 1233, which the late Collector had omitted to notice, and upon which information was, in consequence, required in the Board's proceedings, under date 20th January 1825. The explanation now afforded shews satisfactorily the cause of the discrepancies then adverted to, and renders any further observation unnecessary; suffice it therefore to express a hope that the present Collector will use his endeavours to establish a greater degree of uniformity and accuracy in the accounts of future years.'

508. 'The second branch relates to the balances outstanding on account of last Fusly, which the Board regret to remark are very heavy; they request that this subject may receive the Collector's particular attention, and that it may be fully explained in his report on the settlement of the current year.'

509. 'Mr. Cunliffe takes occasion here to submit the mode he proposes to follow in assessing the lands now under survey.'

510. 'The Board, in their proceedings, dated 14th April 1233, adverting to the uncertainty of the supply of water from tanks, directed that lands dependent upon such sources should be assessed as one crop lands, and that were a field might produce a second crop, it should pay one half of the established rate, that is, one half of the one crop assessment; the Collector in reference to these instructions remarks that the system adopted by his immediate predecessor, Mr. Nisbet, does not seem calculated to effect the object the Board had in view, the accounts prepared under his orders shewing only the aggregate former collections from the wet lands generally, without any details of the proportion which may have borne a second crop. To adopt the average result of this calculation, as the general basis of assessment, would, he justly observes, "fall heavy upon the one crop lands," while those producing two crops would "have to pay more upon an average in which they were before included."'

Para. 16.

511. 'The arrangement, he suggests, as a remedy for this defect is thus explained. Referring to the statements forwarded with his report, he says: "One column shews the quantity of land cultivated as one crop, with its actual payment to the Circar, after deducting the Kudiwarum, Meerahs, &c.; another column shews the quantity of land as two crop, with the Circar's share, &c.; from this last I take one-third, and adding the land and its remaining produce, to the items of the one crop, the average of these totals will shew the actual value of 1 cawny of one crop land."'

Para. 19.

"The additional half shall be taken, should the land be cultivated with two crops, at the rate at which the particular spot is assessed." 'In other words, it is proposed that the employment of assessors shall be discontinued; that the assessment shall be founded entirely on the average extent of cultivation and value of the Sircar's share of the produce in past years, as shewn by the Curnum's accounts; that a deduction of one-third shall be made from the amount, this appearing to have been yielded by lands producing two crops; that the remaining two-thirds

* NOTE.—Termed in the Collector's accounts Caudoomool.

shall then be added to the average estimated revenues of the lands which have borne only one crop; and that the average rate which these united sums may give when divided by the number of cawnies under cultivation, shall be the average of the future field assessment, and shall be left to be distributed according to the productive powers of the respective fields by the actual holder of the lands. For example:—

Statement A, Encl. in a letter from the Collector, dated 29th March, in Cons., 4th April 1825.

				Ans.	
The average extent of one crop land under cultivation in the village first mentioned by the Collector, Seroongunum, according to the old measurement, is				Cawnies	131 4½
Average revenues of a series of years				Pagodas	257 5½
Average per cawny				Star Pagodas	1 6½
Average extent of two crop land under cultivation by the old measurement... ..				Cawnies	95 8¼
Average revenue... ..				Pagodas...	286 15¾
Deduct one-third on account of 2nd crop assessment included in the above sum				95 10¼	
Remaining average revenue				191 5¼	
Average per cawny				2	
Assessment now proposed being the aggregate of the two sums Pagodas 257-5½ and 191-5¼				Pagodas	448 10¼
Which, divided upon 276 cawnies, the average cultivation, makes the average of past produce, and therefore the average which is to form the basis of future assessment in the wet lands in this village				Pagodas	1¼

512. 'To this mode of calculation there would perhaps be no very material objection, if all that is taken for granted could be admitted to be beyond question, but this appears to the Board not to be the case.'

513. 'It will be observed by the statements transmitted by the Collector, that the principle he proposes to adopt assumes the accounts rendered by the Curnums in regard to the cultivation and revenues of former years, to be in every respect correct. The Board are disposed to think that this is assuming too much. It is impossible to suppose that under the confusion into which this District has been thrown by a succession of speculative proprietors, unacquainted alike with the real resources of the lands and the details of management, the accounts kept by the Curnums can be entirely relied upon. There is perhaps no part of the country where greater irregularities have existed, or where the records of past transactions are less to be trusted where the Mootadars were weak and incompetent to the management of their estates, or, as was frequently the case, resided at Madras and entrusted the management to an agent, the tanks were neglected, and the actual resources diminished as they were by this cause, were concealed. Implicitly to adopt the result of their administration therefore, even supposing the accounts of the Curnums to be otherwise unobjectionable, would be manifestly imprudent.'

514. 'It may be said perhaps that although these defects may have existed in a great many cases, there were instances where the Mootadars proved good and indulgent landlords,

and where the management was ably conducted; but even admitting this to its fullest extent, the result must still be the same. The distinction between those accounts, which may be considered correct, and those of a different description, can only be made by cautious inquiry into the real circumstances of each village, and such inquiry to be effective, must extend beyond the mere word of the Curnum.'

515. 'The grounds on which the Collector draws a different conclusion are stated in the 23rd and 24th paras. of his report. In the first he remarks, in allusion to the net decrease of Star Pagodas 176-2½ below the amount of the permanent assessment in the nine villages, of which he has sent accounts, that, "had they yielded to the amount of the Permanent Beriz, the necessity for resuming them would have been obviated." In the latter he says, "in some instances, as in B B Nos. 1, 2 and 3, the Cundoo-Moodal is, in many years, more than the actual Village collections, or required payment to the Circar. This, I beg to remark, is a proof of the general correctness of the accounts."'

516. 'The justice of these inferences seems to the Board to be questionable. Not to press the well-known fact that many at least, if not the greater part of the Mootadars, owed their ruin to their own extravagance or mismanagement, and the neglect of the tanks on which the revenue of this District almost wholly depends, it will be sufficient to remark that where failure was really occasioned by the pressure of the public assessment, it was the effect of the aggregate demand upon the estate collectively, and can by no means be taken as a proof that every village was overrated. There may be a gain in particular villages, although there is a loss in the whole Mootah. The Collector's argument on this head, therefore, although it might be applicable to an estate, loses its force when applied to a single village, as in the present case.'

517. 'The second inference also appears equally open to objection. The Cundoo-Moodal of the Chingleput District is the Government share of the produce converted into money, at the selling price of the year, the "Collections" on the other hand were liable to be swelled by many other causes, such as the enhanced price obtained by keeping the grain for a favourable opportunity of sale, the recovery of arrears due on account of former years, for even loans negotiated by the Mootadars. It is obvious, therefore, that any apparent excess in collections thus constituted, can be no evidence of the accuracy of the current demand. The Mootadar may have been grossly deceived in regard to the actual produce of the year, although the recovery of arrears, or the advanced price of grain, may have increased his receipts far beyond the amount of the original settlement.'

518. 'For these reasons the Board still adhere to the opinion that the future assessment cannot safely be founded on the Curnum's accounts alone, and if this be true in regard to those already delivered, it is obvious that it will be doubly so where they are still to be received; for if once the people observed that those documents were to be the sole guide in regulating the survey rates, they would have a common interest in endeavouring to impose on us by fabricating accounts for the purpose, and as the principle of the system proposed by the Collector, by looking only to each village separately and excluding all general views, would make it impossible to form any judgment of the probable result in the district collectively or even in a single talook, until the whole should be completed, it is much to be feared that detection would come too late.'

519. 'In these observations the Board have confined themselves entirely to the general principles of the suggested measure; it remains to consider its application as shewn by the details before them.'

520. ' In the 10th of the instructions to the surveyors, it was directed that " all lands which had become waste since the year Rowdry (Fusly 1210) should be separately examined and added to the land fit for cultivation.' Hence all lands cultivated in any year between the beginning of Fusly 1210 and the present period, are included in the assessment now calculated for each village.'

521. ' As regards the point, the accounts submitted by the Collector are defective. The lands classed by the survey as Shagal or cultivated, are not confined to those actually under the plough in any one year, but include all fields cultivated in the course of two or three years, and comprise therefore fallow as well as productive lands. To afford a full view of the actual state of the villages, the statements should have shown the Iyacut or total lands in each, with the quantity actually yielding revenue at present; and above all, they should have exhibited the difference between the former and present measurement, for as the average assumed as the standard which is to regulate the survey rates in the respective villages, is founded on the old land measure, it is obvious that any difference between that and the measurement now made will materially affect the future assessment, which will be too high or too low, as the result of the survey may make the extent of land appear greater or less than it was before reckoned at.'

522. ' In the village of Annoor, for instance, the present measurement makes the extent of land to be 65 cawnies less than the village accounts shew to have been under the plough in Fusly 1210; whether this arises from the surveyors having neglected to conform to the order above alluded to, or from the grant of Mauniams, or from part of the lands being classed as Poramboke, in consequence of the destruction of a tank, or from an actual difference in the measurement, does not appear; if from the latter, it is evident that the future assessment is proposed at a sum proportionably too low. Partly, as it would seem, from this cause, partly from the under-valuation of the resources, the future survey assessment, and therefore the utmost extent of the Government demand, in the most favorable year, on all lands cultivated at any time within the last twenty three years, including fields fallow or waste in 1810, but subsequently brought under

B. No. 3		Rs. As.
Fusly 1210	...	825 4
Assessment by survey	...	472 4
Difference	...	353 0
Or	...	2 12
Permanent settlement	...	607 12
Assessment by revenue survey	...	472 4
Difference	...	135 8
Or	...	22 4
Average of 22 years	...	368 12
Assessment by the survey	...	472 4
Difference	...	103 8
Or	...	28
A. No. 7		per cent.

523. In the village of Vellergoonam,* on the other hand, there is an excess of 19 cawnies, equal to 51 per cent., which will raise the assessment of the wet lands alone above the highest revenue* ever derived from the village (dry land and Moturpha included) even before the incursion of Hyder Ally.

Cawnies.	
*Wet cultivation in Fusly 1210	...
Present survey	...
Difference	...
Or	...
51 per cent.	

Rs. A.	
*Permanent Beriz	...
Average produce of 21 years	...
Village collection of 21 years	...
Circular collection of 21 years	...
Average produce of 10 years prior to the war	...
Ditto ditto of 10 years subsequent to the war	...
Assessment of the Nanjah land by the survey	...

' In this case also the cause of the difference remains to be ascertained; if owing to the measurement, there would seem reason to apprehend that the assessment must be too high, if to the cultivation having been extended since Fusly 1210, it will furnish an example of the justice of the Board's observations in the 10th para. of these Proceedings, and will show that the return of the estates to the possession of the Government, or what is the same thing, the failure of the Mootadars, can by no means warrant the inference that the permanent settlement had over-rated the revenues of every village, whatever may have been the result in the Mootahs collectively.'

524. ' These effects of the survey do not appear to have been adverted to by the Collector, but they are manifestly points of the utmost importance, and will need to be carefully examined before the rates are determined.'

525. ' It will be proper also that he bear in mind the essential difference between the permanent settlement and the system now to be introduced; under the one the demand of the Government was fixed below the receipts of former years, to enable the Mootadars to meet the contingencies of seasons, the expenses of collection, and the repairs of the tanks and water courses; and the reduced amount thus settled as the permanent assessment was payable in all years, and under all circumstances, under a ryotwary system; on the other hand, the charges before borne by the Mootadar must be paid from the revenue, which will no longer remain fixed, but will fluctuate with the extent of land actually productive; and it is always to be remembered that the survey assessment is the highest that can ever be collected, that the actual revenue will, on an average of years, be considerably less, and that the only present available assets are the lands now under the plough.'

526. ' The Board have been led to these observations by the remarks of the Collector in respect to the comparison he draws between the amount of the permanent assessment and that resulting from the plan he has suggested. They are desirous also of impressing on his mind the necessity of looking to the general operation of the survey rates in each separate talook, as well as in the district collectively. It is only by such comparison that the errors of the details can be discovered; the importance of this point is justly described in Mr. Smalley's letter of the

31st October 1822, and it is a subject requiring serious attention. It will be observed also, in the paper just referred to, that although Mr. Smalley likewise took the accounts of 21 years' produce and revenue, it was rather for the sake of comparison with the revenues of other periods, and the produce of Fusly 1210, when the permanent settlement had not yet been introduced, than as data, which could be implicitly followed in determining the future assessment. In the villages settled by him, the survey rates were founded on the classification and value fixed by the assessors upon the information obtained from the inhabitants in respect to the productive powers of the different soils, and with reference to the produce of the three previous years of Aumanic management and local advantages in respect to irrigation, &c., subject to such modifications as personal inquiry and the general effect of the assessment induced him to consider proper. It appears to the Board

that this course could still be pursued, for, however true it may be, that the " actual holders of the land are well acquainted with the capabilities of each particular spot, and that each individual will take care he is not over assessed by his neighbours;" in other words, that his fields shall not bear an unfair proportion of the aggregate amount payable by the whole, the interest of Government requires that the preliminary measure of deciding what is to constitute that, aggregate shall be determined on the best information within our reach.'

520. In the 10th of the instructions to the surveyors, it was directed that "all lands

Enclosure A in the Collector's
letter, 31st October, in Cons.,
4th November 1822.

which had become waste since the year Rowdry (Fusly 1210) should
be separately examined and added to the land fit for cultivation.
Hence all lands cultivated in any year between the beginning of
Fusly 1210 and the present period, are included in the assessment now calculated for each
village.

521. As regards the point, the accounts submitted by the Collector are defective. The
lands classed by the survey as Shagal or cultivated, are not confined to those actually under the
plough in any one year, but include all fields cultivated in the course of two or three years, and
comprise therefore fallow as well as productive lands. To afford a full view of the actual state
of the villages, the statements should have shown the Iyacut or total lands in each, with the
quantity actually yielding revenue at present; and above all, they should have exhibited the
difference between the former and present measurement, for as the average assumed as the standard
and which is to regulate the survey rates in the respective villages, is founded on the old land
measure, it is obvious that any difference between that and the measurement now made will
materially affect the future assessment, which will be too high or too low, as the result of the
survey may make the extent of land appear greater or less than it was before reckoned at.

522. In the village of Annoor, for instance, the present measurement makes the extent of

B in No. 3.

Wet cultivation in 1210.

According to the old
measurement... 349
Lands cultivated and fit
for cultivation according
to the survey... 284

Difference... 65

Note.—There is no two crop
land in this village.

ment demand, in the most favorable year, on all lands cultivated at any time within the last
twenty three years, including fields fallow or waste in 1810, but subsequently brought under

B. No. 3		Rs. As.
Fusly 1210	...	825 4
Assessment by survey	...	472 4
Difference	...	353 0
Or	...	2 12
Permanent settlement	...	607 12
Assessment by revenue survey	...	472 4
Difference	...	135 8
Or	...	22 4
Average of 22 years	...	368 12
Assessment by the survey	...	472 4
Difference	...	103 8
Or	...	28
A. No. 7		per cent.

523. In the village of Vellergoonam,* on the other hand, there is an excess of 19 cawnies,

		Cawnies.
Wet cultivation in Fusly 1210	...	37
Present survey	...	56
Difference	...	19
Or	...	51
		per cent.

culture, of which there can be no doubt there
are several, will not only fall short of the produce
of Fusly 1210, by Pagodas 353 or 423½ per cent.,
and of the permanent settlement by Pagodas 135½,
or 22¼ per cent., but will be only Pagodas 103-8
or 28 per cent. more than the average produce
shewn by the Curnum's accounts to have been
yielded by little more than half the extent of land,
under all the confusion of the Mootadary system,
and at a period when the tanks were almost every-
where in a state of dilapidation.

equal to 51 per cent., which will raise the
assessment of the wet lands alone above the
highest revenue * ever derived from the
village (dry land and Moturpha included)
even before the incursion of Hyder Ally.

	Rs.	A.
*Permanent Beriz...	38	4
Average produce of 21 years	42	7½
Village collection of 21 years	94	4½
Circular collection of 21 years	41	14½
Average produce of 10 years prior to the war.	63	4
Ditto ditto of 10 years subsequent to the war.	56	4
Assessment of the Nanjah land by the survey.	65	3½

In this case also the cause of the difference
remains to be ascertained; if owing to the
measurement, there would seem reason to
apprehend that the assessment must be too
high, if to the cultivation having been ex-
tended since Fusly 1210, it will furnish an example of the justice of the Board's observations
in the 10th para. of these Proceedings, and will show that the return of the estates to the
possession of the Government, or what is the same thing, the failure of the Mootadars, can by
no means warrant the inference that the permanent settlement had over-rated the revenues
of every village, whatever may have been the result in the Mootahs collectively.

524. These effects of the survey do not appear to have been adverted to by the Collector,
but they are manifestly points of the utmost importance, and will need to be carefully examined
before the rates are determined.

525. It will be proper also that he bear in mind the essential difference between the
permanent settlement and the system now to be introduced; under the one the demand of the
Government was fixed below the receipts of former years, to enable the Mootadars to meet
the contingencies of seasons, the expenses of collection, and the repairs of the tanks and water
courses; and the reduced amount thus settled as the permanent assessment was payable in all
years, and under all circumstances, under a ryotwary system; on the other hand, the charges
before borne by the Mootadar must be paid from the revenue, which will no longer remain
fixed, but will fluctuate with the extent of land actually productive; and it is always to be
remembered that the survey assessment is the highest that can ever be collected, that the actual
revenue will, on an average of years, be considerably less, and that the only present available
assets are the lands now under the plough.

526. The Board have been led to these observations by the remarks of the Collector in
respect to the comparison he draws between the amount of the permanent assessment and that
resulting from the plan he has suggested. They are desirous also of impressing on his mind the
necessity of looking to the general operation of the survey rates in each separate talook, as
well as in the district collectively. It is only by such comparison that the errors of the details
can be discovered; the importance of this point is justly described in Mr. Smalley's letter of the

31st October 1822, and it is a subject requiring serious attention.

In Cons., 4th November 1822. It will be observed also, in the paper just referred to, that although
Mr. Smalley likewise took the accounts of 21 years' produce and revenue, it was rather for the
sake of comparison with the revenues of other periods, and the produce of Fusly 1210, when
the permanent settlement had not yet been introduced, than as data, which could be implicitly
followed in determining the future assessment. In the villages settled by him, the survey
rates were founded on the classification and value fixed by the assessors upon the information
obtained from the inhabitants in respect to the productive powers of the different soils, and
with reference to the produce of the three previous years of Aumanic management and local
advantages in respect to irrigation, &c., subject to such modifications as personal inquiry and
the general effect of the assessment induced him to consider proper. It appears to the Board

Para. 19.

that this course could still be pursued, for, however true it may be,
that the "actual holders of the land are well acquainted with the
capabilities of each particular spot, and that each individual will take care he is not over assessed
by his neighbours;" in other words, that his fields shall not bear an unfair proportion of the
aggregate amount payable by the whole, the interest of Government requires that the pre-
liminary measure of deciding what is to constitute that, aggregate shall be determined on the
best information within our reach.

527. 'Of the difficulty of introducing a fixed land tax in a district circumstanced as this has been, and with a people hitherto accustomed only to a division of the crop, the Board are fully aware, but they think the vicinity of some of the talooks of the Northern Division of Arcot where the system of money rents has long been usual, and where many of the villages are either mixed with, or immediately adjacent to, those of the Chingleput District, will greatly facilitate the work, and may be rendered of the utmost use. By commencing the assessment in a talook so situated, the Collector will not only have the important advantage of being able to compare the estimated resources of the lands now surveyed with the assessment already in force in others of a similar description, and possessing the same benefits or drawbacks as regards situation and markets for the produce, but will likewise have the aid of the inhabitants of the neighbouring district in ascertaining the true value of the fields, and in adjusting the differences, and removing the prejudices of the Merassidars.'

528. 'The Board would therefore recommend that the settlement be commenced in the Conjeveram talook, and that assessors be sent to class and value the lands, in communication with the inhabitants of both districts, and with reference to the teerwahs existing in the bordering talook of Cavereypauk, local circumstances, former revenue, and such information as their inquiries may elicit in regard to the productive powers of the different sorts of soil.'

529. 'By contrasting the result of these inquiries with the information to be derived from other sources and the revenues of former periods, the Collector will be enabled to form a judgment in regard to the general accuracy of the rates proposed, and will have the advantage of seeing the immediate as well as ulterior effect on the revenues in the talooks and district collectively.'

530. 'In order to illustrate the view here taken of the subject, the Board have prepared Nos. 1, 2, 3 and 4. forms of statements exhibiting what appears to them to be the points most essential to be looked to.'

531. 'As the first object will be to select some one or more years as the standard whereby to examine the assessment now to be re-established, it would be desirable to take the results of those last past, viz., 1233 and 1234, if circumstances permitted, but the peculiar events of those, disastrous seasons rendering them out of the question, the Board think the Collector cannot do better than adopt the revenue of Fusly 1232, when the lands were under the management of the officers of the Government, the sources of irrigation, if not altogether, at least in part, restored, the season temperate, and the price of grain moderate.'

532. 'Statement No. 1 in consequence exhibits—1st, all the details of that year, whether as regards the extent of cultivation and produce, or the quantity of land fallow and waste; 2nd, the average revenue per cawne contrasted with the average of Fusly 1210, when the country was still in the hands of the Government; 3rd, the average of the 21 years last past; 4th, the rates settled by the assessors; and 5th, the assessment which the Collector may finally determine, on considering all the bearings of the question, as shewn by these data and the details from which they were deduced, viz., Statement 3, or personal investigation into any alleged or supposed inaccuracy.'

533. 'The statement last mentioned exhibits, in addition to the proportion which the cultivation and produce bear one to the other in each of the 21 years, of which the average is given in Statement No. 1, the revenue of the several villages at different periods before and subsequent to the war with Hyder, and the difference between the former and present measurement.'

534. 'The remaining statements will give in abstract the effect of the same details in the talooks collectively.'

535. 'With this information before him, and seeing, as he will thus be enabled to do, the effect of the rates upon the lands which yielded revenue in Fusly 1232, the Collector will have little difficulty in judging of the propriety of the general results. Should the assessments appear to him to require alteration, the amount to be added or abated will be left to be distributed in the same way as the rates were originally imposed.'

536. 'It is not the intention of the Board that the forms here in question should be followed to the exclusion of any other details which local circumstances may render advisable, the object of the Board is merely to illustrate their view of the question, and to assist, not to fetter, the Collector.'

Proceedings of the Board, dated 14th April 1823. Para. 42. 537. 'The Board are happy to observe that the Collector anticipates no difficulty in carrying into effect the instructions formerly given for regulating the assessment and gardens.'

538. 'They concur with the Collector in thinking that all fields should be rated at their full value, and that the remission to Brahmins and other privileged castes (Teazagary) should be left to be deducted in the annual settlements. But the average amount of these allowances will need now to be ascertained, both because it will be necessary to establish a standard for the future remissions, and because the amount of such remissions need to be considered in determining the assessment of the several villages, these allowances having formed no part of the former revenues of the Government or the Zemindar. It is of the greatest importance that this point should not be lost sight of, or the remissions hereafter to be made will be so much lost to the Government.'

539. 'If there be any other classes, such as Kundachars, &c., in whose favor similar deductions have been usual, the same rule should be applied to them.'

540. 'In the concluding para. of the Collector's letter, he alludes to the reduction directed to be made in the villages settled by Mr. Smalley. The Board think it will be advisable to allow the assessment in these villages to remain for the present as it is, when the Collector shall have succeeded in establishing the survey rates in some of the other talooks, he will be better able to judge what alterations may be necessary in this.'

541. 'The assessment once established in a few villages near the border, the chief difficulty will be overcome, and the settlement of the remainder will be comparatively easy; and from the acknowledged activity of Mr. Canliffe, and the interest he takes in the work, the Board have every confidence that it will be ably and successfully conducted.'

SETTLEMENT OF CHINGLEPUT FOR FUSLY 1233 AND SURVEY OF THAT DISTRICT.

542. The following observations of the Honorable the Governor in Council upon our proceedings on the settlement of Chingleput for Fusly 1233, submitted to Government on the 31st of January, as well as our Proceedings, submitted on the 23rd of May last, relating chiefly to the mode of assessing the lands under survey in that district, were conveyed to us in a letter from Mr. Secretary Macleod, under date the 2nd August.

From the Secretary to Govt., in Cons., 8th August 1825.

551. 'The Board observe that six villages are entered in the accounts of 1234 under the head of villages "rented for a term of years and permanently," which were in the year before entered under the head of villages rented for the Fusly. "In Statement No. 10 of this year they are entered in Columns 101 and 103 as under Muttah and permanent rents." This difference of arrangement in the accounts should have been explained, and the Board should have been informed of the circumstances of the villages thus entered under a new description. The Collector will be pleased to supply this information.'

552. 'The number of villages under the immediate management of the Collector in 1234 was increased from 1027 to 1174 by the lapse of the villages which had been rented for five years, and by the assumption of a Shotrium in the Nayer Talook, which is stated to have remained without a claimant for twenty years. These villages were settled as follows:—

	No. of Villages.	Rs.	A.	P.
'Rented for the Fusly... ..	946	4,16,732	2	4
'Retained under Aumany	23	13,280	2	0
'Ready-money collections	...	47,934	2	4
	969	4,77,946	6	8
'Assessed according to the new survey, including ready-money collections ...	145	35,748	11	1
'Formerly assessed, including do.	60	20,658	4	11
	205	56,407	0	0
	1,174	5,34,353	6	8

553. 'The beriz of the villages rented for the Fusly was settled by commuting the Circar's share of the actual produce into money. This mode, the Collector says, he considered "preferable to taking Durkasts (tenders), upon an average of preceding collections, for the rents of the several villages, as had prevailed in this district; for by this means, he observes, the Circar obtains its full dues, while the field for speculation and after frauds is contracted; the produce also proves a security for the full beriz fixed upon the village." The Board apprehend that the former mode of settlement in the Chingleput District is not accurately described by the Collector in the passage here quoted: they believe it was the practice to rent the villages to the persons who made the best offers after an estimate had been made of the produce of the year on an inspection of the growing crops. Under the plan of settlement introduced by the present Collector, the advantage of competition is lost in checking the estimates, and the Circar is subject to loss from speculation in heaping and dividing the produce. Both systems are attended with inconveniences, and liable to various objections, which cannot be effectually removed except by means of a survey and field assessment, which are now in progress, and will, the Board trust, be completed in a short time.'

554. 'The Collector proceeds to give a statement of the details of the settlement of Fusly 1234 in comparison with that for Fusly 1233 in each talook separately; as these details are clearly exhibited in the accounts, the Collector is not required to state them at length in his report. It is proper that he should explain distinctly the manner in which his accounts have been prepared and the nature of the information they are intended to afford. Having done this, it is sufficient for him to relate generally the transactions and occurrences of the year, explaining particularly the principles by which he was guided, and the objects he had in view in all his proceedings, and the manner in which he carried his plans into execution, referring generally to

'the accounts for the illustration of his arrangements, and entering into particulars only when necessary to the elucidation of the subject under discussion. The Collector is requested to attend to this rule in his future reports, so as to avoid unnecessary details; he will understand, however, that it is not the intention of the Board in the least degree to restrict him in the expression of his sentiments on any points of interest suggested by his review of the affairs of the district under his management.'

555. 'The Collector reported some time before the close of the Fusly that the extent of land under cultivation was very much contracted, compared with that which had been cultivated in Fusly 1232, and that there was reason to fear that part of the crops then growing would not be reaped from want of water. The result has shewn that his apprehension was well founded, and it appears that although Fusly 1234 was not so disastrous as that preceding, the district suffered considerably from drought, and the failure in cultivation was very extensive. The failure was greater in some talooks than in others. Those districts which are dependent on large tanks for a supply of water experienced a great deficiency; the excessive drought of 1233, and the early part of 1234, completely dried up the largest reservoirs, and the rains which fell at a later period were not sufficient to fill them. The same remark applies, to a certain extent, to the districts watered by the Palar river. The districts which are supplied with water from the smaller reservoirs were best provided as the rains were in general sufficient to fill them.'

556. 'Although, however, the extent of land under cultivation in 1234 compared with 1232 was so considerably reduced, this was in a great measure compensated by the enhanced price of grain and the greater abundance of the produce and the revenue of the year, while it exceeds that of 1233 by Rupees 1,51,829-10-8, is not more than Rupees 1,53,202-0-8 below that of Fusly 1232.'

557. 'The Collector remarks that the cultivation of dry crops on land classed as Nunjee was less extensive than in Fusly 1233, and accounts for it by stating that the inhabitants being hopeless of succeeding in the cultivation of wet crops in 1233 from the drought which prevailed, applied themselves to the cultivation of nunjee land with dry grain, and made great exertions in sinking wells and clearing water courses for that purpose, in which they were assisted by advances from the Circar in Fusly 1234; on the other hand, they were able, from the more favorable nature of the season, to raise wet crops on the same ground.'

558. 'In explaining the circumstances of the Talook of Conjeveram, the Collector mentions that it contains 41 villages, which were formerly assessed with a money rent: three of these he brings particularly to the notice of the Board; he states that "they were assessed by Mr. Hepburn without any actual measurement taking place; the consequence was, he remarks, that an average upon a supposed 578 cawnies was fixed upon 473 cawnies only. From that time, Fusly 1213, to the present period the inhabitants have invariably objected to entering into any yearly settlement; the difficulty was generally obviated by granting a remission, or by renting the different villages for a certain term." The Collector explains that at the last year's settlement he induced the inhabitants to take their Puttahs by promising to recommend that the village should be re-assessed; and he requests permission to revise the assessment accordingly. The Board do not clearly understand from the Collector's account of the assessment of these villages how the average to which he alludes was assumed. If it was taken from the revenue of the villages for a series of years, it does not follow that the assessment settled according to that average is too high, because it appears that the extent of land contained in the villages is not so great as was supposed; the assessment

‘being fixed relatively to the produce of the land, and not to its extent. If, on the other hand, the average was taken with reference to the rates of assessment in the neighbouring villages, an error in respect to the number of cawnies would be of material consequence, and should be immediately rectified. It is therefore very important to ascertain what is the real state of the case, and the Board request that the Collector will enquire further on this point. As the survey is now proceeding in the Talook of Conjeveram, it will be proper to take the opportunity of surveying the land, and from the result the Collector will be able to judge how far the former assessment requires alteration.’

559. ‘In the Talook of Carangooly, the Collector states that there are 18 villages under money assessment settled at a former period. In these, he says, the produce yielded to the cultivators generally a very high return although in some cases a failure of crop occurred. For the crops which failed, the ryots demanded remission, which the Collector very properly refused, considering that on the whole they had realized a considerable gain.’

560. ‘In noticing the pertinacity of the Merassidars of Myoor, one of the finest villages in this talook, which came under the management of the Collector at the beginning of the Fusly on the expiration of the lease on which it had been rented in 1229, in refusing to come to any settlement, which reduced him to the necessity of keeping it under Aamany; the Collector takes occasion to remark the general supineness of the Merassidars in regard to the interest of the Circar. “So far,” he observes, “from forwarding the cultivation and preserving the crops, they will make no exertion during the season for ploughing, and are the first to set an example in pilfering from the heaps of grain.” The Collector then alludes to

Para. 23. ‘the Merassidar’s Mauniums, which he considers as “Service Mauniums,” intended to stimulate them to look to the interests of the Government, and thinks should be rendered liable to resumption “if the parties do not act up to what is required of them.” He adverts to the duties which must be required

Para. 24. ‘of some of the Merassidars in conducting the revenue details of their villages when the assessment is completed, and submits that it will be necessary for the superintending authorities to have the power of depriving them of their Mauniums upon proof of negligence or dishonesty.’

561. ‘The question relating to the rights and duties of Merassidars is discussed as fully as is requisite for all practical purposes in the administration of the revenue, in the proceedings of the Board, under date 14th April 1823. The question here submitted is intimately connected with it, and must be determined on the same principles. For the same reasons that a Merassidar may be deprived of the possession of his Merassy land on his failure to fulfil the conditions implied in that tenure, the village Maunium may be taken from the Merassidar who holds it on the condition of superintending the village concerns, and transacting the affairs of the community, especially those in which the Circar is interested, on his neglect of those duties; and may be given to another Merassidar of the same village, or, if necessary, to any qualified person not being a Merassidar of the village. But these Mauniums are generally very inconsiderable, and the Merassy privilege much more valuable; in most cases, therefore, the apprehension of losing the latter will be more efficacious in inducing a Merassidar to perform all the duties incumbent upon him than the fear of being deprived of his Maunium. However, it is proper that his liability to deprivation in respect to both, in the case of a failure in his duties, should be fully understood, although it is desirable not to proceed to that extremity except where there is no alternative, of which it should be left to the Board to judge. No measure of the kind therefore should be adopted without having been reported to them and their sanction of it having been received.’

562. ‘The Board observe that the Collector in enumerating the duties which will be incumbent on one of the Merassidars of every village where the assessment is completed, mentions the distribution of Tuccavy: they therefore think it proper to remark that this is a duty which

‘should never be left to a Mirassidar, but should be performed either by the Tahsildar personally or by his Peshcar.’

563. ‘The Collector states the extent of cultivation brought to account in Fusly 1233 in

Para. 33.

‘the newly assessed villages in the Chingleput Talook at cawnies 1832, and the teerwa or money rent at Rupees 18,394; and in Fusly 1234 at cawnies 4,234, and Rupees 33,725; and he observes upon this statement, that although the cultivation in Fusly 1234 exceeded that of 1233 by considerably more than a half, the teerwa fell short of being doubled by Rupees 3,063; but the statement is not correct, inasmuch as the sum given as the teerwa in 1233 includes the rented villages which lapsed in 1234, while they are not included in the amount given as the number of cawnies under cultivation. The observation of the Collector therefore does exactly apply: it does appear, however, that the increase of the teerwa in 1234 is not in proportion to the increase of cultivation, which can only be accounted for by the reason stated by Mr. Cunliffe, namely, that much of the higher

Para. 34.

‘assessed lands were left waste under the circumstances explained by him. The Collector further observes in regard to these villages, Mahratta Statement No. 12. ‘that Rupees 6,450 were remitted on account of Shavy. This is inaccurately stated; Rupees 6,450 made up the whole amount of remission, but there were several items, viz.:

	Rupees.
‘Waste or land not tilled	2,560
‘Shavy	783
‘Discretionary remission at 2 and 11 per cent	102
	6,450

‘These remissions are approved and sanctioned.’

564. ‘The Board approve of the temporary reduction of the assessment of the particular village alluded to in para. 35 to the standard recommended by Mr. Smalley. The rest of the villages assessed by Mr. Smalley were properly settled at the original rate, with the exception of the village of Nuttam in the vicinity of Chingleput.’

565. ‘The Merassidars of this village declined taking puttahs in Fusly 1233, and also in the last year. The Collector states that he examined their objections several times, and tried the assessment in various ways; and that he is satisfied they have no ground of complaint. There are 30 cawnies of Maunium belonging to the village which the Merassidars cultivated last year, leaving their Merassy lands waste; and he submits that measures should be adopted to prevent loss to the Circar in future from their perverse opposition to the plan of settlement which it is wished to introduce. This appears to be a case in which decisive steps should be taken to convince the Merassidars that the Government will not suffer the land, which is the source of their revenue, to remain unproductive in consequence of their obstinate refusal to cultivate it according to the custom of the country; but will exert their authority to provide for the regular realization of the dues of the Circar by making the land over to others who may be desirous of cultivating it, and will do so in an efficient and proper manner. The first object is to ascertain beyond a doubt whether the assessment is just; with this view it may be referred to the inhabitants of five or six of the neighbouring villages, and if it should be pronounced by them to be equitable, there would then be no reason to hesitate as to the ultimate course of proceeding; no steps should be taken, however, without the sanction of the Board, to whom the Collector should report.’

566. ‘The Collector mentions other instances in which he met with difficulty in the settlement of particular villages, from the perversity of the inhabitants in refusing to the most reasonable terms from a spirit of factious opposition. This difficulty will be obviated when the survey assessment is completed.’

567. 'In the case of the village mentioned in para. 45, the Board approve of the suggestion of the Collector that the net receipts only should be paid to the Pagoda when they are less than 70 Rupees. The Board observe that the name of the village mentioned by the Collector is different from that mentioned by Mr. Cooke in the letter to which Mr. Cunliffe refers, the one being Andar-Coopum, the other, Soobramaneyapoorum, from the similarity of circumstances, however, it would appear that one and the same village is meant by both.'

568. 'The Collector states that in the talooks of Manemungalum, Peddapollem and Nayer there is "a great extent of garden lands which yield but a reduced beriz to the Circar." This, he observes, calls for a revision, and he adds that he has instructed the surveyors who have commenced their operations in Manemungalum to measure and class the gardens, whenever a grant cannot be shown, so that in the current Fusly "although the assessment may not have been finished, the dues of the Circar may be collected." The Board do not think there is any reason to anticipate the regular course of the survey and assessment in the case of the gardens in question. They should be measured and classed in common with the rest of the lands in the neighbourhood, but not out of their regular order; as it appears that the present assessment has prevailed for many years, it may be continued for a little while longer without much disadvantage. The Board do not understand what the Collector means by his allusion "to Grants" in connection with these gardens.'

569. 'In para. 51 the Collector mentions the assumption of the Shotrium village alluded to in a former part of these proceedings; he says it was originally granted to one Roysum Annah Pillay, and has been without a claimant for 20 years, but how it lapsed he cannot learn. This account is very defective, and the Board desire that the Collector will make further inquiry into the history of the village and the circumstances of the original grant, and the former possession of it by the person to whom it is said to have been granted, in order that it may be finally disposed of. The assumption of the village in the meantime is approved as a temporary arrangement.'

570. 'The total revenue, according to the settlement of the year, including Moturpha amounted, as shewn above, to Rupees 9,51,110-1-5, but the actual demand, according to the monthly accounts, was Rs. 9,45,738-11-0 of which Rupees 6,48,647-0-2 were collected within the Fusly, leaving a balance of Rupees 2,97,091-10-10, which has been reduced on the 31st August to 1,54,830-9-8. This is a large balance but the Board are happy to observe that the Collector expected to realize the whole Jummah of the villages under his immediate management by the end of September, and they trust that his expectation has been fulfilled. The backwardness of the collections proceeded from the lateness of the settlement, which was probably unavoidable in the last year, but should be prevented in the future. The balance against the Shotrium villages under attachment is explained to be in consequence of the actual produce of some of the villages not having equalled the Circar demand.'

Note.—The difference appears to be in the articles of Quit-rent and Moturpha. See D. C. and R. to 12th July.

Demand, Collection and Balance to the 31st August.			
	Rs.	A.	P.
Janree Mootahs	4,474	14	5
Village rents for more than one year	974	4	0
Amman, including rents for one year, Shotrium, Jody &c.	1,49,331	7	3
Total	1,54,830	9	8

Para. 57.

571. 'The balance outstanding on account of Tuccavy is also very heavy. The Collector explains that the advances were longer than usual in consequence of the losses sustained by the ryots in the preceding year, and the season of 1234 not having been sufficiently favorable to repair these losses, the ryots were unable to make good the amount advanced to them besides paying their rent for the year. Under these circumstances the Collector expects to recover very little of the outstanding balance until late in the current Fusly. The Collector was right in refusing to allow the balance of 1234 to be entered as a fresh advance for 1235, as he was frequently requested to do. With reference to the difference in the amount of the balance of Tuccavy which remained uncollected on account of 1233, and the amount of the balance of 1234, the Collector remarks that his predecessor adopted a plan of collection which he conceives to be wrong. It appears that Mr. Nisbet directed the first collections to be credited on account of Tuccavy, and the surplus on account of the revenue of the year. This plan the Board entirely approve. It is the simplest and most correct mode of proceeding, and is generally followed in districts where money-rents have been established. The Board indeed do not clearly perceive the nature of the objections to it entertained by the Collector. They agree with him in thinking that the account of Tuccavy should be kept distinct from that of the Ayen revenue, but this may be arranged with at least equal facility in the mode approved by the Board, as in that which he prefers; and it has this advantage, that it will not exhibit a fallacious appearance. Nothing will be entered as revenue which is not so properly; and in reality it is only what is collected over and above the amount actually disbursed by the Circar in aid of the cultivation of the year which can justly be accounted revenue.'

572. 'The Board will enter on the consideration of the balances of 1233, which are reported on in this letter at a future opportunity.'

573. 'The Collector reports that the last season was most favorable for the prosecution of the survey and assessment, and that every one appeared anxious for the period when his village should be settled. This measure will doubtless afford a satisfactory remedy for most of the evils now prevailing, and it is gratifying to find that the people are becoming sensible of its advantages. Its success must, however, mainly depend on the care and attention bestowed on it by the Collector. On this account the Board expect the best results from the zeal and exertions of Mr. Cunliffe, whose assiduous application to the duties of his office in the late settlement is deserving of much commendation.'

574. 'The Board have observed with much pleasure the testimony borne by Mr. Cunliffe to the merits of his Head Assistant Mr. Crawley. This gentleman conducted the settlement of the Talooks of Peddapollyum, Nayer and Manemungalum in a very creditable manner; and the Collector states that he has received much assistance from his general information concerning the affairs of the district.'

575. 'In concluding their review of Mr. Cunliffe's report, the Board deemed it necessary to point out to him the impropriety of using native terms in his English correspondence, when it is possible to express his meaning in the language in which he is writing. In the letter under consideration, the use of native technical terms, some of them peculiar to the province, is so frequent that a glossary is requisite to render it generally intelligible, and the Board have therefore directed a translation to be inserted in red ink in the margin of the letter in every place in which a term of that description occurs.'

C. LATCHMIAH'S SHOTRIUM.

576. With reference to Mr. Stokes's letter of the 22nd of October 1824, the Honorable the Governor in Council was pleased to acquaint us that, at the instance of the Supreme Government, it had been resolved to convert into a rent-free tenure the grant of the village of Tinnanore to Cavally Venkata Lutchmiah; we were requested to issue the necessary orders for giving effect to this resolution.

577. With reference to Mr. Secretary Macleod's letter of the 6th May, noted in the foregoing paragraph, communicating the resolution of the Honorable the Governor in Council, to

convert into a rent-free tenure the grant of the village of Tinnanoré to Cavelly Vencata Lutchmiah, and directing us to issue orders for giving effect to this resolution, we solicited the further instructions of Government, as to the date* from which these orders were to have effect, whether from the date when the village was first granted to Lutchmiah on Shotrium tenure at a reduced beriz of Rupees 1,400 per annum, in which case he would be entitled to a return of all the collections received from him from that time, or whether they were to take effect only from the date of the Government order converting the grant into a rent-free tenure.

To the Chief Secy. 30th, in Cons., 30th June 1825.
* 7th October 1817.
Average collections for ten years or Rs. 3,178. Ps. 908 F. 26 C. 26.

578. In reply to the above communication, the Secretary to Government, under date 28th June, transmitted to us copy of a letter from Cavelly Vencata Lutchmiah and of its enclosure, and desired that we would give the necessary orders for refunding any revenue which might have been received from his agents on account of the village of Tinnanoré, for a period subsequent to his retirement from the service of the Supreme Government.

From the Secretary to Government, in Cons., 4th July 1825.

579. Copy of the above communication was transmitted to the Collector of Chingleput, under date the 28th July, with the necessary instructions for his guidance.

To the Collector, 28th July, in Dy. Cons., 1st August 1825.

APPLICATION OF MR. DUNCAN, A EUROPEAN INHABITANT OF MADRAS, FOR A GRANT OF CERTAIN LAND IN THE VICINITY OF POONAMALLEE.

580. On the 7th February we laid before the Honorable the Governor in Council, the correspondence, noted in the margin, which had passed with the Collector of Chingleput, relative to the application of Mr. W. T. Duncan, an European inhabitant of Madras, for a grant of certain land in the vicinity of Poonamallee, known by the designation of Punnavaidoo Garden.

To the Secy. to Govt., in Cons., 7th February 1825.
From the Collector, 6th, in Cons., 11th October 1824.
To do. 25th, in Cons., 28th do. "
From do. 4th, in Cons., 8th Nov. "
To do. 8th, in Cons., 8th do. "
From do. 6th, in Cons., 9th Dec. "
To do. 3rd, in Cons., 3rd Jan. 1825.
From do. 24th, in Cons., 27th do. "

581. We stated that the land in question was required by Mr. Duncan for the cultivation of indigo, that it had not been surveyed, but was entered in the village accounts as consisting of 100 cawnies; that the average rent of it for the last ten years was stated at Rupees 632; that the garden formerly belonged to Mr. William Webb, and was sold by him to the late Nullatamby Moodelly, whose property having been put up to sale on account of default, it was purchased for Government in March last for Rupees 9,300; that Mr. Duncan offered for the land the sum of 9,000 Rupees, to be deposited immediately in the Treasury, or Government Bank, and to pay an annual quit-rent for the same of 350 Rupees by quarterly instalments.

582. We observed that as this property had been held by private individuals for many years, and their rights had been acquired by the Government by purchase, there appeared to be no objection to dispose of it to the present applicant; and as Mr. Duncan's offer was evidently an advantageous one, we recommended that it might be accepted.

583. We added, that should this proposition be approved by the Honorable the Governor in Council, we would direct the Collector to forward an application for a grant of the land in favor of Mr. Duncan through the regular channel.

584. We remarked that Mr. Duncan had been asked whether, in the case of its being considered unadvisable, to accept his offer to pay a specific sum for a grant of the land, subject to an annual quit-rent, he would be inclined to take the garden on a lease for a certain term at the average rent of the last ten years, and that he had stated in reply that he would prefer a grant of the land, as a lease would not afford him any security for the buildings and works he might

desire to erect on the premises, but that if a lease could be given to him in such a manner as to secure to him such property as he might invest in buildings, he would accept either a lease or a grant, whichever it might be considered advisable to grant him.

585. We said that we considered Mr. Duncan's objections to a lease to be well founded, and had therefore recommended that his first proposal might be acceded to.

586. In reply to our communication we were informed by a letter from Government, dated 4th March, that as the Honorable the Court of Directors had, on several occasions, expressed a decided repugnance to allowing Europeans either to purchase or to rent more land than might be requisite for the erection of private dwellings or buildings for commercial purposes, the Governor in Council did not judge it advisable to accede to Mr. Duncan's offer; which, however, if such were his wish, be referred to the Honorable Court; and that should he, in the meantime, be desirous of securing a portion of the ground for the construction of buildings, there would be no objection to the issue of a grant for it on the usual terms.

From the Secy. to Govt., in Cons., 10th March 1825.

587. With reference to the above decision of the Honorable the Governor in Council on the proposal of Mr. W. T. Duncan, we submitted for the information of Government, on the 28th March, copy of a letter addressed to the Collector of Chingleput, and his reply, enclosing copy of a letter from Mr. Duncan.

To the Chief Secy., in Cons., 28th March 1825.
To the Collr., in Cons., 10th March 1825.
From do. 23rd, in Cons., 28th March 1825.

588. We observed that Mr. Duncan stated that it was not his wish that his offer should be referred to the Court of Directors, nor to obtain a grant for a portion of the ground in question, unless the remainder were given to him on lease.

589. We added that, as we understood it to be the determination of Government not to allow Mr. Duncan to rent the land, we concluded no grant would now be required.

590. In consequence of Mr. Nisbet's promotion to the Northern Division of Arcot, Mr. B. Cunliffe was nominated Collector of Chingleput on the 11th January 1825.

From the Chief Secy. to Govt., in Cons., 13th Jan. 1825.

NORTHERN DIVISION OF ARCOT.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT FOR FUSLY 1233.

591. In reply to our Secretary's letter of the 3rd January, with its enclosures noted in para. 817 of our last general letter, relative to the settlement of the Northern Division of Arcot, for Fusly 1233, we were informed by a communication from Mr. Secretary Stokes, that the nature of the late season had led the Governor in Council to expect a great reduction in the land revenue of this district; but that the actual decrease, which amounted to Rupees 9,42,207-9-1 or about 49 per cent. on the land revenue of the previous year, was even greater than had been anticipated. That, with respect to that portion of it, amounting to Rupees 3,65,527-14-9, which arose from remission on account of the failure of crops, the explanation of the late Principal Collector was by no means so explicit as it ought to have been. That where claims to abatement were numerous, and of nice determination, it was obvious that a great opening existed for fraud and embezzlement; hence there was no part of a Collector's duty in which judgment and circumspection was more requisite than in the grant of remissions; and that he ought to be prepared to shew, that all proper precautions have been taken to prevent any loss of revenue beyond that which must unavoidably attend an adverse season. That it was not, of course, expected, that he should detail his proceedings in each particular case; but that he ought, at least, to explain the principles

From Mr. Secy. Stokes, 28th, in Cons., 31st January 1825.

by which he may have regulated his inquiries, and determined the extent of the abatement. That not only was Mr. Cooke's explanation on these points defective, but, from the little which he had said, there was reason to infer that the public dues might have, in some instances, been unnecessarily relinquished.

592. It was remarked that the decrease of 70 per cent. in the lowly assessed talook of Satwaid, so disproportionate to that in the other talooks, called for further explanation.

593. That the Governor in Council trusted that no further delay would occur in restoring their Merassy privileges to the village officers. That the propriety of compensating them for the difference between the value of the resumed privileges, and the money-payments substituted for them, would be taken into consideration, when we submitted the detailed information on that subject required by our proceedings.

594. We were told that, agreeably to our recommendation, the Governor in Council was pleased to grant authority for writing off to "Profit and Loss" that portion of the balances of the decennial lease in the Northern Division of Arcot, which was due from the talooks, amounting to Rupees 2,15,397-11-8.

595. We were informed that the Governor in Council observed with pleasure the mention which the late Principal Collector had made of the services of his Head Assistant, Mr. Harington.

596. Copy of this letter was transmitted to the Principal Collector on the 24th February.

PETITIONS FROM THE JAGHEERDAR OF AVULCONDAR.

597. On the 3rd June the Government transmitted to us a Petition with its original enclosures from the Jagheerदार of Avulcondah, and desired us to cause the validity of the Sunnuds to be examined, and to report upon the claim advanced to the village of Turkondrum as a family Shotrium.

From the Chief Secretary to Government, in Cons., 23rd June 1825. No. 337 of 1825.

To the Chief Secretary to Government, in Cons., 28th November 1825. 11th, in Cons., 13th October 1825.

598. We replied to this communication on the 28th November, and laid before the Honorable the Governor in Council a letter from the Principal Collector of the Northern Division of Arcot on the subject.

599. From this letter it appeared, we said, that the Purwanahs upon which the Jagheerदार founded his claim to recover the villages in question, shew that they were in fact granted on lease, and not on Shotrium tenure; and although the letters which he had brought forward from Lord Macartney render it doubtful on what terms they were held during the temporary assumption of the Carnatic by the British Government, yet the Purwanah of the Nabob Wallajah referred to in the 5th and 6th paras. of Mr. Nisbet's letter, puts it beyond a doubt that the right of the Jagheerदार was no other than that of a renter.

600. This fact, we observed, was also distinctly stated in the Appendix to Mr. Falconer's report on the Carnatic Jagheers, under date the 26th March 1802, in the statement of the "Jagheer Milki" or Country Jagheers, to which we begged leave to refer.

602. On this occasion we submitted for the orders of the Honorable the Governor in Council another Petition from the Jagheerदार of Avulcondah, claiming a part of the village of Wucknapoor, as included in his Jagheer by the Sunnud which he holds from the Government.

603. It was stated, we said, in the letters which we submitted from the Principal Collectors of the Northern and Southern Divisions of Arcot, that the land claimed by the Jagheerदार was, in fact, originally included in the Jagheer of Avulcondah; this also appeared, we observed, on a reference to the Sunnud granted to the Jagheerदार and to the statement annexed to Mr. Falconer's report of the 26th March 1802; and Mr. Nisbet reported that he could find no reason recorded for the resumption. Under these circumstances we recommended that the land in question should be restored to the Jagheerदार, and that compensation should be granted to him in money for the loss he had sustained by its being out of his possession for so many years.

604. Should the Honorable the Governor in Council approve of this suggestion, we said, we would direct the Principal Collector to ascertain and report the amount to be paid to the Jagheerदार, for special sanction.

From the Secy. to Government in the Revenue Department, dated 14th, in Cons., 17th October 1825.

605. The Government also referred for our consideration and report, a Petition from the Jagheerदार of Avulcondah, which had been forwarded to Government by the Principal Collector of the Northern Division of Arcot.

To the Chief Secy. to Government, in Cons., 1st December 1825.

606. To this reference we replied on the 1st December.

607. We observed that the Jagheerदार prayed that the Sunnud formerly granted to him, by which the Jagheer of Avulcondah was limited to the term of his life, might be revoked, and that another Sunnud might be issued confirmatory of the Jagheer to his son Hyder Hussain Khan.

608. An account of this Jagheer, and the manner in which it descended to the present possessor, was contained, we said, in Mr. Falconer's report on the Jagheers of the Carnatic; it was classed by him, we observed, under the description of "Country Jagheers," and was included in the "list of Jagheers to be restored," transmitted to the Board in a letter from Government, dated 4th June 1802. In this letter it was ordered that the several Jagheer-dars described in the list referred to, should be put in immediate possession of their Jagheers. Nothing was then stated in regard to the continuance of these Jagheers; but in the Sunnuds afterwards issued to the several Jagheer-dars by the Right Honorable the Governor in Council, a clause was inserted limiting their Jagheers to the term of their natural lives. Under this clause, we stated that ten of the Jagheers entered in the list No. 2 had reverted to Government, in consequence of the decease of the original incumbents; and we referred to the annexed statement as shewing the Jagheers which had thus lapsed, and the pensions which had been granted to the heirs of the Jagheer-dars; we also referred to the correspondence noted therein for the circumstances connected with each case.

609. With respect to the petition of the Jagheerदार of Avulcondah, we said, we were not aware of there being any circumstances in his case to entitle it to exemption from the operation of the general rule by which the Jagheers above alluded to were resumed on the occasion of lapses. It appeared to us that he had brought forward no facts in his ~~case~~ of which the Government were not in possession, when it was resolved that the Jagheer ~~he general~~ continued beyond his life.

	Value of the Jagheer as ascertained by the Collector.	Pension per annum.				Correspondence relating to each case.	
		Str. Ps.	Fs.	C.			
9	Tolasinga Pillay of Ambe, in North Arcot ...	1,250	0	0	1 or	0	From Govt., 12th, in Cons., 18th May 1812. To do., 29th August 1811.
5	Futeeh Alla Khan of Kytapillay, in Nellore...	1,200	0	0	1 or	0	From do., 11th, in Cons., 16th Sept. 1811. To do., 9th Nov. 1817.
15	Hajee Sheikh Mahomed Savekadry of Kalgery, in North Arcot.	2,741	0	0	1 or	0	From Govt., 18th March 1815. From do., 1st, in Cons., 6th April 1815.
27	Jaffer Hoosain Khan of Deolur, in South Arcot ...	840	0	0	1 or	0	To Govt., 13th July 1815. From do., 4th, in Cons., 21st Aug. 1815.
10	Mahomed Nageesh Khan Salur Jung, in North Arcot.	7,319	3	3	1 or	0	To Govt., 7th May 1818. From do., 23rd June, in Cons., 2nd July 1818.
17	Mahomed Hussein Khan of Runjunguddah, in South Arcot.	17,323	29	40	1 or	0	To Govt., 15th September 1817. From do., 30th Sept., in Cons., 6th Oct. 1817.
19	Teji Nath Sing of Mailcherry and Gingy, in North and South Arcot.	1,182	33	21	1 or	0	To do., 17th August 1818. From do., 8th, in Cons., 17th Sept. 1818.
34	Mahomed Yeesuf Khan of Mootcottah, in North Arcot.	Rs. 1,705	A. 3	P. 7	1 or	0	To Govt., 17th December 1818. From do., 19th, in Cons., 28th Jan. 1819.
11	Narul Din Allee of Samatanghy, in North Arcot ...	Str. Ps. 760	Fs. 0	C. 0	1 or	0	To Govt., 9th April 1821. From do., 1st, in Cons., 7th May 1821.
33	Maulavee Mahomed Baker, in Trichinopoly ...	1,300	0	0	...	0	To Govt., 31st December 1818. From do., 13th, in Cons., 25th Jan. 1819. It appears that a pension to this family was granted on the 6th April 1813 through the channel of the Paymaster of Carnatic Stipends. From Govt., 16th, in Cons., 22nd March 1813. To do., 8th April 1813.

From the Secy. to Govern. in Cons., 15th December. 610. On the 9th December, the Government replied to our letters abovementioned relative to petitions from the Jagheerdar of Avulcondah.

611. The Governor in Council concurred with us in considering inadmissible the Jagheerdar's claim to the villages of Tokundrum, &c., as a family Shetrium.

612. The Governor in Council assented to our recommendation that the portion claimed by the Jagheerdar in the village of Wucknapoor be restored to him; and that pecuniary compensation be granted to him for the loss which he had sustained by its being out of his possession. The amount of this we were directed to report, as we proposed, for special sanction.

613. With respect to the Jagheerdar's solicitation, that his Jagheer, which is at present held only under a grant for life, should be secured to his family by a grant in perpetuity; we were informed that the Governor in Council, although not prepared to comply with this request, regarded the family as entitled to liberal consideration, and desire that, in the event of the Jagheerdar's death, the estate be not resumed without special orders to that effect from Government; to whom it was remarked a reference would therefore be necessary on the occasion.

614. We were desired to instruct the Principal Collector of the Northern Division of Arcot to communicate the substance of this letter to the Jagheerdar.

615. We instructed the Principal Collector accordingly in a letter addressed to him under date 15th December, and at the same time desired him to submit a statement of the revenue derived from the portion of the village of Wucknapoor now ordered to be restored to the Jagheerdar for the time during which it was out of his possession.

TRANSFER OF PULICAT FROM THE CHARGE OF THE COLLECTOR OF CHINGLEPUT TO THAT OF THE PRINCIPAL COLLECTOR OF NORTHERN DIVISION OF ARCOT.

616. On the 21st July we submitted to the Honorable the Governor in Council a letter from the Principal Collector of North Arcot regarding the late Dutch possession of Pulicat, which, on its recent transfer to the British Government, had been placed under the Collector of Chingleput.

617. It appeared, we observed, from Mr. Nisbet's letter, and the correspondence which accompanied it, that Pulicat and its dependencies, previous to their restitution to the Netherlands Government, in 1818, formed part of the Chittoor District, and that their transfer to the Collector of Chingleput was simply for purposes of official convenience.

618. Under these circumstances, we recommended, if there should be no objection, of which we were not aware, that instructions might be issued to the Collector of Chingleput to make over the possession of Pulicat again to the Principal Collector of North Arcot.

619. In reply we were informed that the transfer should be made agreeably to our recommendation. It was also stated that the like transfer would be made in the Judicial Department from the jurisdiction of the Zillah Court of Chingleput to that of the Zillah Court of Chittoor.

620. The foregoing correspondence was communicated to the Principal Collector of the Northern Division of Arcot and the Collector of Chingleput respectively on the 22nd August.

621. With reference to the above communication from Government, we were furnished on the 16th September with copy of a letter of the same date, conveying further orders to the Sudder and Foujdarry Adawlut, relative to the transfer of Pulicat from the jurisdiction of the Zillah Court of

Chingleput to that of the Zillah Court of Chittoor; and we were informed that the Governor in Council confirmed the corresponding instructions, which, it was perceived, from papers submitted to Government by the Sudder Court that we had issued with respect to the respective jurisdictions of the Collector of Chingleput and the Collector of the Northern Division of Arcot.

DEATH OF TREMUL ROW, JAGHEERDAR OF ARNEE, AND THE SUCCESSION OF HIS ELDEST SON, SREENEVASA ROW, TO THE JAGHEER.

622. On the 31st January we submitted for the information and orders of Government a letter from the Sub-Collector in charge of the Northern Division of Arcot, reporting the death of Tremul Row, Jagheerdar of Arnee, and forwarding a Khuretah, directed to the Honorable the Governor in Council, together with a petition to the Board from the late Jagheerdar.

To the Chief Secretary to Government, in Cons., 31st January 1825.
15th, in Cons., 17th January 1825.

623. We stated that it did not appear from the Sunnud granted to Tremul Row that the Jagheer was hereditary, but the treaty of 1762 having been recognized at different times, and the adoption of heirs to the two last Jagheerdars, in default of sons, having received the sanction of Government and the confirmation of the Honorable Court of Directors, we observed that it would seem to have been the intention of the Honorable Court that it should be continued to the family.

To Government, 23rd April.
In Dy. Cons., 2nd May 1796.
Cowle, 10th May 1796.

624. We then recapitulated the events which led to the succession of Tremul Row as follows.

625. By the treaty entered into by the Nabob of the Carnatic and the Rajah of Tanjore in 1762, Tremul Row, who had succeeded to the Jagheer of Arnee on the death of his nephew, was reinstated in his possession from which he had been expelled for refractory conduct. Upon his death in the following year, he was, with the consent of the Company, the Nabob of Arcot, and the Rajah of Tanjore, succeeded by his widow, and after her decease by her grandson, Sreenevasa Row, then a minor.

626. Sreenevasa Row continued without molestation in possession of the Jagheer until 1771, when in consequence of some troubles excited by the Brahmins at Arnee, he was dispossessed by the Nabob—a measure, however, which did not meet with the approbation of the Honorable Court of Directors, who stated that they considered “the hereditary right to that Jagheer to have been fully recognized by the stipulations of the treaty of 1762,” and directed that if the heir of Tremul Row were not in possession of the Jagheer, and had not by violation of the treaty incurred a forfeiture thereof, he should be forthwith restored to the possession of it.

General Letter, 9th December 1784, referred to in the President's Minute, received in a letter from Government, 27th October, in Cons., 30th October 1786.
Para. 62.
Para. 63.

627. Sreenevasa Row was, conformably to these orders, reinstated as Jagheerdar of Arnee, and continued to hold the Jagheer until his death in 1794 without issue.

Cowle, 20th June 1789.

628. Meanwhile circumstances connected with the restoration of this person having induced the Honorable Court of Directors to order further investigation in regard to the validity of his titles, the pretensions of the different claimants came again under discussion, and it appearing that Rajah Boye, the widow of the deceased Jagheerdar, had by the verbal order of her husband, adopted an heir to the property, the legal right of succession conferred by such mode of adoption was referred to the Sudder Dewany Adawlut in Bengal and the Pandits in Benares.

From Government, 15th, in Cons., 21st January 1794.
To Government, 8th, in Dy. Cons., 16th February, do
From Government, 26th November, in Cons., 7th December 1795.
To Government, 2nd Feby., in Dy. Cons., 4th Feby. 1796.
From do 23rd, in Cons., 23th March 1796.

629. The answer from the Supreme Government established the legality of the right of adoption on the part of a widow in pursuance of a verbal order of the husband, and the fact of

Rajah Boye having adopted a son, on the 19th November 1794, according to the Sastras being satisfactorily proved, a Sunnud was granted to Tremul Row, the son so adopted, appointing him Jagheerdar of Arnee, according to the stipulation of the treaty of 1762.

Cowle, 10th May 1796.

630. This decision obtained the approval of the Court of Directors, who accordingly confirmed the nomination. Tremul Row, whose death is now reported, was the Jagheerdar thus appointed and confirmed.

General letter, 4th Octr. 1797.

631. It appeared, we remarked, that the late Jagheerdar had left three sons, the eldest of whom, Sreenevassa Row, was stated in the address of his late father to be about 19 years of age, and capable of managing all the concerns of the Jagheer which he superintended during the illness of his father.

632. We stated that the Sub-Collector in charge of the Northern Division of Arcot had not assumed the Jagheer, which, therefore, remains at present in possession of the family of the deceased.

633. We also mentioned that we had issued no orders upon the subject, and awaited the instructions of Government for regulating our further proceedings.

634. With reference to the above letter, we submitted to the Honorable the Governor in Council, on the 7th February, a petition which had been presented to us by Vencut Row Sham Row, representing himself to be the grandson of the elder Tremul Row, Jagheerdar of Arnee, through the illegitimate connection termed Gandharva Veevaha.

To the Chief Secy., in Cons., 7th February 1825.

635. Considering that Sreenevasa Row, the grandson by adoption of the elder Tremul Row, was fully acknowledged as his heir, and that the adoption by the widow of Sreenevassa Row of the late Tremul Row was also recognized and admitted by the Government after much deliberation and inquiry, and that in consequence of such adoption the late Tremul Row was allowed to succeed to the Jagheer, we said, it appeared to us to be unnecessary to enter into any discussion of the Petitioner's pretensions. We thought it proper, however, to observe that a similar claim on the part of the Petitioner's father was submitted to Government by the Board, on the 2nd February 1796, with their proceedings relative to the adoption of Tremul Row, and that as no notice was taken of it, might be concluded that it was thought unworthy of consideration.

636. Under date the 25th February, we received an answer from Government to our letter reporting the death of Tremul Row, the Jagheerdar of Arnee, and requesting instructions with regard to the succession.

From the Secy. to Govern. ment, in Cons., 3rd March 1825.

637. We were informed that as this Jagheer had been held by the present family for the space of 200 years, and the Court of Directors had in their letter of the 9th December 1784, to which we referred, expressly recognized it as an hereditary possession, the Honorable the Governor in Council was pleased to resolve, that it should be continued in favor of Sreenevassa Row, the eldest son of the late Jagheerdar, and we were requested to submit the draft of a sunnud to that effect.

638. The Sunnud, it was observed, should stipulate for the payment of the former amount of Peshcush, Rupees 10,000 per annum; it should bind the Jagheerdar, in general terms, to maintain his relatives, in a manner suitable to the claims which, by law or usage, they may severally have upon him as the head of the family, and it should provide for the interference of Government, if necessary, to enforce due observance of this stipulation; we were also desired to insert in the draft such other conditions as we might judge to be necessary or proper.

639. The Governor in Council, we were informed, concurred in our opinion, that it was unnecessary to discuss the pretensions of Vencata Row Shama Row, whose petition accompanied our

letter of the 7th February. The title of the late Jagheerदार, it was remarked, underwent the fullest investigation in 1795 and 1796, and there seemed to be no ground for questioning the propriety of the decision which was passed in his favor.

640. On the 7th April, agreeably to the directions of Government
To the Chief Secy. to Govt.,
in Cons., 7th April 1825. we submitted the underwritten draft of a Sunnud to be granted to Sreenavassa Row, the eldest son of Tremul Row, the late Jagheerदार of Arnee.

641. We observed that the stipulation regarding the amount of Peshcush, 10,000 Rupees formed one of the conditions in the Sunnud granted to the late Jagheerदार. In reference to the further stipulation suggested in the 3rd para. of Mr. Secretary Stokes' letter, "that it should bind the Jagheerदार, in general terms
Vide para. 638 of this Report. "to maintain his relatives in a manner suitable to the claims which
"by law or usage, they may severally have upon him as the head of the family, and that it should provide for the interference of Government, if necessary, to enforce due observance of this stipulation," we respectfully submitted for the further consideration of the Honorable the Governor in Council whether such a stipulation was necessary. No complaints, we said, had hitherto been made against the Jagheerदार of neglect towards his relatives or dependants, and we were apprehensive that the insertion of this clause might open the door to groundless and vexatious complaints amongst the discontented, who would never be satisfied with any stipend, however liberal, so long as they had expectations, by appeal, of getting more. A further reason, we said, had operated with us in offering this suggestion, namely, that the Courts would compel the Jagheerदार to maintain his relatives in a manner suitable to the claim which, by law or usage, they might severally have upon him, and the insertion of this stipulation in the Sunnud seemed therefore unnecessary; with this explanation we submitted the following draft of a Sunnud to be granted to the present Jagheerदार, the same in all material points as that granted to the former Jagheerदार, and differing only in the preamble where the situation of the succeeding party rendered alteration necessary.

To SREENAVASSA ROW.

"Your right as the eldest son of Tremul Row, late Jagheerदार of Arnee, to succeed to that Jagheer having been satisfactorily established, I grant you this Sunnud, appointing you Jagheerदार of Arnee in succession to the late Tremul Row."

"You shall fulfil the conditions hereafter specified, which are the same as those in which the Jagheer was held by your predecessor, and you shall conform to the laws and regulations which have been or hereafter may be enacted by the Government, and on condition of such obedience and of your fidelity to the Honorable Company you shall enjoy the said Jagheer without any interference; but should you wilfully act in violation of the laws or the stipulation of this Sunnud, then your Jagheer will be liable to be resumed, and this Sunnud will be null and void."

"Under the same conditions you shall not at any time hereafter erect, or cause to be erected, any fortress, walled pagoda, or other stronghold, and you shall not even erect or build any wall round your dwelling house exceeding eight feet high and two feet thick, and further, you shall in all things behave yourself with due obedience to the Government of the Honorable English East India Company. You shall not entertain any military or armed peons and followers, excepting only a few Sibbendy for the purposes of assisting in collecting the revenues of the country; and it is further stipulated that you shall do everything to provide for the welfare of the inhabitants, and be attentive to the increase of cultivation and improvement of the country and Jagheer of Arnee; you shall not impose or levy any new duties or customs, and you shall pay yearly, in the month of July, into the Honorable East India Company's Treasury, the sum of ten thousand Rupees as a pledge of your obedience to them, and as a return for the protection afforded by their Government."

"In witness whereof, I, the Honorable Major-General Sir Thomas Munro, K. C. B., President in Council of Fort St. George, have, on the part of the Honorable Company, signed and caused the seal of the said Company to be affixed hereunto in Fort St. George, this day of April in the year of our Lord one thousand eight hundred and twenty-five."

642. In the answer of Government dated 19th April, it was stated that the Governor in Council continued to think it desirable, chiefly with the view of preventing litigation in the family, that the Sunnud should require the Jagheerदार of Arnee to provide a maintenance for the different members of his family, and should enable Government, when they saw fit, to interfere for the purpose of enforcing that obligation. If unreasonable claims are preferred, it was remarked, it will be easy to reject them; and at any rate they will not involve the expenses of a law suit.
From the Chief Secy. to Govt.,
in Cons., 23th April 1825.

643. The Chief Secretary's letter enclosed the Sunnud which had been prepared accordingly and was to be presented to the Jagheerदार, and we were informed that the Governor in Council desired that the Principal Collector would also present him with a couple of shawls on the occasion.

644. The following is a copy of the Sunnud.

"To SREENAVASSA ROW.

"Your right to succeed to the Jagheer of Arnee, as eldest son of Tremul Row, the late Jagheerदार, having been satisfactorily established, this Sunnud is issued, granting you that Jagheer on the following conditions, viz.,"

"You are to conform to the regulations of Government, and to be obedient and faithful to the Honorable Company."

"In the month of July on each year, you are to pay ten-thousand (10,000) Rupees into the Honorable Company's Treasury, as a pledge of submission to them, and in return for the protection afforded to you."

"You shall make a suitable provision for the different members of your family according to established usage, and according to the orders of Government when they may see fit to interfere."

"You shall not erect any fortifications or places of defence, or entertain any troops or armed peons or followers, unless with the previous permission of Government."

"You shall, as far as in you lies, provide for the welfare of the inhabitants and the prosperity of your Jagheer."

"On failure of any of the foregoing conditions, this Sunnud will be of no effect, and your Jagheer will be liable to be resumed."

"In witness whereof, this Sunnud is signed by me, the Honorable Major-General Sir Thomas Munro, K. C. B., President in Council of Fort St. George, on the part of the Honorable Company, and the seal of the said Company is affixed hereunto in Fort St. George, this nineteenth day of April, in the year of our Lord one thousand eight hundred and twenty-five."

(Signed) THOMAS MUNRO.

Entered in the Secretary's Office by order of the Honorable the Governor in Council.

(Signed) D. HILL,

Chief Secretary.

645. Agreeably to the orders of Government, we transmitted the above Sunnud to the Principal Collector of the Northern Division of Arcot, under date the 12th May, with directions to him to deliver it to the Jagheerदार, and to present him with a couple of shawls on the occasion.
To the Principal Collector,
in Dy. Cons., 16th May 1825.

In Cons., 13th January 1825.
18th April 1825.

SOUTHERN DIVISION OF ARCOT.

SETTLEMENT FOR FUSLY 1233.

Proceedings, in Cons., 24th
January 1825.
22nd, in Cons., 25th Nov.
1824.
31st Decr. 1824, in Cons.,
3rd January 1825.

648. This province partook of the severe draught of the last season in common with all the rest of the Carnatic, but the defalcation of revenue from the lands held immediately of Government was far less than in the adjoining districts of the Northern Division of Arcot and the Jahghêr. In the latter the difference between the Aumauny settlements of Fushies 1232 and 1233 amounts to 38 $\frac{3}{4}$ per cent, and in the Northern Division of Arcot to 48 $\frac{1}{4}$ per cent, in the Southern Division of Arcot it is only 27 $\frac{1}{2}$ per cent.'

649. The general result of the settlements is shewn in the following statement.

	Jumma of Fusy 1232.		Jumma of Fusy 1233.		Increase.		Decrease.	
	Rupees	A. P.	Rupees	A. P.	Rupees	A. P.	Rupees	A. P.
Rented Villages	2,203	8 6	2,203	8 6	...	...	...	...
Under Aumauny	19,68,381	9 9	14,24,570	8 3	...	...	5,43,811	1 6
Zemindary Settlement	37,680	13 5	37,680	13 5	...	...	...	...
Assumed Jaghire	27,171	0 5	21,372	13 6	...	...	5,798	2 11
Baugayet	438	8 0	433	8 0	...	...	5	0 0
Teerwah of Lands about the Fort of Cuddalore	461	7 9	425	13 11	...	...	35	9 10
Quit-rent on Indigo Works ...	481	5 10	522	3 9	40	13 11	...	...
Gruff lands	801	7 8	832	15 8	31	8 0	...	...
Peishcush	1,445	8 0	1,445	8 0	...	...	...	...
Shotrium	17,644	15 6	17,644	15 6	...	...	...	...
Moturpha	1,327	11 8	1,304	8 3	...	...	23	3 5
Total...	20,58,038	0 6	15,08,437	4 9	72	5 11	5,49,673	1 8
Deduct Jaury Items...	9,222	4 3	8,511	10 11	...	...	710	9 4
	20,48,815	12 3	14,99,925	9 10	72	5 11	5,48,962	8 4
							Deduct Increase...	72 5 11
							Net Decrease ...	5,48,890 2 5

650. 'The particulars of the decrease here shewn in the Aumanie lands, amounting to Rupees 5,43,811-1-6, are as follows:'

Full assessment of lands remaining uncultivated—

					RS.	A.	P.	
Dry land	...	...	...	...	75,947	12	0	
Wet land	...	...	...	...	2,41,573	3	6	
								8,17,520 15 0
Deduct								
Increase in the garden land	...	...	...	...	1,362	15	6	
Allowance to Brahmins and other privileged castes, &c.					37,917	3	6	
								39,280 3 5
Decrease in the Circar demand	...							2,71,240 12 1

Remission made on account of crops that did not arrive at maturity—

	Cawnies	As.	Rs.	A.	P.
In the dry lands ...	...	15,904 9½	62,368	5	5
In the wet lands ...	...	21,575 1¼	2,10,477	13	11
In the garden lands	..	„ 15½	72	9	0
		<u>37,483 10¼</u>	<u>2,72,918</u>	<u>12</u>	<u>4</u>
Deduct increased cultivation ...			2,269	6	0
			<u>2,70,649</u>	<u>6</u>	<u>4</u>
Total decrease of revenue ...			5,48,890	2	5

651. 'The rule observed by the Principal Collector appears to have been to collect the assessment of all lands which yielded sufficient to induce the ryot to reap the produce. That pursued by the Sub-Collector may, in fact, be said to have been the same, for although he states that he fixed the proportion which was to be considered a crop, he subsequently explains that the application of that principle was followed by a remission into villages only.'

652. 'Under all the disadvantages of a season so generally unfavorable to agriculture, the Board consider the Principal Collector and his subordinate officers entitled to much credit for their successful exertions; and they observe with satisfaction that the justice and propriety of the settlement are testified by the fact, that almost the full amount of the demand, Rupees 15,33,681-0-4, was realized within the Fusly: the amount outstanding on the 12th July was only Rupees 16,240-0-10, of which Rupees 3,931-3-5 were brought to account in the following month.'

653. ' The information afforded by the Sub-Collector regarding the talook of Bhawangherry
 Enclosure No. 1, from the ' is somewhat obscure. It appears that by opening some new chan-
 Sub-Collector, 6th June 1824. ' nels which had long been in disuse, and throwing a dam across the
 Para. 6. ' river Velaroo, water was obtained for a considerable extent of culti-
 ' vation which would otherwise have perished ; but that the inhabitants could not be prevailed
 ' upon to make any effort to save their produce, until, through the exertions of the Tahsildar,
 ' who " caused the sluices to be opened and the land to be watered by the toties, to the astonish-
 ' ment of the cultivators, the crops were recovered, and the very men who set their faces against
 ' the whole affair, have reaped from 60 to 80 collams."

654. ' The backwardness which the ryots are represented to have shown at the commence-
' ment of the undertaking, is sufficiently accounted for by their having considered it "lost time
' and labour," but it is difficult to suppose that they should be so blind to their own interest,
' or so little acquainted with the practical part of their profession as to give up for lost crops which

were capable of being brought to maturity, when the means of irrigation had been actually supplied, and when the general failure of the rains had raised the price of grain more than one hundred per cent above the ordinary selling rate.'

655. 'The Board are inclined to think that both in this instance, and in the supposition that the surplus water still remaining was allowed, "to even waste, from the fear of a mamool for Idum Pyer being established," the Sub-Collector has received incorrect information. The term made use of by him is applied to lands shown in one Fusly and reaped in another. The expediency of sowing, with a view to a crop of this kind, depends not only upon the time of year, and the chance there may be of gathering in the produce before the period for putting down the seed for the regular crop comes on, but also on the nature of the soil, and its capability to raise many crops in succession. The probability in the present case would appear to be that the proper season had passed, and that by acceding to the wishes of the Sub-Collector, the ryots would have been obliged to forego the cultivation of the principal crop of the following year.'

656. 'Occurrences like these ought never to be stated on speculative or doubtful grounds. The real motives and feelings of the people might easily have been ascertained by local inquiry, and ought not to have been taken on the bare report of the Tahsildar.' The Board desired that his subject may receive the attention of the Principal Collector, and that he will use his endeavours to render permanent the improvement which appears to have been made in the means of irrigating the lands in question.'

657. 'The remainder of the Sub-Collector's report relates principally to the Sayer and Salt revenues, which will be reported on separately.'

658. 'It will therefore be sufficient in this place to observe, that in suggesting the export of the surplus stores of salt to Calcutta, Mr. Cunliffe does not appear to be aware that the demand of the Bengal Government is limited to a definite, and, in this year, a very inconsiderable quantity.'

659. 'There is, however, one other point connected with the land revenues which requires remark.'

660. Mr. Cunliffe, alluding to the re-establishment of Karkoons since the district reverted from the hands of renters to the ryotwary system, observes that the persons appointed to that office in the preceding year had not answered his expectations." That this class of servants (he continues) is a most useful one, when they do their duty, and when the party is efficient, I willingly admit, but I scarce think the pay is sufficient to induce men of respectability to seek the employment, for it leads to nothing higher. I submit, that by doing away the situation of Karkoons, and placing two Peishcars, or by whatever name they may be denominated, on the pay of four Karkoons, we might procure a set of active, well-informed men, who would be thus put into training for higher situations. At present we have no office under the Tahsildar who could take his place in case of sickness or to fill up a vacancy."

661. 'It has been one of the evils of the renting system that the minuter details of revenue management have been kept out of view, and that we have been deprived of the opportunity of training up native servants for the inferior officers necessary to a ryotwary settlement. Hence the mistake here made by the Sub-Collector. The Board could point out not only many valuable native officers now holding the situations of Tahsildar and Peishcar, who enter upon the public service as Karkoons, or in the equally subordinate rank of Talook Goomastah, but more than one instance also where individuals filling the responsible and important office of Head Sheristadar, and who are respectable alike from character and family, commenced their career in

'the same capacity; and if the Sub-Collector will look around him, he will find that, in almost every instance, the most valuable of the higher officers were originally in similar situations.'

662. 'It is among this order of public servants as among all other—although every Karkoon and every Goomastah may not be qualified for the higher offices, there will always be a sufficient number who are so, and when the present system has been some time in operation, the ordinary road to promotion in the talooks will be as before, through the lower classes of revenue appointments, where practical knowledge can best be learnt, and where individual merit should be encouraged by the prospect of preferment to more lucrative situations. It can be no adequate reason for abandoning a system which is admitted to be good in principle, that the individuals selected to carry it into effect have failed in exertion or intelligence. This is an evil which admits of a far easier remedy, and which the prosecution of the present system of administration will soon remove altogether.'

663. 'It is scarcely necessary to add that the Board are by no means disposed to authorize the arrangement proposed by the Sub-Collector. If the range of any of the talooks should be so large as to require the additional aid of a Peshcar, they will be ready to accede to any

To the Collector of Salem, 24th January.
Para. 5. 'proposition which the Principal Collector may make on that head; but they consider the services of Karkoons to be indispensable, as the Board had lately occasion to observe in another place—"Their employment is no late innovation. Their services were found essential by the Native Governments, and have only been continued by us. It is impossible that the Tahsildar can conduct his duties without the assistance of inferior agents, and it is quite manifest that there is a better check against a few servants paid by the Collector and looking forward to preferment and reward, than where the Tahsildar is obliged to confide in the Curnums, which must be the case where there are no Karkoons."

664. 'The Board request the attention of the Principal Collector to that part of the Sub-Collector's letter which relates to Duswundums. Great advantages have been derived from the grant of these assignments in other districts, and it seems likely that the system may be adopted with success in this province also. The Board are desirous of receiving the opinion of the Principal Collector on this subject. The chief objects to be attended to are—1st, that the situation selected for the tank shall not be such as to interfere with, or divert the water from, channels leading to other reservoirs; and 2nd, that the revenue to be derived by the Circar from the lands to be irrigated by its means, shall be greater than that which the same land, including the portion occupied by the bed of the new tank, already yields.'

665. 'The Principal Collector will, of course, understand that no assignment of this kind is to be made without the terms being previously explained and sanctioned by the Board.'

666. 'The report of the Principal Collector makes no mention of the survey still to be made in part of his district. The Board have learnt, however, by personal communication with that gentleman during his visit to the Presidency, that he found it necessary to stop the survey for a time, in consequence of the want of water experienced in many villages, which made it impossible to procure the attendance of the inhabitants, without whose assistance and advice the work could not be satisfactorily conducted.'

667. 'The Board beg leave to bring to the notice of the Honorable the Governor in Council, the favorable mention made by the Principal Collector of the Sub-Collector, Mr. Cunliffe, and his Assistants, Mr. P. Grant and Mr. J. Fraser.'

ANSWER OF GOVERNMENT TO THE BOARD'S PROCEEDINGS ON THE SETTLEMENT OF
S. D. OF ARCOT, FOR FUSLY 1233.

Correspondence on the subject of remissions therein noticed.
From the Secretary to Govt., in Cons., 10th March 1825.

668. Under date the 4th March, we received a letter from Government in answer to our letter of the 31st of January, submitting our proceedings on the Jummabundy of South Arcot for Fusly 1233.

684. 'In the 10th para. of their proceedings on the settlement of Fusly 1233, the Board stated that they were inclined to think that the Sub-Collector, Mr. Cunliffe, had received incorrect information respecting the circumstances mentioned in the 6th para. of his report, and they therefore called the attention of the Principal Collector to the subject. The Principal Collector now reports that he has made minute personal inquiries regarding the affair in question, and his conclusion is that the facts were misrepresented to the Sub-Collector.'

685. 'In regard to the expediency of introducing the system of Duswundums into the Southern Division of Arcot, which the Board recommend to the consideration of the Principal Collector in their proceedings on the last settlement, he states his opinion that it would never be productive of advantage to Government or even to the ryots; "the inhabitants not being sufficiently wealthy to make a present pecuniary sacrifice in the prospect of a future and distant reimbursement."

686. 'The Board observe with regret that ill health prevented the Principal Collector from proceeding with the survey during the past year. They are satisfied that Mr. Hyde will resume this important work as soon as he finds himself able to conduct it with the attention it requires, and they have no doubt that under his superintendence it will be successfully concluded.'

687. 'The Board are happy to bring to the notice of Government the favorable opinion expressed by the Principal Collector of the qualifications of Mr. Chamier, Sub-Collector of the district, and of the services of his Head Assistant Mr. P. Grant, which he mentions with much approbation. Mr. Hyde also notices favorably the conduct of Mr. Fraser while he was employed under him.'

	18,45,587 7 8
	18,29,799 14 10
Balance at the close of the Fusly ...	15,737 8 10
Subsequent collections to 30th Sept. as per Demand, Collection and Balance. ...	896 7 1
Balance...	14,891 1 9

RESTORATION OF THE INAM VILLAGE OF TANAPAKUM.

To the Chief Secy. to Government, in Cons., 3rd February 1825.
From the Pl. Collector of Sn. Div. of Arcot, 26th, in Cons., 31st May 1824.
To do. 13th, in Cons., 13th Sept. 1824.
From do. 4th, in Cons., 7th Oct. "
To do. 18th, in Cons., 18th do. "
From do. 23rd, in Cons., 25th do. "

688. 'Referring to the Abstract Statement inserted in the former part of these proceedings, by which the total revenue of the year is shewn to be Rupees 18,45,587-7-8, it is very satisfactory to observe that Rupees 18,29,799-14-10 were collected within the Fusly, and that the balance outstanding on the 30th September was no more than Rupees 14,891-1-9.'

689. On the 30th February we submitted to the Honorable the Governor in Council the correspondence noted in the margin, relating to a petition addressed to us by the family of the late Shah Abdool Khader, praying for the restoration of the village of Tanapakum in the Southern Division of Arcot, which had been held by the deceased as a Dehant inam.

690. We stated that the village in question, which is estimated to be of the annual value of Pagodas 363-13-16, was registered in the Collector's Cutcherry as being held by two persons, viz., Syed Zien Oollah Akoo and Syed Abdool Khader, for subsistence, for *their lives*; that it was resumed in 1815 in consequence of the death of these persons, and that the petitioners, their heirs, prayed that it might be restored to them to enable them to defray the expenses of maintaining a Durgah and choultry, for which purpose it was originally granted.

691. We noticed that the Principal Collector to whom the petition was referred, stated, that although the village was entered in the Register as a life inam, it appeared by papers in the possession of the petitioners and especially by an Enoyetnamah from the Nabob Wallajah, that the grant of the

village was intended to be hereditary, and to provide both for the subsistence of the incumbents and for the support of a Durgah and choultry, and that he again reported, on a further reference to him, that the Durgah and choultry, for the support of which the village was granted, were still kept up by the persons who prayed for its restoration.

692. As the Government, on a former occasion, in a case similar to the present, were pleased to continue an inam registered incorrectly as a life inam, after the death of the incumbent, to his successor, we recommended that the village of Tanapakum might in like manner be continued to the heirs of the late incumbents, in order that the purposes of the original grant might be fulfilled. We further recommended that the revenues of the village from the date of its resumption in Fusly 1224 might be paid to them.

693. We received a reply, dated 18th February, stating that in the persuasion that the authenticity of the Sunnuds produced by the family of the late inamdar had been duly ascertained, the Honorable the Governor in Council acceded to our recommendation.

694. The Government on this occasion remarked that it seemed desirable that attested copies of the original grants under which inams and Yeomiahs are held, should be lodged in the office of the Collector of the district.

695. Copy of this correspondence was forwarded to the Principal Collector on the 24th February last.

RESIGNATION OF MR. C. HYDE, PRINCIPAL COLLECTOR OF THE SOUTHERN DIVISION OF ARCOT.

696. On the 19th December we submitted to the Honorable the Governor in Council, a letter from Mr. Hyde, Principal Collector of the Southern Division of Arcot, representing that the state of his health rendered it necessary for him to return to Europe, and requesting permission to proceed to England by the first favorable opportunity, and that he might be allowed to remain at the Presidency after the expiration of his present leave of absence, for the purpose of adjusting his public accounts with the office of the Civil Auditor, preparatory to his departure from India, which we begged leave to recommend.

697. We consider it our duty on this occasion to express the high sense we entertained of the value of Mr. Hyde's services. His zeal for the public interests, we observed, had been most conspicuous throughout the whole course of his employment; and the knowledge of his duty obtained by long experience and intimate communication with the people with whom it brought him into contact, had been employed with unwearied diligence to improve the resources of the districts committed to his charge, with the combined object of augmenting the means of the Government, and raising the condition of the inhabitants. Mr. Hyde, we remarked, was appointed Collector of Chingleput on the 14th of June 1809, and Collector of Vizagapatam on the 24th July 1811, and on the 23rd February 1813 he was nominated to the important charge of the Southern Division of Arcot, which ill health now compelled him reluctantly to resign. Mr. Hyde had thus, we stated, held the responsible office of Collector in various districts for a period exceeding sixteen years, in which period the affairs of the Southern Division of Arcot had been administered by him for nearly thirteen years. During the whole of this time the records of our Board testified that his conduct had merited approbation; and it was with great regret that we found that he was unable to continue his services to the public.

669. The settlement, it was observed, amounted to Rupees 14,99,925-9-10, following short of that for the preceding Fusly by Rupees 5,48,890-2-5. The decrease arose in nearly equal proportions, from decreased cultivation and from remissions on account of the failure of crops. In a season like the past, of which the calamitous effects were felt with such severity in the adjoining districts, the loss of revenue in the Southern Division of Arcot was as little as could be expected, while the trifling amount of the balance outstanding at the close of the Fusly, afforded a fair presumption that the actual demand had not pressed heavily on the people. The Governor in Council concurred, therefore, in our opinion, that the result of Mr. Hyde's administration in the late year was very creditable to himself and to his subordinate officers.

670. The only point connected with the settlement which called for remark, was said to be the principle by which Mr. Hyde regulated the remissions; with regard to which we had not stated our opinion. It would appear, the Government observed, that, without respect to the ability of the individual to pay the assessment, it was remitted indiscriminately on every field which did not yield enough to induce the ryot to reap the produce. This principle had the advantage of being simple and definite in its application; but it did not seem to the Governor in Council to be strictly correct. The assessment was fixed with reference to the average produce; and as it was not enhanced in a favorable season, it could not be expected, as a matter of right, that it should be lowered or remitted in an unfavorable one. The only bar to the demand was the ryot's inability to pay it; and this was to be inferred, not from the state of a particular field, but from that of all the fields which he had cultivated; and from a combined consideration of the produce and price.

671. These principles having been formerly laid down in our own proceedings, the Governor in Council concluded that our omission to state them on this occasion did not arise from any doubt of their theoretical propriety, but from consideration for the humane motives by which the Principal Collector was actuated in adopting a different system.

672. The Governor in Council had noticed, we were informed, with much pleasure the terms in which Mr. Hyde had mentioned the late Sub-Collector, Mr. Cudliffe, and the Assistants, Mr. P. Grant and Mr. J. Fraser.

673. With reference to the above communication from Government upon the Settlement of the Southern Division of Arcot for Fusly 1233, and particularly to the remark contained therein, that the Board had not noticed the principle observed by the Principal Collector in regulating the remissions, which principle was considered by the Honorable the Governor in Council to be incorrect, we submitted on the 18th April the correspondence with Mr. Hyde noted in the margin, in order to show that this omission did not arise from any want of attention on our part to the details of the settlement. The fact alluded to, we stated, had not escaped our notice, but we were of opinion that the application of the rule to which Mr. Secretary Stokes had referred would, under the system which had for many years been pursued in the Southern Division of Arcot, have pressed heavily upon the people in a season like the past.

674. In conclusion, we observed, that there was a mistake in the account which the Principal Collector had transmitted in explanation of his kistbundy, since the monthly statements of the Demand, Collection and Balance for the last Fusly shewed very considerable collections to have been made before any thing had fallen due according to the account B which we had forwarded, it would be our endeavour, we said, to establish a satisfactory kistbundy for this district, and the result would be communicated at a future period.

675. The Government stated in reply that the correspondence referred to in it was considered to afford very satisfactory evidence of our attention to the due regulation of the remissions which the unfavorable nature of the season rendered necessary last Fusly in the Southern Division of Arcot, and that the Governor in Council would be happy to receive the report promised in the conclusion of our letter on the kistbundy arrangements in that district.

676. A further communication was made to the Collector on the subject of his kistbundy on the 28th July.

SETTLEMENT FOR FUSLY 1234.

677. On the 12th December we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under the same date, on the Settlement of the Southern Division of Arcot for Fusly 1234; as detailed in the Report from the Principal Collector, dated 29th October 1825.

678. 'The following statement exhibits the settlement concluded by the Principal Collector for Fusly 1234, in comparison with the settlements of 1232 and 1233.'

	Jumma of			Jumma of			Jumma of			Increase in 1234 in comparison with 1233.			Decrease in 1234 in comparison with 1232.		
	1232.			1233.			1234.								
Aumanie	19,68,381	9	9	14,24,570	8	3	17,71,522	4	2	3,46,95	11	11	...	...	...
Assumed Jagheer	27,929	14	2	21,372	13	6	22,248	4	3	875	6	9	...	...	...
Teerwah of lands about the Fort of Cuddalore	461	7	9	425	13	11	431	8	3	5	10	4	...	...	...
Zemindary Settlement	37,680	13	5	37,680	13	5	35,067	8	4	...	...	...	2,613	5	1
Rented Villages	1,444	10	9	2,203	8	6	2,203	8	6	...	...	...	...	...	...
Bagaunet	438	8	0	423	8	0	433	8	0	...	...	...	...	...	...
Quit-rent	481	5	10	522	3	9	1,371	10	5	849	6	8	...	...	...
Gruff lands	801	7	8	832	15	8	810	15	1	...	...	...	22	0	7
Poshecush	1,445	8	0	1,445	8	0	1,445	8	0	...	...	...	...	...	...
Shotrium	17,644	15	6	17,644	15	6	17,644	15	6	...	...	...	...	...	...
Moturpha	1,327	11	8	1,304	8	3	1,294	3	6	...	...	...	10	4	9
	20,58,038	0	6	15,08,437	4	9	18,51,473	14	0	3,43,632	3	8	2,645	10	5
Deduct Jary Items	9,222	4	3	8,511	10	11	8,886	6	4	...	...	...	...	...	...
	20,48,815	12	3	14,99,925	9	10	18,45,587	7	8	...	...	...	...	...	...
Deduct Jumma of 1234..	18,45,587	7	8	Deduct Jumma of 1233...	...	...	14,99,925	9	10	...	...	...	...	...	...
Excess in 1232	2,03,228	4	7	Increase in 1234	...	...	3,45,661	13	10	...	...	...	...	...	...

679. 'The result shewn by the foregoing statement appears to the Board as favorable as could have been expected with reference to the calamitous effects of the season experienced in 1233. It is justly remarked by the Sub-Collector on this point that "a good year will not enable the country to recover immediately from the effects of a bad one. During a season of drought so many of the poorer classes of the cultivators either die from sickness or starvation, or desert

‘their villages in search of the means of subsistence; and the loss of cattle from want of water and pasture is so great, that time is required before the absentees can return or those that remain recover the means of cultivating to the former extent.’ The rain which fell in last year was late and not so abundant as in 1232, and the season altogether was not so favorable to cultivation as in the latter year. It was however far more favorable than in 1233, and allowed a very considerable increase of cultivation extending over 46,465 cawnies, which produced an augmentation of revenue amounting, as shewn above, to Rupees 3,45,661. Satisfactory as this improvement is, and creditable as it must be deemed to the management of the Principal Collector, and the exertions of himself and his subordinate officers, it is still to be observed that the extent of land under cultivation was less in 1234 than in 1232 by 33,206 cawnies, and that the revenue of the last year falls short of the amount realized in 1232 by more than two lacs of Rupees; in at the same time it is only fair to consider the advance already made in the way of improvement under circumstances by no means favorable, as an earnest of greater prosperity when the country shall have the benefit of a more propitious season, and the resources of the agricultural population shall be fully repaired.’

680. ‘The Board have taken the particulars of the settlement of 1234 stated above, from the Principal Collector’s Report and from the accounts marked A and D. On comparing these accounts, however, with the accounts of the preceding Fusly, and with the other accounts which accompanied the Principal Collector’s report, they have remarked some discrepancies which require explanation. The first which they have noticed is in the number of villages entered in the statement A for Fusly 1234, in comparison with the number entered the same statement for 1233; the difference is 173, and the Board observe that it occurs under the head of Jagtheers but there is no remark in the statement or in the Principal Collector’s report to account for it. There are differences also in the number of Circar villages and of villages belonging to the Vaitvallum Poligar, and in the number of Mootah villages entered in the same statements for the two years respectively, the number entered under each head being less in 1234 than in 1233. It appears that there is an increase under the head of deserted villages in 1234, corresponding to the diminution in the number of Circar village and of villages belonging to the Vaitvallum Poligar; but the circumstance is not explained as it ought to have been in the Principal Collector’s report. The Board suppose that the decrease in the number of villages under the head of Mootahs was occasioned by the purchase of the Ariagooty Mootah in last Fusly, but the fact is not stated.’

To Govt. 27th Jan'y. 1825.
From do. 8th February 1825.

681. ‘The discrepancies already noticed are discovered on comparing the accounts of 1233 and 1234. There is also a considerable difference in the accounts submitted by the Principal Collector for 1234, which the Board are at a loss to reconcile. The difference alluded to will be observed on comparing the general Jummahbundy Statement A. with the

Col. 84.	‘inam Jummahbundy Statement F. In the general Jummahbundy
“ 82.	Statement the total extent of land entered is 21,26,765 cawnies,
“ 83.	consisting of 18,42,471 cawnies of Poonjee, and 2,84,293 cawnies
Col. 3.	Nunjee. In the inam Jummahbundy Statement 21,41,368 cawnies
“ 1.	are entered, of which 18,53,972 cawnies are entered as Poonjee,
“ 2.	and 2,87,395 as Nunjee. There is again a difference under the
Compare Cols. 85, 86, 87 in	head of Poramboke, and in other places likewise, particularly under
Statement A with Cols. 4, 5, 6	the head of inam* lands. No explanation is given of these discrepan-
in Statement F.	cies; the accounts therefore in their present state are useless for the purpose of comparison,
* See Cols. 97, 98, 99 in	and instead of serving to elucidate each other, they tend only to produce difficulty and confusion
Statement A, & Cols. 25, 26,	on any occasion of reference. The Principal Collector will be pleased to afford the explanation
27 in Statement F.	necessary for the reconciliation of these accounts, and he is requested so to modify his
	statements in future that they may exactly agree one with another. He is also requested
	to be careful to explain in his report every change that may occur in the disposition of the

‘lands of the district in each year, unless the reason of the change is clearly apparent in the accounts. The Board observe on this head that these changes generally can be most conveniently explained in the form of notes to the usual Jummahbundy statements.’

682. ‘In the 12th para. of the Report under consideration, the Principal Collector refers to the proceedings of the Board on the settlement of 1232, and to a letter addressed to him under date the 31st March last, and takes occasion to observe that no compulsory measures to increase the cultivation have been authorized or permitted. He states that it is the practice in his district “to enter into cabooliats with the ryots for such lands as they might be able to cultivate, and the duty and responsibility of the Tahsildars is confined to a superintendence that such voluntary agreements are duly performed;” and as a proof of the leniency with which even these voluntary agreements are enforced, he observes that “the cabooliatuamah will shew that there is a considerable annual deduction made to those inhabitants who have not been able to cultivate to the extent of their cabooliats.” The Board find on reference to the Statement D, that the extent actually cultivated in 1234 was less than the extent of land agreed for by the ryots by 86,188 cawnies. This circumstance may be considered as a proof of the leniency of the Principal Collector’s administration, and that a liberal consideration is given to the actual circumstances of the ryots at the conclusion of the settlement, and so far it will doubtless be deemed satisfactory by the Government. But the Board are not sure that it implies the absence of constraint on the ryots in regard to their cultivation at an earlier stage of the proceedings of the year; on the contrary the very fact of their having entered into cabooliats to cultivate to an extent which eventually proved so far beyond their means, would seem rather to shew that the talook officers had in the beginning exerted an undue influence to induce them to take more land than they wished.’

683. ‘From the latter part of the para. above referred to, it would appear that Mr. Hyde has entirely misconceived the tenor of the Board’s observations in that part of their proceedings on the settlement of 1232, in which they noticed a passage in the Principal Collector’s report likely, as they thought, to produce an unfavorable impression regarding the general character of his administration. The Principal Collector spoke of the exertions of his subordinate officers “in spurring on the ryots” to increase their cultivation; and the Board, in order to guard against its being inferred from this expression that a general interference on the part of the revenue officers inconsistent with the freedom it was wished to leave to the ryots in respect to the extent of their cultivation, was permitted and encouraged by the Principal Collector, took some pains to shew that the interference intended to be described by him, in the passage referred to, was confined to particular cases in which it was justifiable and proper. The Principal Collector’s observations on this point were viewed in the same light by the Government, yet Mr. Hyde now intimates that his meaning was misapprehended by the Board, while he expressed his satisfaction that it was rightly understood by the Government, that is to say, he finds a difference of opinion between the Board and Government where there is in reality a perfect concordance. It is proper to add that the Board, on the occasion now adverted to, stated their expectation that the Principal Collector would use his best exertions to prevent his native servants from outstepping the bounds within which alone any interference with the ryots could be approved. They took another opportunity of impressing upon the Principal Collector the wish of Government to abolish all interference with the ryots in respect to the extent of their cultivation, in the letter addressed to him under date the 31st March, to which he also refers in this place. In regard to this letter it is only necessary to remark that in his answer to it, Mr. Hyde observed, that he perfectly agreed with what the Board had stated therein. The Board take this opportunity of calling the attention of the Principal Collector to the 3rd and 5th paras. of the letter referred to regarding his Kistbundy, and to the letters noted

28th July.
24th October.

‘in the margin, which have been since addressed to him on the same subject and which should be answered at his earliest convenience.’

'their villages in search of the means of subsistence; and the loss of cattle from want of water and pasture is so great, that time is required before the absentees can return or those that remain recover the means of cultivating to the former extent.' The rain which fell in last year was late and not so abundant as in 1232, and the season altogether was not so favorable to cultivation as in the latter year. It was however far more favorable than in 1233, and allowed a very considerable increase of cultivation extending over 46,465 cawnies, which produced an augmentation of revenue amounting, as shewn above, to Rupees 3,45,661. Satisfactory as this improvement is, and creditable as it must be deemed to the management of the Principal Collector, and the exertions of himself and his subordinate officers, it is still to be observed that the extent of land under cultivation was less in 1234 than in 1232 by 33,206 cawnies, and that the revenue of the last year falls short of the amount realized in 1232 by more than two lacs of Rupees; in at the same time it is only fair to consider the advance already made in the way of improvement under circumstances by no means favorable, as an earnest of greater prosperity when the country shall have the benefit of a more propitious season, and the resources of the agricultural population shall be fully repaired.'

680. 'The Board have taken the particulars of the settlement of 1234 stated above, from the Principal Collector's Report and from the accounts marked A and D. On comparing these accounts, however, with the accounts of the preceding Fusly, and with the other accounts which accompanied the Principal Collector's report, they have remarked some discrepancies which require explanation. The first which they have noticed is in the number of villages entered in the statement A for Fusly 1234, in comparison with the number entered the same statement for 1233; the difference is 173, and the Board observe that it occurs under the head of Jagheers but there is no remark in the statement or in the Principal Collector's report to account for it. There are differences also in the number of Circar villages and of villages belonging to the Vaitvallum Poligar, and in the number of Mootah villages entered in the same statements for the two years respectively, the number entered under each head being less in 1234 than in 1233. It appears that there is an increase under the head of deserted villages in 1234, corresponding to the diminution in the number of Circar village and of villages belonging to the Vaitvallum Poligar; but the circumstance is not explained as it ought to have been in the Principal Collector's report. The Board suppose that the decrease in the number of villages under the head of Mootahs was occasioned by the purchase of the Ariagooty Mootah in last Fusly, but the fact is not stated.'

To Govt. 27th Jany. 1825.
From do. 8th February 1825.

681. 'The discrepancies already noticed are discovered on comparing the accounts of 1233 and 1234. There is also a considerable difference in the accounts submitted by the Principal Collector for 1234, which the Board are at a loss to reconcile. The difference alluded to will be observed on comparing the general Jummahbundy Statement A. with the

Col. 84.	'inam Jummahbundy Statement F. In the general Jummahbundy
" 82.	'Statement the total extent of land entered is 21,26,765 cawnies,
" 63.	'consisting of 18,42,471 cawnies of Poonjee, and 2,84,293 cawnies
Col. 3.	'Nunjee. In the inam Jummahbundy Statement 21,41,368 cawnies
" 1.	'are entered, of which 18,53,972 cawnies are entered as Poonjee,
" 2.	'and 2,87,395 as Nunjee. There is again a difference under the
Compare Cols. 85, 86, 87 in	'head of Poramboke, and in other places likewise, particularly under
Statement A with Cols. 4, 5, 6	'the head of inam* lands. No explanation is given of these discrepan-
in Statement F.	'cies; the accounts therefore in their present state are useless for the purpose of comparison,
* See Cols. 97, 98, 99 in	'and instead of serving to elucidate each other, they tend only to produce difficulty and confusion
Statement A, & Cols. 25, 26,	'on any occasion of reference. The Principal Collector will be pleased to afford the explanation
27 in Statement F.	'necessary for the reconciliation of these accounts, and he is requested so to modify his
	'statements in future that they may exactly agree one with another. He is also requested
	'to be careful to explain in his report every change that may occur in the disposition of the

'lands of the district in each year, unless the reason of the change is clearly apparent in the accounts. The Board observe on this head that these changes generally can be most conveniently explained in the form of notes to the usual Jummahbundy statements.'

682. 'In the 12th para. of the Report under consideration, the Principal Collector refers to the proceedings of the Board on the settlement of 1232, and to a letter addressed to him under date the 31st March last, and takes occasion to observe that no compulsory measures to increase the cultivation have been authorized or permitted. He states that it is the practice in his district "to enter into cabooliats with the ryots for such lands as they might be able to cultivate, and the duty and responsibility of the Tahsildars is confined to a superintendence that such voluntary agreements are duly performed;" and as a proof of the leniency with which even these voluntary agreements are enforced, he observes that "the cabooliatuamah will shew that there is a considerable annual deduction made to those inhabitants who have not been able to cultivate to the extent of their cabooliats." The Board find on reference to the Statement D, that the extent actually cultivated in 1234 was less than the extent of land agreed for by the ryots by 86,188 cawnies. This circumstance may be considered as a proof of the leniency of the Principal Collector's administration, and that a liberal consideration is given to the actual circumstances of the ryots at the conclusion of the settlement, and so far it will doubtless be deemed satisfactory by the Government. But the Board are not sure that it implies the absence of constraint on the ryots in regard to their cultivation at an earlier stage of the proceedings of the year; on the contrary the very fact of their having entered into cabooliats to cultivate to an extent which eventually proved so far beyond their means, would seem rather to shew that the talook officers had in the beginning exerted an undue influence to induce them to take more land than they wished.'

683. 'From the latter part of the para. above referred to, it would appear that Mr. Hyde has entirely misconceived the tenor of the Board's observations in that part of their proceedings on the settlement of 1232, in which they noticed a passage in the Principal Collector's report likely, as they thought, to produce an unfavorable impression regarding the general character of his administration. The Principal Collector spoke of the exertions of his subordinate officers "in spurring on the ryots" to increase their cultivation; and the Board, in order to guard against its being inferred from this expression that a general interference on the part of the revenue officers inconsistent with the freedom it was wished to leave to the ryots in respect to the extent of their cultivation, was permitted and encouraged by the Principal Collector, took some pains to shew that the interference intended to be described by him, in the passage referred to, was confined to particular cases in which it was justifiable and proper. The Principal Collector's observations on this point were viewed in the same light by the Government, yet Mr. Hyde now intimates that his meaning was misapprehended by the Board, while he expressed his satisfaction that it was rightly understood by the Government, that is to say, he finds a difference of opinion between the Board and Government where there is in reality a perfect concordance. It is proper to add that the Board, on the occasion now adverted to, stated their expectation that the Principal Collector would use his best exertions to prevent his native servants from outstepping the bounds within which alone any interference with the ryots could be approved. They took another opportunity of impressing upon the Principal Collector the wish of Government to abolish all interference with the ryots in respect to the extent of their cultivation, in the letter addressed to him under date the 31st March, to which he also refers in this place. In regard to this letter it is only necessary to remark that in his answer to it, Mr. Hyde observed, that he perfectly agreed with what the Board had stated therein. The Board take this opportunity of calling the attention of the Principal Collector to the 3rd and 5th paras. of the letter referred to regarding his Kistbundy, and to the letters noted

28th July.
24th October.

'in the margin, which have been since addressed to him on the same subject and which should be answered at his earliest convenience.'

be rated at two-thirds of the ordinary assessment and left to fluctuate with the actual produce, or be settled at a fixed and permanent standard. The difference between Colonel Read and Captain Macleod was, that the former was inclined to be more indulgent than the latter. Colonel Read seems to have been of opinion that the aghaharumdars should be allowed the option of holding the whole of their village, on the condition of paying one-third of the usual *teerwa* to the Government or half of it, entirely rent-free. Captain Macleod considered this too great an indulgence, and thought they should be allowed to hold only one-third free of rent. Colonel Read seems to have approved of a fluctuating assessment at a certain rate upon the actual annual produce. Captain Macleod on the contrary thought that it should be invariable. In fact, the aghaharums appear to have been settled on different principles in different talooks. In referring the petitions of the aghaharumdars to the Collector, it was not proposed that the proportions of the aghaharumdars' shares in their respective villages, as settled by Captain Macleod, should be altered, or at all interfered with, the intention was that the Collector should report whether in those cases in which a fixed and invariable assessment was settled, it might not be found occasionally oppressive, and whether it might not be proper to allow the early demand to be regulated generally by the actual resources, that is, by the extent of cultivation; with regard to the petition of some of the aghaharumdars that a division of the land may be made between them and the *Circar*, the system appears objectionable, as it would be likely to have the effect of throwing upon the *Circar* a quantity of unprofitable waste, whereas the allotment of specific shares to them and the *Circar*, respectively, fluctuating only in amount according to the cultivation, would be calculated to give them an interest in extending the cultivation as far as their means admitted. The Collector should have considered these points and submitted his sentiments upon them.

717. 'If it be true as alleged that some of the villages have been resumed from their not being able to meet the public demand, there would seem to be *prima facie* evidence that the assessment in these cases was oppressive. The fact should have been distinctly stated. If true, the Collector should have reported the particular circumstances of each case, by which the Board might have been enabled to dispose of them satisfactorily. If untrue, the real cause of the resumption should have been explained.'

718. 'Lastly, the petition complaining of the resumption of a village by mistake for another, demanded special notice; but the Collector has left the assertion to stand without contradiction or explanation; and the Board remain in ignorance of the real state of the case.'

719. 'In concluding their remarks upon these petitions, the Board are constrained to observe not only that the Collector's explanation is unsatisfactory as relates to the facts in question, but that he does not even appear to have made himself acquainted with the nature of the claims he was called upon to consider.'

720. 'The Collector reports next on Nos. 34, 38, 39, 40, 41 and 42, which he describes generally as petitions, for the revival of old *Yeomiah*s formerly derived from the customs; he states that he has not been able to find either from inquiry, or the records of the office, that they ever were recognized by the British Government; although as the customs were rented from the time we received the country until *Fusly* 1213, many of the renters continued to pay them.'

721. 'This loose and general statement is very unsatisfactory, as it does not meet and answer the particular allegations of the several petitions. In No. 38 it is alleged that the allowance claimed was continued for five years under the administration of Mr. Hargrave. In No. 39 the petitioner says his *Yeomiah* was continued up to *Fusly* 1225. In No. 40 the claim is not only for the revival of an old *Yeomiah*, but for the restoration of certain inam land, part of the endowment of a mosque said to have been assumed by Captain Macleod.'

Mr. Hargrave was appointed Collector of Salem in 1803 or *Fusly* 1212-13. From Govt., 14th, in Cons., 24th January 1803.

'The allowances claimed in Nos. 41 and 42 are said to have been resumed by Mr. Hargrave; the latter was a charitable allowance to a pagoda, and is alleged to have been specially recognized and sanctioned by Mr. Graeme in the year *Krodana*, corresponding with 1804-5, who is said to have ordered it to be paid from the extra revenue, upon the abolition of the *Sayer*, upon which it was originally charged.'

722. 'There being a distinct averment in most of these petitions, that the allowances claimed were continued for a considerable period, under the administration of the British Government, and a direct and positive assertion in one of them, that the charitable allowance claimed in it for a religious institution had been specially recognized and confirmed by an order of one of its officers, it is quite unsatisfactory to be told in a general manner that no trace has been found from inquiry, or on the records, of their recognition by the British Government. The assertions of the petitioners now stand in opposition to the general declaration of the Collector, and although they are not to be assumed as true, because they are not particularly contradicted, yet if false, they should have been distinctly denied. The averments of the several petitions should have been separately examined and specifically answered, and the Board would then have been enabled to form a judgment on each case, which they are now precluded from doing.'

723. 'The allowances formerly paid from the *Sayer* were abolished upon a general principle, but there may be particular cases in which the continuation of such allowances would be just and politic, as, for instance, allowances to pagodas, and other religious institutions which have no other support, and such, if what is stated of Mr. Graeme be true, would appear to be that mentioned in No. 42.'

724. 'In respect to the inam land claimed in No. 40, some record of the assumption may surely be found in the accounts in the Collector's office, and it was the duty of the Collector to afford the requisite explanation regarding it, but this claim is passed over in silence.'

725. 'The Petition No. 37 noticed by the Collector in para. 10 appears to be inadmissible.'

726. 'The Collector next notices ten petitions from No. 14 to No. 23, complaining generally of over collections. These complaints, he answers by a general assertion that they are totally devoid of truth, and that not a single fanam has been collected from the petitioners above what is specified in their *Puttaha*.'

Petitions of the inhabitants of *Ahtoor*. 'This general denial of the truth of these complaints is inconsistent with the information obtained upon the subject at the time the petitions were presented. It was then understood, from inquiry made on the spot, in regard to the complaints of some of the petitioners, that they were well founded, that an extra collection was in fact made from them over the sum specified in their *Puttaha*s, which was the amount collected by Colonel Read, the extra collection being the difference between that amount and the rate originally fixed by Captain Macleod, whose assessment was reduced by Colonel Read. Mr. Cockburn, the present Collector, it was said, in consequence of some discussion having taken place on this subject, had ordered the *Tahsildar* not to make these collections. The *Tahsildar* nevertheless continued to make them, and, on enquiry, stated he had done so by Mr. Cockburn's orders.'

727. 'It will be observed that the petitioner in No. 22 states that on the occasion of his effects being distrained by the *Tahsildar* for the amount of additional rent demanded from him, over and above the sum specified in his *Puttaha*, he complained to the Collector, and that he issued an order to the *Tahsildar* to collect no more than the *Puttaha*. The question immediately suggests itself, Is this statement true or false? Was such a complaint made to the Collector, and did he issue any orders upon it? It was incumbent upon the Collector to give a particular answer to an assertion of this nature, but he passes it by without a remark.'

51. 'From certain Agraharumdars of the Ahtoor Talook, stating that Mr. Macleod gave them two-thirds of the land of their village, retaining one-third for the Circar, and fixing a heavy assessment on the land, settled a Jody in money upon the Circar's share which they have hitherto paid, but that much of the land has become Bunjer and they can no longer pay the money assessment, therefore praying that their two-thirds of the land may be given up to them, and that the Circar's share may be assumed, and the money assessment remitted.'

52. 'From certain Agraharumdars of the Oosoor Talook, stating that from the time of the Sultan's Government, and under the Company's Government in the time of Mr. Graham, they held their lands paying a Jody, that Mr. Cockburn, Senior, settled their share at one-third, and that they are unable to pay the money assessment; praying therefore that they may be permitted to hold them as a Survamaunium as in the time of the Bahadur.'

53. 'From an inhabitant of Dunkunecottah, stating that he held the village of Seernee as an Agraharum, paying under Mr. Graham's management the same Jody as under the Sultan's Government, that Mr. Cockburn, Senior, settled his share at one-third, and he so held it until the year Dandoobee; but orders coming to sequester the Agraharum of Hoonhully, the petitioner's village was sequestered instead; states that he possesses the Sunnuds of the Sultan, Mr. Graham, and Mr. Cockburn, and prays that his village may be restored.'

No. 34. 'Cazy Mahomed Sillaman of Oosoor states that he had a daily allowance of $\frac{1}{4}$ seer of oil for lighting the mosque to the end of the Sultan's reign; that it was discontinued from the commencement of the Company's administration; that he had solicited Mr. Graeme, Collector of Chittore, on the subject, who promised to restore it, but he has not yet obtained it. He has a certificate from the Tahsildar of his having received the allowance agreeably to the Sunnud.'

38. 'Mahomed Hoossain, Cazy of the Cusbah Vomalore, states that he had a yeomiah of 15 C. fs. which was continued to him for eight years under Mr. Hargrave's administration, and was then resumed; he complained to Mr. Cockburn on the subject, but it has not yet been restored. He has a Sunnud issued in the year Annudah or 1794.'

No. 39. 'Raheman Shah, a Fakeer of the Cusbah of Ahtoor, had a yeomiah from the Sayer of $1\frac{1}{2}$ Milee fanams, which was continued up to Fusly 1225, and resumed in Fusly 1225, in Mr. Hargrave's time; prays for its restoration.'

No. 40. 'Ghoolam Mohideen, Cazy of the Cusbah of Salem, had a monthly allowance for service in a mosque of 27 Gopaly fanams, viz., 15 Gopaly fanams from the Sayer, and 12 G. fanams from the Mogham, which was discontinued 18 years ago in the time of Mr. Macleod; prays that it may be restored.'

'Complains also that half of the inams belonging to the mosque were assumed in Mr. Macleod's time, the remainder he still possesses; prays that the land assumed may be restored.'

No. 41. 'Kadur Mohadeen, Cazy of Penzur in the Dhurmapoory Talook, had an official allowance of 1 C. Pagoda monthly from the Sayer, which was discontinued in Mr. Hargrave's time, prays that it may be restored to him.'

No. 42. 'Soobier Poosaree of Oosoor had an annual allowance of 12 Pagodas, for the distribution of rice at the Pagoda, which under the Sultan's Government was charged upon the Sayer. In the year Krodana, Mr. Graeme, Collector of Chittoor, ordered the same to be included in the Sayer Tusdeek; after the Sayer was abolished, he directed it to be paid from the extra revenue. It was resumed in the year Angeerasa under Mr. Hargrave's administration; prays that it be restored.'

No. 37. 'Abdul Cader, formerly Cutwall of Shenkagherry Cusbah, complains that his pension of 2 Pagodas is insufficient; requests that it may be increased to 5 Pagodas, and that 2 Pagodas may be continued to his daughters after his death, and that a small inam may also be granted to him.'

No. 14. 'Anee Naick and Veera Naick, ryots of Ahtoor, complain that in Fusly 1232, a Puttah was given to them for Rupees 14-4, but that Rupees 12-4 in excess of the Puttah was collected from them, that they complained to the Tahsildar, who made no inquiry.'

No. 15. 'Comar Naick, of the same village, complains of an over-collection of Rupees 2-8 in excess of his Puttah.'

No. 16. 'Ramasawmy Naick, of the same village, complains of a collection of Rupees 30 in excess of his Puttah, the sum specified therein being 200 Rupees.'

No. 17. 'Ramiah of Tadoor, complains that 12 Rupees was collected from him in excess of the sum of 40 Rupees specified in his Puttah.'

No. 18. 'Veda Koosul Bhage, a ryot of Gujjel Naickputty, a Muzrah of Raseepoor, complains that an addition of 2 Pagodas has been lately made to his Puttah, which he has held for 7 Pagodas from the time of Mr. Macleod.'

No. 19. 'Madee Chetty, of the same village, complains that an over-collection has been made from him of Rupees 2-2-3, in excess of his Puttah, in which the sum specified is Rupees 17-8.'

No. 20. 'Yetaraz of Daseenaickenputty, in the Talook of Raseepoor, complains that an over-collection has been made from him in Fuslies 1231 and 32 to the amount of 7 Rupees, the sum specified in his Puttah being Rupees 16-8.'

No. 21. 'Ramachendra Naick, ryot of Ahtoor, complains that the Tahsildar demands from him 4 or 5 Rupees in excess of the Puttah granted by Mr. Macleod, and that he has in this manner collected in the village about 50 Rupees over the Puttum, states, that the present Curnum is the instigator of this proceeding.'

No. 22. 'Yakoob Khan, ryot of Cusbah Raseepoor, complains that in Fusly 1232 an addition of 10 Rupees was made to his Puttah, which was settled by Mr. Macleod at Rupees 44-14-8, and that his effects were distrained for the same; that he made a complaint to the Collector, who issued an order to the Tahsildar to collect no more than the Puttum, that the Tahsildar did not attend to the order, but sequestered his property.'

No. 5. 'Complaint of the toty of Mulliumputty that his toty inam had been continued to him from the time of Captain Macleod, until the resumption of the Mootah, when, in consequence of the misrepresentation of the Curnum, it was zufted.'

No. 6. 'Complaint of Auramootoo Pundarum, of the Pagoda of Mohinoor in the Namcul Talook, that he had been dispossessed of his inam by the Dhurma-curtah, who had put another person in his place; that he had complained to the Collector, and orders had been issued to the Tahsildar to inquire about the matter that nothing however had been done.'

No. 17. 'Complaint of a Fakeer of Durumpoory, that twenty years ago he mortgaged his inam land for 20 Pagodas, that on his tendering the land to the mortgagee he declared half the money to be Butwurty and refused to give it up; that he complained to the Collector, who gave orders to the Tahsildar to inquire, but no inquiry has been made.'

728. 'On the whole the Board think there is every reason to doubt that these complaints have been duly investigated.'

729. 'The petitioner in No. 5 complains of the loss of his Toty inam. The Collector states that it appears by the survey accounts that there is no Toty inam belonging to his village. The petitioner's complaint would therefore appear to be groundless.'

730. 'The Collector states that the petitioner in No. 6 had been put in possession of the land claimed by him previous to the receipt of the list of petitions under report.'

731. 'In No. 7 the matter of complaint, it appears, was not within the cognizance of the Collector. The parties have been referred to the Civil Court.'

732. 'In No. 8 the petitioner complained that half of the inam granted by Tippon had been lately assumed by the Circar. It appears from the Collector's report that the lands held by the petitioner's family were found on measurement, when the survey was made in 1795-6 to contain twice as much as is entered in the Purwannah. The excess was accordingly assumed. The petitioner's request that this land may be restored is of course inadmissible.'

733. 'In para. 16 the Collector reports upon a Petition No. 9, from Venkatadree Naïd formerly Poligar of Apenaigpoliam; he states that under the former Government he held lands and Russooms producing annually Rupees 1,955; that his lands were taken from him in 1792 or the accession of the British, but the Russooms were continued until the following year, when for some misconduct they were taken from him. This statement is very inexplicit. There must be some reasons on record for depriving the Poligar of his lands in 1792, and some memorial of the misconduct by which the Russooms were afterwards forfeited; but no explanation is given on these points in the Collector's letter. There is a discrepancy also between the Collector's statement and the petition in regard to the period at which the Russooms were assumed. The Collector says it was in 1783, but the petitioner asserts that it was under the administration of Mr. D. Cockburn; this ought to have been noticed.'

734. 'The Collector proceeds to state, that besides the petitioner there are three other persons similarly situated, all of whom appear to have lost their property, partly from their own misconduct, and partly from the unsettled and disturbed state of the times; and he adds that he is fully aware that both justice and policy require that these persons should be supported. It is necessary that the Collector should report particularly who these persons are, from their present condition and their former history, noticing distinctly the instances of misconduct for which they incurred forfeiture, and the grounds upon which he now conceives that in justice and policy they should be relieved from the penalty, and restored to the favor and protection of Government.'

735. 'In No. 10 the petitioner prays for the restoration of the Duswundum of the Palcode tank. The Collector states that he lost it in consequence of neglecting to repair the tank. It appears that the petitioner has had no interest in the tank for a great number of years, during which time the repairs have been made at the expense of the Circar. The petitioner offers to repay these expenses, but the Board do not think he is entitled to any consideration.'

736. 'No. 11, the Collector observes, is a petition from the servants of the Woomaloor Pagoda for an increase of their pay and allowances. This statement of the object of the petition is not quite accurate. The petitioners represent indeed that their allowances are insufficient, but their prayer is that the lands of the pagoda may be restored. This petition cannot be admitted.'

737. 'The Collector states that "No. 12 is a petition complaining of over collection having been made on the petitioner's garden lands. On referring to the survey accounts (he says) I find that the lands in question are charged only with the same rates of Teerwa which are therein stated, that no over collection has ever been made on these lands."

738. 'It will be observed, on reference to the abstract of this petition in the Mahratta list, that the petitioner's complaint is, that notwithstanding that he had paid the proper assessment upon a garden which he had planted with cocoanut trees, &c., agreeably to a proclamation of Mr. D. Cockburn, up to Fusly 1229, and obtained a Puttah for the same in Fusly 1230, when the trees began to be productive, wherein, according to the principles of that proclamation, the assessment was doubled and fixed at 5 Rupees, the trees were afterwards counted, and the assessment being calculated upon them at 25½ Rupees per annum instead of 5 Rupees, the sum stated in the Puttah, the garden was sold for 76½ Rupees, the amount of three years' back assessment at that rate.'

739. 'It is obvious to remark that the Collector's explanation does not state the nature and object of the petition fairly, and does not meet the circumstances detailed in it.'

740. 'The circumstances stated by the petitioner demanded particular attention. He declares that a Puttah was given to him in Fusly 1230, in which the assessment upon his garden was fixed at 5 Rupees; is this the fact? If it is, how is the subsequent increased assessment warranted? But if not, what is the reason that the principles of Mr. D. Cockburn's cowle are not applied to this garden land, the trees in which are stated to have come into bearing lately? What is the date of the cowle, and when were the trees planted? When was the assessment complained of fixed? Was the garden in fact sold for arrears and for what years, and at what rate were they calculated?'

741. 'The Collector's report should have contained specific answers to all these points, which immediately suggest themselves on the perusal of the complaint; but no explanation of the kind is afforded, and in consequence of this neglect the Board are left without any information to guide their judgment, and to enable them to form an opinion upon the case. At the time the complaint was made, the Collector's Sheristadars being referred to, admitted the fact that the garden was sold, and also that the teorwa was not fixed according to Mr. D. Cockburn's cowle, stating as the reason that the trees were planted before the cowle was given. This explanation is not in the margin of the Mahratta list sent to the Collector over against the abstract of the complaint. It would appear, however, to have been overlooked by him, and from the circumstance of no reference being made to it, the Board can only conclude that whatever investigation he may have made in this case, has been conducted without communication with his principal officers.'

742. 'Respecting No. 13 the Collector states that "it is a petition from the Treeshwak Agraharam Village, named Yerrasamudrum, complaining of their having been charged more than their share for the repair of their tank. The total sum disbursed, he says, was 1,200 Rs., consequently the share to be borne by them amounts to Rupees 400. The Civil Engineer (the Collector observes) in his diary for Fusly 1231 states that he had inspected the tank in question, but had not actually measured the work done, and that he supposed it might have cost 700 Rupees." As, however, 1,200 Rupees had been expended three years previous to the Engineer's inspection, the Collector states his opinion that more credit is to be given to the actual accounts of measurement taken at the time the repairs were made, than to the cursory inspection of the Civil Engineer.'

743. 'The Board have obtained an extract from the Civil Engineer's diary, referred to

by the Collector; and they find that, instead of 700 Rupees, he stated his conviction that the expense had not exceeded 500 or 520 Rupees; they find moreover that a person had been already deputed from the Huzzoor, on the complaint of the inamdars, to check the accounts, who reported that only Rupees 898-9-8 had been expended

Yerrasamoodrum Tank.
'Some repairs were performed to the tank about three years ago, to the amount, it was said, of Rupees 1,202-7-2, but on a complaint from the inamdars of the village, who were obliged to pay one-third of the sum, a person was deputed by the Collector to investigate the business; this man reported that only Rupees 898-9-8 had been

expended on the tank, and that the remainder of the money had been embezzled by the people in charge of the repairs. From the appearance of the work, I am convinced that even the latter statement is considerably beyond the truth, and that the expense of the repairs has not exceeded 500 or 620 Rs. at the utmost.

and that the remainder of the money had been embezzled by the people in charge of the repairs. Not a word of this previous investigation is mentioned by the Collector, and in neglecting to report it on this occasion, the Board cannot but consider that he has been wanting in his duty.

744. 'The inhabitants, it appeared, complained of the enormity of the charge against them; the Collector's agent specifically deputed to examine the accounts reported it to be a fraudulent charge; the Civil Engineer on inspection of the work confirmed this report, stating that even the estimate of the Collector's agent was considerably beyond the truth, yet with all this evidence of fraud before him, the Collector still upholds the integrity of the original accounts, and the propriety of charging the inhabitants accordingly.'

745. Such a proceeding cannot be sanctioned. It is highly unjust, as there is no allegation of their having connived at the fraud, to charge the embezzlements of the servants of Government upon the people. The Board would therefore recommend that this petition be complied with; that 700 Rupees being about the mean between the estimate of the Civil Engineer and that of the Collector's agent, be taken as the actual charge, and that their proportion be calculated accordingly, and remission made to them of the amount over collected. The manifest incongruity between the diary of the Civil Engineer and the representation made of it by the Collector, shews a want of accuracy on the part of the latter officer, which the Board cannot but consider very culpable.

746. 'In No. 23 the petitioner complains of an increased rate of house-rent having been levied from her; the Collector states that her complaint is groundless, that she has been charged with no higher rate of house tax than is customary.'

747. 'The petitioner in No. 24 complains of an over collection. The Collector states that it does not appear from the records that any over collections were made, nor has the complainant been able to produce the smallest proof that they were; he observes that "in Mr. Hargrave's time the village in question fell into arrears, and many of the Swastiums were sold in liquidation of them, the petitioner's Swastium among the rest." It will be seen by the abstract of the petition, that the petitioner is not the owner of the Swastium upon which he complains of an over collection, but that he holds it in mortgage, and among other things complains of the deed of mortgage having been taken from him. The Collector's observation, therefore, is not quite applicable. The petitioner states that, from the time he obtained the land on mortgage until the village came under Aumany, the rent paid by him was 90 Rupees per annum, but the Tahsildar then added 48 Rupees to it, and in order to realize that sum, seized his crops, and also took from him the papers relating to the mortgage. The Collector in this case, as well as in many others already considered, takes no notice of the particular circumstances alleged, but contents himself with a general denial of the fact of an over collection having been made. He affords no information by which the statements of the petitioner can be examined. He does not say whether, in point of fact, the collection complained of was made, and whether it was for the Swastium only or included other lands; he does not mention the amount of the assessment on the Swastium in particular, and whether the same amount, as is now charged, was collected by the Mootahdar; he does not answer the assertion that the petitioner's vouchers were unjustly taken from him, when his crops were seized for the payment of what is affirmed to be an extra assessment; without such information it is impossible to take upon trust the Collector's denial of the complaint, not knowing upon what it is founded. At the time the complaint was made, it was understood that the owner of the Swastium by whom it was mortgaged had a garden besides the Swastium, and held only one Pattah for the two, and that the Circar came upon the occupant of the Swastium for the aggregate amount of the rent entered in the Pattah. If this should be the case, it would be a question between the mortgager and mortgagee

with which the Collector could not interfere; but if this prove to be the real state of the case it will further appear conclusively, that the Collector's report was not founded upon a knowledge of the facts.'

748. 'No. 25, a petition from the beetle gardeners of Oossoor, complaining of an increase of duty on beetle, the Collector states is groundless; that the duty is no higher now than ever it was, or than appears proper.'

749. 'The Petition No. 26, next noticed by the Collector, has reference to the grazing tax, regarding which the Board called for information in their proceedings on the settlement of the Salem District for Fusly 1233; not having received the information required, they are not prepared to enter upon the subject at present.'

750. 'No. 27 the Collector describes as a petition from the Zemindars of the Baramahl, requesting that the quit-rent paid by them may be remitted, and that cultivated lands may be granted to them in lieu of waste.'

751. 'The quit-rent, specifically complained of, as amounting to 480 Rupees per annum, is said not to have been collected previous to Fusly 1231. The Collector does not advert to this particular allegation, but states generally that similar petitions have been frequently presented from 1794 to the present time, and have been invariably denied; and that he is not inclined to recommend a more favorable reply being given to the petitioners now.'

752. 'The arrangement authorized by Government in regard to these persons is correctly stated in the petition. The Government, on the recommendation of the Board, resolved to allow them pensions for life to the amount of Pagodas 1,382, and at the same time gave them a grant of 2,500 acres of waste Poonjee and 250 acres of waste Nunjee, to be continued for ever to themselves and their heirs. The intention of Government to grant waste land to these persons being thus expressly stated, their petition to be allowed cultivated land instead is quite inadmissible.'

753. 'It is represented in the petition that 22 of the pensions originally granted have lapsed to the Government. The Collector should have availed himself of this opportunity to report the lapses that have occurred. It would also have been satisfactory to have received from him some information regarding the actual condition of the lands assigned to the Zemindars. The extent under cultivation is stated in the petition to be 500 acres of Poonjee and 60 or 70 acres of Nunjee.'

754. 'The Collector reports that the next petition, No. 28, which complains of a poll tax being levied from the petitioner while he cultivates, and pays rent for Circar land, is totally groundless. He states that the petitioner cultivates no land whatever, and that he is consequently liable to the tax agreeably to the custom of the country.'

755. 'The Collector states that the petitioners in No. 29 complain that, notwithstanding they cultivate land, their oil-mills are also taxed. Their mills, he says, are taxed agreeably to the custom of the country, they being oil-mongers by profession. But this is not an accurate statement of the complaint. The petitioners complain that while they are cultivating land and paying rent for it, they are besides twice charged with Moturpha, being taxed both for their houses and for their oil-presses. The question is, Is it customary in that part of the country to collect both these items of Moturpha from persons paying land revenue? If it is, the fact should have been distinctly stated; if not, the charge ought not to be made.'

756. 'The Collector reports that the petitioners in Nos. 30 and 31 applied to him on the same day that they presented their petitions to the Honorable the Governor, and that their complaints were immediately inquired into and redress afforded to them.'

own land. He states that he complained to the Collector, who referred the case to a Panchayet but that the Panchayet gave a partial award.'

No. 33. 'Complaint of a ryot of the Dunkuncottah Talook, that a Curnum named Narappa caused two fields belonging to him being good land to be entered in his own Puttah, and the remaining field, of which the soil is bad, to be entered in the Puttah of the petitioner.'

No. 36. 'Conagauda, late Mootahdar of Nursingapoor, in the Salem Talook, complains that after he had made the required deposit as security for the Sayer rent of Trichengode, and the same had been admitted, his security was refused. States that he would have gained a profit of 1,000 Rupees; prays that this sum of 1,000 Rupees and the money deposited may be paid to him.'

No. 35. 'Complaint of Venkatappa Naid, regarding two villages belonging to the Pollur of Ankoosagerry in the Talook of Oosoor. The petitioner states that the company having given up the Pollur to the Poligar, he granted the two villages in question to the petitioner; but the Pollur having been assumed by the Circar in Fusly 1223, his villages were zafed, and he prays that they may be restored.'

764. Our letter of the 12th May, No. 169, submitting Proceedings relative to petition which were presented to the Honorable the Governor on his visit to the district of Salem, was acknowledged on the 24th, and we were informed that the Governor in Council entirely concurred in our opinion that the notice which the Collector had taken of the petitions and the information which he had furnished concerning them, were in general extremely unsatisfactory. The careless nature of the Collector's inquiries, it was observed, shewed an unbecoming disregard to the complaints of the petitioners, and was such as must strongly tend to prevent those good effects from resulting to the province which the visit of the Governor was calculated to produce.

765. We were requested to give Government early information of the result of the further reference which we had resolved to make to the Collector, and in the meantime to communicate to him the sentiments of Government as above expressed.

766. Copy of the above letter was forwarded to the Collector on the 30th May.

ADMINISTRATION OF THE SAYER AND OTHER BRANCHES OF EXTRA REVENUE IN THE DISTRICT OF SALEM IN FUSLIES 1233 AND 1234.

767. On the 30th June we submitted for the consideration of the Honorable the Governor in Council, the correspondence noted in the margin with the Collector of Salem, on the subject of the administration of the Sayer and other branches of extra revenue in that district in Fuslies 1233 and 1234.

768. We observed, that our sentiments in regard to Mr. Cockburn's administration of these revenues were fully expressed in the letter addressed to him, under date the 19th May, and it was for the Honorable the Governor in Council to decide whether he had given a satisfactory answer to our observations in his letter dated 4th June.

769. The first instance of mismanagement which we had noticed was the case of Shaick Hyder of Tripatoor, who having been security for the renters of the Dunkuncottah Sayer Farm

The amount outstanding on these accounts on the 28th February 1825.

	Rs.
Sayer Farms	18,650
Beetle and Tobacco Farms	2,950
	21,600
Add Dunkuncottah Sayer Farms	3,550
	25,150

of that Fusly to the extent of at least Rupees 6,906-7-11, and notwithstanding was put in possession, at a very reduced rent, for Fusly 1234, of the Dunkuncottah division of the farm for which he was responsible for arrears, amounting to nearly half of the preceding year's rent, besides being allowed to rent other farms to the amount of Rupees 21,650; the total amount of his new engagements as a principal being Rupees 25,150, exclusive of an engagement as security for Rupees 65, we had observed, that this individual, although he shewed no disposition to discharge his previous engagements, although the Collector declared a large portion of the amount for which he was responsible to be irrecoverable; and although he was reported to be actually in jail as a defaulter on account of Fusly 1233, was still permitted to retain his new farms for the current Fusly, with the exception of two which had fallen in arrears.

770. With reference to this case the Collector, we said, remarked that Shaick Hyder could never be considered a defaulter to the amount of Rupees 6,906-7-11, because there was another security; forgetting that the securities are responsible severally as well as jointly, and also that for Rupees 901-10 of that amount, viz., that due on account of the Arrack Farm of Darumpoor, Shaick Hyder was solely responsible. The Collector stated also, we remarked, that when the rents were put up for sale on the 1st May, there was only a balance of Rupees 4,574 on account of the Dunkuncottah Farm, that is, about the amount of four kists, in nine months and a half, to which was to be added the kists payable for the two months and a half still to run before the close of the Fusly; for which he had a deposit of one kist or Rupees 1,171-11-4; and he further observed that as Shaick Hyder "had always fulfilled previous engagements of a similar description, he had no just reason to suppose that he would fail in doing so in this instance." But, in point of fact, we said, this person did actually fail in his engagements, and neither made good the balance outstanding on the 1st May, nor the succeeding kists to the end of the Fusly, and the net balance due by him at the time he was put in possession of the farms for which he had newly contracted was, as we had before stated, Rupees 6,906-7-11.

771. We observed, that Mr. Cockburn had first reported that Rupees 4,086-1-2 out of this balance might be considered irrecoverable, but that he now said he "did so, not because he thought Shaick Hyder had no means of discharging this sum, but from the full conviction that although all the parties were kept in jail for years, they would never pay so long as they were actuated by enmity and distrust towards each other." It appeared, we again observed, extraordinary that the Collector should consider the private quarrels of the parties to be a sufficient reason for reporting this balance to be irrecoverable, while he was aware that the security had the ability to discharge it, but strange as this would seem, it was still more extraordinary that with such a conviction on his mind, he should allow one of the parties so circumstanced to possess farms in the next year.

772. The Collector, we said, proceeded to state that he had "at last been able to bring about a settlement of the contending interests of the parties, and that the whole of the balance for Fusly 1233 would be recovered;" and that "he did not think there was the least room to doubt that Shaick Hyder would fulfill all his engagements." Upon this we observed that the Honorable the Governor in Council would judge whether the circumstances under which this individual was allowed to enter into these engagements, and his conduct with respect to his previous obligations, were such as to warrant the exception of any but the most unfavorable result; and whether, in fact, there did not appear every reason to apprehend that such a result would have occurred if the Board had not interfered.

773. We said we had thought it proper to enter into an examination of the Collector's explanation in regard to the first instance of mismanagement in the administration of the Sayer

757. 'This is so far satisfactory, but it is to be observed that the petitioners complain of injuries sustained three or four years previous to the time they presented their petitions to the Governor, and if their first application was only then made to the Collector, it cannot but be inferred that they had not before the means of access to him, which it is most desirable should be open to all.'

758. 'In No. 32 the petitioner complains of a partial award made by a Panchayet, to whom the Collector had referred his complaint against the Mootahdar, for forcibly dispossessing him of his land. The Collector states that the petitioner has failed to produce the least proof in support of his charge. Under the circumstances of the case, the petitioner can only be referred to the Civil Court.'

759. 'The petitioner in No. 33 complains of a Curnum having taken the best part of the petitioner's land and entered it in his own Pattah. The Collector says the Curnum has had possession for ten years; that the petitioner has refused to submit his cause to the decision of a Panchayet, and he has therefore been referred to the Civil Court.'

760. 'No. 36 is a complaint from a person who states that, after he had made the required deposit as security for the Sayer rent of Trichengode, his security was rejected; and that he still has not recovered the money deposited. The Collector reports that the petitioner never was security, never made a deposit, nor does his name appear in any way connected with the rent, but that the truth is that he advanced money privately to the renters, who paid the same into the Treasury. Under these circumstances the petitioner can have no claim upon the Government.'

761. 'The Collector states that No. 45 (35) is a complaint against the Poligar of Ankoosa-gherry for paying resumed two inam villages said to be the property of the petitioner. The Poligar, he says, has resumed the villages, as he has no further occasion for the services, for the performance of which they were granted, and he positively denies the petitioner's claim to possess them as entirely free lands. It will be seen in the abstract list that the petition here noticed, is not exactly such as the Collector describes it. The petitioner complains of his village having been assumed at the time the Polliam was zifted by the Circar in Fusly 1228; whether the fact be so or not does not affect the present state of the question in respect to the Government. The Polliam having been restored, it rests with the Poligar to give up the villages or to retain them until the petitioner shall have established his claims in the proper Court. But it was incumbent upon the Collector, with reference to the assertion of the petitioner, to make the Board acquainted with the real circumstances of the case.'

762. 'In submitting this report to the Honorable the Governor in Council, the Board have to express their concern that it must prove so entirely unsatisfactory to Government. The Board would again refer to the Collector for more complete information before addressing the Government, and afford him an opportunity of correcting the manifest errors into which he has fallen; if they could have reasonable hopes that the delay which this measure would produce would be compensated by the production of consistent and accurate statements. But they cannot see any reason for supposing that a second reference would be more successful than the former one. When the substance of documents actually before the Collector appear to have been so frequently and entirely misapprehended, the Board are free to acknowledge that the Collector's averments of no information being on his records on given points, are received by them with much distrust. The same inaccuracy which caused him to misunderstand or overlook the allegations in the petitions and abstracts before him, it is more than probable may have led him to his passing over unheeded the information which his records, if properly examined, would actually supply.'

763. 'The Board, therefore, will not longer delay sending up to Government the scanty information supplied, and they will send a copy of these Proceedings to the Collector in order that he may submit what ever further remarks or observations he may be enabled to afford, or any

'explanation of his former unsatisfactory reports that he may deem of importance, and with the further view that the chief purpose of the original reference to him, namely, that justice should be done to those who have suffered wrong should be effected as far as depends on the Collector.'

'Abstract of Petitions taken from the Mahratta list, transmitted to the Collector of Salem in the order in which they are reported on by the Collector in his letter dated 10th December 1824.'

No. 1. 'Streenivassienagar of Mungalapoor in the Ahtoor Talook, complains that his Butwurt Maunium was zifted in consequence of his absence on the occasion of an inquiry regarding inams under the Company's Government, and prays that it may be restored.'

Paras. 4 and 5 of the Collector's Report.

No. 2. 'Petition of a Brahmin holding a Butwurt Maunium in the Talook of Vomalore, states that he enjoyed it as a Survamaunium until Fusly 1210, that in Fusly 1211 Mr. D. Cockburn fixed a Jody upon it, which he prays may be remitted.'

Paras. 6, 7, 8.

No. 3. 'Petition to the same effect from the people of the Darampury Talook.'

No. 43. 'From certain Agraharumdars of Yetapoor, stating that Mr. Macleod first settled their share at $\frac{1}{8}$, and the Circar's at $\frac{5}{8}$, and fixing a heavy assessment upon the land, collected from them the amount of the Circar's share in money; that upon their complaint, he afterwards settled the Circar's share at two-thirds, of the actual money collections, and their share at one-third, that this share is insufficient; and that they should be allowed half the village in Maunium as in the time of the Sultan; that the Collector also requires them to pay one-third of the Mahramut expenses, which they beg may be remitted.'

No. 44. 'From certain Agraharumdars of Valapady, in the Salem Talook, stating that Mr. Macleod settled their share of the Agraharam at $\frac{1}{4}$, and the Circar's at $\frac{3}{4}$, fixing a Jody upon the Circar's share at 251 Star Pagodas, which being too high, they represented the circumstance to Mr. Hargrave, who settled their share at one-third of the actual collections, retaining two-thirds for the Circar; that Mr. Cockburn has abolished this settlement, and collects the former rent of 261 Star Pagodas in full, which they are unable to pay; they therefore beg that the Circar will assume their $\frac{1}{3}$ and leave the remaining $\frac{2}{3}$ Jaree remitting the money assessment; or that one-third of the actual collections may be paid to them in money, the remaining two-thirds being received by the Circar.'

45. 'Petition from certain Agraharumdars of Moodiumbutty, in the Salem Talook, requesting as above that the Circar Jody may be remitted, and that the Circar may assume their own $\frac{1}{3}$, the and give up to them the remaining $\frac{2}{3}$.'

46. 'From certain Agraharumdars of the Monzah of Cotambady to the same effect.'

47. 'From certain Agraharumdars of Tattiumbutty and Dasasamoodra, complaining that in the year Racshusah the Jody was fixed so high that they were unable to pay it, and their lands were accordingly assumed by the Circar, praying that their Agraharam may now be restored to them at a reduced assessment.'

48. 'From a certain Agraharumdar of Lucshum Samoodra, in the Salem Talook, to the same effect.'

49. 'From certain Agraharumdars of Nursingapoor to the same effect. The Jody in their case was settled at Star Pagodas 258.'

50. 'From certain Agraharumdars of the Ahtoor Talook, complaining that although Mr. Read gave them a half share as Maunium, Mr. Macleod allowed them to hold only a third, and praying that, according to maumool, they may have a half.'

No. 8. 'Complaint of Ameen Shaw Beebee, widow of Binum Shaw, Mokandur of Darumpoory
Para. 15. 'that half of the inam granted by Tippoo has been lately assumed by,
'the Circar; prays that the whole may be given to her as before.'

No. 9. 'Vencatapa Naid of Apenaigpallium, in the Darumpoory Talook, states that the
Para. 16. 'villages formerly held by him were assumed by the Sultan's Govern-
'ment, but he still continued to hold some inam lands and Roosooms,
'these were, however, also assumed by Mr. Cockburn, Senior, prays that they may be restored or
'that a pension may be granted to him.'

No. 10. 'Narainaya, son of Appajapa of Palcode Purvatavady, in the Darumpoory Talook,
Para. 17. 'states that his father constructed the large tank near the said village
'at an expense of 10,000 Pagodas, and a Duswundum was given to
'him accordingly of one-fifth of the land under the tank; that some damage having occurred in
'the year Siddhurtee, Mr. Graeme called upon him to repair it, which being unable to do, and he
'being also disordered in mind, the Duswundum was sequestered and the repairs were made
'at the Circar expense. He now offers to pay the expenses incurred by the Circar, and prays
'that the Duswundum may be restored.'

No. 11. 'The petitioners, the servants of the Womalore Pagoda, state, that up to the time
Para. 18. 'of the British Government, lands had always been allotted for the
'service of the Pagoda; that since, a small money allowance only has
'been given instead, which is insufficient, they therefore pray that lands may be granted to them
'as before.'

No. 12. 'Complaint of Teerthogerryiah, ryot of Pedda Naickpollum, in the Salem Talook,
Para. 19. 'represents that having made a garden of coconut trees, &c., in Nunjah
'land, he paid according to Mr. D. Cockburn's proclamation the
'Punjah Teerwa, viz., 2½ Rupees, up to Fusly 1229; that in Fusly 1230 the trees beginning to
'produce fruit, the assessment was doubled according to the Kayada,
'and Mr. Cockburn gave him a Puttah for 5 Rupees, which was
'collected accordingly. Afterwards the trees were counted, and the as-
'sessment being calculated at 25½ Rupees per annum, the garden was
'sold for the amount of three years' assessment at that rate, Rupees
'76½, which was in this manner recovered; petitioner prays that this
'money may be restored, and the assessment remitted for the future.'

No. 13. 'Four Meerassidars of Yerasamundram in the Salem Talook represent that in Fusly
Para. 20. '1228, under the administration of Mr. Hargrave, the sum of Rupees
'1,200 was charged in the accounts for the repair of the village tank,
'while the Engineer estimated the cost at Rupees 700, that no demand was made against them
'in Mr. Hargrave's time, but in Fusly 1230 Mr. Cockburn called upon them to pay Rupees 400
'or one-third of the whole charge, and having distrained their effects for the same, recovered the
'amount. The petitioners state that they had nothing to do with the repairs, but if they are to
'pay one-third of the cost, the amount should be estimated correctly at 700 Rupees, in which case
'their share would be only Rupees 233-5-4, whereas they have paid Rupees 166-11-3 in excess,
'which they pray may be repaid to them.'

No. 23. 'Petition of Nancharamah, widow of Permall Chetty, paying Moturpha, resident
Para. 21. 'at Ahtoor, complains that whereas in Captain Macleod's time she paid
'house rent at the rate of 8 Gopaly fanams, which was increased to 15
'fanams, and again to 17 fanams, Mr. Cockburn has now given her a Puttah for Rupees 4-8 and
'collects the same.'

No. 24. 'Petition of Vencatakrishna Shastry of Cotabady in the Talook of Salem, states
Para. 22. 'that he received on mortgage the Swastiam of Nallappa Reddy for
'Rupees 265, and for a long time paid 90 Rupees per annum for it to
the Mootadhar, but after the village came under Aumaie, the Tahsildar demanded 48 Rupees in
addition to the former rent of 90 Rupees, and seized his crops together with the vouchers of the
mortgage, and by this means unjustly obtained the amount; complains that the Collector
made no inquiry; prays that the papers may be restored to him; and the amount over-collected
restored.'

No. 25. 'Petition of Timmah and others, beetle gardeners of Oossoor, complain that the
Para. 23. 'duty formerly paid by them of 6½ Pice, or 1 Mile fanam 50 Cash
'for 25 bundles of beetle, has within two years been increased to
'¼ Rupee.'

No. 26. 'Petition of certain cow-keepers of Codiumbutty in the Talook of Womalore. Peti-
Paras. 24 and 25. 'tioners state that the Royapilvary or grazing tax was on the accession
'of the British Government remitted, but Mr. D. Cockburn re-estab-
lished it, and settled the same at 250 Pagodas; pray that it may be remitted for the future.'

No. 27. 'Petition of Hamadriah, a Zemindar of the Krishnagerry Talook. The petitioner re-
Paras. 26 and 27. 'presents that himself and other Zemindars, to the number of 29, for-
'merly possessed Inam Villages, Roosooms, Marahs, &c., to the value
of 4,800 Star Pagodas, which were all assumed by Colonel Read. That Mr. D. Cockburn having
inquired the mamool, made the following arrangement. Besides a money allowance of 1,382 Pa-
godas, he settled upon them inams consisting of 2,500 acres of Poonjee, and 250 acres of Nunjee
land, estimated at about 1,400 Star Pagodas. The Poonjee lands, consisting of 600 acres of waste
land, which had lately been under cultivation, and the rest immemorial waste. The Nunjee in like
manner, consisting of 100 acres of waste, which had lately been under cultivation, and the rest
immemorial waste. That Puttahs were also given to them declaring the nams to be hereditary,
but the pensions to be for life only. That 22 persons have died, and their pensions have lapsed to
the Circar, their inams only being continued. That the remaining 7 persons still enjoy their pen-
sions together with their inams. That the extent of land cultivated is 500 acres of Poonjee, and
60 or 70 of Nunjee. That in Fuslies 1231-32 a Jody never before imposed of Rupees 480 per
annum upon the whole of the inams has been collected. That the extent of waste is very great.
The petitioner therefore prays that land fit for cultivation may be given instead thereof, and
that the Jody now demanded may be remitted.'

No. 28. An inhabitant of Ahtoor complains that while he cultivates and pays rent for Circar
Para. 28. 'land, he has been charged with a poll tax of 15 annas for Fusly 1232.'

No. 29. 'Nunjee Chetty and others, oilmongers of Darapoory, complain that while they
Para. 29. 'cultivate and pay rent for Circar land, and also pay the house tax,
'Mr. Cockburn, contrary to mamool for the last three or four years,
'has also fixed a separate tax on their oil presses.'

No. 30. 'Kristna, a ryot of Shenkagherry Talook, complains of having been deprived three
Paras. 30 and 31. 'years before of the land which he had brought into cultivation, under
'cowle, by one Narsimmaiengar.'

No. 31. 'Meerza Mahomed Ally, a ryot of Cusbah Moozanoor in the Darumpoor Talook,
Para. 32. 'complains of having been deprived by the Mootadhar four years before
'of the land which he had for a long time cultivated.'

No. 32. 'Vencatashiah, a ryot of Banalaputty in the Talook of Darumpoory, complains of
Para. 33. 'his land which he had cultivated for a series of years having been
'seized by the Mootadhar seven or eight years before and added to his

revenue pointed out in our letter to him. His explanation in the remaining cases, we observed rested upon similar grounds.

774. In the 28th para. of our letter, we had stated, we said, the principles by which we conceived Collectors should be guided in conducting the renting system, and Mr. Cockburn with reference thereto had explained his views on the subject in the 26th para. of his reply; and we expressed our persuasion that the Government would concur with us in considering that without a due attention to the principles which we had stated, subject to modification according to circumstances at the discretion of the Collector, there would be little security for the realization of the portion of the public revenue which is let out in farm.

775. The above communication was answered by the Government under date the 19th July.

From the Secretary to Govt.,
in Cons., 28th July 1825.

776. We were informed that the Governor in Council observed with much regret the just grounds which he had for the censures passed upon Mr. Cockburn's administration in our Secretary's letter to him, dated the 19th of May; and saw no satisfactory answer to our observation in his letter of the 4th of June.

777. It was observed that his defence of his conduct in entering into his engagements for Fusly 1234, with Shauik Hyder of Tripatoor, was utterly invalid; that it appeared very extraordinary that while he represented that a large balance for which that person was responsible might be considered irrecoverable, he should nevertheless give him extensive farms for the next year, and that his having made that representation on insufficient grounds did not justify the new engagements, but only afforded another instance of negligence and error. It was further observed as remarkable, that it was only since we had pointed out to him the inconsistency of his conduct that he had retracted his statement that the balance was irrecoverable; and it was impossible the Government said not to suspect that the public interests would have suffered if we had not interfered.

778. The Collector's explanations respecting the other instances of mismanagement which we had remarked upon, were considered equally unsatisfactory. We were told that in the opinion of the Governor in Council it was, as we had observed, but too clear that the system of administration pursued by the Collector with respect to the branches of revenue rented in his district was incompatible with the interests of Government and urgently required to be reformed.

779. The Governor in Council entirely approved of the principles laid down in the 28th paragraph of our letter of the 19th May to Mr. Cockburn, as those by which Collectors should be guided in conducting the renting system, and fully concurred with us in thinking that without a due attention to those principles, combined with a just regard to local circumstances, there would be little security for that portion of the public revenue which is let out in farm. The Governor in Council also entirely approved of the observations in para. 33 of the same letter on the argument drawn by Mr. Cockburn in favor of his management from the increase of the revenue under his administration. The question which bore upon the merits or demerits of the Collector was not simply whether the revenue had increased, but whether the different sources of it had been rendered as productive as they might have been, and whether the public receipts had been in due proportion to what had been levied from the people.

780. We were requested to communicate to Mr. Cockburn the sentiments expressed in this letter, and to intimate to him the expectation of Government; that he would fulfil his promises of observing in future the course of proceeding marked out for him by our orders, and also that he would be more careful than he appeared to have been in some of the cases which we had brought to notice, to make himself acquainted with the actual state of affairs on which he had occasion to correspond with us, before he makes his report.

In Cons., 28th July 1825.

781. The sentiments of Government as above expressed were accordingly communicated to the Collector, under date the 28th July.

TANJORE.

782. On the 24th January, we submitted for the information and orders of the Honorable

the Governor in Council the following Extract from our Proceedings, under date the 20th January, on the settlement of the Province of Tanjore for Fusly 1233 as detailed in the report from the Collector, dated 10th September, and in the letters noted in the margin connected with the same subject.

Proceedings, in Cons., 20th January 1825.
From Pl. Collector 31st January, in Cons., 5th February 1824.
From do. 29th April, in Cons., 21st June 1824.
To Government 21st, in Cons., 21st do. "
From do. 6th, in Cons., 12th July "
To Pl. Collector 12th, in Cons., 12th do. "
From do. 6th, in Cons., 12th August "
To do. 23rd, in Cons., 23rd do. "
From do. 31st August, in Cons., 13th September "
To do. 13th, in Cons., 13th do. "
From do. 27th Sept. in Cons., 4th October "

783. 'The Principal Collector so early as January last brought to the notice of the Board the failure of the rains, and in submitting his report of the probable result of the past season, in April following, he represented the inability of the Meerassidars to pay the standard Jummah and recommended that the settlement of the year should be made with reference to the actual produce as ascertained by estimates of the crops.'

784. 'The Honorable the Governor in Council was pleased to sanction this departure from the principles of the land assessment in Tanjore, and the collections have accordingly been made upon the actual produce and not upon the standard grain amount as in former years.'

785. 'In addition, however, to the remission which the Meerassidars would receive from this arrangement, Mr. Cotton further proposed that in villages where the gain by price was sufficient to make up for the deficiency of produce, they should likewise be allowed the usual proportion of ten per cent. on the increase by price.'

786. 'But as the principles of the settlement had already been departed from in one respect, and the lands been assessed upon their actual produce and not upon a fixed standard grain amount, in which case alone they seemed entitled to the abatement recommended by Mr. Cotton, the Board directed that the full amount of excess by price including the ten per cent. should be collected.'

787. 'Before the Principal Collector was in possession of the sentiments of the Board on this point, he had closed his Jummahbundy statements and had reported upon the settlement, although in a letter since received he states that the remission at first contemplated by him on account of excess of price is in course of collection, and that the amount will be brought to account as extra revenue. It is to be kept in mind, therefore, that in the observations which the Board are about to submit upon the last year's settlement, this sum is not taken into the account.'

788. 'From the almost total failure of rain during the last year, the distressing effects of which have been felt more or less all over the Peninsula, and which has occasioned a diminution of the revenue in almost every province, it might have been expected in a country like Tanjore, where the cultivation depends chiefly on the filling of the great rivers that the loss would have been greater than in other districts, owing, however, to the peculiar nature of the settlement in this district, which raises the demand in proportion to the increase of price, the result of the year's collections exhibits a more favorable outturn than even in a year of plenty; and this effect has been produced without pressing at all upon the cultivators of the soil who participate alike with the Circar in the benefit of high prices.'

Statement A, Column 26.

Fusly 1233 Rs. 52,28,396
Fusly 1232 " 41,99,308

Rs. 10,29,088

789. 'It will be seen by reference to the Statement A, that the total Jummah of Fusly 1233, including every source of revenue, amounts to Rupees 52,28,396, exceeding the amount of the collections of Fusly 1232 in the sum of Rs. 10,29,088, as more clearly exhibited in the following comparative Statement.'

	Fusly 1232.		Fusly 1233.		Increase.		Decrease.	
	Rupees	A. P.	Rupees	A. P.	Rupees	A. P.	Rupees	A. P.
Land Revenue	31,32,394	1 8	40,71,632	6 2	9,39,238	4 6	...	...
Cavalry Fees do.	1,70,040	13 8	2,05,329	8 4	35,783	10 8	...	...
	33,02,434	15 4	42,77,461	14 6	9,75,026	15 2	...	...
Farms and Licenses	20,879	14 5	19,506	4 3	...	...	1,373	10 2
Abkary... ..	46,465	1 5	45,181	14 3	...	...	1,283	3 2
Salt	2,60,108	3 5	3,01,613	9 6	41,505	6 1	...	...
Sayer	3,57,879	5 10	3,89,160	10 10	31,281	5 0	...	...
Sea Customs	79,953	0 0	67,740	11 5	...	...	12,212	10 7
Stamp Revenue	58,216	12 11	59,404	15 7	1,188	2 8	...	...
Moturpha	10,782	7 1	11,074	12 1	292	5 0	...	...
Total exclusive of extra Revenue...	41,36,720	2 5	51,71,144	12 5	10,49,294	1 11	14,869	7 11
Extra Revenue... ..	62,588	11 1	57,251	10 7	...	...	5,337	0 6
Grand Total... ..	41,99,308	13 6	52,28,396	7 0	10,49,294	1 11	20,206	8 5
	Deduct Decrease ..				20,206	8 5		
	Net Increase ..				10,29,087	9 6		

790. 'It will here be observed, that there is an increase in every source of revenue with the exception of Farms and Licenses, Abkary, and Sea Customs, where there is a trifling decrease, which being deducted, leaves a net increase, as before stated, of Rupees 10,29,087-9-6.'

791. 'The details of the land revenue are as follow :—

	Rs.
1st, the Jummah of 4,162 villages settled on money rent ...	34,24,021
3 Villages on a standard grain rent, the Sircar share of the produce being commuted the current selling price of the year..	47,509
558 Villages under Aumany	4,91,209
935 Shotriam Villages, villages partly alienated and villages paying fixed rent	1,08,891
Total Rupees...	40,71,632

792. 'In the 4,162 money rented villages, the standard grain Jummah amount is cullums 113,10,226, the standard Mailwarum or Circar share cullums 50,46,505, and this commuted at the average standard price Df. 3 C. 2½ per cullum, the standard money Jummah is Rupees 24,27,075. Last year, however, the average selling price of grain in the district rose to Df. 5 C. 13½ or to 75½ per cent above the standard price, and if the standard produce had been commuted at this enhanced rate, according to the established principles of the settlement, the demand of Government would have been Rs. 42,54,925, or after giving the Meerassidar the benefit of 10 per cent. in the increase of price, to Rupees 40,12,218.'

Statement C.
Rs.
Standard Jummah... 24,27,075
Column 8.
Add excess by price... 18,27,850
42,54,925
Column 12.
Deduct 10 per cent... 2,42,707
Rupees... 40,12,218
Para: 8.

793. 'But owing to the partial failure of the crops, a departure from the standard, as before noticed, was found necessary, and the lands were assessed upon their actual, not their standard, produce. The result, according to the Jummahbundy statement, is as follows :—

	Cullums.
' Standard produce	11,310,226
' Actual produce	86,49,699
Deficiency...	26,60,527
Standard Jummah...	24,27,075
Rs.	
' Gross excess by price	18,27,850
' From which Mr. Cotton deducts for deficiency of produce	9,05,976
' For remission of 10 per cent. proposed by him to be given to the Meerassidars where the excess of price made up the deficiency of produce, and objected to by the Board	2,06,261
	11,12,237
' Leaving the available excess by increase of price	7,15,614
' And making the settlement of the Nanjah lands in these villages	31,42,689
' To this is to be added the Jummah of the Panjah cultivation	1,38,963
' And of Baghayet and Tope lands	92,368
' Making together	2,81,331
Total settlement of these villages 4,162 Rupees...	34,24,021

794. 'The produce of the three grain rented villages fell short, in like manner, of the standard Jummah amount, but the deficiency by diminution of produce is more than made up by increase of price. The standard grain Jummah of these three villages is 1,15,685, and the Mailwarum or Circar share 56,939, which being commuted at the average selling price of the year (including a trifling collection from Baghayet and Tope lands) gives a Jummah of Rs. 47,509.'

802. 'As regards some of the minor items, the relative settlements of the two years have already been noticed; the total net increase in the land revenue of Fusly 1233, amounts to Rupees 9,75,026-15-2. This as before observed, has been mainly occasioned by increase of price. The 160 villages under Aumanie in 1232 and rented in Fusly 1233 are the only lands in which any considerable increase has arisen from other causes; in these the net increase is Rupees 87,957 arising partly, as explained by the Principal Collector in para. 22 of his report, by an extended cultivation.'

803. 'Of the 553 villages under Aumanie last year, 33 were under rent in Fusly 1232. Of these 16 were church villages, the lease of which expired with that year, and 17 villages, the Meerassidars of which subscribed to the temporary, but afterwards refused to sign the final, Moochilkas.'

804. 'In Mr. Cotton's report upon the settlement of Fusly 1232, he stated his intention of entering more minutely into the objections of the Meerassidars of the villages who had objected to a permanent money rent on the ground of the standard being too high, and the Board in 9th para. of their Proceedings pressed upon him how desirable it was on every account that the settlement of all the villages in the province should be formed upon the same principles. Mr. Cotton alludes shortly to this important subject, in his letter of 29th April last, respecting the probable result of the past season, already before the Government, but in the report upon the settlement now under review, it is not adverted to. In a season like the past, perhaps little could be effected, but the Board have the fullest reliance that the Principal Collector's best endeavours will be used to accomplish this object as early as possible.'

* Demand for 1233	42,77,461	0	805. 'The Board have derived much satisfaction in
Collections up to 31st August	40,63,591	0	'observing that of the total demand for Fusly 1233, there
Balance	2,07,870	0	'remained uncollected on the 31st August (after deducting
Deduct remissions	1,50,665	0	'the remissions amounting to Rupees 1,50,665 recom-
Total net Balance	57,205	0	'mended by the Principal Collector) only the small balance
			'of Rupees 57,205 or $1\frac{1}{2}$ per cent.*'

806. 'The remissions here in question are for the most part the necessary consequence of the departure which it was found necessary to allow from the established system of assessment, and in principle therefore are precisely the same as those included in the sum of Rupees 9,05,976 deducted by the Principal Collector from the amount of the settlement. The only distinction is, that in the one case, the sum deducted is the difference between the demand which would have resulted from an adherence to the ordinary rule of assessment in villages where the increase of price made up for the deficiency of produce, whereas in the other it is the loss of revenue in villages which have been less fortunate and consists of the difference between the standard Jummah and the actual revenue as calculated upon a very deficient produce for example.'

'Value of the standard amount of Mailwarum of 4,162 villages at the selling price of the year, after deducting 10 per cent. on account of increase of price	Rs.
...	40,48,666
'Actual settlement upon the actual crops	31,42,689
Difference ..	9,05,976
'Standard Jummah of 547 villages where the crops were more deficient, including Cavilly, &c....	2,30,740
'Actual settlement upon the actual crop	1,27,594
Difference ...	1,03,146

807. 'Under this view, it had, perhaps, been better if the latter sum also had been excluded from the settlement in common with the first, but as a broad distinction is made in the report of the Principal Collector, it might have produced confusion if the Board had not followed the same course.'

808. 'The other items of remission are as follows:—

	Rs.	A.	P.
'1st.—Remission on Punjab and Garden lands unproductive from drought.	24,919	4	10
'2nd.—Amount gain by increase of price in 52 villages, which are explained by the Principal Collector to have been settled in Fusly 1231 on a fixed money rent for three and four years	6,952	13	3
'3rd.—Do. in 6 villages held by His Highness the Rajah on a permanent money rent	810	4	0
'4th.—Do. in the village of Dutchasamoodrum, settled under particular circumstances, explained in para. 57 of Mr. Cotton's report on a fixed money rent for three years	1,418	5	6
Total...	34,160	11	7

809. 'As it is clear that the Government have no claim to more than the fixed amount of the established rent in the three last cases here in question, the Board recommend that the remissions proposed under the several heads above referred to, amounting to Rupees 1,373,06-11-7, be sanctioned.'

810. 'Besides these, however, the sum appearing in Mr. Cotton's letter, viz., Rupees 1,50,665, includes a further item of Rupees 13,358-8-11, being the outstanding demand for increase of price in villages that produced only two-thirds of an ordinary crop, the collection of which Mr. Cotton has recommended to be suspended, as he considers the Meerassidars unable to pay the assessment without disposing of the grain which they require for their own use and for the purpose of carrying on the cultivation of the current Fusly. This indulgence also the Board beg to recommend for sanction.'

811. 'In para. 11 of these Proceedings, the Board observed that they have disapproved of the remission of 10 per cent. proposed by the Principal Collector to be allowed to the Meerassidars, where the difference of price made up the standard Jummah then stated by him at Rupees 2,06,261.'

812. 'They have now received a further letter from the Principal Collector, dated 27th ultimo, from which it will be observed that up to that period the full demand on this account had been collected and amounts to Rupees 1,63,580-14-3, the particulars of the difference between the sum originally recommended to be remitted and the amount actually collected, is shown by Mr. Cotton in a separate statement (A) which accompanied his letter, but as he omitted to furnish any details, or any explanation beyond that afforded by the heading of the several columns, the Board have experienced considerable difficulty in reconciling it with his former report.'

813. 'As the Board understand it, it appears that the deficiency of produce was by no means general; that in 663 villages, the produce was equal to the standard grain amount, and that the settlement was in consequence formed in the usual way, the Government receiving the full Jummah with the full proportion of the increase by price, and the Meerassidars being therefore entitled to the established allowance of 10 per cent of the increase by price amounting to Rupees 33,693-9; and that in 176 other villages, although the actual produce fell short of the standard, it approximated so near to it, that it was more advantageous to the Meerassidars to pay the assessment on the standard grain amount, entitled as they are to a remission of 10 per cent. of the increase by price

795. 'In the 558 villages under Aumanie, the standard grain amount is assumed at 21,59,990

Aumanie villages.
Para. 14.
Para. 15.

'Cullums, which commuted at the standard price gives a standard Jummah of 4,54,185 Rupees, but the actual gross produce was only 11,90,109 Cullums, and the Mailvarum 5,85,684, which commuted at the current selling price, viz., Df. 5 C. 13½ per cent., gives a Jummah of Rupees 4,93,251, to which is to be added the assessment on 30 valics of Nunjah Mail Poonjah cultivation Rupees 619, making an aggregate of Rupees 4,93,870. From this sum is to be deducted 5 per cent. on account of Sibbendy charges, viz., Rupees 24,598, and the remainder forms the net Jummah of the Nunjah lands, viz., Rupees 4,69,271.'

796. 'The Punjah cultivation of these villages suffered still more from the failure of the rains of an extent of 4,192 valics, usually yielding produce, the assessment upon which is Rupees 34,527. 1,505 valics only were brought into productive cultivation in 1233, the assessment upon which was only Rupees 11,986. In the same manner the Bhagayet cultivation, the Jummah amount of which is Rupees 5,601, yielding only Rupees 2,996; these two items and the collections from Tope lands, to the extent of Rupees 6,953, amounting together to Rupees 21,933,

Rs.
Jummah of Nunjah cultivation ... 4,69,271
Punjah, and Bagayet Tope ... 21,933
Rupees ... 4,91,209

'added to the Jummah on the Nunjah produce, viz., 4,69,271, makeup the total Jummah of the Aumanie villages to Rupees 4,91,209, falling short, as the Collector observes, of the amount collected in the most favorable seasons by only Rupees 9,967 or 2 per cent.'

797. 'Of the remaining 935 villages, 610 are Shotrium villages, of which, the Jummah in Fusly 1233, was Rupees 52,247, being a trifling decrease of Rs. 270, in comparison with Fusly 1232; 18 are Nelloogoottagay or villages settled on a permanent grain rent, the Jummah of which in Fusly 1233 is Rupees 13,211, exceeding the collections of 1232, in the sum of Rupees 4,214, in consequence of the increase in price. 5 are Ardamanium or villages in which half the Mailwarum is alienated; the collections under this head in Fusly 1233 were 1,493, falling short of those of the preceding year by Rupees 201.'

798. 'The revenue derived from the 251 villages paying Peiscush and from 51 villages Peiscush and fixed money rents, settled on a fixed money rent, is the same as in Fusly 1232, viz., Rupees 25,338 from the Peiscush, and Rupees 16,595 from the money rented villages, making the Jummah of these 935 villages 1,08,891.'

799. 'To this, however, is to be added the amount of the thirty resumed Cavelly villages, in which an increase is exhibited of Rupees 33,624, the Jummah of 1232 being Rupees 1,72,208, and that of 1233 Rupees 2,05,829.'

800. 'The total land Jummah of the province, including resumed Cavelly allowance, is therefore Rupees 42,77,400, viz.:

'Grain and money rented villages	...	...	...	34,71,531
'Aumanie	...	...	...	4,91,209
'Shotrium, &c.	...	...	...	1,08,891
'Resumed Cavelly allowance	...	...	...	2,05,829
				Rupees... 42,77,400

801. 'Having now shewn the settlement of Fusly 1233, it remains to contrast the revenues of that year with those of the year preceding. This comparison, so far as the difference of management will admit, is shewn in the following abstract Statement:—

	Fusly 1232.		Fusly 1233.		Increase.	Decrease.
	No. of villages.	Jummah amount.	No. of villages rented.	Jummah amount.		
Money rented villages Aumanie	4,002	25,22,746	1,160	1,10,492	7,02,835	...
do.	...	...	...	...	87,957	...
Total	4,162	26,33,238	4,162	34,24,021	7,90,782	...
Grain rented villages	3	31,717	3	47,509	15,792	...
Total	3	31,717	3	47,509	15,792	...
Money rented villages Aumanie	33	13,469	525	15,685	2,216	...
do.	...	...	...	...	1,26,703	...
Total	558	3,62,289	558	4,91,209	1,28,920	...
Shotrium villages	610	52,517	610	52,247	...	270
Nelloogoottagay do. or settled on a permanent grain rent.	18	9,996	18	13,211	4,214	...
Ardamanium do. in which half the Mailwarum is alienated.	5	1,700	5	1,493	...	201
Peiscush	251	25,338	251	25,338	...	...
Fixed Rocagoottagay or settled on a permanent money rent.	51	16,595	51	16,595	...	...
Total	935	1,05,148	935	1,08,891	4,214	471
Resumed Cavelly villages and allowances	30	1,70,040	30	2,05,829	35,788	...
Total	30	1,70,040	30	2,05,829	35,788	...
Grand Total	5,688	33,02,434	5,688	42,77,461	9,75,026	471
						10
						3
						2
						2

'than on the actual harvest without such remission. This will be more clearly illustrated by shewing at one view what the demand would be according to the established settlement, contrasted with the demand if calculated on the estimated produce.'

	Cullums.	Rs.	A.	P.
' Estimated produce...	...	5,45,666		
' Converted at the current selling price, makes the demand of Government, according to the estimated produce...	...	2,01,922	13	6

	Cullums.	Rs.	A.	P.
' Standard Jummahbundy grain amount...	5,59,885			
' Converted at the current selling price ...	2,07,221	10	3	
' Remission at 10 per cent of the standard Jummah amount to be allowed to the Meerassidars according to the established settlement ...	12,093	0	9	
		1,95,127	9	6

' Difference in favor of the Meerassidars :—	...	6,795	4	0
--	-----	-------	---	---

814. 'Deducting the above two sums from the amount originally recommended for remission, the amount remaining to be collected would be Rupees 1,65,765-14-5, but the statement forwarded by the Principal Collector includes some other small items of 10 per cent remission under the heads of Pagoda villages, Villages rented to his Highness the Rajah and the Village of Detchasamoodrum.'	Rs.	A.	P.
	33,698	9	0
	6,795	4	0
	40,493	13	0
	2,06,259	11	5
	1,65,765	14	5

815. 'The Board had supposed that in supporting the recommendation of the Principal Collector that the Government should relinquish all claim to participate in the increase by price they had finally disposed of all questions connected with these villages, it would appear, however, from the statement now under consideration that the deduction of 10 per cent. made by Mr. Cotton before fixing the amount of the settlement, and amounting to Rupees 2,06,259-11-5 included these villages in common with the rest of the district.'

816. 'If it be admitted that the Government have no claim to benefit by the increase by price in these villages, the 10 per cent. here deducted must be relinquished as a matter of course; the deductions now made on this account by Mr. Cotton are as follow :—

	Rs.	A.	P.
' In the Pagoda villages ...	1,812	6	5
' In the villages made over to H. H. the Rajah ...	119	9	9
' In the villages of Detchasamoodrum ...	254	2	0
' If to this be added the deductions explained in para. 32, viz., ...	*40,493	13	0
' The total deductions will be ...	42,678	13	0

'And the account will then stand thus :—

	Rs.	A.	P.
' Deduction made by the Principal Collector previous to settling the Jummahbundy, and disapproved by the Board...	2,06,259	11	5
' Amount now again recommended for sanction and approved for the reasons just stated...	42,678	13	2
' Amount collected, and to be added to the settlement of the year ...	1,63,580	14	3

817. 'With this addition, and the sum of Rupees 6,254-13-7 on account of civil fees, the settlement of Fusly 1233 amounts to Rupees 44,47,297-10-4, exceeding that of the previous Fusly in the sum of Rupees 11,44,862-11-0.'

818. 'The Board trust that the facility with which the collections have been realized may be considered a satisfactory proof that they have not been pressed beyond what was fairly due; it appears from Statement of Demand, Collection and Balance on the 30th November, that the sum outstanding on that day on account of Fusly 1233, after crediting the remission herein recommended, amounted only to Rupees 350.'

819. 'The Principal Collector in submitting his report and statements upon the last Fusly, has only forwarded one Hindoovey statement, being a general abstract of the whole. He will in future be pleased to furnish in Hindoovey, a copy of every English statement which accompanies his report.'

820. 'With his report, Mr. Cotton has forwarded one from his Sub-Collector, Mr. Sinclair, upon the three talooks under his charge; which, adverting to the short period he has been in the province, evinces much zeal and attention and is highly satisfactory.'

821. 'The notice of the Principal Collector is particularly requested to the 31st para. of Mr. Sinclair's report, upon the subject of the frauds, which he considers to exist in the Davutanum.'

822. 'The Board have much pleasure in recording the high sense they continue to entertain of the advantage which the affairs of the province have derived from Mr. Cotton's judicious management.'

823. 'They perform a gratifying duty also in bringing to the notice of the Honorable the Governor in Council the high commendation bestowed by the Principal Collector upon Mr. Blackburn, his Head Assistant, and Mr. Bannerman, his Second Assistant.'

824. 'Under date, the 2nd August, we received an answer from the Secy. to Govt., in Cons., 8th August 1825. Government to the letter enclosing our proceedings relative to the revenues of Tanjore for Fusly 1233.'

825. 'It was observed that the principles of the land assessment in this province are peculiar. The assessment is determined by converting a standard grain amount into money at the grower's wholesale price for the year; with this reference, however, to a standard price, that a reduction is allowed only if the price of grain is at least five per cent. lower, and that Government benefits by a higher price only to the extent in which it may exceed ten per cent. above the standard price.'

826. 'In Fusly 1233, however, it was remarked in consequence of the representation of the Principal Collector, that owing to the failure of the rains the Meerassidars would be unable to pay the standard Jummah, it was agreed, upon his recommendation, to depart from the established course, and to regulate the demand of Government, according to the actual produce, instead of the standard grain amount. A further proposition by the Principal Collector that in

848. ' The correctness of this inference can only be admitted to a very limited extent. The object of the Government was decidedly to attach an idea of permanency to the grain standard which was to be ascertained on the best information attainable at the time, and thenceforward to remain generally unaltered. This is clearly expressed in Mr. Secretary Hill's letter of the 11th January 1822 in the following terms :—" The standard produce of each village will be ascertained under the proposed rules and permanently adopted." In another letter it is intimated that " the faith of Government is pledged to adhere to the principles of the assessment which had received their sanction, of which the fundamental principle is the permanency of the standard grain rent. The Board will not question the justice of superseding that standard in cases where it may be discovered that gross fraud was practised at the time of settlement for the purpose of concealing the resources of particular villages, in consequence whereof that standard was fixed lower than it ought to have been. But it has always been their understanding that the standard being considered to be for the most part adequate,* was to be maintained permanently as the limit of Government demand in respect to the produce of the land, unless under some general change of circumstances which would render an alteration both necessary and equitable." Indeed the only apprehension on the part of Government appears to have been that the standard was not sufficiently moderate, and the only provision which is made for a change is in the case of its being found too high.'

* NOTE.—This is stated by the Principal Collector himself in the report under review. "I have no reason," he says, "to think otherwise than that it embraces a fair average produce which should form the basis of the settlement."

From Govt., 30th Dec. 1823. From Govt., 18th Feby. 1823. Para. 2.

849. ' From these considerations the Board cannot but think that the Principal Collector contravened the intentions of Government when he made the permanency of the grain rent conditional in his cowles. There appears to the Board to be nothing in any of the orders of Government regarding the settlement which can be construed to warrant the insertion in the cowles of a clause " stipulating that the rent should hold good, provided it did not appear that the villages were capable of yielding a greater excess above the assumed grain amount than 20 per cent." The condition of its not being formed on false accounts, was perhaps properly inserted, as it must be understood to exist, whether expressed or not. But the other condition seems to be in direct opposition to the object of the settlement and gives it a totally different character.'

850. ' The settlement authorized by Government is fixed with respect to the produce, and fluctuates only under certain known and defined circumstances, in its money valuation; but the settlement, according to the Principal Collector's cowles, varies both with the price of the produce and its quantity, that is to say, there is a standard of quantity below which it is not to fall, but there is no limit to its augmentation where the produce has increased beyond a certain extent above that standard.'

851. ' Thus the Board are led to the conclusion, that the principles on which the Principal Collector proceeded, in raising the demand in certain villages in last Fualy, are erroneous. It appears to them also that the mode in which his proceedings, and more particularly those of the Sub-Collector, were conducted, is objectionable.'

852. ' The first order of the Principal Collector to his Tahsildars, to report generally such villages as they deemed capable of yielding more than the fixed standard, was but too obviously calculated to excite a general feeling of insecurity and distrust among the people, for it made every man's property liable to scrutiny, whether there was reason for it or not. Thus the main object of a fixed settlement, to exempt the people from the continual interference of the revenue officers in the management of their lands, and the unremitting and vexatious observation of their means and resources which is necessary under a settlement, which fluctuates annually, with the produce of the land, was entirely defeated.'

villages where, under this arrangement, the high price made up for the deficiency in the grain amount, the Meerassidars should also be allowed the entire benefit of the rise of price to the usual extent of ten per cent. on the standard price, was also noticed, to which, under instructions from Government, we had refused our sanction.'

827. It was observed that the whole revenues of the province amounted, according to the table inserted in the 7th para. of our Proceedings, to Rupees 52,28,396. From which, however, were to be deducted the remissions specified in paragraphs 24 to 28, and amounting to Rupees 1,50,665; and there was on the other hand to be added the sum of Rupees 1,63,580, which, as stated in para. 30, had been collected in addition to the original Jummah of land revenue, under our orders against allowing to the Meerassidars the benefit of the ordinary rule with respect to increased price, at the same time that the standard grain amount was departed from in their favour. This deduction and this addition being made, the total amount of the revenues of the province in Fusly 1233 appeared to have been Rupees 52,41,311, which exceeded their amount in Fusly 1232 in the large sum of Rupees 10,42,003.

828. So very favorable a result could not fail, it was observed, to be highly satisfactory to the Governor in Council, accompanied as the statement of it was with our representation that the collections had been realized with such facility as proved that they were not too heavy, and that the balance outstanding on the 30th of November 1824, amounted only to Rupees 350.

829. It was to peculiar circumstances in the nature of the country, the Governor in Council remarked, that the collection of so large a revenue in Tanjore, raised, as we had stated, "without pressing at all upon the cultivators of the soil," in a season when from the failure of the rains the neighbouring provinces were unable to yield their usual contributions to the State, must be mainly ascribed. The extensive low plains of that province, drawing their supplies of water for cultivation from a great river, the distant sources of which are replenished by the rains of the Western Coast, enjoy comparative security from the ill effects of a failure of the usual rains on this side of the Peninsula; and if in the midst of the general scarcity occasioned by such a failure they can raise their usual or nearly their usual produce, they must derive a great advantage from the enhancement of price naturally caused by that scarcity.

830. The sanction of Government as granted, agreeably to our recommendation, for the remissions already mentioned, amounting to Rupees 1,50,665, and which were specified in our Proceedings, paragraphs 24 to 28.

831. The Governor in Council was happy to observe that we continued to entertain a high sense of the advantages which the affairs of the province had derived from Mr. Cotton's judicious management.

832. The Governor in Council had also observed with much satisfaction, that the Sub-Collector, Mr. Sinclair, had by his zeal and attention to his duties attracted our commendation, and that favorable mention was made in our Proceedings of the Assistants, Mr. Blackburn and Mr. R. A. Bennerman.

833. Copy of the letter from Government was transmitted to the Principal Collector on the 8th August.

LAND JUMMAH FOR FUSLY 1234.

834. On the 18th July we submitted to the Honorable the Governor in Council, a letter from the Principal Collector of Tanjore, explaining the occasion of the delay in transmitting his report upon the settlement of his district for Fusly 1234.

To the Chief Secretary to Government, in Cons., 15th July 1825.
14th, in Cons., 18th July 1825.

835. We observed that pending the preparation of the detailed statements required to accompany his report, Mr. Cotton had forwarded two abstract comparative statements of the Land Jummah for Fuslies 1233 and 1234, and of the total Jummah of the province for the same period.

836. The Honorable the Governor in Council, we remarked, would observe with satisfaction, that the total Land Jummah of Tanjore for Fusly 1234 was expected to amount to Rupees 49,82,826, exceeding the Jummah of the preceding year by Rupees 6,72,835, and that the total Jummah of the province was estimated at Rupees 58,97,520, exhibiting a net increase in favor of Fusly 1234 of Rupees 6,93,946-7-3, and of this total Jummah, it would be further satisfactory to the Honorable the Governor in Council to be informed that the amount realized to the end of June last was Rupees 51,27,986 or 86½ per cent., being an increase of Rupees 9,22,899 in the actual collections above those of current revenue to the same period in Fusly 1233.

837. With reference to the foregoing communication, we were informed that the large increase thereby brought to notice in the revenues of the province of Tanjore was observed by Government with much satisfaction. It would however, it was remarked, be necessary that the cause of it should be fully explained; and it was hoped that this would be done in the Principal Collector's report on the settlement for Fusly 1234.

838. Copy of the above correspondence was transmitted to the Principal Collector on the 22nd August.

SETTLEMENT FOR FUSLY 1234.

839. On the 1st December we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our Proceedings, under date the 28th November, on the settlement of the Province of Tanjore for Fusly 1234, as detailed in the report from the Principal Collector, dated the 20th August, and a report enclosed therein from the Sub-Collector.

840. 'The principles of the settlement in Tanjore are so well understood that it would have been sufficient to refer to them generally on the present occasion, had not Mr. Cotton in the settlement of 1234 authorized a deviation from them in two instances, one of which in particular requires the fullest consideration.'

841. 'It appears from the report under review that the demand for 1234 in 384 villages was raised above the established grain standard.'

842. 'In explanation of this circumstance, Mr. Cotton observes as follows: "Referring back to the correspondence regarding the rules, I submitted for forming in each village a standard grain amount, your Board will find that I stated that it had never been customary during the rents to require accounts of the produce, and that none could at that time be procured which could at all be depended upon, and that I had therefore been obliged to refer to old accounts, and from these to calculate any increase that might subsequently have arisen from the improvement of cultivation and the more certain irrigation of the country; and hence it was to be inferred that the standard grain amount would be fixed on the best information that could at the time be obtained, but still that it might in some villages prove deficient. In the Puttals therefore, that have been issued," he proceeds to say, "I considered it necessary to enter a clause stipulating that the rent shall hold good, provided it did not appear that it was formed on any false accounts, or that the villages were capable of yielding a greater excess

853. 'The Principal Collector seems to have entrusted the scrutiny, which he thought necessary, into the resources of the villages supposed to yield more than the standard produce, to the regular officers of the district. But the Sub-Collector employed in this task temporary Aumeens, who were prompted to rigour by the hope of obtaining permanent appointments in the event of their being successful in realizing what they cannot but have considered the expectations of their employer. In this division then, the evils of a scrutiny must have been aggravated by the character of the agents employed in it.'

854. 'The order issued by the Principal Collector on receiving reports from his Tahsildars of villages deemed capable of yielding more than the standard grain amount, appears to the Board to be of a very objectionable nature. He directed them to stay the reaping and immediately to require the Meerassidars to give their assent to the excess in the estimate, above 20 per cent. of the standard grain amount, being added to the Jummahbundy; and in the event of their refusal, to take the business of reaping into their own hands. This certainly has very much the appearance of constraint on the Meerassidars, which has always been so much deprecated by the Government as well as by the Board.'

855. 'The proceedings of the Sub-Collector only differ from those of the Principal Collector in that they seem to have been more rigorous. It is observed, particularly, that Mr. Sinclair contemplates an annual scrutiny of the same kind; this is inferred from his remark on the villages in which there was found an excess of produce less than 20 per cent. above the Jummahbundy, where he says, that nothing extra has yet been levied on them, plainly intimating in them this sentence and that which follows, that in a more favorable year something extra will be levied; if indeed the actual surplus should not still be found partly available to the revenue of last year, on examination of the measurement of the lands. But the intention of Mr. Sinclair, in this respect, is unequivocally expressed in the 24th para. of his report, where he states it to be his purpose to examine particularly the accounts of the villages that have yielded any increase, and to send for a certain number of Meerassidars and Curnums at a time with the view of making a settlement to be reported hereafter.'

856. 'It is remarkable that both the Principal and the Sub-Collector seem to consider an excess in the produce of one year, or at most two, but of one year generally, to be a sufficient reason for raising the Jummahbundy amount. The result of one year's experience would not be considered as a sufficient foundation for the formation of a settlement, and there appears to the Board to be as little reason in referring to it as a test by which to try a settlement already formed.'

857. 'After all, it appears that by the measures described above, in the 345 villages in which the Meerassidars assented to an increase in the Jummahbundy, there was added to the standard no more than 68,349 Cullums, valued at Rupees 14,692. For this small addition to a land revenue, exceeding 50 lacs of Rupees, it surely could not be for the interest of Government to resort to any measure that was calculated to shake the confidence of the people in a settlement which was formed with their sanction, and which it has always been declared most desirable by every means to encourage and foster. For the reasons which have been stated, the Board disapprove of the proceedings of the Principal and Sub-Collector in this instance, and they consider it their duty to recommend to Government that they be wholly reversed, and that it be declared that no alteration shall be made in the standard grain rent except on proof of gross fraud having been practised in the formation of the settlement, and with the sanction of Government.'

858. 'The foregoing observations apply to villages which were fully cultivated at the time the settlement was formed. With respect to villages, whose resources were not fully developed at the time of the settlement, and in which the inhabitants by the aid of the works constructed at the public expense, for the purpose of irrigation, have been enabled to bring lands which

were then waste under cultivation, the Board are inclined to think that according to the general principles of revenue administration, now acted upon throughout the country, the Government have a right to raise their demand from the cultivators in proportion to the increased productiveness of the whole lands of the villages in consequence of the extension of cultivation.'

859. 'The other deviation from the fixed principles of the settlement alluded to, at the commencement of these proceedings, was the measure of assessing some of the rented villages at their actual produce, in consequence of the destruction of a great part of the crops, but this will come more properly to be considered hereafter.'

860. 'The following statement shows the actual revenue of the District as compared with that of the previous year.'

Items.	Fusly 1233.			Fusly 1234.			Increase.			Decrease.		
	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.
Land Revenue...	42,35,213	4	5	48,15,899	9	10	6,10,686	5	5	14 7/8	...	...
Cavel Allowances	2,12,084	5	11	2,35,559	8	10	23,475	2	11	11 1/8	...	...
Farms & Licences	89,506	4	3	19,271	10	11	...	...	...	234	9	4
Abkarry ...	45,181	13	3	46,026	14	0	844	15	9	1 3/4	...	...
Salt ...	3,01,613	9	6	3,11,484	13	9	9,871	4	3	3 1/4	...	...
Sayer ...	3,89,160	10	10	4,03,503	5	6	14,342	10	8	3 1/8	...	...
Sea Customs ...	67,740	11	5	62,078	0	5	...	...	...	5,662	11	0
Stamps ...	59,404	15	7	66,521	0	4	7,116	0	9	12	...	...
Moturpha ...	11,074	12	1	10,895	11	5	...	...	...	179	0	8
Total ...	53,40,980	8	3	60,01,240	11	0	6,66,336	7	9	...	6,076	5
Deduct Decrease...							6,076	5	0			
Net Increase ..							6,60,260	2	9	or 12 1/4		

861. 'The large increase of Rupees 6,10,686, in the land revenue, is mainly to be ascribed to an abundant harvest, whilst the high prices of 1233 still continued. The details are as follows :—

		Rs.	A.	P.
4,098 Villages settled on a standard money rent	...	40,68,359	13	8
4 Do. settled on a grain rent	...	47,721	15	5
622 Do. under Aumanie...	...	6,20,596	5	0
934 Do. partly alienated and partly paying a fixed revenue to Government	...	1,09,221	7	9
5,658		48,45,899	9	10
30 Resumed Cavelly villages	...	2,35,559	8	10
5,688		50,81,459	2	8

862. 'Out of the 4,098 villages settled on a fixed money rent, 3,185 only were able to pay the full assessment with the full increase by price, and, as already observed, the Principal Collector considered it necessary in 913 villages which suffered severely from drought in the early part of the season, and by inundation towards its close, to allow a departure from the principles of the settlement and to calculate the assessment on the actual produce; the Principal Collector has, therefore, properly separated the details of these villages from those of 3,185 villages paying the full standard Jummah with the full increase by price.'

863. 'In the 3,185 villages paying the full assessment the standard grain Mailwarum of them is Cullams 40,67,789-10, which, converted at the standard price, amounts to Rupees 19,59,855-6-4; but the current selling price of the year rose to 5 Dfs. 9 C. or 75½ per cent. above the Jummahbundy rate, and the standard grain Mailwarum converted at this enhanced rate, gives an excess above the standard Jummah of Rs. 14,47,476-4, from which being deducted the remission to the Meerassidars equal to ten per cent. of the standard Jummah, Rs. 1,94,318-1-11, the remainder Rupees 12,80,158-2-1 is the net amount available to Government from increase by price, which, added to the standard Jummah, makes the total demand from the Nunjee lands of these villages Rupees 32,40,013-8-5. To this is further to be added the Jummah of Punjee cultivation, amounting to Rupees 1,29,983-7-5 and of Bagayet and Tope lands, amounting to Rupees 76,678-13-1, making the aggregate Jummah Rupees 34,46,686-12-10.'

864. 'Mr. Cotton next proceeds to give the detail of the 913 villages which were assessed at their actual produce. He first shews the standard grain amount of these villages, viz., Cullams 21,53,519, M 3, M 1½, the standard Jummah Rs. 4,55,892-15-9 and the net increase by price after deducting 10 per cent. allowed to the Meerassidars, Rs. 3,35,124-0-7, making a total of Rs. 7,91,017-0-6, which would have been the demand of Government had no departure been allowed from the established mode of settlement. He then proceeds to shew what the amount realized has been, calculated on the actual produce, viz., Rupees 5,45,125-1-4, which exceeds the standard Jummah by Rupees 89,232-1-7, but falls short of what would have been the collection if the fixed principles of the settlement had been adhered to, by Rupees 2,45,891-15-0.'

865. 'Such is the result in the 913 villages taken collectively; but in the detail it appears that, although, on the whole, the actual settlement calculated upon the actual produce exceeded the standard Jummah in the sum of Rupees 89,232-1-7, the excess all occurred in 344 villages, the actual settlement in the remaining 569 villages being less than the standard by Rupees 94,958-4-10.'

866. 'The former sum has been credited to Government as increase by price, and the latter is proposed to be remitted, in the propriety of the Collector's proceedings in this case, and of the measure here recommended, the Board are disposed fully to concur, for however much it is to be regretted that any circumstances should render it necessary to depart from the established principles of the system which it is wished to introduce, it is obvious that on the occurrence of failures, such as that now under consideration, where the loss in the crops was great, as it was beyond control, some forbearance is due to the people, and becomes an act equally of justice and policy.'

867. 'Taking then the actual settlement of the wet lands of these villages at the sum stated by Mr. Cotton, viz., Rupees 5,45,125-1-4, and adding thereto the revenue from Poonjah land, amounting to Rupees 57,178-11-7, and of Baghayet and Tope land Rupees 19,369-3-11, their total revenue amounts to Rupees 6,21,673-0-10, which, added to the Jummah of the 3,185

villages before adverted to, makes the total demand upon the money rented villages Rupees 40,68,359-13-8.'

868. 'The Jummah of the four grain rented villages amounts to Rs. 47,721-15-5, the total revenue from the 4,102 money and grain rented villages therefore is Rupees 41,16,081-13-1.'

869. 'The Board regret to find that the number of Aumanie villages is greater than in the preceding year, 64 villages then rented having reverted to the management of the Principal Collector. Alluding to this fact Mr. Cotton observes, "Your Board will notice, and with feelings of disappointment I fear, the additional number that have fallen under that (the Aumanie) system; this is occasioned by the objections still persisted in by the Meerassidars of many, to a varying Jummah according to price, and by the unconquerable predeliction, the rest have to this system; some to be free of all risk from the effects of seasons, and others, from motives by which I am sorry to think the greater part actuated not the most honorable, to induce them however to enter into engagements of rent, there has been no want of consideration to their interests, consistent at all with those of Government, and of the perverseness of the people, I have only to instance, that in last year of the villages that were under Aumanie, 44 yielded produce greater than the standard grain amount, and 56 a produce equal to, or within 10 per cent. of it, as it is assumed and afixed for them respectively, as in all other villages of the district; my exertions will nevertheless be continued to bring them to terms of rent, fair and equitable, and I hope in the end to succeed with many of them."

870. 'The Board do not wish to press this point too much, but they fear that the disinclination evinced by the people to enter into, or continue the rent of their lands, may be in some degree connected with the measures noticed in the early part of these proceedings, and will be likely to increase unless we endeavour to give them confidence in the stability of the assessment and the permanency of any advantage which may result from increased care and exertion in the culture of their fields.'

871. 'The number of villages under Aumanie.'

'In Fusly 1233 was	...	...	...	...	...	558
'In Fusly 1234	...	...	...	...	...	622
				Difference	...	64

872. 'The cultivation in these villages appears to have suffered considerably the dittum extent of wet land is values 13,952-14-48½, the assumed produce, adopting the rules observed in other villages, Cullams 22,90,203-0½, and the assumed standard Jummah Rupees 4,88,746-12-0. The actual extent of wet cultivation yielding produce in 1234 was only values 10,652 10 M 58½M, the actual gross produce Cullams 14,71,057-10-1½, and the Circar share, including the resumed Pitchy Sotuntrums, Cullams 7,23,720, which converted at the current selling price after deducting 5 per cent. or Rupees 30,923-5-3 for Sibbendy, yielded a net Jummah of Rupees 5,89,354-2-2; adding to this the produce of a small portion of Nunjah Mail Poonjah cultivation amounting to Rupees 1,825-12-5 and the assessment on the Poonjah land, the produce of which was very deficient, amounting only to Rupees 17,640-0-1, and of Baghayet and Tope land amounting to Rupees 11,776-1-4, the aggregate Jummah of the Aumanie villages is Rupees 6,20,596-5-0, which,

882. With reference to the above communication, which related to the free importation into the settlement of Tranquebar of certain raw materials required by the manufacturers there, we laid before the Honorable the Governor in Council, a letter from the Principal Collector of Tanjore, reporting on the objections to which he considered that this arrangement would be liable, and stating the rules under which he proposed that it should be carried into effect.

883. The Principal Collector observed, we said, that whilst the Danish Governor offered to engage that the raw materials, if imported free of duty, should not be exported (meaning, he supposes, by sea) in an unaltered state, no stipulation had been made regarding the articles manufactured from those materials, as if all that were not consumed in the place were imported into Tanjore for sale, whereas it appeared that all the soap made in Tranquebar was exported thence in large quantities to the Isle of France, Batavia, and even to Denmark, and that certain cloths manufactured there were in great request at the Eastern ports.

884. As the raw materials which the Danish Governor was desirous of having imported free of duty into Tranquebar were all liable to land duty in our own territories, Mr. Cotton was of opinion, we observed, that without granting the same indulgence to our own manufacturers and the French settlements of Pondicherry and Carical, the only relief which could be afforded to the manufacturers in Tranquebar was "to reduce the duty on cotton thread to the rate of duty now fixed on cotton piece goods, viz., 5 per cent, and on all other raw materials employed in the manufacture and drying of cloths, to the same, as is collected in our own territories, on the Danish Government engaging that they should not be exported in an unaltered state, but in regard to the Illapa seeds and oil, required for the manufacture of soap, that since these articles were subject to a duty of 5 per cent. in our own territories, and the soap that might be produced from them was subject to a further duty of 8 per cent. on export by sea from our ports, the present duty of 10 per cent. on importation into Tranquebar could not, he thought, be reduced."

885. Mr. Cotton, we said, had transmitted a statement shewing the quantity of the several raw materials specified in the Danish Governor's letter of the 25th February, imported in the Fusly 1233 into Tranquebar, and the amount of duty collected on them.

886. Under consideration of the circumstances before us, we stated that we were of opinion that with a view to the interests of our own manufacturers it would not be advisable to carry into effect the arrangement proposed by the Governor of Tranquebar, unless it were modified in the manner recommended by Mr. Cotton.

From the Chief Secy. to Govt.,
in Cons., 4th August 1825.

887. To this report we received a reply, dated 29th July.

888. The Principal Collector of Tanjore, it was observed, stated that all the goods manufactured from those raw articles which were not consumed at Tranquebar were exported to different quarters and paid no further duty to the British Government, and the same information was distinctly implied, in the letter from the Danish Governor, dated 9th December 1824.

889. The Principal Collector, it was further observed, was of opinion that the duty on cotton and cotton thread, exported to Tranquebar, should be fixed at the rate of duty on cotton piece goods in our own territories; and in the same manner that the duty of ten per cent. upon articles used in the manufacture of soap ought not to be reduced, because, besides a duty of five per cent. upon those articles in our own territories, the soap produced from them was liable to a duty of eight per cent. The Governor in Council, we were informed, on the country, conceived that, upon equitable principles, raw articles exported to Tranquebar ought not to be subjected to the duty to which in our own territories the goods manufactured from them were alone liable and that the further duty which might be laid upon such goods was properly leviable at Tranquebar.

890. From the statement furnished by the Principal Collector, it appeared, it was remarked, that the whole amount of duty levied upon the articles in question, exported from Tanjore to Tranquebar in Fusly 1223, was only Rupees 1,447-12-2, of which Rupees 579-4-10 were inland duty, and Rupees 868-7-4, frontier duty. And it was understood that the articles in the raw state would have been liable, in our own territories, only to the inland duty, and would, therefore, have produced no more than Rupees 579-4-10.

891. As it had been proposed by the Government and acceded to by the Danish Governor, that the quantity of each kind of raw articles to be exported from the Company's territories duty free, should be limited for so small a sum as a few hundred Rupees the Governor in Council it was stated, would be unwilling that the grace of the boon, granted to the Danish Settlement, should be diminished by the exaction of any duty upon that limited quantity. The Governor in Council being unable, however, to judge whether the quantity specified by the Danish Governor was more or less than the average amount of former importations, it was desired that the Principal Collector might be required to report upon that point.

892. We accordingly submitted a statement, furnished by the Principal Collector, of the actual import into the settlement of Tranquebar of the several raw goods which the Danish Governor was desirous might be allowed to be imported from the Company's territory free of frontier duty, and shewing the difference of the average quantity imported and that specified by the Danish Governor.

From the Chief Secy. to Govt.,
9th, in Cons., 15th Sept. 1825.

893. This was acknowledged by a letter from the Chief Secretary, who transmitted for our information and guidance the following copy of a letter which had been addressed to His Excellency the Governor of Tranquebar.

"With reference to the former correspondence on the subject, I have the honor to transmit to you the accompanying statement shewing the quantities of different raw goods which, on the conditions proposed by your Excellency's predecessor, will hereafter be allowed to be exported from the British territories into Tranquebar free of frontier duty. The quantities somewhat exceed the average exportation of the last five years."

List of the Articles to be allowed to pass into Tranquebar free of frontier duty.

	Candies.	Maunds.	Seers.
Cotton	4	...	...
Cotton Thread	10	...	...
Silk Thread	...	1	...
Chayroot	35	...	...
Turmeric	4	...	...
Kadoocaynuts	9	...	...
Indigo	...	11	...
	Garces.	Mercals.	Measures
Indigo leaves	2	...	...
Cassa leaves	5	...	...
Seeds of Tagara Plant	...	8	...
Illapa seeds	37	...	...

894. With reference to the foregoing communication from the Chief Secretary, we received a further letter from him, transmitting for our information and guidance the annexed copies of a letter from His Excellency the Governor of Tranquebar, under date the 2nd October, and of the reply to it.

From the Chief Secy. 11th, in
Cons., 20th October 1825.

"From your Excellency's honored letter of the 28th January 1825, I have understood that your Excellency would be pleased to allow duty free importation into the Territory of Tranquebar of the articles specified, in such quantities as required for the use of the Tranquebar manufacturers and not in larger, it being stipulated, that of the thus imported articles no exportation in raw state should be permitted. This point the Governor warranted by his promise. The promise has been given, its fulfilment was sacred to him, as it is now to me."

"Of the proposal made to your Excellency, the object in view was to enable the inhabitants of Tranquebar to a greater activity that they might, by their own industry, remedy the losses occasioned by the present want of searade. By your Excellency's liberality this view was to be affected. From the reason alluded to it was natural that the said articles must be required in quantities comparatively larger than what had been the average importation of the preceding years."

"With reference to your Excellency's honored letter of the 9th September, and the accompanying statement, I take the liberty most respectfully to renew the desire, that your Excellency's attention and bounty to the inhabitants of Tranquebar might be pleased to grant the duty free importation from the Honorable Company's dominions of the articles specified in the statement, in such quantities as are required for the use of the manufacturers of this settlement."

"I consider it superfluous to assure that the engagement not to allow the re-exportation in a raw state, through its being enforced by necessary precautions, shall be so secured as to render its object inviolable."

STATEMENT.								
			Required for the use of the Tranquebar Manufacturers.			Granted by the letter of H. E. the Governor of Fort St. George, 9th September 1825.		
			Candies.	Maunds.	Seers.	Candies.	Maunds.	Seers.
Cotton	...	...	7	17	20	4	...	...
Cotton Thread	...	...	39	5	...	10	...	...
Silk Thread	...	...	...	4	20	...	1	...
Chayroot	...	...	93	8	30	35	...	...
			Garces.	Mercals.	Measures	Garces.	Mercals.	Measures
Seeds of Tagara Plant	...	...	12	...	...	...	8	...
Illapa seeds...	...	...	150	...	...	37	...	...

"I have the honor to acknowledge the receipt of your Excellency's letter of the 2nd Instant, relative to the raw articles which are to be allowed to pass from the British territories into Tranquebar free of frontier duty. In my letter of the 28th of January last, I expressed my wish that in the experiment to be made on that head, the quantities of the exempted articles should be fixed within

"moderate limits, those fixed for the present exceeds the average of the last five years, but, if as I trust may happen, the experiment shall prove successful in promoting the welfare of the inhabitants of Tranquebar without encroaching on the just rights of the subjects of the British Government, it will afford me much satisfaction to comply with your Excellency's wish that the quantities of the exempted articles should be increased. I shall give orders that the operation of the intended arrangement upon the interests of the inhabitants of the British territories may at the end of a year be reported to this Government."

895. We again addressed Government on the 7th November on this subject, and submitted for the orders of the Honorable the Governor in Council a letter from the Principal Collector of Tanjore, soliciting instructions as to the extent of the remission to be allowed, whether it was intended to include the duty which the articles are liable to in transit through the District, or to be confined to the Frontier duty only.

TRICHINOPOLY.

SETTLEMENT FOR FUSLY 1234.

Proceedings, in Cons., 8th August 1825.
From the Collector, 30th June, in Cons., 11th July 1825.

896. On the 10th August we submitted for the information and orders of the Honorable the Governor in Council the following extract from our proceedings under date the 8th of that month, on the settlement of the Trichinopoly District for Fusly 1234, as detailed in the report noted in the margin.

897. 'The subjoined comparative statement of the revenues of Fuslies 1233 and 1234, exhibits an increase of Rupees 1,45,160 in favor of the latter.'

Names of the Talooks.	Land Revenue of Fusly 1233.		Land Revenue of Fusly 1234.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Conaud ...	2,48,962	7 3	2,78,857	2 3	2,9894	11 0	...	...
Vetticutty ...	1,51,572	5 9	1,63,624	12 4	12,052	6 7	...	...
Iyalore ...	1,21,859	7 10	1,28,155	5 2	6,295	13 4	...	...
Laulgoody ...	2,62,170	15 3	2,76,994	12 8	14,823	13 5	...	...
Total ...	7,84,565	4 1	8,47,632	0 5	63,066	12 4	...	...
Terriore ...	2,15,998	4 0	2,43,884	6 2	27,886	2 2	...	...
Vodiarpolliam ...	1,00,175	5 6	1,20,610	3 4	20,434	13 10	...	...
Arialore ...	1,25,759	1 11	1,43,190	6 6	17,431	4 7	...	...
Volcondaparam ...	1,12,570	14 5	1,28,912	9 7	16,341	11 2	...	...
Total ...	5,54,503	9 10	6,36,597	9 7	82,093	15 9	...	...
Grand Total...	13,39,068	13 11	14,84,229	10 0	1,45,160	12 1	...	...

added to the Jummah of the money and grain rented villages, makes the total revenue of Circar villages Rupees 47,36,678-2-1.

873. 'The remaining heads of revenue do not appear to require any particular remark, Rs. A. P. 'the details are satisfactorily explained by the Principal Collector's report; they amount in the aggregate to Rupees 3,44,781-0-7, making the total settlement of the year Rupees 50,81,459-2-8,

as shown in a former part of these proceedings. From this, however, in order to show the actual demand of the year, ought, in strict propriety, to be deducted the sum of Rupees 14,692 recommended in the first part of these proceedings to be given back to the Meerassidars of those villages where the standard was raised, and the sum of Rupees 94,958, being the decrease below the standard Jummah in 569 villages, where the settlement was formed on the actual produce. This latter sum, (Rupees 94,958) the Board think ought never to have been included in the Jummah, since it in fact did not form part of the Government demand. The principles of the settlement having been departed from the assessment of the villages, should be taken at their actual produce. On this principle the value of the Government share of the car crop, converted at the current selling price is Rupees ... *1,22,085 3 3

Paras 19 and 20, Principal Collector's Report. *Settlement C., Col. 36. †Col. 40. ‡Col. 46. §Col. 47.

Of the Peshanum ... †3,21,556 7 2
To which add Jummah of Nunji Mail Poonji... ‡6,525 2 1
Making a total of ... §4,50,166 12 6
Which is in fact the Nunji Jummah of these villages; but Mr. Cotton has added the amount of the deficiency, in 569 villages, below the standard, viz: ... 94,958 4 10

Standard Jummah. 4,55,892 0 0
Increase above 89,232 0 0
5,45,124 0 0

Standard ... 4,55,892 15 9
Add ... 89,232 1 7
5,45,125 1 4
Deduct ... 94,958 4 10
4,50,166 12 6

*Statement No. 2. 4,50,166 12 6
14,692 0 1
94,958 4 10
1,09,650 4 11
50,81,459 2 8
1,09,650 4 11
49,71,809 13 9

1234. Total amount of revised Jummah for 1232 ... 59,98,587 0 7
Difference ... 5,98,354 13 9

874. 'It will be satisfactory to the Honorable the Governor in Council to learn that of this Para. 57. reduced amount, Rupees 59,22,945 had been realized up to 31st July leaving a balance of Rupees 78,642. Of this balance Mr. Cotton has recommended for remission Rupees 467-15-3, the amount excess by price in church villages settled on lease, previous to Fusly 1232, and Rupees 673-1-8, in villages given up to His High

'ness the Rajah, making together Rupees 1,141-0-11, which the Board request may receive the sanction of Government.'

Note.—It will be here observed that the remaining balance deemed recoverable here stated does not correspond with the amount stated by Mr. Cotton, but if Rupees 14,692, the amount deducted on account of the increase to the standard in certain villages be added, the two sums will correspond, viz.,

Rupees 48,842
" 14,692
" 63,534

875. 'Mr. Cotton further solicits conditional sanction for the remission of Rupees 23,659, the collection of which from the loss of Nunjah and Poonjah crops in the high lands of Trivady, Manargoody and Pattacottah Talooks, he thinks extremely doubtful; this will reduce the balance deemed recoverable to Rupees 48,842 or 13 As. per cent. only of the total demand of the Circar.'

876. 'The Board here take occasion to notice a passage in the Sub-Collector's report, which requires some explanation. About the middle of para. 19 he states, in reference to some false estimates which had been given in of the crops of certain villages belonging to the Katchee muttum.' 'Had they acted honestly they would only have had to pay Rupees 3,352-10-8 more than the sum levied, nothing having been taken in Fusly 1233 on account of increase, but as a punishment for this iniquitous attempt to cheat on so extensive a scale, they have been charged, with the sanction of the Board of Revenue, to the amount of Rupees 8,191-4-10 (being the full value of the Circar's and Meerassidar's share) which they have liquidated accordingly.'

877. 'The Board are apprehensive that Mr. Sinclair has misconceived their intentions. * "Enclosure in letter from the Pl. Collector of Tanjore, 26th April, in Cons., 2nd May 1825. The peon was removed in a week on muchikas being executed, one for the payment of Rupees 8,191 (the amount calculated after giving up the Aumanie warum, &c.)" They understood from his letter,* that the sum of Rupees 8,191 1/6 recovered from the Meerassidars, was the amount of the Government share of the difference between the false estimate and the just demand, after deducting the Meerassidar's share, and their sanction for this amount being passed to the credit of Government, was communicated in the following terms. "Under this view of the case, the difference between the amount originally paid upon false estimates, and the just demand having been recovered by Mr. Sinclair, the Board desire that the accounts may be immediately delivered back to the parties, who will of course be held to the standard rent this year."

878. 'If, therefore, Mr. Sinclair has, under a misconception of their intentions, carried to the credit of the Circar both the Government and the Meerassidar's share, the Board desire that the latter may be refunded to them.'

879. 'Although the Board have differed in opinion with the Principal Collector on some points noticed in the first part of these Proceedings, they deem it but an act of justice to Mr. Cotton to place upon record the high sense which they continue to entertain of his general management, and they derive much satisfaction at the same time in adding their testimony to that of the Principal Collector, to the zeal and exertions of the Sub-Collector, Mr. Sinclair.'

880. 'In conclusion, the Board beg leave to bring to the notice of the Honorable the Governor in Council, the favorable mention made by Mr. Cotton of the Head Assistant, Mr. Blackburne, and of the Junior Assistant, Mr. R. A. Bannerman.'

REMISSION OF DUTY UPON A CERTAIN QUANTITY OF RAW GOODS TO BE IMPORTED ANNUALLY FROM THE BRITISH TERRITORIES INTO THE DANISH SETTLEMENT AT TRANQUEBAR.

From the Chief Secy. to Govt., in Cons., 17th March 1825.

1. From the Danish Governor, dated 9th December 1824.
2. To do. do., 24th January 1825.
3. From do. do., 25th February 1825.

881. Under date the 11th March, the Government transmitted to us copies of the letters noted in the margin, and requested us to report whether the arrangement to which they had reference appeared to us to be liable to any material objection, and under what rules we were of opinion that it ought to be carried into effect.

898. 'This increase appears to be chiefly attributable to the rains having been favorable. In the Talook of Conaud, however, it is explained to have been in part occasioned by restoring the sources of irrigation in seven villages where the channels of supply were stopped in Fusly 1277 in order to afford more water to the Tanjore province.'

899. 'Alluding to this subject in his supplementary report on the settlement of Fusly 1233, the Collector observed that "the channels had lately been properly excavated and a new Kalingulah constructed," and that as the ryots would thence be enabled "to irrigate the lands properly, the *teer-wah* would be raised again, and the inhabitants assessed at the same rate as the neighbouring villages.'

900. 'It would appear on reference to former correspondence, that the collections from these villages before the water was turned to the Tanjore country, was Rupees 38,647 in 1228 and 1229, it fell to Rupees 20,533, or upwards of 18,000 Rupees, it became an object therefore to ascertain how far the repairs reported by the Collector had answered the expectation he held out, and the Board with this view requested him to shew, in his report on the Settlement of Fusly 1234, the revenue of that year compared with the collections prior and subsequent to Fusly 1227.'

901. 'This information the Collector has omitted to supply, he states, indeed, that the settlement exceeds that of Fusly 1233 by Rupees 3,185, but he does not explain what it was the object of the Board to be informed of, namely, the proportion which this increase bears to the loss which result from the measure now stated to have been repaired.'

902. 'So far as the Board are able to judge by comparing the sum quoted above as the revenue derived from these lands formerly, with the settlement stated by Mr. Saunders to have been concluded for Fusly 1234, the resources are still very far from being what they once were.'

* From the Collector, 20th August 1819. Para. 21.	Revenue prior to Fusly 1227	... Rupees	* 38,647
† Do. do. 30th June 1823. Para. 6.	Settlement of 1234...		+ 27,410
	Difference less in 1234		11,237.

903. 'This subject will require the Collector's attention, and the Board will expect further and full information in his report on the settlement of the present year.'

904. 'In respect to the village of Komaramungalum also, the explanation of the Collector is by no means satisfactory.'

905. 'In replying to his letter of the 20th November 1824, in which he urged the necessity of reducing the assessment on this village, in consequence of the distress to which the inhabitants were reduced, the Board reminded him that "the Meerassee was held not, as he appeared to suppose, by a number of ryots, but by a single individual," and suggested not only further but local inquiry into its existing state.'

906. 'The Collector, notwithstanding still continues to argue upon the supposition that the Meerassee is the joint right of several inhabitants, and states that the distress to which they have been reduced by the high rent they have paid in past years, has rendered it necessary to take the village under Aumanie.'

907. 'It is clear, however, from the accounts transmitted with his report, that the real state of the case is precisely as represented by the Board on the occasion just alluded to, and they

'are therefore led to conclude that the Collector has not yet been able to visit the village, and personally investigate its actual condition. It is hoped that he will do so at an early period, since they cannot consider the information at present possessed in regard to it as proving that the assessment is excessive. They observe, on reference to the accounts lately received, that

'when the province was ceded to the Company, the entire Meerassee as well as the rent of the village in question were held by the son* of the person† who then, and had for some years before, filled the office of Dewan under the Government of the Nabob; that on our taking possession of the country, the same person retained possession, subject to an assessment, calculated, as in the rest of the districts, upon the revenues of former years, and that he continued still to hold it until Fusly 1223, when the Meerassee rights fell to another family, the present representative of which, Annothariah, if the Board are rightly informed, is not only a man of considerable weight and property in the district, but possesses also, either wholly or in part, the Meerassee of eleven other villages, and is allowed the privilege of paying his rents directly into the Treasury of the Collector, instead of paying them through the Tahsildars.'

908. 'The Collector is requested to look into and to furnish explanation upon these points, and if he should find the facts to be as here supposed, it is hoped that he will see the propriety of more caution in his future inquiries, and more accuracy in his future reports. It cannot fail to occur to him that if the Meerassee right be really vested in a person such as above described, the distress which has been stated to him to have resulted from the assessment in past years cannot be real; that great as the openings to abuse must always be, under a division of the produce, they must be increased in a tenfold degree where the crops of the whole village are the property of a single individual, where all the cultivators, and probably from the history of this village the Curnums also, are his servants, and where the opportunities of concealing or carrying off the produce are consequently so much beyond control, and that it cannot, therefore, be ever for the interests of Government to retain a village so situated under Aumanie.'

909. 'The other parts of the Collector's report consist almost entirely of a recapitulation of the details shewn in his accounts, and do not appear to call for particular remark.'

910. 'The Board take this opportunity of remarking that, unless in extraordinary cases requiring special notice, it will be sufficient if the number of villages in each talook and other particulars of that description are shewn in the statements that accompany his address, and that it is unnecessary yearly to repeat them in the body of the address itself.'

911. 'It will be satisfactory to observe that the balance of current revenue outstanding on the 30th June was only Rupees 9,833-15-1, of which no doubt the greater part has already been realized.'

912. 'It was stated by the Board in their proceedings on the settlement of Fusly 1233 that they were about to enter upon an examination of the existing principles of assessment in this district; the accounts called for in their subsequent proceedings of the 18th October 1824 have been received, and will form the subject of a separate communication.'

913. 'The Board observe with much satisfaction the favorable mention made by the Collector of the exertions and assiduity of His Head Assistant, Mr. R. Grant.'

914. With reference to the above proceedings, we were informed that the Honorable the Governor in Council was happy to observe that the land revenue in Fusly 1234 exceeded its amount in the Fusly, immediately preceding by Rupees 1,45,160; an increase chiefly attributed

to the favorable nature of the season, and that on the 30th June the balance outstanding was only Rupees 9,834-15-1; of which the greater part, we had stated, had no doubt since been realized

915. That the Governor in Council approves of our having called upon the Collector for further and full information respecting the extent of the benefit accruing to Government from the works of irrigation mentioned in the 2nd and 3rd paras of our proceedings.

916. That the Governor in Council also approved of our remarks and our instructions to the Collector relative to the village of Kamaramungalam; with respect to which the inquiries of that officer, it was stated, appeared to have been conducted without sufficient caution, and his representations to have been in consequence inaccurate.

917. The Governor in Council, we were told, would expect to be informed of the result of our examination concerning the principles acted on in the assessment of this district.

918. The favorable mention made of the Collector's Head Assistant, Mr. R. Grant, it was added, had been observed with satisfaction.

919. Copy of the foregoing letter was communicated to the Collector on the 10th October

MADURA.

SETTLEMENT FOR FUSLY 1234.

920. On the 3rd November we submitted for the orders of the Honorable the Governor in Council the following extract from our Proceedings under date the 31st October on the settlement of the District of Dindigul and Madura for Fusly 1234, as detailed in the report from the Collector under date the 10th September 1825.

921. The following Statement exhibits the Settlement of 1234 in comparison with the Settlement of the preceding year and that of 1232:—

	Fusly 1232.		Fusly 1233.		Fusly 1234.		Increase in comparison with 1233.		Decrease in comparison with 1233.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Tribute of the Pollams permanently settled.	6,36,250	5 7	6,36,250	5 7	6,36,250	5 7	...	...	...	...
Do. of the Pollams unsettled	86,612	14 4	86,612	14 4	87,053	1 1	440	2 9	...	...
Revenue of the Taluqs and the Estates under Amanie	8,55,052	8 8	8,69,512	0 6	8,79,527	14 8	2,10,689	0 6	673	2 4
Hill rents	5,115	4 10	5,115	4 10	5,115	4 10	...	...	...	...
	15,83,031	1 5	15,83,031	9 3	15,83,031	10 2	2,11,129	3 3	673	2 4
Revenue of 1232.					15,83,031	1 5	673	2 4	Net amount in excess of 1232.	
Net amount in excess of 1232.					24,915	8 9	2,10,456	0 11		

922. 'From this statement it appears that the Settlement of 1234, exceeded that of 1233 by Rupees 2,10,456-0-11, and the Settlement of 1232 by Rupees 24,915-8-9. The Settlement of 1232 is referred to because it affords a fairer standard of comparison than that of 1233 on account of the unfavourable circumstances of the District in the latter year. It may also be noticed that the revenue of 1234 is the highest on record since 1220.'

923. 'The Settlement of the Taluqs &c., under the management of the Collector in the Madura Division of the District amounted to Rupees 4,58,575-6-4, being Rupees 1,52,611-11-3 above the Settlement of 1233, and Rupees 27,613-4-6 above that of 1232.'

924. 'The Principal Collector states that the rains required for the dry cultivation at the beginning of the year were scanty, and that in many villages the cultivation could not be carried to the full extent in consequence of the deficiency of the supply during the North East Monsoon. In others it appears a full supply was obtained by which the inhabitants were enabled to raise abundant crops.'

925. 'It is very satisfactory to observe that throughout the year the District was not afflicted to any extent with epidemics with which it has been so often unhappily visited.'

926. 'The Principal Collector notices the gradual improvement of the division of Tirumangalam the revenue of which in 1234 exceeds that of 1232 by Rupees 9,615-8-7. The decline of this division is attributed to the ravages of disease among the inhabitants. The Board are happy to remark that the improvement noticed by Mr. Peter has been progressive for some years.'

927. 'In his observations on the division of Nellore the Principal Collector mentions that it is one which suffered most from the adversity of the season in 1233, and takes occasion to remark the good effects of the lenity which he observed in his collections from the inhabitants, in consideration of their distressed circumstances, and the measures he adopted to give them employment. The result has been an increase of revenue in 1234, the Settlement being higher than in any former years. This increase is said to have been caused in a great measure by the improvement of the Tanks on the repair of which the inhabitants were employed by Mr. Peter during the time of scarcity. The circumstance is altogether gratifying and creditable to Mr. Peter's administration.'

928. 'The Settlement of the Manapara Pollams in 1234 fell below that of 1232 in consequence of the failure of rain and the Board regret to observe that notwithstanding the endeavour of the Principal Collector to keep the inhabitants in their villages by giving them employment in public works many were obliged to emigrate from an absolute want of water.'

Rs.	A. P.	Rs.	A. P.
1234—3,50,675	7 4	1234—3,50,675	7 4
1232—3,45,390	14 0	1233—3,11,694	13 7
5,234	9 4	38,980	9 9

929. 'The Settlement of Dindigul exclusive of the Manapara Pollams amounted to Rupees 3,50,675-7-4, being Rupees 38,980-9-9 above the revenue of 1233, and Rupees 5,284-9-4 above that of 1232.'

930. 'The Principal Collector has not yet submitted the report which has been so often and so peremptorily called for on the subject of the assessment of this Province. On the present occasion he explains that the statements which he is anxious to forward with his remarks on this important subject are not quite completed.'

931. 'After the positive order conveyed to Mr. Peter in the Proceedings of the Board of the Settlement of 1233 to proceed immediately to the examination and discussion of all the circumstances connected with the assessment in Dindigul, and after the remarks of the Honorable the Governor in Council in regard to the extraordinary delay which had already occurred on the Collector's part in giving effect to the former orders of the Board to this purpose, they did not expect to have reason to complain of a further loss of time, and that a whole season should elapse without their receiving the information necessary to enable them to submit to the Government their opinion on a question which is of the utmost consequence to the interests of the inhabitants of the Province, and which justice requires should be promptly decided. It is hoped that the Principal Collector will now devote his unremitting attention to the subject and that his report will be received within a short period.'

932. 'The Principal Collector explains the Settlement formed in Dindigul in 1234 in the following terms "Having abandoned the idea of assessment by classification as proposed by me, and also of a general remission on lands whether requiring it or not, I have in the present Settlement made only reductions where experience has proved to me they should be made in order that the assessment should not fall heavy on the inhabitants. These have taken place in the highly assessed lands only." The reductions here mentioned are explained to be from 50 to 10 fanams per Koolly in Nanjah land and from 20 to 6 fanams per Koolly in Poonjee land. The aggregate amount of the whole is Rupees 24,464-2-5; the Principal Collector states that he has no doubt of these remissions "being attended with the most beneficial effect" he adds that "the reductions already made have done a great degree of good to the country." The Board trust that it will be found that the remissions alluded to have been made with discretion and were necessary to the relief of the ryots, but they are unable from the information before them to judge of their propriety, their opinion must therefore be suspended until they receive the Principal Collector's report on the teerwas.'

933. 'The Principal Collector observes that considerable alarm was created by the idea of the Koolloos being again about to be introduced that is that the original survey assessment was to be reverted to but that the reductions he has made will doubtless restore confidence. The Board cannot but remark with reference to this observation that all cause of alarm would have been long since removed, had the Principal Collector attended to their instructions on the subject of the assessment the teerwas would have been equitably adjusted, and the inhabitants would have proceeded in their agricultural occupations in full security, knowing the Sircar demand to be limited, and fixed on certain principles; whereas it is now undetermined, and in a great measure left to the discretion of the Collector. The Board would further observe that the exertions of the Principal Collector with a view to restore confidence to the inhabitants would be best applied in expediting a permanent modification of the assessment proportioned to the resources of the land. Temporary arrangements can have little weight in impressing the inhabitants with a feeling of security, and confidence in the measures of Government.'

934. 'In his review of the circumstances of the several divisions of the Dindigul Province the Collector continually adverts to the mischief of our assessment as generally prevailing, and refers to it as the common cause of deterioration.'

935. 'The Board have always admitted that the assessment is too high and have been anxious to reduce it, but they object to any crude attempts at improvement: they wish to proceed on full information relative to every circumstance proper to be taken into consideration; and in the conviction that without such precaution there is a great risk of error, they are unwilling

'to sanction any system of reduction without a complete understanding of the principles and entire satisfaction as to the correctness of the calculations on which it is founded.'

936. 'These observations apply particularly to the plan of reduction suggested by Mr. Nelson, Head Assistant to the Principal Collector in his report on the Taluqs of Tadicumboo and Iyempilly. The Board are not qualified, at present, from want of information, to form an opinion of the reductions which are necessary in these Taluqs. They will therefore only remark that Mr. Nelson's plan does not seem to be founded on any certain data, or definite principle. The plan is to assume a certain rate as the "highest standard of assessment", and to make diminutions; but not in the same proportions in lands approximating in value to the highest; while the poorer soils are for the most part left as before.' "Nothing surely can be more indefinite than this. This standard is assumed without reference to the result of experience, or to any other data, to prove its correctness; and as to the diminutions "to be made from that standard in different soils, it only appears that they are not to be in the same proportion but how they are to be regulated is left undetermined, and yet it is proposed that this system, as it is called, should be continued, and that the rates established according thereto should be fixed as the only tax demandable from the land." The Board cannot suppose that Mr. Peter will sanction a plan so imperfect as this appears to be, as a permanent measure, but it is obvious that much evil must ensue from temporary and partial expedients to lighten the assessment, while he delays to bring forward any general plan of alleviation.'

937. 'In noticing the injurious effect of over-assessment in the Taluq of Tadicumboo Mr. Nelson observes that "the best lands and those near the village are uncultivated, and the Ryots prefer those where either from poverty of soil or remoteness of situation, the rates are lighter." This observation appears to the Board to require explanation as they remark that the remission of the teerwa on the highly assessed lands in 1232 amounted to no less a sum than Rupees 24,929-14-11; in 1233 to Rupees 4,858-8-10*; and in 1234 to Rupees 5,415-12-9.† It should be explained why those remissions have proved ineffectual.'

938. 'The Board are happy to observe that Mr. Nelson's report evinces much zeal on the part of that gentleman, and is a proof of his attention to his duties. They remark, however, that it is unusual and unnecessary for Collectors to submit the Reports of their Assistants.'

939. 'The Board have perused with great satisfaction the account which Mr. Peter gives of the improvement of the country in the neighbourhood of Periculum from the success of his measures for the destruction of the Elephants by which it was formerly ravaged.'

940. 'Of the whole revenue of the year amounting as shown above to Rupees 16,07,946-10-2 there remained outstanding at the close of the Fusly Rupees 1,38,869-13-10. This balance had since been reduced to Rupees 62,146-7-8 of which Rupees 60,415-8-2 are due on account of the Zemindaries. The Principal Collector will endeavour to recover this sum at an early period, and in future will be careful to prevent so large an accumulation on this account. The Board observe that the total arrear due by the Zemindar of Shivagunga for 1233 and 1234 is Rupees 1,10,820.'

941. 'The Board consider the result of the Principal Collector's administration during the past year to be generally satisfactory, and they trust that Mr. Peter will continue his exertions.'

Enclosure. As in Mr. Peter's letter, 10th, in Cons., 19th September 1825.

*Statement No. 3, for Fusly 1233. Cols. 330 and 331. †Statement No. 3 for Fusly 1234. Col. 411.

Para. 33. See letter from the Principal Collector of Madura, dated 17th, in Cons., 24th March 1825.

Para. 37. Statement No. 5 D.C. and B to 36th September.

From Government, in Cons.
19th December 1825.

943. I have stated that the Governor in Council observed with satisfaction that the revenue of these Districts, which in Fusly 1233, owing to the adversity of the season, was unusually low, rose in 1234 to an amount exceeding that of any year since 1220.

944. That the Governor in Council was also happy to observe that Mr. Peter's administration of these Districts for the period under review had been generally such as to merit our approbation that his continued delay, however, in executing our orders relative to the assessment in Dindigul was viewed with dissatisfaction and regret. The more ground have remarked that there was for his representations with respect to the prevalence of our assessment, the more urgent was the occasion for his putting us in possession of the information which we considered necessary in order to enable us to judge what plan of reduction ought to be adopted, as most advantageous both to the people and to the Government.

945. Our remarks on the measure proposed by Mr. Nelson were approved. The zeal and attention to duty evinced by that gentleman's report, and remarked by our Board, was said to be very satisfactory to the Government.

946. It was added that the Governor in Council had been much gratified with the account given by Mr. Peter of the improvement of the country about Periacolum, from the success of his measures for the destruction of the wild Elephants by which it was formerly infested.

947. A copy of the foregoing letter was forwarded to the Principal Collector of Madura and Dindigul on the 19th December.

SETTLEMENT OF THE ZEMINDARY OF RAMNAD FOR FUSLY 1233.

Proceedings, in Cons., 17th
February 1825.
21st, in Cons., 30th Dec. 1824:

949. 'The settlement of the wet lands was formed according to the custom of the Zemindary by a division of the crop, that of the dry lands by the established rates of assessment.'

950. 'The season is represented to have been exceedingly unfavourable, owing to the failure of the rains—its effects, however, have been felt far more in the wet lands than in the dry.

Deduct Increase...

Net Decrease...

951. 'This statement which with the exception of the Column of Centage and a few explanations of Native terms is taken from the Collector's report shows the general settlement of the year as compared with that of the preceding Fusly, but in a season like the last and in a province where the revenue rises or falls with the price which the produce may bear at the period of harvest a mere reference to the amount of the demand can give no just idea of the actual state of the District. It will be observed that the deficiency in the revenues from the

Statement No. 1. 'wet lands, is, in the aggregate only $64\frac{8}{16}$ per cent; but in examining details it appears that the Sircar share of grains was less by $80\frac{8}{16}$ per cent than in the previous year, while the produce of particular taluqs fell off to a very remarkable extent. In the Rasingamungalam Taluq the deficiency amounts

Statement No. 3. 'to no less than $99\frac{9}{16}$ per cent, and in the Taluqs of Vaindoony Chickle, Saligramam and Ramnad respectively to $98\frac{1}{2}$, $96\frac{3}{16}$, $95\frac{7}{16}$ and $90\frac{15}{16}$ per cent.'

952. 'The Collector in reference to this fact observes "Those [Taluqs] which suffered most in the wet cultivation are Cusbah, Ramnad, Vaindoony, Comencottah, Chickle, and Rasingamungalam, the three former of which depend principally for their supply of water on the Vygay river, which first supplies the Dindigul and Madura Districts, then the Shivagunga Zemindary, and afterwards the surplus flows into the Ramnad Zemindary, but as the water in the river in Fusly 1233 was not sufficient for the wants of the former Districts, no surplus was left for the latter, and it is only in those years where there is an excess of rain and of freshes that these 3 Taluqs complete the full extent of their wet cultivation. The Chickle Taluq receive its supply of water from the Goondaur river, but not before the Comary and Moothucolator Taluqs have received their full quota. The case of Rasingamungalam is similar, as the supply is received from the rivers flowing through Shivaganga and a channel from the Vygay river consequently the Tank of that Taluq, did not receive even a supply of 15 days' water during the whole of the Fusly. The remaining Tanks in

Para. 13. 'the above, as well as in the other Taluqs which depends solely for a supply of water on rain, are not benefited, by one or two falls only, as the ground is chiefly composed of Karasul lands, and being full of deep cracks, the first showers are drawn into the ground, and do not admit of a flow into the Tank, which is only the case when there have been 5 or 6 successive heavy showers. In Poathil, or hard ground, one or two falls of rain are sufficient to carry water into the Tanks, but little having fallen and the usual supply from the rivers having failed, the inhabitants have in consequence been great sufferers'.

953. 'That these causes must have occasioned a great diminution in the produce of the rice lands is quite manifest still it seems remarkable that the failure should have been so very great where the revenue from the Poonjah lands in the same Taluq was so little affected in the Ramnad Taluq, where the revenue from the wet cultivation fell $90\frac{15}{16}$ per cent below that of Fusly 1232

Statement No. 3. 'the revenue from the Poonjah lands was only $3\frac{9}{16}$ per cent less and

Enclosure A. 'in Saligramam there is not only no decrease in the cultivation, but an increase of 10 per cent.

Statement A. 'This circumstance should have been noticed.'

954. 'It would have been satisfactory also if the Collector had shown the cause of so large an increase in the expenses of collection. In Fusly 1232, the pay to Maniyagars employed in estimating the produce was Rupees 128-12-8 in Fusly 1233 Rupees 1,956-3-10. In the Sib-bendy employed to watch the thrashing of the crop, and in the item of batta to Sub-Collector's servants, the excess of charge is still more remarkable, being in the one case Rupees 6,938-4-1 and in the other Rupees 984-8-6.'

955. 'The Collector is requested to explain these disbursements, and to send a detailed statement showing the particulars of the item last mentioned, with reference to the authority under which it is charged.'

956. 'In the 45th para of his report, the Collector gives a comparison of the Jummah of the past year, "with the lowest Jummah of former years under each administration," but as he has omitted to show the quantity of land under cultivation, the extent of the produce and the price which grain bore at the several periods in question, it does not supply any correct inference.'

957. 'The other particulars of the Settlement require little remark. The Chanks were kept under Aman and have yielded an increase of Rupees 7,343-9-5. The decrease in the revenue from the straw and fisheries, were natural consequences of so dry a season. The Settlement amounts on the whole to Rupees 3,67,847-2-7 being less than that of Fusly 1232 in the sum of Rupees 2,26,948-14-11. The whole of the grain had been disposed of and the amount of current revenue

outstanding at the end of last month had been reduced to Rupees 60,801-12-10; the Board trust that the Collector will not relax his endeavours to realize this amount, as well as the sum still remaining to be collected on account of former years, which they observe with regret is very considerable, viz.

Statement B.	On account of Fusly	1228		19,369	6	10
	Do.	1229		32,202	9	7
	Do.	1230		1,997	9	8
	Do.	1231		6,048	15	6
	Do.	1232		33,184	10	6
				Total...	92,703	4 1

"Statement 8," Mr. Peter observes, exhibits the balances of former Fuslies, the amount due by those lately released might be struck off. The Collector is requested to explain the apparent inconsistency between this suggestion and the terms on which he proposed and obtained sanction for the release of the contractors in question viz. that they should "give a Kararnama, promising that should they at any time hereafter become possessed of property they will discharge whatever amount may be due by them respectively."

'Against Harry Sunkur Butt the Collector proceeds to observe "that there is still a very large balance as he has causes nearly to the amount of his debt, pending in the Court of Appeal, severe measures have not been adopted towards him, more especially as he was the chief cause of destroying that influence which the merkoys had established in the Zemindary and which prevented people from opposing them in the purchase of grain." As the statement referred to does not show the amount of the balance due by this person, or the nature of the Appeal suits in which he is stated to be concerned the Board are unable to give any determinate orders on the case. They presume from the Collector considering him entitled to forbearance on account of his being involved in law suits, that he has been compelled to resort to the legal proceedings to recover payments from the persons to whom he sold the grain contracted for by him with the Sircar, but even supposing this is to be the case the precedent seems objectionable.'

958. 'The Board do not understand the nature of the tax alluded to in the 33rd para of the Collector's report and denominated a 'tax on land and straw.' If it be a tax on land, the Collector is requested to explain why it is separated from the other heads of land revenue; if on the other hand, it be levied on the straw only, he will state the principle of assessment, and the mode in which the demand of the Sircar is regulated.'

959. 'The Collector is likewise requested to explain more particularly the subject of the maniums referred to in para 34 giving a description of the particular classes to whom they belong, and stating the proportion which the assessment bears to the assessment of Sircar lands of the same kind. If the reports of his predecessors containing information of the tenure on which these maniums are held, their dates should be mentioned.'

960. 'It is gratifying to the Board to observe in conclusion that the collections up to the end of Fusli 1233 have enabled the Collector to add Rupees A & B. '87,670-0-10 to the surplus funds before in deposit on account of this Zemindary with this addition the sum then in the Collector's Treasury was Rupees 1,80,692-2-10.'

961. 'The Collector is requested to avoid the use of native words, where the English language will supply synonymous terms.'

962. Under date the 8th March the Government acknowledged the receipt of our proceedings on the settlement of the Ramnad Zemindary for Fusli 1233 observing that they did not call for any orders; and that no remarks seemed necessary on the subject of the settlement, in addition to those recorded by us of which the Honorable the Governor in Council entirely approved.

963. Copy of this letter was sent to the Collector on the 14th March.

964. On the 10th May Mr. R. Peter was promoted to be Principal Collector.

TINNEVELLY.

SETTLEMENT FOR FUSLY 1233.

Proceedings, in Cons., 15th August 1825.

From the Collector, 12th, in Cons., 30th August 1824.
To the Collector, 9th, in Cons., 9th September 1824.
From the Collector, 19th, in Cons., 25th November 1824.
To the Collector, 27th, in Cons., 27th January 1825.
From the Collector, 18th, in Cons., 24th February 1825.
To the Collector, 10th, in Cons., 10th March 1825.
To the Collector, 21st, in Cons., 21st March 1825.
From the Collector, 16th, in Cons., 25th April 1825.

966. 'The Collector's report upon the Settlement for Fusly 1233, was received so long ago as the 26th August last. The causes, which have led to the delay in the transmission of the Board's Proceedings will be found so fully explained in the subsequent communications with the Collector that it is unnecessary to enter in this place into more detail, than briefly to notice the points upon which further information was found necessary to enable the Board distinctly to understand the principles upon which the settlement had been made.'

967. 'The first of these regarded certain lands stated to be held on Patam tenure,—a tenure which the Board had not before heard of in this District, and the Collector was required to furnish a statement of these lands showing the total extent &c.'

968. 'The other points upon which the Collector's explanation was required had reference to the manner in which his accounts of the Settlement had been prepared, the rented Aumanie and Patam villages being all blended together, to the amount of increase by price,—to the principle upon which remission had been granted to the Meerassidars, it appearing from the Collector's letter, that all beyond instead of all under 10 per cent of the excess in the price of grain above the standard had been given up; and to the fact of the grain-standard being higher this year than it was last.'

969. 'Upon the first of these points it was observed that the Collector had omitted to separate the rented from the Aumanie villages, that although some villages were settled upon a fixed grain-standard, and others upon the actual produce, both were entered in the same account, that details differing so materially from each other were incapable of being correctly shewn in the same statement, that in the one case, the advantage arising from the increase by price is the right of the Government limited only by the actual value of the article in the market; whereas in the other, it is to be shared with the Meerassidars and that to blend the two therefore must unnecessarily have the effect of putting out of view the actual details of either, in order still further to assist the Collector in supplying the required information; the Board furnished him with forms of statements in which the details of the rented were separated from those of the Aumanie villages and which showed the necessary particulars regarding the amount of increase by price, the principle upon which remission was granted, and the amount of the grain-standard. The Board only received these details on the 13th ultimo * and they proceed now, with this additional information before them, to examine the transactions of the year.'

970. 'With reference to the Patam lands the Board are still without the required information, and the further consideration of the subject must therefore be deferred.'

971. 'The following abstract exhibits at one view the total settlement of Fusli 1233 compared with 1232'.

958. 'The Board do not understand the nature of the tax alluded to in the 33rd para of the Collector's report and denominated a 'tax on land and straw.' If it be a tax on land, the Collector is requested to explain why it is separated from the other heads of land revenue; if on the other hand, it be levied on the straw only, he will state the principle of assessment, and the mode in which the demand of the Sircar is regulated.'

959. 'The Collector is likewise requested to explain more particularly the subject of the maniums referred to in para 34 giving a description of the particular classes to whom they belong, and stating the proportion which the assessment bears to the assessment of Sircar lands of the same kind. If the reports of his predecessors containing information of the tenure on which these maniums are held, their dates should be mentioned.'

960. 'It is gratifying to the Board to observe in conclusion that the collections up to the end of Fusli 1233 have enabled the Collector to add Rupees A & B. '87,670-0-10 to the surplus funds before in deposit on account of this Zemindary with this addition the sum then in the Collector's Treasury was Rupees 1,80,692-2-10.'

961. 'The Collector is requested to avoid the use of native words, where the English language will supply synonymous terms.'

962. Under date the 8th March the Government acknowledged the receipt of our proceedings on the settlement of the Ramnad Zemindary for Fusli 1233 observing that they did not call for any orders; and that no remarks seemed necessary on the subject of the settlement, in addition to those recorded by us of which the Honorable the Governor in Council entirely approved.

963. Copy of this letter was sent to the Collector on the 14th March.

964. On the 10th May Mr. R. Peter was promoted to be Principal Collector.

TINNEVELLY.

SETTLEMENT FOR FUSLY 1233.

Proceedings, in Cons., 15th August 1825.

From the Collector, 12th, in Cons., 30th August 1824.
To the Collector, 9th, in Cons., 9th September 1824.
From the Collector, 19th, in Cons., 25th November 1824.
To the Collector, 27th, in Cons., 27th January 1825.
From the Collector, 18th, in Cons., 24th February 1825.
To the Collector, 10th, in Cons., 10th March 1825.
To the Collector, 21st, in Cons., 21st March 1825.
From the Collector, 16th, in Cons., 25th April 1825.

966. 'The Collector's report upon the Settlement for Fusly 1233, was received so long ago as the 26th August last. The causes, which have led to the delay in the transmission of the Board's Proceedings will be found so fully explained in the subsequent communications with the Collector that it is unnecessary to enter in this place into more detail, than briefly to notice the points upon which further information was found necessary to enable the Board distinctly to understand the principles upon which the settlement had been made.'

967. 'The first of these regarded certain lands stated to be held on Patam tenure,—a tenure which the Board had not before heard of in this District, and the Collector was required to furnish a statement of these lands showing the total extent &c.'

968. 'The other points upon which the Collector's explanation was required had reference to the manner in which his accounts of the Settlement had been prepared, the rented Aumanie and Patam villages being all blended together, to the amount of increase by price,—to the principle upon which remission had been granted to the Meerassidars, it appearing from the Collector's letter, that all beyond instead of all under 10 per cent of the excess in the price of grain above the standard had been given up; and to the fact of the grain-standard being higher this year than it was last.'

969. 'Upon the first of these points it was observed that the Collector had omitted to separate the rented from the Aumanie villages, that although some villages were settled upon a fixed grain-standard, and others upon the actual produce, both were entered in the same account, that details differing so materially from each other were incapable of being correctly shewn in the same statement, that in the one case, the advantage arising from the increase by price is the right of the Government limited only by the actual value of the article in the market; whereas in the other, it is to be shared with the Meerassidars and that to blend the two therefore must unnecessarily have the effect of putting out of view the actual details of either, in order still further to assist the Collector in supplying the required information; the Board furnished him with forms of statements in which the details of the rented were separated from those of the Aumanie villages and which showed the necessary particulars regarding the amount of increase by price, the principle upon which remission was granted, and the amount of the grain-standard. The Board only received these details on the 13th ultimo * and they proceed now, with this additional information before them, to examine the transactions of the year.'

970. 'With reference to the Patam lands the Board are still without the required information, and the further consideration of the subject must therefore be deferred.'

971. 'The following abstract exhibits at one view the total settlement of Fusli 1233

				AMOUNT OF CAUR CROP CREDITED TO JAMMABUNDY STATEMENT.				PESHANUM CROP.																AMOUNT OF PESHANUM CROP CREDITED TO THE JAMMABUNDY STATEMENT.				TOTAL AMOUNT OF CAUR AND PESHANUM CROPS CREDITED TO THE JAMMABUNDY STATEMENT.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Amount on the increase by price.				As per present accounts including those of Ain and Patum rents and Ain and Patum Anmany.				Increase in the current selling price above the standard one.								Remission allowed at 10 per cent on the increase by price.								As per present accounts.				As per present accounts.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Difference between the former and present accounts.								As per column 15 of the Jammabundy statement.				As per column 23 of the Jammabundy statement.				As per present accounts.				Difference between the two statements.												As per column 25 of the Jammabundy statement.				As per present accounts.				Difference between the two statements.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
																																												Increase.				Decrease.				Increase.				Decrease.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Increase.				Decrease.				Increase.				Decrease.				Increase.				Decrease.				Increase.				Decrease.				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.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.

'supposition of a fixed grain standard. Mr. Munro has not given any explanation upon this point, but it is concluded that he could only have intended the observation to apply to the villages under Aumanie, where neither a grain or money standard was fixed and where owing to the enhanced price of grain the Sircar share of the crops was converted into money at a higher rate than in the preceding year.'

976. 'Mr. Munro appears to have fallen into the same error in calculating the amount of increase by price in the Statement A, which accompanied his Jammabundy report. No distinction is there made between the rented villages, which were settled upon a fixed grain rent liable only to fluctuation from the rise in the price of grain, and in which all excess above the standard price within 10 per cent was given up to the Meerassidar, and the villages under Aumanie where no such standard was fixed.'

977. 'In the Statement A the total amount of increase by price in all the Taluqs is stated at Rupees 2,22,122-7-1 but in the separate detailed statement for each Taluq wherein the rented villages are distinguished from the Aumanie, and wherein no gain by increase in price appears, this amount is reduced to Rupees 1,63,061-6-1 exhibiting a discrepancy between the abstract and detailed statement of Rupees 59,061-1-0. This is nowhere explained and the only way in which it seems possible to account for it is to suppose that the current selling price of the day has been assumed as the Jammabundy price of the Sircar grain received from the Aumanie villages, and that the excess arising from the enhanced value of grain in 1233, beyond that in 1232, has been mixed up with the increase by price in the rented villages without adverting to the fact that the former is the actual difference between the sale price of the 2 years whereas in the other only such part is included as may be in excess of 10 per cent above the fixed standard.'

978. 'Another error into which the Collector appears to have fallen is 1st in permitting individuals to rent only one harvest (in some cases the first in others the second) and 2nd by allowing them to participate in the remissions equally with those, who took the rent for the whole year that is to have remission on both; of the amount thus erroneously remitted, the Board cannot form any accurate estimate as the accounts do not show it—they conclude however that it cannot be very large.'

979. 'The following abstract comparative statement prepared from the accounts of Taluqs furnished with the Collector's letter of the 12th August 1824 and the detailed village accounts submitted with his letter of 6th July 1825, will exhibit at one view the total amount of increase by price according to each, the remission to the Meerassidars and net gain to Government with the difference under each head.'

NAMES OF TALUQS.		CAUR CROP.													
		Increase in the Current selling price above the standard one.										Remission allowed			
		As per column 10 of the Jammabundy statement.	Total amount as per present accounts including Ain and Patum rents.	Difference between the former present accounts.		As per column 12 of the Jammabundy statement.	As per column 13 of the Jammabundy statement.	As per column 14 of the Jammabundy statement.	As per column 15 of the Jammabundy statement.	As per column 16 of the Jammabundy statement.	As per column 17 of the Jammabundy statement.	As per column 18 of the Jammabundy statement.	As per column 19 of the Jammabundy statement.	As per column 20 of the Jammabundy statement.	As per column 21 of the Jammabundy statement.
				Increase.	Decrease.										
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1	Sherenmadavy	15,019	0 5	14,973	15 1	...	...	45	1 4	7,541	11 9	...	...	...	...
2	Nalliambalam	9,951	9 8	9,575	6 1	...	...	376	8 7	5,055	13 2	...	...	...	...
3	Vedogramam	4,323	5 6	4,147	8 4	...	...	175	13 2	2,382	11 7	...	...	...	...
4	Bramhadaseam	9,493	13 8	9,493	13 8	...	...	...	...	3,759	7 3	...	...	...	...
5	Ten Causy	2,521	14 10	1,321	12 0	...	...	1,201	2 10	1,137	4 6	...	...	...	...
6	Nadoomundalum	510	5 9	103	1 5	...	...	407	4 4	69	8 7	...	...	...	...
7	Shenkernarraincoil	962	5 1	374	4 2	...	...	588	0 11	134	3 4	...	...	...	...
8	Streevycoontum	5,344	12 8	4,568	10 8	...	...	1,276	2 0	3,325	12 9	...	...	...	...
9	Calacaudoo	1,887	2 7	195	14 6	...	...	1,691	4 1	191	2 3	...	...	...	...
10	Alwar Tinnevelly	6,070	14 10	3,465	5 2	...	...	2,605	9 8	2,839	12 2	...	...	...	...
11	Punjamahal	277	12 3	58	8 3	...	...	219	4 0	59	8 6	...	...	...	...
Total ...		56,863	1 3	48,277	3 4	...	...	8,585	13 11	26,496	15 10	26	...	...	...
Net decrease. ...		...	...	...	...	...	...	8,585	13 11	...	...	...	...	...	...

992. 'The Board further observe that it is not sufficient for a Collector to give general instructions to his Sheristadar and afterwards to leave him to carry those instructions into execution at his own discretion, but that it is his duty to satisfy himself, by personal inspection and enquiry in every stage of his proceedings, that he is acting in strict conformity to his instructions. It is not meant that a Collector should take the business of detail out of the hands of his native servants; but it is expected that he should be conversant with the management of his District in every particular and should exercise an efficient control over every transaction. If the Collector of Tinnevely had maintained such a control over the proceedings of his Sheristadar in the last Fusly it would have been impossible for him to act so entirely contrary to his instructions; the error would have been discovered at the very commencement of the Settlement and immediately rectified. The Board conclude that the Collector entrusted the details of the Settlement wholly to the Sheristadar, reserving to himself to revise them on its completion. The result shows the impropriety of such a mode of proceeding. The Sheristadar it appears was incompetent to carry the Collector's instructions into execution, and his mismanagement was not discovered until it was too late to remedy it. The Collector observes that the result of the Settlement was favourable to Government, and that the mode in which it was conducted is more simple than the system sanctioned by Government. The Board do not know whether this is advanced as an argument in favour of the deviation or in excuse for it, but it is proper to remark that whatever is taken from the people above what is justly due from them, or what they are able to afford, cannot properly be considered an advantage to the Government, and that the simplicity of the settlement is not to be considered when it is in opposition to the principles on which the Government have directed the revenue to be administered, and to which they have given their sanction and pledged their faith.'

993. 'With respect to the excess in the Jumma above the proper amount of the Sirca demand, the Board are doubtful under the circumstances of the District what measure to recommend. It is probable that the full amount has been already collected, or that the greater part of it has been realized, and considering the confusion which evidently prevails in the district, it would be inexpedient for obvious reasons to direct the repayment of the surplus collections in money. The same confusion is an obstacle to the only other expedient which occurs to the Board, namely, that of granting a remission in the rent of the current year. Still as they think it would be for the credit of Government to make restitution if possible, in this case, they would suggest that authority be given to them to allow a remission in the Settlement of the year to the extent of the excess in the Jumma of 1234 that is Rupees 32,582-1-7, if the Collector shall be able to furnish satisfactory accounts of the individuals to whom the remission is due and the shares to which each is entitled. The Board trust that Mr. Munro will now be careful to make himself fully acquainted with the principles of the system which he has to carry into execution, and that he will avoid in future the errors which have been noticed in his administration in the two last Fuslies. It appears to the Board however to be necessary in order to the efficient administration of affairs in this District that the person who now holds the office of Sheristadar should be removed and his place supplied by a man of superior energy and intelligence. The appointment of the present Sheristadar who is an old man and was long ago pensioned by the Government was authorized only as a temporary measure until the Collector should be able to find a person duly qualified for the Office. If the Collector is at any loss in this respect the Board will be able to assist him by applying to other Districts or by some other arrangement.'

994. 'The following Statement taken from the Collector's report exhibits a comparative view of the revenue of Fusly 1233 and of Fusly 1234.'

Names of the Items.	No. of Villages.	Beriz of Fusly 1233.			No. of Villages.	Beriz of Fusly 1234.			Increase.			Decrease.		
		RS.	A.	P.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Settlement	1,099	13,60,485	12	6	1,101	13,16,092	9	9	...	...	...	44,393	2	9
On Shotrium tenure ...	79	38,390	3	6	79	38,390	3	6	...	...	...	...	...	...
Ready-money collections and Village taxes, &c..	...	66,489	5	5	...	76,520	1	1	10,030	11	8	...	...	...
Chey-root rent... ..	...	22,800	0	0	...	18,210	0	0	...	...	...	4,590	0	0
Davastanams and Extra revenue	...	2,77,425	5	7	...	2,70,947	12	7	...	...	...	6,477	9	0
Total Jumma ...	1,178	17,65,590	11	0	1,180	17,20,160	10	11	10,030	11	8	55,460	11	9
Add revenue permanently settled	...	3,44,288	0	0	...	3,44,288	0	0	...	...	...	...	...	...
Add amount of assessment on lands in dispute between the Honorable Company and Travancore Government	...	21,09,878	11	0	...	20,64,448	10	11	10,030	11	8	55,460	11	9
		2,633	6	3		2,442	14	1	...	...	...	240	8	2
		21,12,562	1	3		20,66,891	9	0	10,030	11	8	55,701	3	11
Deduct increase..												10,030	11	8
Net Decrease...												45,670	8	3
Deduct disputed assessment...												240	8	2
												45,430	0	1

995. 'This statement shews a decrease in the Settlement of 1234, below that of 1233 amounting to Rupees 44,393-2-9, the decrease of 1233 below 1232 was Rupees 79,916-15-9; the Settlement thus appears to have fallen off in two years to the extent of Rupees 1,24,310-2-6 which is very unsatisfactory, as it is reasonable to infer from it either that the District is mismanaged or is in a declining state.'

996. 'The decrease in the revenue of 1234 is attributed to fall of prices. With respect to the rules under which the current prices were assumed for the purpose of commutation in making the Settlement, the Collector remarks that they were adopted with the sanction of the Board. On this point the Collector has fallen into a mistake. He will observe on reference to the Board's letter under date the 30th May that the Board gave no opinion on the system which he had proposed for ascertaining the current selling prices, and only requested further information to enable them to judge of its advantages. This information the Board have not received.'

997. 'The Collector states that there was an increase of cultivation to the extent of 3,705 Cottahs in 1234 above 1233, that is, above the extent of cultivation entered in the Statement A which accompanied the Collector's Jamma-bundy for 1233 in which 40 Cottahs were omitted. The actual increase was 3,665 Cottahs. On comparing the accounts of Fusly 1234 with those of Fusly 1233 it appears that in the rented villages there was an increase of cultivation to the extent of 8,915 Cottahs, but in the Amany villages a decrease to the extent of 5,249. In the former there was an increase of revenue in consequence of the increased cultivation to the amount of Rupees 30,862-3-8, in the latter there was a deficiency to the amount of Rupees 95,285-12-2. It thus appears that an extended cultivation of 8,915 Cottahs added only Rupees 30,862 to the revenue, while a failure of cultivation on 5,249 Cottahs occasioned a reduction of no less than Rupees 95,285. This is a remarkable circumstance, especially as it is stated by the Collector that the proportion of produce on the land cultivated was greater in 1234 than in 1233, and it should have been fully explained.'

998. 'The Board remark that the balance of the Revenue of 1234 as shown in the foregoing statement, outstanding at the close of the Fusly, was very large, the amount being no less than Rupees 6,86,505-14-6 of which Rupees 4,30,949-6-8 were due on account of the settlement, against this, however, there was set off of Rupees 1,36,516-14-5, being the estimated value of the Mailwaram grain in store. The balance was reduced on the 31st August to Rupees 3,81,540-13-4, of which Rupees 2,78,447-10-6 were on account of the Settlement. The Board trust that the Collector will make every exertion in the current Fusly to collect the revenue at an earlier period.'

999. 'The Board have not thought it necessary on the present occasion to enter into any of the details of the accounts &c., transmitted by the Collector in elucidation of his management, but they have observed some improprieties in them, which require to be noticed for instance the want of a heading to the Statement A enclosed in the Collector's report; and the incorrect manner in which the remark concerning the Auvediapooram Zemindary in the Statement C is expressed, evidently shewing it to have been written by a native. The Collector should understand that the Board expect him to revise the statement transmitted from his office, and particularly that the remarks required for the purpose of explanation should be written by himself.'

1000. 'The Board further observes that the Circular Order addressed to the Tahsildars of which a copy is given in the Enclosure No. 1 is quite different in tenor, and much more comprehensive than the proclamation in the same paper which it was intended to explain.'

1001. On the 6th December the Government acknowledge the receipt of our Proceedings relative to the Settlements of Tinnevely for Fusly 1233 and Fusly 1234.

1002. The Governor in Council approved of our Proceedings in both instances and regretted to observe that the management and the reports of the Collector gave occasion for so much animadversion.

1003. The departure from the principle of the Settlement as laid down in Mr. Hill's letter of the 4th of March 1823 was considered to call for particular reprehension. The Governor in Council trusted that under our orders the Collector had reverted to that principle. And we were desired to convey to him the injunction of Government that he observe it strictly in future.

In Cons., 22nd December 1825. 1004. The necessary instructions were communicated to the Collector of Tinnevely on the 22nd December.

RESPECTING A CLAIM ON THE PART OF THE TRAVANCORE SIRCAR TO CERTAIN LANDS AS AN APPENDAGE TO SHENCOTTAH.

1005. Under date the 11th January we received a letter from the Chief Secretary stating that the Governor in Council had had under consideration the Extract from our Proceedings under date the 20th March 1823, noticed in our General Report, dated 5th January 1824.

1006. It was observed that a reference had been made to us on the 26th of September 1820 respecting a claim on the part of the Travancore Sircar to certain lands as an appendage to Shencottah and that we had stated "our opinion upon mature consideration of all the information before us that it must be decided in favour of Travancore". The Governor in Council we were informed entirely concurred in our opinion, particularly as the lands in question appeared to have been for upwards of twenty years prior to their assumption on the part of the Company in the undisturbed and unquestioned possession of the Rajah of Travancore. Under these circumstances the Governor in Council considered that it was much to be regretted that the lands were assumed on the part of the Company at all.

1007. I have remarked that we have stated however that the lands could not now be restored without much inconvenience and that we had therefore taken into consideration the claim of the Sircar in Tinnevely to the collection of Cawvul fees from Shencottah, and were of opinion that the claim was well founded and that it might fairly be brought forward to meet the claim of Travancore to the restitution of the lands referred to.

1008. The Governor in Council it was stated conceived the proposed mode of proceeding to be ungracious and objectionable. We remarked that it was acknowledged that injustice had been done to the Travancore Sircar for a long course of years notwithstanding their continual remonstrances, but that it was recommended that the injustice should not even now be redressed, but that, for the sake of convenience, the admitted claim should be met by one which had always been disputed.

1009. The Governor in Council it was said did not perceive that the inconvenience of giving up the lands which ought never to have been assumed, would be considerable; but, in that case the most simple and the best arrangement would be to propose an abatement of the Travancore Peshcush equal to the value which, in consideration of that inconvenience, the lands might acquire. We were directed if this arrangement were deemed advisable to desire the Collector of Tinnevely to communicate respecting it with the Resident of Travancore, but otherwise to order the lands to be restored without delay. The collections from them, during the period of the assumption, it was added, should also be paid over to the Travancore Sircar by the Collector of Tinnevely.

1010. With respect to the claim to the collection of Cawvul fees as a distinct question we were informed that the Governor in Council was of opinion, that after having long lain dormant it ought not now to be agitated.

1011. With reference to the above letter we laid before the Honorable the Governor in Council on the 28th September a correspondence with the Collector of Tinnevely relative to the lands claimed by the Travancore Sircar as an appendage to Shencottah which were directed to be given up to that State.

"to meet adventitious cases." "The exception is when the springs which feed the wells of the garden lands irrecoverably fail," in which case, "a Kaim or permanent cowle is given which ensures the proprietor a remission of such a portion of the rent as may after due enquiry appear proper. The Principal Collector adds the cowle is of course resumed, should the ryot be enabled by opening a fresh spring, to bring the land again under garden cultivation." "The Board still think it would be better in such a case to preserve the original assessment in the accounts, and to give a puttah stating the former rent and the present demand, with a specification of the remission allowed and the cause of it."

1028. 'The statement of the Principal Collector that every record of the survey from its commencement to the present time is carefully preserved and remains for reference is perfectly satisfactory.'

1029. 'Mr. Sullivan's explanation of the remark of the Sub-Collector regarding what he termed a change of crops, is also satisfactory.'

1030. 'The letter referred to by the Principal Collector prohibiting the alteration of the survey rates without the sanction of the Board, was a Circular addressed generally to the Collectors of Districts in which surveys have been made, in consequence of the attention of the Board having been called to certain unauthorized alterations in the survey rates in the Bellary District. Mr. Sullivan observes that the instruction contained in this letter is in opposition to the orders of the Board under date the 30th July 1818 which directed immediate measures to be taken for reducing all the over-assessed lands in the District, &c. The Principal Collector has misconceived, the Board think, the intention of the direction referred to, which certainly was not meant to authorize annual and partial changes of the rates of assessment but obviously had in view a general reduction of the rates on the over-assessed lands to be made, and to take effect at once, it being supposed that the new rates would thenceforward be invariable. The Board are happy to be informed that the objectionable practice of altering the survey rates by reducing the rent of some lands, and increasing those of others has never existed in Coimbatore, but with reference to Mr. Sullivan's observation that "so long as alteration means only reduction, there can be little fear of the confidence of the ryots in the permanency of field assessments being shaken, as they know from experience that alterations will only be made to favour them" they must remark, that, there is however reason to fear that a too ready resort to a reduction of assessment would have the effect of making the demand for it more frequently, and induce the ryots to practice dissimulation and every sort of fraudulent practice in order to obtain it. If there be a necessity for reduction in any part of the district arising from a general permanent cause, the reduction should be general and permanent but certainly should not be made without the sanction of the Board a temporary remission may be made on account of any temporary and particular contingency at the discretion of the Collector.'

From the Secretary to Govt.,
25th March, in Cons., 4th April
1825.
Vide para. 1018 of this report.

1031. In reply to the foregoing it was observed by Government that paragraphs 3 to 9 of our proceedings related to an alteration proposed by the Principal Collector in the mode of assessing ricelands yielding occasionally a second crop and that the Governor in Council concurred generally in our observations on the subject.

1032. If it was remarked the aggregate assessment was moderate and the 2nd crop rent was as fairly proportioned to the average produce of the 2nd crop as the 1st crop rent was to the average produce of the 1st crop there could be little reason why the apprehension of having to

pay the rent should deter the ryot from cultivating the one more than from cultivating the other; when there was water enough for a 2nd crop, and the ryot omitted to raise one, it was to be inferred that the rent was too high on the 3rd crop or that it was too high on the aggregate of both by not cultivating the 2nd crop, he would get more produce from the 1st than he would otherwise have done and thus virtually lighten the assessment upon it.

1033. It appeared therefore to the Governor in Council that if the levy of a second crop rent deterred the Ryot from making the most of his land, the evil did not spring from the principle of the assessment, but from some defects in its application, and that we had suggested the appropriate remedy in proposing that the assessment should be lowered to whatever point might be requisite, in order to make it profitable to the ryot to take a 2nd crop of rice, this might be done by reducing according to circumstances, either the rates of the 2nd crop only, or those both of the 1st and 2nd crops so that they might bear the proper proportion to the average produce of each.

1034. It was added that the remedy proposed by the Principal Collector, was to remit a portion of the tax on the 2nd crop, and to lay the remainder in the 1st crop. To this we had objected that it would tend to destroy the survey rates, and that the tax on the 1st crop, thus enhanced, might prove too heavy in particular years, that it was open to a further, and a serious objection. It made a distinction which ought to be avoided in favor of one class of ryots against another. It gave better terms to him whose land yielded two crops occasionally, only than to him whose land always yielded them that if the assessment of the land yielding two crops occasionally included the value of both, and was fairly apportioned to each, it was evident that in a year producing two crops when he paid for both he paid at the same rate only as the ryot whose land always gave two crops, and that he would pay so much less than this rate in such a year by whatever abatement might be allowed in the 2nd crop rent.

1035. The Governor in Council entirely concurred in the objections which we had urged to the Principal Collector's plan of compensating the remission to be allowed in the 2nd crop rent by engaging the ryot to extend his cultivation or improve his farm.

1036. The Governor in Council thought with us that the survey rates should always be kept in view and that when remission was granted under the circumstances described by the Principal Collector in the 16th paragraph of his letter, a puttah should be issued stating the former rent and the particulars of the abatement allowed.

1037. The Government was pleased to add that any reduction of the assessment which experience might have shewn to be necessary should be made with as little delay as might be compatible with due inquiry, and should take effect at once on being sanctioned by us. Alterations had, it was believed, been made at different times by different Collectors, in the survey rates of Coimbatore and on this account it might not perhaps be advisable to make any general uniform reduction. But in whatever way the reduction which was yet required was to be made the Governor in Council considered it extremely desirable that it should be completed by Mr. Sullivan, who was so well qualified by his experience and knowledge of the subject to perform the task when the assessment had once been revised it should remain unaltered, and temporary contingencies be provided for by a cowle.

1038. It was observed that the decline of the Andoor Taluq was given by the Principal Collector (para 21) as a proof that survey rates could not be kept up permanently. The Governor in Council saw no reason why they should not. If they were founded as they ought to be,

1012. We said it would be observed that on the receipt of the letter conveying the orders of Government to the above effect and for the payment to the Travancore Sircar of the collections from the lands in question during the period of their assumption, we had called upon the Collector of Tinnevely to transmit a statement of the collections during the period mentioned, with the view of obtaining special sanction for the payment of the same, and also a Statement of the

Statement No. 1.
Enclosure in Collector's letter.
No. 4.
No. 2.

amount of interest thereon at the rate of 12 per cent in order that if Government should deem it proper under the circumstances of the case to allow interest to the Travancore Sircar, the payment of principal and interest might be sanctioned at the same time. By the accounts which the Collector had submitted it appeared, that the collections from 1212 to 1234 inclusive amounted to Rupees 52,780-4-9 from which was to be deducted Rupees 5,035-12-10 on account of charges leaving Rupees 47,744-7-11 as the net principal sum to be paid to the Travancore State. The amount of interest at 12 per cent on the gross collections, we remarked was Rupees 75,923, from which deducting Rupees 6,517-11-11, as the amount of interest on the charges, the net sum for which sanction would be required under the head of interest, should the Government be pleased to make an allowance on this account at the rate mentioned, was Rupees 69,406-0-4, which added to the principal made a total of Rupees 1,17,150-8-3. By the Statement No. 3 it appeared we observed that the Desh Cawvul fees of Shencottah relinquished by Government amounted to about Rupees 57,604 without interest.

1013. We solicited the orders of the Honorable the Governor in Council as to whether the above principal sum of Rupees 47,744-7-11 was to be paid to the Travancore State by the Collector of Tinnevely, of the sum of Rupees 1,17,150-8-3 including principal and interest.

Vide General Report, dated
2nd January 1824.
Para. 853.
Vide para. 1009 of this report.

In Cons., 12th September 1816.

1014. With reference to the 12th para of our Proceedings under date the 20th March 1823 and to the 5th para of the Chief Secretary's letter, we said we had further directed the Collector of Tinnevely to state his opinion whether the cession of the lands in question to the Travancore State would be attended with the inconvenience anticipated by Mr. Cotton in his letter of the 3rd September 1816, and whether he concurred with Mr. Cotton in thinking that it would be a desirable object to get the taluq of Shencottah transferred altogether to the Company. Mr. Munro we observed entirely adopted Mr. Cotton's views in regard to this point we added that with the sanction of Government we would direct him to communicate with the Resident on the subject.

From the Secretary to Go-
vernment, in Cons., 12th May
1825.

1015. On the 10th May Mr. N. W. Kindersley was appointed Sub-Collector of Tinnevely.

COIMBATORE.

OBSERVATIONS ON THE SETTLEMENT FOR FUSLY 1233.

Proceedings in Cons., 21st
February 1825.

3rd, in Cons., 15th November
1824.

1016. On the 28th February we submitted the following Extract from our Proceedings under date the 21st of that month on the Principal Collector's explanations and observations in reference to our Proceedings on the Settlement of the Coimbatore District for Fusly 1233, as detailed in the letter from the Collector noted in the margin.

1017. 'The Principal Collector's observation that it is easier to the ryots to discover when they are over-assessed or when Extra collections are made from them, than to understand the business of remission, with the inference that the former will sooner or later come to the knowledge of the Collector, while instances of malversation in regard to the latter may escape his notice is perhaps to a certain extent correct, but still the Board are of opinion that much may be done

to prevent it by personal enquiry by the Collector and his Assistants as they come in contact with the people in their progress through the District and they are happy to observe that the vigilance of the Principal Collector has had a good effect in this respect.'

1018. 'The Principal Collector in these paras replies to the observations of the Board on

Abrogation of the 2nd Crop
rent on rice lands. Para 3 and
seq.

'the plan proposed by him of altering the mode of assessment on the lands on which a separate teerwa was fixed at the survey on the 1st and 2nd crops, and offers further explanations regarding it. He says' 'its chief objects are to introduce uniformity of system in the principle of assessment in all parts of the District to make that defined and permanent which is now fluctuating and contingent, and to shut up a wide field for corruption and abuse of authority. The general rule of the survey assessment," he remarks, "is that fields are taxed without any reference to the number and quality of the crops, this is followed in the greatest proportion of the rice lands of the District, the levy of the 2nd crop rent therefore is in all cases an exception to this rule and militates against the principle of a fixed money rent." 'That the establishment of a 2nd crop rent is an exception from the general rule of the survey assessment is admitted, but the principle of the deviation is obvious, and it would be overthrown by the adoption of the projected plan. In lands where the sources of irrigation were constant, and the inhabitants under the certainty of a continual supply of water, were accustomed to raise a 2nd crop, the general value of the 2nd crop together was taken as the basis of the assessment which was fixed at one certain rate accordingly. In lands on the other hand on which a 2nd crop had not been usually raised, in consequence of the precarious nature of the sources of irrigation, or from other causes, it was necessary to modify the assessment differently that the ryot might not be called upon to pay for a crop which he had not grown. Hence the establishment of 1st and 2nd crop rents. The exception is as much a principle of the survey assessment in Coimbatore as the general rule, having reference to the former practice, in regard to the particular lands to which it applies. It was expected that the low rate of assessment on the 2nd crop would induce the ryots to cultivate their lands whenever they had the means in order to its production, but such cultivation was to be left entirely optional with them. If following the usual practice, they raised one crop only, they were to be liable to no further demand than for the 1st crop rent. The principle of the 2nd crop rent provided for the contingency of a failure of the means of irrigation or other disability to cultivate on the part of the ryot. But were the 2nd crop rent abrogated, and part of it added permanently to the assessment on the 1st crop, the ryot who now cultivates his lands with a certain profit from the 1st crop under its present assessment, would under the extra rent incur a risk of rain or at least be extremely straitened in any season in which the cultivation of a 2nd crop proved impracticable, and would doubtless plead such additional assessment as a reason for remission and if a door be open for collusion between the revenue servants and the ryots under the present system, it would be thrown much wider by that which it is proposed to substitute for it.'

1019. 'The Principal Collector observes that' "the ryot's grievance under the present system is that the fear of an additional rent prevents him from making the most of his lands, and deters him from growing inferior grains as a second crop." 'If this rent does not bear its due proportion to the 1st crop rent in being too high, it should be lowered to the extent necessary to admit of the cultivation of paddy as a 2nd crop, but it should not be reduced lower, or abolished altogether, with the view of allowing inferior grains to be grown as a 2nd crop. The Board are disposed to doubt the propriety of a system which provides for the cultivation of a crop for which no consideration is to be paid to the Government or something inadequate to the value of the land, since among other objections it is evident that such a system must tend to throw other lands out of cultivation. Besides if the 2nd crop rent were abolished or reduced below that rate at which the cultivation of paddy would be profitable,

upon the most ordinary state and not upon a high state of culture there was no danger of their falling. It was further remarked the decline of Andoor was probably owing to the assessment having been too high at first many of the lands in that district were it was believed allotted by the Mysore Government for the pay of Condachar peons at a rate beyond their value and it was possible that this circumstance might not have been sufficiently attendant to in the survey.

1039. A copy of this communication was transmitted to the Principal Collector under date the 4th April, with the necessary instruction for his guidance.

To the Principal Collector,
in Cons., 4th April 1825.

ON THE REPLY SUBMITTED BY THE PRINCIPAL COLLECTOR TO THE BOARD'S PROCEEDINGS, DATED 21st FEBRUARY 1825.

1040. 'On the 26th September we submitted for the information and orders of the Honorable the Governor in Council the following extract from our Proceedings under date the 22nd of that month, on the reply submitted by the Principal Collector of Coimbatore to our Proceedings, dated 21st February 1825.'

Proceedings, in Cons., 22nd September 1825.
8th, in Cons., 13th June 1825.
In Cons., 21st February 1825.

1041. 'The Principal Collector has adopted a novel form of writing his letter which he adverts to in the concluding words of his first para, professing to take the "paragraphs of the Board's proceedings in the order in which they stand." It is conductive to facility of reference to follow in a reply the order of the subjects as they stand in the paper remarked upon; but the Principal Collector has copied on the side of the sheet opposite to his remarks an imperfect and partial transcript of the Board's paras which if used in reference as a substitute for the original proceedings, might mislead and perplex the Board in their answer will refer generally to the proceedings, replied to, by the Principal Collector as well as when necessary, to any other parts of the previous correspondence that may bear on the several points at issue.'

1042. 'The first portion of the Principal Collector's letter under consideration has reference to the question of the principle on which the lands of some Taluqs of Coimbatore were assessed with one general rate and others with two separate rates, proportioned to the produce of the 1st and 2nd crops respectively as their permanent survey valuation. It might be supposed from the Principal Collector's quotation, and his reply to what he has so quoted, that the object of the Board in the discussion of this question, in their proceedings of the 21st February, had been to prove that the diversity of assessment was solely induced and regulated by the facilities or otherwise of irrigation for his argument and examples tend to subvert only such "an hypothesis" which he attributes to the Board. It will be seen, however, on reference to the Board's proceedings that, so far from assuming any such hypothesis, they were arguing against an opinion declared by the Principal in his letter of 3rd November 1824, that the levy of a 2nd crop rent is in all cases an exception to the general rule of the survey assessment, "and militates against the principle of a fixed money rent." The Board admitted that it was an exception from the general rule of the survey assessment but they contended that the reason of the deviation was obvious. They observed that in the lands on which a 2nd crop had not been usually raised, in consequence of the precarious nature of the sources

In Cons., 15th November 1824.
Para. 3.

of irrigation, or from other causes it was found necessary to modify the assessment accordingly.

In making this observation the Board proceeded on the best information regarding the assessment of Coimbatore which they found on record. Mr. Hodson states in his report on that District that a separate rent was established for land producing two crops and one crop, from a consideration of the constancy, or otherwise, of the supply of water. Colonel Macleod, speaking of the practice which he found prevailing in some parts of cultivating one crop only, in situations sufficiently favorable for 2 crops, says "to induce the farmers hereafter to cultivate 2 crops it is intended that the 1st crop shall be assessed at $\frac{1}{4}$, and the 2nd crop at $\frac{1}{4}$ of the full rent of land yielding two crops of rice so that as the greatest profit will be on the 2nd crop, it is probable they will find it their interest to relinquish their former usage." Mr. Garrow also, speaking of the same description of lands, says "when the 2nd crop is raised the full rent is paid, but if one crop be raised one-fourth is remitted and $\frac{3}{4}$ collected" these references the Board apprehend will be sufficient to show that their statement of the principle of the deviation from the general rule of the survey in the establishment of 1st and 2nd crop rents, is well founded nor do the examples brought forward by the Principal Collector invalidate it.'

10th September 1807.
Para. 33.
Enclosure in letter from Government, 28th November, in Cons., 28th January 1803.
supply of water Colonel Macleod, speaking of the practice which he found prevailing in some parts of cultivating one crop only, in situations sufficiently favorable for 2 crops, says "to induce the farmers hereafter to cultivate 2 crops it is intended that the 1st crop shall be assessed at $\frac{1}{4}$, and the 2nd crop at $\frac{1}{4}$ of the full rent of land yielding two crops of rice so that as the greatest profit will be on the 2nd crop, it is probable they will find it their interest to relinquish their former usage." Mr. Garrow also, speaking of the same description of lands, says "when the 2nd crop is raised the full rent is paid, but if one crop be raised one-fourth is remitted and $\frac{3}{4}$ collected" these references the Board apprehend will be sufficient to show that their statement of the principle of the deviation from the general rule of the survey in the establishment of 1st and 2nd crop rents, is well founded nor do the examples brought forward by the Principal Collector invalidate it.'

From Colonel Macleod, 18th, in Cons., 24th September 1801.
Para. 12.
From Mr. Garrow, 30th November, in Cons., 8th January 1807.
Para. 34.
Enclosure in No. 4 D.

1043. 'With respect to the rice lands in the Taluq of Erode, the Principal Collector states that their supply of water is precarious and often scanty. Mr. Garrow, however, reported that the ryots always raised 2 crops from them, which is a proof that to the time of the survey and when he wrote, they had a constant and sufficient supply. The Principal Collector also asserts that the assessment of the rice lands in the Sattemungalum Taluq was fixed without any reference to the number of crops which they produce but it appears, on the contrary that Sattemungalum is one of the Taluqs mentioned by Mr. Garrow as being settled on the principle of a 2nd crop assessment, and the reason is plain, for the Principal Collector says that the rice lands in this Taluq very generally produce only one crop of rice and a 2nd crop of inferior grain.'

1044. 'But for the Board's argument the admissions of the Principal Collector himself are sufficient. In his Jumabundy report for Fusly 1233, regarding the 2nd crop rent, he says "the proportion which this rent bears to the standard assessment varies in different Taluqs according to the quality of the soil, and the supplies of water. In the Taluqs of Coimbatore, Palladum and Checkragherry the 2nd crop rent is as one to two. If the lands are twice cultivated, the ryots pay the full rent, if only one crop is raised one-third of the survey rent. In the Sattemungalum Taluq the 2nd crop rent amounts to only one-fourth of the survey assessment in the Taluqs of Caroor and Dharapooram a deduction of 22½ per cent is made if the lands are only once cultivated." This explanation the Board conceive fully confirms their argument, that the 2nd crop rent was established on a certain and definite principle, to "provide for the contingency of a failure of the means of irrigation, or other disability to cultivate on the part of the Ryot" from whatever cause it might arise, with the expectation that it would induce the ryots to raise a 2nd crop where such had not been the usual practice previously, but leaving it perfectly optional with them. The principle is clear and easy of application, it obtained substantially under the Native Governments, and the Board adhere to their opinion that it should not be lightly abrogated. The very letter under consideration indeed affords them additional reasons for thinking the plan intended to be substituted for the 2nd crop assessment an innovation rather than a restoration of the original principle of the survey, as it is declared to be by the Principal Collector. It is manifest from his explanation that in the District in which he wishes to abolish the 2nd crop rent on a few lands the principle

'there cannot be a doubt that paddy would be produced in preference to inferior grains, and the Government would thus be subjected to loss. The question of encouraging the growth of inferior grains on rice lands by a reduction of the rent was fully considered at the time the Ceded Districts were surveyed and the measure was found to be liable to so many objections that the principle was abandoned.'

1020. 'With respect to the principle of the proposed change, the Principal Collector says 'it never intended to destroy the survey rates by making the ryot pay an additional tax on his other lands; it was proposed to deduct a portion of the 2nd crop rent, and to amalgamate the remainder with the 1st crop rent," "and to prevent loss of revenue from the measure, he was to undertake to make up the amount so deducted for the 2nd crop, either by extending his cultivation, or improving his farm." 'except in the deduction of a portion of the rent and in making the payment of what remains no longer contingent upon the crops, the survey rates Mr. Sullivan observes' "would remain precisely as they are."

1021. 'This explanation the Board cannot but remark, notwithstanding Mr. Sullivan's observation, shows that this plan involves a most important deviation both from the principle and the rates of the survey assessment, the latter being affected by the change in two ways the general rate being reduced, and the 1st crop rate increased. But the Board apprehend that the plan of the Principal Collector has been extended further than, as appears from his present explanation, Mr. Sullivan intended and actually involves a complete overthrow of the survey rates not only on the 2nd crop lands, but also in some cases on lands assessed at one fixed rate. On referring to the Hookoomnamah of the Principal Collector for the settlement of Fusli 1233, it appears that the expressions used in providing for the commutation of the 2nd crop teerwa are vague and indefinite and it may be understood from them that a portion of the 2nd crop rent, which the Principal Collector thereby signifies his desire to abrogate may be assessed on any good wet land held by the ryot, whether assessed at separate rates for two crops, or at one fixed rate, in the original survey assessment and on further reference to Mr.

'Sullivan's detailed* Jammabundy statement, the Board find in
*A. Col. 183 an entry shewing the sum of Rupees 406 added to the survey rates on land assessed at one fixed teerwa, to make up the remission on the 2nd crop on other lands." The Board consider this, in connection with what has been before observed to be decisive proof that the plan proposed by Mr. Sullivan tends to destroy the survey rates, and is liable to all the objections stated in their proceedings, and especially with respect to the want of uniformity of system, as it is quite clear from what has been stated that different rates of assessment, may be, and are fixed, both on lands assessed originally at one fixed rate and on those rated separately for the 1st and 2nd crops, according to the different views of the respective occupants without any reference to the survey rates.'

1022. 'The Principal Collector states that no loss of Revenue would ensue from this measure as the ryot to whom remission was to be granted for his 2nd crop rent, was to make up the difference between the amount added to the 1st crop rent, and the 2nd crop assessment by extending his cultivation, or improving his farm that is to say by cultivating waste or converting Poonjah land into Nanjah. This cannot be done, but at considerable expense and great uncertainty must attend it. It is probable that this part of the agreement would in many cases be attempted to be evaded by the ryots. They might assent to the condition readily with the view of obtaining a remission upon their two crop lands, but it is likely that difficulty would be experienced in keeping them to the terms of their agreement and it would be very objectionable to adopt any measure having the appearance of constraint still more objectionable would it be to oblige them to pay for such newly added waste land when not cultivated. At all events room would be afforded for much abuse on the part of the Revenue servants as the stipulated

'assessment could not be believed, but upon a survey of the crops upon the improved lands, or the cultivated waste and it would be more difficult the Board conceive to detect misrepresentations and false reports regarding such crops than it would be with regard to the 2nd crops under the present system.'

1023. 'In a subsequent part of his letter referring to Mr. Secretary Stokes' letter under
Paras. 22 to 24. 'date the 17th September, Mr. Sullivan observes "it is a mistake to suppose that the levy of a 2nd crop rent is an ancient practice; it is of no older date than the survey; when the Circar took a share of the produce in satisfaction of the public demand upon the wet lands (which was almost the universal practice under the Native Government) of course they shared upon both crops." This last observation appears to the Board to nullify the former as it shows the principle of the assessment on the 1st and 2nd crop separately to be in conformity to the ancient practice. The Native Government took a share of each crop at the survey these separate shares were separately converted into money; under the former system as under the present, provision was made for any contingency which should prevent the production of a 2nd crop by limiting the Government demand from the land in that case to its share of the 1st crop or an equivalent for it.'

1024. 'As it appears then that the plan proposed by Mr. Sullivan involves a departure from the principle of the survey assessment specially applicable to the circumstances of the lands in question and conformable to the former practice of the country and an alteration of the survey rates not only on these particular lands but also on lands unconnected with them and of a distinct class by an additional assessment to make up for the remission of the 2nd crop rent and as there must be a greater want of uniformity under the system recommended to be established from its indefinite and uncertain nature than under that which at present subsists in which the general rule of assessment and the particular exception from it are both clearly defined and farther as in the opinion of the Board it is by no means calculated to increase the security of the Revenue, they must repeat that in their judgment it will be better to follow the former custom of the country by regulating the demand according to the number of the crops than to adopt the system proposed to be substituted for it. The Principal Collector refers to the result of his plan so far as it has been carried into effect, and says that, "it has been attended with great advantages, and given general satisfaction." 'The Board do not consider it safe to rest with any confidence on so limited an experience of the effects of the plan, and they are disposed to think that the Principal Collector is not now fully aware of its operation in all respects, and of the extent to which it has been acted upon.'

1025. 'The Principal Collector explains that the term for which
Para. 12. 'a right of possession of his field without paying rent varies according to the circumstances extended to 2 or 3 years, but is generally
Term for which a ryot retains the right of possession of his field, without paying rent. 'limited to a single Fusly. This explanation the Board consider 'satisfactory.'

1026. 'In these paras the Principal Collector explains the practice which obtains with
Paras. 13, 14, 25. 'regard to the grass lands. The Board intend to enter upon the 'subject fully at a future opportunity.'

1027. 'The Board find from the Principal Collector's explanation that they were right in
Para. 15. 'supposing that the annual modifications of the field assessment alluded to in his report do not involve an actual or permanent alteration of the land tax. He says, "they are in every instance, except one, temporary Cowles given

1056. 'The 5th and 6th paras of the Board's proceedings of the 20th February (which are replied to by that part of the Principal Collector's last letter now under consideration) stated the grounds on which the Board had formed the opinion, thus contradicted by the Principal Collector, and the result of a further examination and consideration of the point has only tended to confirm them in that opinion. The Board observed that even by the Principal Collector's own shewing, the plan involved a most important deviation both from the principle and the rates of the survey assessment, the latter being affected by the change in two ways; the general rate being reduced; and the 1st crop rate increased, but they further stated their apprehension founded on a reference to his Hookoomnamah for the cultivation of 1233, that the plan involved a complete overthrow of the survey rates, not only on the 2nd crop lands, but also in some cases on lands assessed at one fixed rate as it might be understood from some expressions in the Hookoomnamah that a portion of the 2nd crop rent intended by the Principal Collector to be abrogated, might be assessed on any good wet land held by the ryot, whether assessed at separate rates for 2 crops or at one fixed rate in the original survey assessment. In corroboration of this view of what might happen, the Board adverted to an entry in the Principal Collector's Jum-mabundy account for 1233 from which they inferred that this double overthrow of the survey assessment had actually taken place. It will now be the duty of the Board to trace more distinctly this operation of a double alteration of the survey assessment. Before proceeding however, to show how their examination of the Principal Collector's accounts has confirmed the correctness of the view of this part of the subject by the Board they will make a few remarks on the reply which the Principal Collector has made to their observations regarding his Hookoomnamah and the inference which they drew from the expressions used in it.'

1057. 'In para. 14 the Principal Collector proceeds to give the meaning of the passage in the Hookoomnamah for Fusly 1233 which the Board had referred to as likely in their apprehension to induce Tahsildars to lay a permanent additional assessment on lands other than those from which they had made a partial permanent reduction of what was before an abateable occasional demand. The Principal Collector's translation is in these words: "If the loss which must be sustained by abolishing the 2nd crop rent, be made up by apportioning a part of it upon other Nunjah lands, and by cultivating Porumboke and waste lands, the 2nd crop will certainly be remitted." The Principal Collector's explanation of this passage is as follows: "The meaning of this was that a proportion of the 2nd crop rent should be permanently fixed upon such Nunjah lands as had usually paid for a 2nd crop; the remainder of the rent to be remitted, and the loss of revenue which would follow such remission be made up by the cultivation of waste lands and this has been done."

1058. 'The Board are free to confess that they do not clearly understand what the Principal Collector intends by this explanation. Taking the words used in the Hookoomnamah as translated by Mr. Sullivan in their ordinary import it appears to them impossible to draw from them any other conclusion than, that part of the 2nd crop rent, then abolished was to be put upon nunjee lands other than the lands which had been subject to a 2nd crop rent and although Mr. Sullivan says he meant "such nunjee lands as had usually paid for a 2nd crop" yet as this explanation did not accompany the Hookoomnamah when it was issued to his Tahsildars for their guidance, they would naturally construe his intentions by the obvious and usual signification of the expressions used therein. But it is unnecessary to reason upon probability in regard to this point since the accounts for the Principal Collector sufficiently prove that the Hookoomnamah has been understood as the Board supposed, and has been acted upon accordingly which the Board will now proceed to show.

1059. The enclosure No. 4 which accompanies the Principal Collector's Jumabundy account for Fusly 1233 for the purpose of exhibiting the operation of his system, shows that it was applied in the Taluq of Caroor to C 3,344-13 of 2 crop land, of which the original aggregate survey

assessment was Rupees 39,426-3-4. From the Hindoovee accounts, the Board find that the portion of this sum, remittable in the event of a 2nd crop not being cultivated was Rupees 9,837-12 or 1 C. pagoda per cawny. The first crop assessment therefore was Rupees 29,588-6-5. Of this tract land it appears that cawnies 1,848-5 was the extent cultivated in 1233, and the proportion of 2nd crop assessment at the survey rate on this portion amounted to Rupees 5,430-7-8. But as it appeared on reference that the average revenue of 22 years was only 3,694-2-5, the difference being Rupees 1,736-5-3 was struck out of the account and the remainder or Rupees 3,694-2-5, was declared to be the amount to be made upon the mode stated by the Collector in his report 20th May 1824 para 10. This was done it appears from the separate statement refund to as follows:—

Portion assessed on lands now cultivated	...	...	1,761	11	3
Do. to be made up by the cultivation of waste &c.	...	...	1,910	11	2
Do. by converting poonjay into nunja	...	...	60	3	8
			3,732	10	1

being somewhat above the sum to be made up. Now on referring to the Principal Collector's

Columns 169 to 175.
1,344 14 7
416 12 8
1,761 11 3

One crop nunja rent raised to make up remission on 2nd crop.
Column 183 Column 189.
Column 207 Rs. 406 8 6.
10 42 Total 416 12 8.

Jumabundy statement for 1233, it will be found that of the deduction of Rupees 9,837-12-11, on account of 2nd crop not cultivated in Caroor (being the very item mentioned above) there was added to this same 2nd crop land only Rupees 1,344-14-7 leaving a difference of Rupees 416-12-8 which is the precise amount assessed on one crop land in the same Taluq as entered in Column 207 and remarked by the Board in their proceedings.

1060. 'The Principal Collector says in para. 5' "it is upon those lands which, though standing in the accounts as assessed with a single rent, have paid a 2nd crop rent as often as the other lands which were doubly assessed (at the survey) and which were always subject to the demand of additional rent, that a portion of such rent has been additionally assessed." This statement in a remarkable manner confirms what is always proved by the accounts for it, it is clear that the remission of Rupees 3,694-2-5 is on account of land standing in the accounts as assessed for 2 crops and yet the Principal Collector admits that a portion of that remission has been additionally assessed upon lands standing in the accounts as assessed with a single rent that is upon other lands.'

1061. It is clearly established therefore that the apprehensions of the Board were well founded as to the fact of lands assessed at 2 crops and lands assessed at 1 crop being both affected by the Principal Collector's plan, and it was to this operation of his system that the Board particularly referred when they stated that it was subversive of the survey rates, and they see no cause to alter this designation.

1062. The 16th para of the Principal Collector's letter is in reply to the 7th para of the Board's proceedings. The Board see nothing in the observations of the Principal Collector to alter the view they had taken of the inexpediency of the change, on the grounds stated. If the ryots are men of substance they will have little difficulty in making the necessary expenditure to levy a 2nd crop on a grateful soil and the Board are quite at a loss to perceive how the examination of fields newly taken, which must be made in order to ascertain whether they are cultivated at all can be less irksome to the people than like examinations made to ascertain whether land has or has not been cultivated with a 2nd crop and after all it is quite clear that this examination must still be necessary almost throughout the country, since the general practice is explained to be to regulate the demand by the number of crops.

'by which the assessment is apportioned on the two crops so that an abatement may be made when only one crop is produced is in practical operation generally.'

1045. 'The Board in their proceedings of 21st February had stated their opinion of the impolicy of so lowering or altogether abolishing the assessment of 2 crop land as to render it an object with the ryot to cultivate inferior grains instead of rice as in such case no consideration would be paid to Government for the crop or something inadequate to the value of the land and they observed that the principle advocated by the Principal Collector had been considered at the time of the survey of the Ceded Districts and abandoned. It is manifest that where the 2nd crop assessment should be abandoned altogether no consideration would be received by Government for a crop of inferior grain if cultivated; and where the soil is capable of producing a 2nd crop of rice, the lowering the 2nd crop of rent to the standard of an easy rent for inferior grains would if those grains should be grown, deprive the Government of what would have been the benefit of a rice crop; or if, which seems probable, the superior grain should be grown, it would occasion a still further encroachment on the just rights of Government, which they would thus have given up for no sufficient reason.'

1046. 'The Principal Collector now states that it was only proposed to abolish the rent where a 2nd crop of paddy is seldom if ever raised. The Board find it difficult to reconcile this statement with the description of the Taluq of Caroor in the letter now under consideration. In this letter the Principal Collector states that much of it receives abundant and unfailing supplies of water from the Cavery and invariably produces 2 crops and yet it is in the same taluq that the experiment reported of amalgamating the assessment on the 2nd with the 1st crop has been carried into effect.'

1047. 'The Principal Collector further observes that in many parts of the country, the growth of 2 crops of paddy is considered bad husbandry as it exhausts the soil. This is a state of things to which the principle of the 2nd crop assessment is peculiarly applicable as it leaves the option to the cultivator to raise a 2nd crop, or not at his pleasure, a specific remission being allowed on the land if not cultivated for 2nd crop. By this mode of assessment the ryot is enabled to manage his farm in the manner which will render it on the whole most productive.'

1048. 'The Principal Collector adds that' "where the opinion above alluded to does not prevail paddy will only be cultivated in very good seasons when the risk of raising the 2nd crop is so small as to warrant the outlay which is necessary for the culture." Here again the Board cannot but remark an inconsistency with the Principal Collector's description of the particular District where he has introduced his plan and which he represents as invariably producing 2 crops a similar inconsistency is observable in the remarks in the 24th para of his letter from which it might be inferred that a main reason against the cultivation of a 2nd crop, is the heavy expense embracing in many cases the digging of new wells &c. This however would seem to be at variance with the information furnished regarding the abundant supplies of water, and productive powers of Caroor, Suttamungulum, Erode, &c.'

1049. 'The general statement in the margin of para. 10 of the Principal Collector's letter though it proves the general increase of cultivation, in a District possessing advantages beyond any other, and such as a state of tranquillity and security is well calculated to draw forth, yet does not satisfactorily prove that the abandonment of particular lands may not have been induced by the two great advantages held out by the Principal Collector's plan of assessment. The plan may be fairly expected to produce such an effect, and there is nothing to shew that it has not resulted from that cause.'

1050. 'The paras from 11 to 15 inclusive of the letter now under consideration relate particularly to the subjects discussed in the 5th and 6th paras of the Board's proceedings of 21st February, and it must be acknowledged that the explanation they afford is anything but satisfactory or clear.'

1051. 'In para 11 the Principal Collector observes that although the language used in the discussion would seem to favor the assumption that there are two separate rates of assessment yet that, strictly speaking this is not the case,' "all the lands he says, were originally assessed at a fixed rate; from this fixed rate a certain proportion varying in different Taluqs is annually deducted, when a 2nd crop is not raised. The amount so deducted is entered in the accounts under the head of "remission on account of 2nd crops, not cultivated."

1052. 'It may be true that virtually it is the same thing whether land be assessed for two crops and a reduction allowed at a known rate whenever only one crop is raised or it be assessed for one crop with an increase at a known rate to be levied whenever the land bears two crops. The object and intent and effect are the same, viz. the levy of a fair revenue according to the actual productiveness of the soil. But the distinction between the two modes of assessment has actually been recorded and forms part of the system of accounts of the District. The survey assessment appears in the columns of the Principal Collector's Jummabundy accounts opposite the tracts as severally entered of 2 crops and 1 crop land. The discussion has proceeded throughout with reference to this systematic and substantial difference which is particularly the subject of the first 8 paras of the letter under consideration wherein the Principal Collector combats the reasons which the Board had stated to be those which had originally governed the classification. The distinction therefore cannot be disregarded without involving the points under consideration in confusion and perplexity'.

1053. 'From the proposition contained in para 11 the Principal Collector draws in para. 12 this inference,' "to levy therefore permanently a half, a third, or a fourth of this proportion of the original survey cannot upon any just ground be said to be a measure involving a complete overthrow of the survey rates." "The general rate would certainly be reduced and so it must be in every instance where permanent remissions are made."

1054. 'The Principal Collector here implies that the Board had said that the mere abolition of the 2nd crop rent was a measure involving the complete overthrow of the survey rates, and it would appear so from the partial extract he has made from their Proceedings in regard to this point. But such was not their meaning.'

1055. 'The Board in their proceedings of the 30th August 1824 had stated, with reference to para. 10 of the Principal Collector's letter of 20th May 1824, that they considered his plan of assessment open to this objection among others, that where a ryot might choose the alternative of making up for the remission of the 2nd crop rent, by paying an additional tax on his other lands, the survey rates would be altogether destroyed the tax in the field, instead of being regulated by the productive powers of the land from which it is ostensibly to be derived, would depend upon the produce of land quite distinct, and perhaps far distant. To this the Principal Collector replied in his letter 3rd November 1824 that' "it never was intended for a moment to destroy the survey rates by making the ryots pay an additional tax on his other lands. The lands assessed with a second crop rent are for the most part lightly taxed. It was proposed to deduct a portion of the 2nd crop rent and to amalgamate the remainder with the 1st crop rent, so that the ryot should have to pay a fixed sum for his field, according to the productive powers of the soil, such a rent as would ensure him from risk in attempting to grow a 2nd crop of grain of one kind or other in all seasons and to prevent loss of the revenue from the measure, he was to undertake to make up the amount so deducted for the 2nd crop, either by extending his cultivation or improving his farm. Except in the deduction of a portion of the rent and in making the payment of what remains no longer contingent upon the crops the survey rates would remain precisely as they are."

1063. 'The Board do not exactly comprehend the drift of the paras from 17 to 21 which are in answer to the Board's para 8 in their proceedings 21st February. The Board meant to assert that the Native Governments in taking a share of each nunjee crop, and the British Government in assigning a payment to be made on one or two nunjee crops according as one or two should be raised acted on the same principle. The example of Tippoo quoted by Mr. Sullivan, relate only to a few not all lands and was clearly an exception to the general mode of assessment. With respect to the settlement of the Caroor rice lands from Fusly 1209 to Fusly

1212 Mr. Sullivan says, it was made upon the basis of the assessment of Hyder and Tippoo without reference to the number of crops grown. Mr. Hodgson however reported that the settlement of both the Northern and Southern Divisions for Fusly 1209 and 1210 was formed on the *actual state of the cultivation* and on the assessment of Hyder and Tippoo, with *such modification as existing circumstances rendered expedient*. In the Northern Divisions in Fusly 1211 the settlement was made on the result of the survey which had been instituted in the previous year. In the Southern Division, it was made on the same principle as in Fusly 1210 and in 1211 according to the survey. The Board are much surprised at the Principal Collector's remark contained in the concluding part of para 21 and in his observations regarding dry and garden lands in paras 7 and 20. He surely does not mean to argue that these should be assessed on the same principle with the wet lands, without reference to the particular distinction between them which is observed all over India, or that there is no solid ground for the distinction.

1064. 'The sentiments expressed by the Board in the 9th para of their Proceedings of the 21st February have also received additional confirmation by the further discussion of the question. In answer to those opinions the Principal Collector has asserted in para 22 that the effects of his new measures are clearly shewn in the immense increase which has taken place in the cultivation since their adoption.'

1065. 'The mere exhibition of an increase of cultivation will not prove that increase to be attributable to a particular cause unless the connection between the effect and cause assigned be shewn which the Principal Collector has not attempted to prove. The annexed statement will show that the increase is greatest where the system has not had effect. Indeed it does not appear very clearly how a system which was to enable a ryot to raise a 2nd crop of grain for which he was to pay nothing, could increase the cultivation in the Sircar accounts, and the waste he might have taken at any time upon the same terms as he now obtains. If a ryot has land on which he is only deterred by the fear of risk from raising a 2nd crop of rice with stock which he is desirous to employ, would he not employ that stock under the present system in extending his cultivation in some one of the ways which the Principal Collector proposes to substitute for the prevention of loss of revenue. But it is of little avail to discuss probabilities where realities might have been produced if they had existed and are not produced.'

1066. 'The 23rd, 24th and 25th paras of the Principal Collector's letter refer to the 3rd, 4th and 5th paras of Mr. Secretary Stokes' letter of the 25th of March, in which it was declared that the Governor in Council concurred in the view taken by the Board of the inexpediency of the Principal Collector's plan on the ground of its interference with the survey-rates, and saw a further objection to it in the tendency it had to give better terms to a ryot whose land yielded 2 crops occasionally only than to him whose land always yielded them, if the average assessment was equally divided on the two crops. In replying to this the Principal Collector acknowledges that his plan is to be applied only to lands which scarcely can yield a second crop. How this is to produce the equalization asserted to be its consequence on all lands, the Board are at a loss to comprehend. If, as the Principal Collector states, under the present arrangement "the poorest lands pay as much rent for a second

"crop as the richest" then the average is not fairly assessed, and the lowering of the assessment is the proper remedy. If it is fairly assessed, then the consequence anticipated by Government from the operation of the Principal Collector's plan, would and must necessarily follow.'

1067. 'In the last para of his letter the Principal Collector states that it was not his intention in proposing to abrogate the 2nd crop rent to encourage the growth of inferior grain as a second crop. This statement the Board were not prepared to meet, for throughout the whole discussion they had been led to understand that it was the chief object he had in view and indeed on comparing the language used by Mr. Sullivan in his former letters regarding this point with the declaration here referred to there appears a discordancy which the Board are unable to reconcile. In his Jammabundy report for Fusly 1233, dated 20th May 1824 the Principal Collector thus expressed himself. "The levy of a 2nd crop rent appears objectionable in many respects. The growth of a 2nd crop of rice is generally considered bad husbandry but inferior grains may with safety be raised after the rice harvest is gathered. The fear of being made responsible for rent however generally deters the Ryots from attempting this." In his letter dated 3rd November he says "this is the ryot's grievance that the fear of an additional rent prevents him from growing inferior grains as a 2nd crop" and again "it was proposed to deduct a portion of the 2nd crop rent, and to amalgamate the remainder with the 1st crop rent, so that the ryot would have to pay a fixed sum for his field; such a sum as would secure him from risk in attempting to grow a 2nd crop of grain of one kind or other." From these expressions the Board had concluded that it was the Principal Collector's object to encourage the growth of inferior grains as a 2nd crop and they stated the objections which occurred to them on this understanding of his views but, as he has now declared that such was not his intention, they are obliged to confess that there are at a loss to comprehend what is really proposed by the change of system which the Principal Collector has introduced in the Caroor Taluq while they cannot, but think there must be some degree of uncertainty in his own mind as to the end designed by it. However this may be, as the Government have concurred with the Board in considering the innovation proposed by the Principal Collector to be inexpedient they are happy to find that all intention to proceed further with it has been abandoned.'

1068. 'The rest of the Principal Collector's letter has reference to the answer of Government to the Board's Proceedings of the 21st February, in which it is stated that the Governor in Council concurs with the Board in thinking that the survey rates should always be kept in view and that when remission is granted under particular circumstances, a Puttah should be issued, stating the former rent and the particulars of the abatement allowed and that no reduction of the assessment should be made without the Board's sanction.'

1069. 'The grant of a Puttah in the cases alluded to by the Government was intended to be in lieu of a Kain or permanent cowle, which the Principal Collector had been in the habit of issuing, but which he said was liable to be resumed in the event of the holder being unable to bring his land again under Garden cultivation. The Principal Collector argues that so long as the original rate remains in the accounts, the Ryot considers it as a weight hanging over him which at sometime or other may be let down upon him, the land also he says does not fetch so good a price. The Board do not perceive why this should follow if the Puttah contains a statement of the cause of the abatement and an assurance that so long as the cause exists, the abatement shall be continued; a document of that nature authenticated by the Collector ought, they conceive, to carry as much weight with it as the mere alteration of the rate of assessment in the accounts; and it has this advantage that it can never produce disappointment, because it provides for a return to the survey rate in the event of the land being restored to its original productiveness whereas if the accounts were once altered, the rate could not be raised without

1071. In closing their proceedings upon the subject of Mr. Sullivan's letter, the Board cannot but express their regret that the discussion has occupied so much time and extended to such length. It seemed however necessary on the present occasion to enter into a full consideration of Mr. Sullivan's explanations and remarks regarding his system and the Board's objections to it in order to prevent any misapprehension, and to exhibit clearly and distinctly its operation and effect. Having done this, the Board trust it will be unnecessary to return to the subject.

Southern Division under Mr. Hurdle.		Northern Division under Major Macleod.		NAMES OF THE TALUQS.	Amount of Jumma- bundy Settlement of Fusly 1231.	Amount of Jumma- bundy Settlement of Fusly 1232.	NUNJA.		Amount of Jumma- bundy Settlement of Fusly 1233.	Amount of Jumma- bundy Settlement of Fusly 1234.	Co 1		
							Amount of Jumma- bundy Settlement of Fusly 1233.	Amount of Jumma- bundy Settlement of Fusly 1234.					
					1	2	3	4	5	6			
					RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.
1				Suttyamungalam ...	66,433	7 10	72,781	13 6	74,758	3 2	81,174	12 3	14,7
1				Erode ...	69,448	3 8	73,478	13 0	74,680	11 3	77,109	6 0	7,60
					1,35,881	11 6	1,46,260	10 6	1,49,438	14 5	1,58,284	2 3	22,40
1				Caroor...	79,791	13 4	80,824	8 7	78,628	14 8	80,250	2 1	4
					2,15,673	8 10	2,27,085	3 1	2,28,067	13 1	2,38,534	4 4	22,80
1				Andoor ...	5,611	0 6	6,780	5 8	3,037	13 1	6,980	0 11	1,30
1				Perindoray ...	5,940	7 11	7,617	6 0	7,767	6 2	7,877	8 8	1,90
1				Collegal ...	16,310	15 10	17,404	0 8	17,897	0 5	18,377	13 2	2,00
1				Danaiguncottah ...	4,627	7 10	4,302	3 2	3,258	3 3	4,898	7 7	2
					32,490	0 1	36,103	15 6	31,760	6 11	38,133	14 4	5,64
1				Chackragherry ...	34,989	10 5	37,933	12 6	34,219	6 3	38,852	14 5	3,80
1				Cangayem ...	1,115	5 0	1,150	7 4	1,193	13 7	1,235	15 5	12
1				Pollachy ...	11,722	7 5	11,984	10 4	11,973	2 8	1,239	4 5	51
1				Dharapuram ...	47,361	12 0	48,467	1 2	49,218	8 6	50,305	4 2	2,94
					95,188	2 10	99,535	15 4	96,604	15 0	1,02,633	6 5	7,44
				Total of eight Taluqs ...	1,27,678	2 11	1,35,639	14 10	1,28,365	5 11	1,40,767	4 9	13,08
1				Coimbatore ...	54,560	6 11	58,595	0 5	59,195	5 9	55,918	2 7	1,35
1				Cheyoor ...	7,283	2 9	7,563	12 9	7,109	13 9	7,373	7 8	9
					61,843	9 8	66,158	13 2	66,295	3 6	63,291	10 3	1,44
				Total of 10 Taluqs ...	1,87,521	12 7	2,01,798	12 0	1,94,660	9 5	2,04,058	15 0	14,58
				Total of 13 Taluqs ...	4,05,195	5 5	4,28,883	15 1	4,22,728	6 6	4,42,593	3 4	37,39
1				Pulladum ...	17,207	6 5	18,535	7 10	16,723	4 4	16,710	6 5	...
				Grand Total ...	4,22,402	11 10	4,47,418	6 11	4,39,451	10 10	4,59,303	9 9	37,39
												Deduct Decrease.	49
												Net Increase.	36,90

1080. 'The Board are satisfied that the reductions proposed will afford a seasonable relief to the farmers and will be attended with a good effect, they have therefore much pleasure in giving them their sanction. It will be proper, however, for the Principal Collector to explain the difference which appears in his present letter and in his former reports in respect to the average assessment on the Nunjee lands of Erode. In his former reports the average rate was stated to be Rupees 16-3-0 in his present letter the sum of Rupees 11-6-2 is mentioned as the average on those lands in which a reduction is proposed as being most highly assessed.'

1081. 'The Board observe on comparing the Principal Collector's detailed * Jummabundy Statement for Fusly 1234 with the same statements for Fuslies 1232 and 1233 that the alterations have been made in it which are not explained, for instance, in Cols. 198 and 239 in the Statements for 1232 and 1233 respectively, there is entered a certain extent of 2 crop Nunjee land in the ordinary occupation of ryots cultivated under tanks in the Taluq of Sattemungalum &c., while there is no entry of one crop Nunjee land of the same description in Columns 236 and 269 of the same statements on the other hand in the statement for Fusly 1234 there is no entry in Column 265 under the head of two crop Nunjee land cultivated under tanks, in the Sattemungalum Taluq while there is a certain quantity of 1 crop Nunjee in the ordinary occupation of ryots entered as cultivated under tanks in the same Taluq in Column 295. Any differences of this kind should be fully explained and accounted for, as well as any alteration which may be introduced with the view of improvement or for any particular purpose: else no satisfactory conclusion can be deduced from the comparison of the accounts of one year with those of another.'

1082. In reply to the above the Secretary to Government observed that the amount of the settlement of the land revenue, including Moturpha, for that Fusly was stated to be Rupees 23,49,091-6-11 exceeding by Rupees 9,100 that of the settlement for Fusly 1212, the highest before made since the country came under the British Government. Adverting he said to the reductions which had taken place in the rates of assessment, to the facility and punctuality with which the revenue was collected, and to the conclusion, warranted by these circumstances, that its present largeness was to be ascribed to the improvement and extension of cultivation and the increasing prosperity of the province the Governor in Council fully concurred with us in regarding the result as highly creditable to Mr. Sullivan's administration.

1083. The Governor in Council approved of our having authorized the Principal Collector to make the proposed reductions in the assessment by those lands in the Taluqs of Erode and Andoor which had been ascertained to have been too highly taxed. We were requested to communicate to Government the explanation which we might obtain from him, respecting the discrepancy which we had observed (para 7) between his present and his former reports, in regard to the average rate of assessment on the Nunjee lands of Erode.

1084. We were also requested to lay before Government any explanation which he might furnish respecting the alterations in his Jummabundy statements, adverted to in 8th paragraph of our proceedings.

1085. Copy of the foregoing letter was communicated to the Principal Collector on the 10th November.

GRANT OF A SHOTRIEM TO GOVINDARAO HEAD SHERISTADAR.

1086. On the 7th October 1824, we submitted for the consideration of the Honorable the Governor in Council a letter from the Principal Collector of Coimbatore recommending the Head Sheristadar of his District Govindaras for the grant of a Village on Shotriem tenure.

	RS.	A.	P.
1087. We observed that the Village which Govindarao had selected was that of Baliumuputty with the Hamlet of Pillapollium. The late survey assessment of which was...	17,954	9	4
The assessment of the land covered with thick Jungle ...	8,015	13	0
Enam lands granted to Condachar peons and Village Sibbendy ...	2,485	10	1
Leaving land cultivated and capable of cultivation immediately of the value of ...	7,453	2	0
and the collections of the last ten years, average ...	3,870	8	8

1088. We remarked that the character of this distinguished public officer was so fully pourtrayed in Mr. Sullivan's letter and the testimonials which accompanied it, that it was unnecessary for us to offer further remarks than to express our entire concurrence in all that had been stated in his favor and in support of his claim to the species of reward which it was proposed to confer upon him, we felt called upon however at the same time to notice the very large portion of waste land included in the village which he had selected, viz., Rupees 8,015 out of Rupees 17,954 the total of assessment, and on this account to state our objection to the grant of the village in question.

1089. In all grants of this description we observed that it was desirable on general principles to select villages with as little waste as possible, in order that the Government might know the precise extent of the indulgence they were conferring which it was palpable they could not do if large tracts of waste, for future cultivation were included.

1090. It was further remarked that should the Honorable the Governor in Council concur in our opinion as to the claim of Govindarao to a Shotriem, and consider our objections to the particular villages selected to be well founded, we would call upon the Principal Collector in communication with Govindarao to make choice of some other village to which the same objections did not apply.

1091. In reply to the foregoing communication we were informed by Mr. Secretary Stokes letter of 26th October that the Honorable the Governor in Council was pleased to concur in our opinion, that the public services of Govindarao should be rewarded, but that we did not appear to have adverted to the letter from Government of the 6th of February 1824 wherein we were apprised of the resolution of Government that Shotriems should always be granted for three lives, and in villages having waste land. On the latter point, a similar opinion it was observed was submitted by us in our letter of the 6th of January 1820. The Governor in Council was not therefore prepared to admit the principle laid down in para 4 of our letter under review "that in all grants of this description it was desirable to select villages with as little waste as possible," under an opposite system, the Government might not, indeed, as observed by us know the precise extent

1072. Under date the 28th October we received a letter from Mr. Secretary Macleod in which it was stated that the Honorable the Governor in Council after having considered what is advanced in the letter from the Principal Collector of Coimbatore to our address, dated the 8th of June last, as well as the observations contained in our Proceedings under date the 2nd September adhered to the opinions expressed in Mr. Secretary Stokes' letter of the 25th March, No. 153, relative to the alteration, introduced by Mr. Sullivan into some parts of the Province, in the mode of assessing rice lands yielding occasionally a second crop and accordingly continued to concur with us in deeming the measure inexpedient and desired that our views on the question might be acted on.

1073. Copy of the foregoing was sent to the Principal Collector of Coimbatore on the 5th December.

SETTLEMENT FOR FUSLY 1234.

1074. On the 29th September we submitted for the information and orders of the Honorable the Governor in Council the following extract from our Proceedings under date the 26th of that month, on the settlement of Land Revenue in Coimbatore District for Fusly 1234 as detailed in the report from the Principal Collector noted in the margin.

1075. 'The following abstract statement exhibits the settlement for Fusly 1234 in comparison with that for the preceding year:—

Items.	Settlement of Fusly 1233.		Settlement of Fusly 1234.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Poonjee or dry land ...	10,34,654	4 1	10,47,568	0 3	12,913	12 2	...	...
Arden land ...	5,32,945	8 4	5,36,759	15 1	3,814	6 9	...	...
Wet or Wet land ...	4,38,506	0 11	4,58,361	3 8	19,855	2 4	...	...
	20,06,105	13 4	20,42,689	2 7	36,583	5 3	...	...
Cross land Dry and Wet...	1,20,514	5 1	1,16,516	11 3	104	8 4	4,102	2 2
Total ...	21,26,620	2 5	21,59,205	13 10	36,687	13 7	4,102	2 2
Deduct $\frac{1}{2}$ and $\frac{1}{4}$ remissions to Brahmins and Mahomedans...	1,162	12 6	1,423	15 1	261	2 7	...	...
Remainder ...	21,25,457	5 11	21,57,781	14 9	36,426	11 0	4,102	2 2
Surnadayem including Moturpha...	1,64,341	8 3	1,61,315	10 1	...	...	3,025	14 2
Total ...	22,89,798	14 2	23,19,097	8 10	36,426	11 0	7,128	0 4
Untested villages...	1,588	4 7	1,974	4 3	385	15 8	...	...
Agar's Peshcush ...	28,019	9 10	28,019	9 10	...	...	...	...
Grand Total ...	23,19,406	12 7	23,49,091	6 11	36,812	10 8	7,128	0 4
Deduct Decrease...					7,128	0 4		
Net Increase...					29,684	10 4		

1076. 'The above statement shews an increase of Rupees 29,684-10-4 in the settlement for Fusly 1234 above the original settlement for Fusly 1233: but a reduction of that settlement was found necessary in consequence of the badness of the season and a remission was

From Government, 16th Nov. 1824, in Cons., 25th Nov. 1824.

'sanctioned to the amount of Rupees 53,988-15-9, of this however the sum of Rupees 4,044, Mr. Sullivan reports was subsequently collected; the actual Revenue of Fusly 1233, was therefore Rupees 22,69,461-13-6: which is exceeded by the settlement for Fusly 1234 in the sum of Rupees 79,629-9-5, the Revenue of last year being as remarked by Mr. Sullivan larger than has ever been yielded by the Province of Coimbatore since it came under the British Government. The highest settlement heretofore made was in Fusly 1212 when the Revenue amounted to Rupees 23,39,991-4-9 being Rupees 9,100-2-2 less than the settlement of Fusly 1234 notwithstanding that in the meantime permanent reductions have been made in the assessment amounting in the aggregate to Rupees 79,909-13-6. This result is a gratifying proof of the increasing prosperity of the country and highly creditable to Mr. Sullivan's administration and it is very satisfactory to observe that the increased Revenue arising from the improvement and extension of cultivation, and the consequently augmented resources of the agricultural population is collected with facility and punctuality, the amount of Land Revenue and Moturpha actually realized up to the 9th July having been Rupees 23,35,865-10-11.'

1077. 'The only decrease which appears in the accounts of last Fusly under the head of Land Revenue is in the rent derived from grass lands which arises from the contraction of the land kept under pasture in consequence of the extension of cultivation.'

1078. 'There is also a small decrease of revenue under the head of Moturpha and Sournadaem which is satisfactorily accounted for by the Principal Collector.'

1079. 'The Principal Collector in his report on the settlement of the Land Revenue for Fusly 1232 proposed a reduction of the assessment on some of the highest assessed Nunjee lands in the Taluq of Erode and on dry lands of the Andoor Taluq and the Board in their proceedings under date the 18th August 1823, signified their approval of his recommendation on the principle of bringing those Taluqs to an equality with the rest of the District; it appearing that from particular circumstances, having no reference to local advantages, they were assessed higher than the other Taluqs which were surveyed and assessed after them. The Principal Collector again in reporting on the settlement for Fusly 1233 mentioned that arrangements were making for reducing the high Poonjee assessment in Erode and Andoor, and that the reductions would be completed before the expiration of the Fusly Mr. Sullivan now submits a statement* shewing the proposed reduction both on the wet and dry lands of Erode, and the dry lands of Andoor. The proposed average rent for a bulla of Poonjee in Erode is Rupees 4-11-2.'

* No. 8.

	RS. A. P. Amount			RS. A. P.			RS. A. P.		
	of								
Reduced from the average rate of	5	6	11	reduction	0	11	9	For ditto of Garden in ...	15 7 3
Ditto from the average of	17	9	1	Ditto	2	1	10	For a cawni of Nunjee ...	8 1 2
Ditto from the average of	11	6	2	Ditto	3	5	0		
Ditto from average of	5	11	2	Ditto	13	2	$\frac{1}{2}$	For Bullah of Poonjee in Andoor ...	4 13 11 $\frac{1}{2}$

A 22

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

To the Principal Collector, 8th, in Cons., 8th August 1825.
From do. 27th August, in Cons., 8th September 1825.

1108. On the 19th September we submitted for the information of the Honorable the Governor in Council the correspondence not in the margin with the Principal Collector of Coimbatore on the subject of the above communication.

1109. Mr. Sullivan's opinion we observed was entirely in favor of the plan of providing accommodation for invalids resorting to the Neilgherries for the benefit of their health. It was proposed that accommodation should be provided, in the first instance for three families and ten gentlemen and also for twenty invalid private soldiers if the plan were intended to include the class. He recommended that the buildings to be erected or purchased for this purpose should be furnished and provided with every necessary, plate excepted, and that an establishment of servants should be entertained. He observed that the formation of a large garden would be highly desirable, and that advances for keeping up a bazar would be necessary. Mr. Sullivan remarked stated the means by which the plan might be carried into effect to the extent proposed by him, and gives an estimate of the probable cost. He suggested the terms upon which it might be expedient to allow the use of the accommodation to be provided at the public expense to invalid officers &c., and submitted a calculation by which it would appear that the sole charge to Government would be the original cost of the buildings, and that all charges incidental to the establishment including interest upon the capital expended by Government would be defrayed by the contributions of the invalids receiving the benefit of the accommodation.

1110. Mr. Sullivan remarked however that it was apparently the intention of Government only to make an experiment for the benefit of invalids, it would be expedient rather to rent buildings for a limited period even at a high rent than to purchase or build them, and he submitted a tender which had been already made by Captain Dun of a house possessed by that gentleman, for the accommodation of six invalids. This tender Mr. Sullivan suggested might be referred with any other offers of the same kind to a Committee.

From the Secretary to Government, in Cons., 6th October 1825.

1. Report from Medical Board, dated 25th August, with enclosure.

2. Resolution of Government thereon, 18th September.

1111. On the 30th September the Government acknowledged the receipt of our letter of the 19th and transmitted to us as connected with the subject of that communication, copies of the papers noted in the margin.

1112. We also received a communication to the following effect that the Governor in Council approved generally of the view taken by the Principal Collector of Coimbatore of the subject of providing accommodation on the Neilgherry Hills for persons resorting thither for the recovery of their health.

1113. That the Governor in Council was, however, averse to the project of a public garden and thought that the end in view in the proposed formation of one would be best attained by affording such encouragement as might be requisite to individuals in the cultivation of small gardens for their own profit and that an enquiry has been ordered, for the purpose of ascertaining, whether a limited number of European pensioned soldiers might not with advantage, have their residence fixed on the hills, and be induced to employ themselves in such occupations.

1114. That it occurred to the Governor in Council that the rent proposed by the Principal Collector to be charged for the accommodation of families might be higher than what officers who have not attained the superior ranks of service could for the most part well afford to pay; and

that it might be expedient on this account to have some variety in the extent of the accommodations designed for separate families with correspondent differences in the rates of charge.

1115. That the Governor in Council concurred with the Principal Collector in considering it preferable for Government to rent buildings for a limited period, if it could be done on terms at all reasonable, rather than either to purchase or to build them. But a preference appeared to the Governor in Council to be also due to a building the construction of which might be undertaken, upon a plan approved on the part of Government; over a building which had already been erected. The former, it might be presumed would be more completely adopted to the purpose in view, and besides this, it was to be considered, that the object of Government to supply the present deficiency of accommodation, would not be so much promoted either by purchasing or renting from a private proprietor a house already built, as by giving occasion to the building of a new house by means of an agreement to purchase or to rent it when constructed.

1116. With the view of carrying into effect the Principal Collector's suggestions, modified as far as the foregoing considerations required, and as might be proper with reference to the suggestions of the Medical Board, which it was observed were entitled to much attention, the Governor in Council desired that Mr. Surgeon Haines and Captain Underwood Civil Engineer in the Southern Division, should be associated with the Principal Collector as a Committee for receiving, considering, and reporting upon offers, and for framing and proposing detailed plans and arrangements, to be submitted for the final orders of Government. The Governor in Council were informed also thought it proper that those gentlemen should be empowered to associate with themselves, as additional members of the same Committee, any gentlemen residing on the hills, whose assistance would in their opinion be useful, and who might be willing to afford it.

1117. We were desired to make the requisite communication to the Principal Collector, and also to Captain Underwood who would concert with the Principal Collector the time for his visiting the hills, and generally the means by which his aid might be most effectually obtained.

1118. The Committee it was intimated would of course advert to the Principal Collector's suggestion of the expediency of opening a fourth pass from the low country to the Neilgherry hills, a point not taken notice of in our letter.

1119. The Governor in Council was pleased to authorize the Principal Collector to adopt any preliminary arrangements, such as laying out gardens, digging wells, collecting livestock or plants and fruits, which the Committee might consider advisable towards the early attainment of the objects referred to them.

1120. A copy of this correspondence was forwarded to the Principal Collector on the 6th October.

1121. With reference to the above communication the Government on the 11th November transmitted to us a copy of a letter and its enclosures

From the Secretary to Government, in Cons., 17th November 1825.

from the Assistant Adjutant General of the Army, and desired us to ascertain and report the sentiments of the Principal Collector of Coimbatore, as to the expediency of permitting the European pensioners of whom Major Turner had furnished a Roll to settle on the Neilgherry Hills, and as to the assistance, which, if that measure were adopted, it would be necessary to afford them.

1122. A copy of this letter was communicated to the Principal Collector on the 28th November.

1123. On the 6th December the Government transmitted to us copy of a letter which had been received from the Principal Collector of Coimbatore Mr. Surgeon Haines and Captain Macpherson and of the reply which had been addressed to Mr. Sullivan. From this correspondence it appeared that the arrangement proposed by the gentlemen abovenamed for the accommodation of Invalids on the Neilgherries was approved by Government, that the purchase of the house ordered by Captain Dun was authorized and certain disbursements sanctioned for the purpose of completing and furnishing it. It appears further that the Committee was authorized to entertain an establishment of servants and to make advances for the purpose of procuring supplies for the persons who might avail themselves of the accommodation to be provided for Invalids.

TIMBER.

1124. On the 13th October we submitted for the orders of the Honorable the Governor in Council a letter from the Principal Collector in Coimbatore respecting the disposal of Teak Timber procured from the forests in his District.

1125. We observed that the Civil Engineer at Trichinopoly had applied to the Principal Collector to assist in procuring Teak Timber for his Department, and Mr. Sullivan requested permission to disburse such sums as might be necessary for the cutting and transport of the wood from the forests in his District and that he proposed that the wood might be sold by auction and the charges paid from the proceeds in the way that the Sandal wood accounts were adjusted and we requested the sanction of the Government for this measure.

1126. In reply to the foregoing it was observed by the Honorable the Governor in Council that if as we seemed to understand it was the wood which might be procured for the use of the Civil Engineer that the Principal Collector proposed to sell by auction, the object of the sale required to be explained. The proposal did not appear to the Governor in Council to refer to such supplies exclusively, if at all. But as there seemed room to entertain doubt respecting the Principal Collector's intention, it was directed that he should be called upon to furnish an explanation of it, as well as of the advantages, the attainment for which, he had in view. In the meantime the Governor in Council authorized the necessary disbursements to be made for the cutting and removing of the wood required by the Civil Engineer.

1127. Having communicated with the Principal Collector of Coimbatore with reference to the foregoing letter we submitted to the Honorable the Governor in Council copy of our letter to the Principal Collector together with his original reply.

1128. We observed that it appeared that it was Mr. Sullivan's intention to sell by auction at Trichinopoly the Teak Timber cut from the forests in his District where the Engineer would have an opportunity of purchasing such as he might require, at the market price of the day, and what remained would be disposed of to individuals.

1129. We remarked also that Mr. Sullivan had represented the demand on the coast for this article as very great and that there was much difficulty in supplying it, and that he had stated that all he could send from his District would meet with a ready and advantageous sale.

1130. In reply to the foregoing we were informed that the Honorable the Governor in Council authorized the Principal Collector of Coimbatore to execute his project, as explained by him of sending Teak Timber from his District to Trichinopoly and selling it there on the public account.

1131. A copy of the foregoing correspondents was transmitted to the Principal Collector of Coimbatore on the 15th December.

ELEPHANT-HUNTERS FROM CHITTAGONG.

1132. On the 4th April we submitted to the Honorable the Governor in Council the letters noted in the margin from the Principal Collector of Coimbatore requesting that a few Elephant-Hunters might be sent for from Chittagong to his District, as he had lately failed in an attempt to catch the Elephants which infest that part of the country.

1133. The Principal Collector having omitted in his letter of the 3rd February to specify what number of hunters were required, we said he had been called upon to afford this information as well as to state what was the number of Elephants killed, and the number taken alive in the last three years. We stated that the Principal Collector had also been reminded that the object of keeping up the large establishment of Condachar Peons was to rid the country of wild Elephants, and that the reward being the same whether they were killed or taken alive, it must be the object of the Hunter to destroy as many as possible without reference to the mode in which this object might be effected.

1134. We observed that Mr. Sullivan stated in reply, that ten or twelve Chittagong Hunters would be sufficient as an experiment, and that he mentioned this number from an apprehension that a smaller number would want confidence in themselves. It also stated that the establishment of Condachar peons was wholly insufficient to diminish the number of Elephants in the district, and we remarked that it did not appear that any had been destroyed.

1135. We stated that we had communicated with the Collector of Madura respecting the mode of killing Elephants adopted by him, and that it appeared that about 200 had been destroyed in that District within the last three years, by driving them in herds into pits dug for that purpose. We observed that Mr. Sullivan stated however, that there being only petty Poligars in his District, the same resources are not available in Coimbatore as in Madura where the hunts are managed by some powerful and enterprising Poligars in whose estates the Elephants are chiefly found.

1136. Under the explanation afforded by Mr. Sullivan we recommended to Government to grant permission that 12 Elephant-Hunters might be sent for from Chittagong for the purpose of destroying the Elephants in the Coimbatore District.

1137. In reply we were informed by a letter from the Chief Secretary that an application would be made to the Supreme Government for ten or twelve expert Chittagong Elephant-Hunters, (or a smaller number if they would consent to come) for the purpose of instructing the inhabitants of Coimbatore in the art of catching or destroying wild Elephants.

1138. With reference to the foregoing letter we were furnished on the 16th February with copies of a letter and its enclosure from the Secretary to Government in the Military Department at Fort William and the reply which had been made to it stating that it "was the wish of this Government

of the indulgence which it was conferring; but if the waste bore a moderate proportion to the land under cultivation a sufficiently correct estimate might be formed of the value of the grant.

1092. It was further added that in the village, for which Govindarao had applied the extent of waste was certainly excessive. The Governor in Council considered that as a general rule, the value of the cultivated and waste land ought not together, to exceed the annual amount of the salary of the grantee. It was also considered objectionable, for obvious reasons, that a public servant should be allowed to select lands in the district where he continued to hold or had last held employ.

1093. We were therefore directed to instruct Mr. Sullivan to modify his recommendation with reference to the observations contained in the letter from Government consulting the wishes of Govindarao so far as they might be compatible with the general principles which had been laid down.

To the Chief Secretary, 27th,
in Cons., 27th December 1824.
To the Principal Collector of
Coimbatore, 15th, in Cons.,
18th November 1824.
From do., 3rd, in Cons., 13th
December 1824.

1094. In acknowledging the receipt of the foregoing letter we requested the Secretary to Government would lay before the Honorable the Governor in Council, copy of a letter which we had addressed in consequence to the Principal Collector, together with his original reply thereto.

1095. Mr. Sullivan we observed had been at much pains to explain the grounds upon which he first recommended the village of Baliaspatty to be granted to Govindarao, and had again, urged it with much earnestness in the communication then submitted.

1096. He stated "that a very large proportion of the land which constitutes the village. Baliaspatty is covered with thick jungle, and infested by Elephants, that the revenue has rapidly deteriorated, and that in the hands of the Circar there was no chance of its recovery, and that under these circumstances it appeared to him to be an object of some consequence to get a man of Govindarao's respectability established there, as the Shotriemdar he would have a deep interest in putting a stop to the ravages of Elephants, and as the jungle land is very lightly assessed in clearing as much of it as possible."

1097. We added moreover in reference to the objection which was entertained to the grant of a village to Govindarao in the District where he then held office, that it appeared from the statement of Mr. Sullivan that he had gone to very considerable expense in settling his family in the town of Coimbatore, and that in consequence it was an object of great importance to him to have a village as near to the place where he is now in a manner compelled to pass the remainder of his days as may be practicable, under these considerations and in reference to the repeatedly recorded testimony in favor of this old and distinguished public servant we recommended that in the present instance the objection might be waived, and that the village of Baliaspatty might be conferred upon Govindarao, it would be for the consideration of the Honorable the Governor in Council, to determine whether in the event of this recommendation being acceded to, the grant should be made subject to the reservation proposed in the concluding paragraph of Mr. Sullivan's letter.

1098. In reply to the foregoing the Honorable the Governor was pleased to observe, that it appeared from the statement of Mr. Sullivan, that a great proportion of the land which constituted the village was covered with thick jungle and infested by Elephants, and that the proposed grant afforded the best or only chance of rendering it productive. It also appeared that Govindarao, not aware that any objection would be made to the grant of a village in the District where he then held employ had incurred considerable expense in settling his family at Coimbatore, with the intention of there passing the remainder of his days.

283

1099. Under these circumstances, the Honorable the Governor in Council was disposed to waive the objections stated in the letter of the 26th of October 1824 to our address to Govindarao's selection of the village of Baliaspatty but observed that the terms on which it should be granted to him, required further consideration.

1100. It was further remarked that from the concluding paragraph of Mr. Sullivan's letter of the 27th of September 1824 it would appear that his recommendation was founded on the supposition that the Shotriem would continue for Govindarao's life only, and it might be inferred that he would not have proposed a grant of the same value, if he had adverted to the rule to which our attention was directed in the letter of the 26th of October that all Shotriems must be for three lives. It was considered proper therefore, that he should now modify his recommendation with reference to that rule; Govindarao might have the option either of taking the whole village, subject to the payment of a certain quit-rent, or of receiving a smaller assignment of land, altogether exempt from the payment of revenue. We were directed to submit to the Governor in Council our own opinion with regard to the arrangement which Mr. Sullivan might finally purpose.

1101. In reference to the foregoing communication, we submitted for the orders of the Honorable the Governor in Council a letter from the Principal Collector of Coimbatore transmitting a list of the villages finally selected by his Head Sheristadar, Govindarao, for a Shotriem, with statements shewing the particulars thereof.

1102. The aggregate survey value of these villages including Moturpha and Sournadayem he observed amounted to Rupees 7,052-7-1 per annum, of which Rupees 5,643-3-9 were the value of cultivated land and Rupees 1,058-10-2 of waste. The settlement of 1234 amounted to Rupees 4,573-14-3 and the average of the Settlements of 10 years was Rupees 4,286-13-6.

1103. The extent and value of these villages being moderate we recommended that they should be granted to Govindarao as a Shotriem on the usual conditions.

1104. In reply to the foregoing we were informed that our recommendation of granting the villages therein referred to, on Shotriem tenure to Govindarao was approved and that we were requested to prepare and submit the requisite deed, in order that it might be executed.

1105. Form of a cowl was transmitted to the Principal Collector of Coimbatore on the 22nd December with directions to prepare one according thereto in the name of Govindarao.

ON THE SUBJECT OF PROVIDING ACCOMMODATION FOR INVALIDS ON THE NEILGHERRY HILLS.

1106. Under date the 2nd August the Government transmitted to us a copy of a letter to the Medical Board, calling for a report as to the expediency of providing accommodation to a limited extent for invalids resorting to the Neilgherry Hills for the benefit of their health and directed us to make a reference on the same subject to the Principal Collector of Coimbatore desiring him also to submit his sentiments regarding the best mode of providing the requisite accommodation and the rules and terms under which he would propose that invalids should be allowed the use of it.

1107. The Government at the same time transmitted for our information, a copy of a letter formerly received from the Principal Collector of Coimbatore with a copy of the reply to it relative to the purchase of two Bangalows on the Neilgherry Hills.

To the Secretary to Government, at Fort William, dated 16th September 1825.

"that the Elephant-Hunters who had been engaged for employment in Coimbatore might be sent to Madras in the way which by the authorities at Fort William might be deemed most advisable, and at as early a period as consistently with convenience might be practicable and that on their arrival they might attend at the office of the Secretary to the Board of Revenue."

1139. On the 19th September we furnished the Principal Collector with a copy of the communication we had received from Government and directed him to send a party of peons to await the arrival of the Elephant-Hunters at this Presidency and to conduct them to their destination.

To the Principal Collector of Coimbatore, in Cons., 19th Sept. 1825.

IRRECOVERABLE BALANCES FROM FUSLI 1217 TO 1224.

To the Chief Secretary to Govt., in Cons., 25th Feby. 1825.
1st, in Cons., 13th September 1824, Statement No. 2.
3rd, in Cons., 10th February 1825.
Enclosure B.

1140. On the 28th February we submitted for the consideration and orders of the Honorable the Governor in Council the letters noted in the margin from the Principal Collector of Coimbatore together with their enclosures, regarding certain old balances outstanding in that District.

1141. With the Principal Collector's letter under date 1st September, there was submitted we said a statement shewing the arrears of land revenue &c, up to the 12th July 1824; in which statement the sum of Rupees 24,999-6-0, out of the total balance for Fusli 1219 amounting to Rupees 28,186-12-5 was recommended for remission "as per statement sent to the Board on the 25th October 1810" and as upon reference to Mr. Garrow's letter of that date the amount recommended by him to be remitted appeared to be Rupees 24,925-14-0 or Rupees 73-8-0 less than the sum inserted in the Principal Collector's statement. We had called upon Mr. Sullivan to explain the cause of this difference who stated in reply, that upon reference to the Demand Collection and Balance of July 1812 it appeared that this increase of amount was occasioned by a sum of Pagodas 21 or Rupees 73-8-0, having been added to the sum recommended for remission as being absolutely irrecoverable.

1142. We stated that besides this sum the Principal Collector had again recommended for remission the following further sums outstanding on account of this and other Fuslies.

	RS.	A.	P.			RS.	A.	P.
Fusli 1219...	22,186	12	5					
Deduct sum recommended by Mr. Garrow as stated above.	24,999	6	0	Fusli 1217	...	8,172	4	9
				1218	...	6,972	13	5
Remainder...	3,187	6	5	*				
				1219	...	3,187	6	5
				1220	...	50,266	3	5
				1221	...	58,475	6	6
				1222	...	22,777	4	7
				1223	...	42,653	2	9
				1224	...	53,455	15	5

Total... 2,50,960 9 3

1143. As these balances were of very long standing and were represented by Mr. Sullivan to be irrecoverable we recommended that they also might be written off to profit and loss.

Rs. As. P.
24,999 6 0
2,50,960 9 3
Total 2,75,959 15 3

1144. The total amount now suggested to be written off we remarked was Rupees 27,595-15-3.

1145. The Government in reply to our communication authorized the Principal Collector of Coimbatore to write off the irrecoverable balances in his district from Fusly 1217 to Fusly 1224 agreeably to our recommendation.

From the Secretary to Government, 18th, in Cons., 14th March 1825.

1146. Copy of this letter was sent to the Principal Collector on the 14th March.

From the Secretary to Government, in Cons., 12th May 1825.

1147. On the 10th May Mr. R. H. Clive was appointed Sub-Collector of Coimbatore.

CANARA.

SETTLEMENT FOR FUSLY 1234.

Proceedings, in Cons., 3rd November 1825.
To the Principal Collector in Canara, 1st, in Cons., 1st September 1825.
From the Principal Collector in Canara, 17th, in Cons., 26th September 1825.

1148. On the 7th November we submitted for the information and orders of the Honorable the Governor in Council the following extract from our Proceedings under date the 3rd of that month on the settlement of Canara for Fusly 1234 as detailed in the report from the Principal Collector noted in the margin.

1149. 'As the report first received from the Principal Collector upon the Settlement of Fusly 1234 contained long discussions regarding the survey and certain modifications which he considered necessary in the assessment of particular Taluqs, the Board returned it to him with a request that he would make the latter points the subject of a separate address and confine his report upon the revenues of the year to the transactions connected with the settlement.'

1150. 'In the concluding part of the 2nd para of Mr. Babington's reply he says alluding to his having before entered into discussion of other matters' "I did so under an impression that it was permitted to a Collector to introduce into a report of a settlement of the revenues of the District any subject connected with their improvement or the welfare of the district."

1151. 'In reference to this remark the Board would observe that it was by no means their object to restrict Collectors from a perfectly free communication of their sentiments in respect to any measure they may think calculated to benefit the districts under their charge, but they are decidedly of opinion that the report on the actual revenue of the year should not be delayed for the purpose of making it the channel of communicating any prospective modifications of the existing assessment which the Collector may be desirous of submitting for sanction. Such subjects not only require much minute investigation on the part of the Collector, and therefore tend to delay the transmission of his annual report beyond the prescribed period, but require like wise equal consideration on the part of the Board, and would protract their proceedings on the past settlement so long as to render nugatory any suggestions they might offer in regard to that of the next year. The Board now proceed to the consideration of the Principal Collector's amended report.'

1152. 'The total revenue of the year as compared with that of the previous Fusly is exhibited in the following statement.'

'confusion. The sum of Rupees 30,369 was sanctioned for the supposed losses of Fusly 123 and if actually collected at the time should have been credited to the Revenue of that year but cannot be transferred to meet remissions necessary in subsequent years the failures of 123 must be considered as a distinct subject, and special sanction is necessary for such amount as it may be requisite to give up to the ryots on account of that year.'

1161. 'The balance of land Revenue outstanding at the end of the Fusly was Rupees 44,87 but of this Rupees 13,398 had been collected before the end of September.'

1162. 'The application for advance on account of Tank repairs should be made in the usual way through the Inspector General as directed in the orders of the Board under date the 25th August 1825.'

Paras 18 and 19.
Present Establishment in
Honore.

	Rs.	A.	P.
Tahsildar	123	0	0
Sheristadar	54	0	0
Goomastah	15	12	0
Do.	15	12	0
Moonshee	10	8	0
Shroff	15	0	0
2 Duffadars	13	0	0
42 Peons	180	0	0
1 Sweeper	2	0	0

434 0 0
Present Establishment in
Condapore.

	Rs.	A.	P.
Tahsildar	130	0	0
Sheristadar	55	0	0
Goomastah	15	12	0
Do.	15	12	0
Moonshee	7	0	0
Shroff	15	0	0
2 Duffadars	13	0	0
42 Peons	174	0	0
Sweeper	2	0	0

427 8 0
Statement B.

1164. 'The remarks of the Principal Collector in regard to the operation of the present assessment and the necessity of revision in Honore and some other Taluqs will be considered when the Board enter upon the examination of his separate report upon this subject.'

1165. 'In para. 3 of these Proceedings the Board had occasion to remark a deficiency of information in the Jummabundy accounts. In order to supply this defect they have resolved that the Collector shall be furnished with a form of statement prepared according to the best information within their reach, the details of which will at least enable him to judge of the nature of the information required. The Board are aware that the form they are about to furnish is not altogether applicable to the circumstances of Canara but the local knowledge of the Principal Collector will suggest to him such modifications as may be requisite and the Board request that he will immediately give his attention to the subject, and submit for their consideration and approval such forms as to him may appear calculated to afford a clear view of the actual details of his future yearly administration.'

1166. 'The attention of the Board is called by the Principal Collector to the state of the Pagodas and Mosques, with a view of obtaining sanction for repairing them. Previous however to any further Proceedings on this subject, it is necessary that the Principal Collector should furnish a statement exhibiting the sum required for each building, the name of the village and Taluq in which it is situated, the resources it may possess in money or land and the date and

1163. 'The establishment in the Taluqs of Honore and Condapore are stated by the Principal Collector to be inadequate to their extent and duties and great inconvenience is represented to be felt in consequence, the Tahsildar's time being so much taken up with the ordinary details of his office that he finds it impracticable to give the necessary attention to the complaints brought before him. Adverting to the great extent of this Division the Board have no hesitation in recommending for sanction the application of the Principal Collector for an establishment of a Peshcar and a proportionate Sibbendi amounting to Rupees 117 per mensem to each of these Taluqs.'

'amount of instalments by which the advances may be expected to be refunded. It is observed by him that the advances will be repaid' "as usual." He should state on what former occasions similar advances were made, as well as the date of the sanction of Government.'

1167. 'The Board have derived much satisfaction from the testimony borne by the Principal Collector to the merits of the Sub-Collector Mr. Cotton and the other gentlemen acting under him. The continued exertions of Mr. Cotton deserve every praise and the Board regret that his report has not been furnished to them. The Principal Collector is requested to attend to the standing orders of the Board on the subject, dated 3rd July 1823.'

1168. 'Before concluding these proceedings the Board consider it proper again to point out to the Principal Collector the very disproportionate share of the District which was settled under his superintendence. Mr. Blair and Mr. Lewin the Assistants each settled one Taluq and part of another. Mr. Cotton five Taluqs and the Principal Collector only two. In granting the assistance of Subordinate Officers the Government by no means intended to relieve the Principal Collector from the settlement of the greater portion of his District, the distribution of labor here shewn will require an immediate modification. The propriety of such a modification was stated to the Principal Collector under date 1st September, but to this communication no reply has yet been received.'

From the Secretary to
Government, in Cons., 6th
December 1825.

1169. In reply to the foregoing the sentiments of the Honorable the Governor in Council were communicated to us in Mr. Secretary Macleod's letter of 29th November.

* Rupees 16,13,941-1-11
exclusive of the extra branches
of revenue.

1170. It was observed that the amount * of the settlement was not considered to call for any particular remark.

1171. The Governor in Council authorized the proposed remission of 7,000 Rupees to the ryots of Soopa and Soondah on account of the fall in the price of betel-nut and approved of our intended instructions to the Principal Collector to apportion it among those only whose depressed condition required the indulgence.

1172. The Governor in Council further approves of our having caused the Principal Collector to exclude from his report matters not connected with the settlement and also of our having called upon him to furnish further information on the several points which he had not sufficiently explained.

Vide Paras 1,159 and 1,160 of
this Report.

1173. The Governor in Council entirely concurred in the sentiments expressed in paras 11 and 12 of our Proceedings as to the necessity of keeping distinct from one another the transactions of different years.

Servants, monthly pay Rs.	
1 Peshcar	40
1 Goomastah	14
1 Shroff	10
1 Duffadar	8
10 Peons	48
Total	117
for each Taluq.	

1174. Agreeably to our recommendation the Governor in Council authorized the Principal Collector to entertain the additional establishment noted in the margin for each of the two Taluqs of Honore and Condapore.

1175. It was stated that the Governor in Council had observed with satisfaction the favorable mention made by the Principal Collector of the Sub-Collector Mr. Cotton, and the Assistants Mr. Blair and Mr. Lewin. The omission to transmit Mr. Cotton's report it was expected would of course be supplied. But it was observed that the proportion in which the duty of form-

ing the settlement had been performed by the Principal Collector himself and by the Officer subordinate to him was extremely objectionable and our remarks upon this point were considered perfectly just, and the Governor in Council trusted that we would soon be enabled to report that so improper a distribution of the functions of Collector had been corrected and that M. Babington had personally applied himself with zeal and industry to those duties on which the authority and influence of a Collector might be most advantageously exercised.

1176. Copy of the foregoing letter was sent to the Principal Collector of Canara on the 5th December.

MALABAR.

STATEMENT FOR FUSLI 1234.

1177. On the 29th December we submitted for the information and orders of the Honorable the Governor in Council the following Extract from our Proceedings under that date on the settlement of Malabar for Fusli 1234 as detailed in the report from the Principal Collector, dated 20th August.

1178. 'In the Proceedings of the Board on the settlement of Malabar for 1233, it was observed that the Principal Collector's report contained no information regarding the season, and but little regarding the state of the District. On the present occasion the Principal Collector has fallen into the error of making his report too comprehensive. Besides an account of the settlement and the circumstances connected therewith to which it should properly be restricted, he has introduced into it a variety of topics, the discussion of which swells the report without leading to any practical result he has written, for example, at some length on the subject of the outstanding balances which he was aware should be treated separately, and upon which he has since reported fully in another letter, he states anew his sentiments on the question of advancing the kists which have been already disposed of, observing at the same time that he does not mean to urge the point, but proceeds to make a representation on the subject of coins; he then introduces a remark upon the state of crime in the district, which is followed by a report upon Bridges and Roads and other public works; and closes his letter, with a reference to a correspondence, regarding the remuneration of Cutcherry servants for their expenses in travelling. The Board will not now follow the Principal Collector through his desultory observations on all these subjects. He will be pleased to submit any suggestions he has to offer regarding the public works which are in progress, or are required in his District, through the Inspector General of Civil Estimates. The Board will take the subject of balances into consideration at another opportunity, and will report upon it to Government. They also propose at an early period to submit a recommendation to Government regarding the allowance to be granted to Native servants attending the Collector on circuit on public duty. The observations of the Principal Collector on the question of advancing the kists are quite inconclusive and require no remark. His statement regarding coins will be noticed after the Board have taken into consideration the details of the settlement, to which they now proceed.'

1179. 'The Principal Collector stated in his report on the settlement of the Fusli 1233, that the non-completion of the survey prevented him from submitting a Jumma differing much from that of the preceding Fusli, he commences his report on the settlement under review by observing that it will be found to differ materially from that of 1233 "in consequence of the introduction of a new assessment on garden lands including pepper."

1180. 'The following abstract shows the revenue of Fusli 1234 compared with that of Fusli 1233:—

	Fusli 1233.		Fusli 1234.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Rice land	11,18,171	3 10	11,12,425	15 11	...	...	5,745	3 11
Dry grain	24,868	10 7	25,448	2 3	579	7 8	...	...
Garden land	4,29,691	3 1	4,16,700	3 1	...	...	12,941	0 0
Pepper	...	...	36,311	7 10	36,311	7 10	...	...
Cochin	4,760	13 3	6,310	7 0	1,549	9 9	...	...
House-tax	90,135	11 8	84,926	3 7	...	...	5,209	8 1
Beebe of Cannanore	15,000	0 11	15,000	0 11	...	...	...	...
Total	16,82,627	11 4	16,97,122	8 7	38,440	9 3	23,945	12 0
Deduct Decrease	...	...	...	...	...	...	23,945	12 0
Net Increase	...	...	...	...	14,494	13 3	...	...

1181. 'This statement exhibits an increase of revenue in 1234 to the amount of Rupees 14,494-13-3 which arises from the addition of the tax on pepper to the other sources of revenue which were available in the preceding year. Excluding this article from the account the comparison will show a net decrease in 1234 of Rupees 21,816-10-7.'

RICE LAND.

1182. 'The settlement of the Jumma on the Rice lands appears to have been made in the usual manner. The decrease under this head amounts to Rupees 5,745-3-11. The Principal Collector observes that it is only a nominal decrease "occasioned by his having struck out of the Jumma the uncertain revenue on salt pans hitherto fallaciously classed under the head of Rice lands, but shown distinctly in no account" and by the conversion of certain rice ground into cocoanut gardens the revenue of which is brought to account under the head of "garden Jumma." The Board remark that those two items do not make up the deficiency which appears in the accounts the difference is not considerable but it should be explained. With respect to the cause assigned by the Principal Collector for the principal deficiency, under this head, which he calls nominal some further explanation appears to the Board to be requisite. Supposing that the item referred to as having been hitherto fallaciously or as the Board understand Mr. Vaughan to mean wrongly classed under the head of Rice land was a real source of revenue then the decrease occasioned by its removal from the Jumma must be a positive deficiency unless it is brought to account under some other head which should have been distinctly stated. The Principal Collector will be pleased to afford more particular information upon this point.'

1183. 'The Principal Collector mentions in the 10th para of this report that "he had intended to have struck out of the Jumma some other items of Rice land, such as revenue on lands devastated by encroachments of the sea overgrown with jungle lying waste for many years from want of occupants and other causes but that he had considered it best to defer this until the current Fusli." Upon this the Board think it proper to observe generally that no alteration should be made in the Jumma bundy accounts until the survey has been completed which it is hoped will afford the means of regulating the revenue upon just and equitable principles in the meantime it will be sufficient to grant remissions where particular circumstances render them necessary. The Board

'regret to observe an expression in this para from which it may be inferred that the Principal Collector's proceedings have in some instances been marked with severity.'

DRY GRAIN.

1184. 'The Principal Collector observes that the assessments on dry grains was' "more extended and more equitably divided" 'in last year than formerly. He explains this by stating that' "formerly in some taluqs it formed a part of each individuals fixed Jumma whether he cultivated or not" 'whereas in 1234 it was fixed generally' "upon inspection." 'There was an increase under this head in last year of Rupees 579-7-8 and the Principal Collector remarks that it has been gradually improving for the last three years. The Board however regret to observe that he is of opinion that' "the accounts on which this revenue has been assessed" 'do not exhibit' "a fourth of the actual cultivation." 'The Board are unwilling to suppose that fraud prevails in this branch of revenue to so great an extent as Mr. Vaughan's statement imparts, if taken in a literal sense; still it is to be concluded that it is greatly underrated. The Board are aware that the Principal Collector has not leisure at present to direct his attention particularly to this part of his charge, but it appears to them that a good deal might be done to develop its resources by means of a close and active scrutiny on the part of the Subordinate Revenue Officers in the course of the settlement, and they trust that this will not be neglected in the current year.'

1185. 'There is a decrease under the head of Garden land of Rupees 12,991 which arises from the modification of the assessment according to the new survey account. The Board understand that the actual reduction of revenue in consequence of this arrangement is greater than appears here, but that it was compensated in some degree by new gardens being brought under assessment, and that the amount above shewn is the net decrease in 1234 in comparison with 1233. The Principal Collector appears to anticipate still greater reductions under this head as the survey proceeds and' "as inquiries may lead to corrector conclusions and accounts." 'But Mr. Vaughan's observations in this part of his report are so confused and contradictory that it is impossible to understand what his real opinion is in regard to the manner in which the survey has been performed, and its actual result so far as it has been already carried. In one place he says, "taking it in a general point of view, I am inclined to think that the Jumma is still too high; the village officers appointed to make the survey have not performed this duty, in many cases, on sufficient data or in a proper mode. In many instances and I believe most they have not sufficiently taken the inhabitants of their divisions into their councils; they have proceeded from garden to garden and frequently made superficial inspections with their menons or accountants without even calling upon the proprietor to attend it: admitting even that the tenant was present on all occasions which is more than problematical, the proprietor and of course the most interested person was seldom summoned to attend; it is true this might in many cases be difficult, not to say impracticable when they lived in other Taluqs, or distant places, but this might have been obviated by assembling the principal inhabitants, the relations or agents of the parties to attend at the examination of the produce and the extent of the gardens; and this observation also extends to the Superior Revenue Officers deputed by me to from an Aymash survey." 'From the observations here quoted the natural inference is that the Principal Collector was dissatisfied both with the manner in which the survey was performed and its results as leading to too high an assessment but from what follows it appears that this is not his meaning. He proceeds to say with few exceptions, however, no settlements were concluded on until the Desbadhikars (Heads of villages) gave their assent to the Jumma. With respect to the exceptions alluded to no

'alternative was left, for the Desbadhikars and others refused to attend at all, and remained in a great measure passive until the survey was completed and Pattahs drawn out, when as might be expected they became clamorous, leaving no-alternative but that of a new survey, which would have been endless, as they were predetermined to assent to no terms, but what suited their own views. I have attended a third survey in person, and in scarcely any did I find any instances of glaring over-assessment; on the contrary in most they were greatly underrated. Further on the Principal Collector adds' "I may in general pronounce that there are many more instances of under-assessment than over." 'It is obvious to remark that these latter observations tend to refute those before quoted, and it is quite vain to attempt to reconcile inconsistencies so glaring or to form any judgment, from such conflicting statements as to whether the general accuracy of the survey may be depended upon.'

1186. 'The Board regret to learn that this survey has not received so much of the Principal Collector's attention as was desired "Occupied as I was" 'Mr. Vaughan observes' "in the rice land survey which I also partially superintended in person in many of the Taluqs, I could devote but little time for this" 'repeated instructions having been sent to Mr. Vaughan to give his chief attention to the survey of the garden-lands and to consider the survey of the rice lands of secondary importance, the Board did not expect that he would assign as a reason for the imperfect state of the garden survey that he was occupied with the others.'

1187. 'The observation of the Principal Collector in the 42nd para of his Report, relates to

	Productive coconut trees.	Amount.	Productive betel trees.	Amount.	Productive jack trees.	Amount.
		Rs.		Rs.		Rs.
Fusly 1234...	3,89,746	2,85,144	29,68,677	75,750	3,56,048	5,554
Estimated by the Commissioners.	34,02,892	2,81,196	23,97,711	60,394	3,28,979	52,923
Difference more	4,95,064	3,958	5,90,916	15,356	27,069	2,831

'the assessment of 10 per cent for charges of collection which constituted a part of the former Jumma and which the Board stated in reply to a reference from Mr. Vaughan on the subject, was not to be collected in addition to the survey rates.'

1188. 'It is satisfactory to find that the garden assessment in the first year, in which the survey rates have been introduced should have

'proved so near the estimate made by the Commissioners in 1822 as shewn in the margin.

PEPPER.

From Government, 15th November 1825, in Cons., 24th November 1825.

1189. 'The Pepper tax having been suspended by order of Government until a more correct survey shall have been effected, the observations of the Principal Collector on this subject require no remark.'

COCHIN.

1190. 'There is an increase of Rupees 1,549-9-9 in the revenue derived from Cochin. This revenue it appears consists of the rent of gardens of which new leases were granted last year at an augmented rate. The Principal Collector will be pleased to explain the nature and duration of these leases.'

"HOUSE TAX."

1191. 'Under the head of "House-tax" there is a decrease of Rupees 5,209-8-0 in 1234 compared with 1233. The Principal Collector states that an entire revision has been made of this branch of revenue and that all houses gone to decay, have been struck out of the Jumma, and those only which belong to castes usually taxed brought to account. From this arrangement the Board suppose that the above deficiency has arisen, still however, the Principal Collector is of opinion that much fraud has been practised in this Department. He represents the "irregularity

"and unaccountable partiality" "with which this tax is assessed and recommends that it be modified entirely a new. He observes that" "Justice seems to require that either all should be subject to the tax, or all exempt" "and states it to be his opinion that all should be put on an equal footing, that is he explains by assessing the whole upon one principle or in other words, by putting the same tax upon those hitherto not assessed as others of their rank and means have all along paid;" "afterwards however he recommends an exemption in favor of the real Malabar Brahmins" "and those others of the caste" "who may actually be servants of the Pagodas, aiding in the performance of the ceremonies."

1192. "When a change of system is proposed such as is here recommended by which the privileges of a large class of people will be at once abolished, it is reasonable to expect that some account should be given of the circumstances under which those privileges were obtained, and the length of time they have endured, and that the reasons should be stated upon which it is considered that they were improperly granted originally. The Principal Collector has not done this nor does he attempt to trace the privileges in question to their source or to show that they are inconsistent with the custom of the country; but on an abstract principle, quite inapplicable to the existing state of society in India that all classes should be taxed equally, he recommends that these privileges should be annulled. The Principal Collector observes that in answer to a former reference which he made on this subject he "was directed by the Board to adhere to former practices." "On this occasion the Board think it most fit to repeat the same direction as the Principal Collector has not afforded them the means to furnish him with more precise instruction. Generally the Board would observe that it is very wrong to interfere with the prevailing custom in cases of this kind, unless it is shewn that the privileges enjoyed by one class are injurious to the interests of another, which is not alleged in this instance. The Board cannot perceive how the imposition of a tax upon people now exempt from it can tend to remove dissatisfaction. It appears to them rather that dissatisfaction would be excited by such an arrangement; certainly among the class whose interests would be affected by it, and probably among the rest of the people, who would hardly be pleased to see ancient privileges abolished for no object that they could comprehend, but to benefit the Sircar by an increase of revenue."

1193. "The nature and origin of the house-tax is explained in the report of the Commissioner in Malabar. From this it appears that it was imposed under Hyder's Government in lieu of a poll-tax denominated Tulla Punnum and not as a ground-rent; hence the Board are of opinion that it ought to be brought to account with the extra sources of revenue under the head of Moturpha and they desire that the Principal Collector will carry this arrangement into effect accordingly in the current Fusly."

1194. "On the whole the Board consider the settlement of the revenue of the year satisfactory; the decrease which appears on comparing it with the settlement of 1233 being clearly the result of new and improved arrangements and not of diminished resources."

1195. "The collections in 1234, it is observed, were more advanced than in the preceding Fusly, which is creditable to the exertions of the Principal Collector and his subordinate officers. The balance outstanding at the close of the Fusly was Rupees 94,978-8-8 of which Rupees 73,488-0-2 have since been recovered leaving the balance on the 31st October Rupees 21,490-8-6 on account of which the Principal Collector thinks there will be little occasion to make remissions. In addition to the amount collected on account of current revenue it is proper to remark that Rupees 1,42,208-13-1 were recovered on account of arrears."

1196. "The Principal Collector states that his Sub-Collector Mr. Mason has not sent in a report. The cause of this omission should have been explained. The Principal Collector will be pleased to call on Mr. Mason to submit without delay a report of his proceedings during the past Fusly, for the information of the Board and of Government; or to state his reasons for not doing so."

1197. "The Board have remarked with pleasure the favourable mention made by Mr. Vaughan of the diligence and attention of his Head Assistant Mr. Maclean."

1198. "It only remains for the Board to notice the Principal Collector's representation on the subject of coins. In the first para on this subject Mr. Vaughan merely recapitulates what has already passed regarding gold fanams, he then proceeds to the particular object of his reference."

1199. "Adverting to the correspondence which passed last year relative to the coins denominated Chapee, Soolakhee and Gabree, which" "the Bombay Government consented to receive into their own Treasury as the acknowledged coinage of their own Mint, after deducting 3 per cent on the two first and 2 per cent on the latter"; "he observes" "it needs no force of reasoning to prove the injustice of this, but to this I have been obliged to submit, or rather to compel the population at large to submit." "Those persons" "who have presented the Chapee, Soolakhee and Gabree Rupees, have been obliged to pay the additional percentage abovementioned, and to do away with any suspicion which the people paying these Rupees might entertain of their being again issued to the public or the shroffs from making a bad use of them, I have had every Rupee thus tendered pierced in my presence" "he adds" "that he kept an account of the discount thus received with the names of the individuals by whom it was paid," "in the full conviction that Government will consider it but an act of justice" "to remunerate" "them and he submits accordingly a memorandum of the amount" "persuaded, that Government will have no hesitation in sanctioning its re-payment which should in justice be debited to the Bombay Government." "There appears to the Board to be a strange inconsistency between this representation and the Principal Collector's former recommendation regarding these coins. In his letter dated 2nd September 1824, which is here adverted to, he suggested the propriety of calling in the Chapee, Soolakhee and Gabree Rupees, and receiving them at the discount fixed by the Bombay Government. By this means, he observed, a great deal of doubtful coinage" "would be thrown out of circulation, without Government incurring the least expense" "the current rate of these coins in the Bazaar being from 4 to 10 per cent below par." "According to this statement the reception of the coins in question at the public Treasuries at a discount of 3 and 2 per cent respectively was manifestly an advantage to the people who could not exchange them in the Bazaar without a loss of from 4 to 10 per cent, and the Government having accordingly authorized them to be called in, as the Principal Collector suggested, there was every reason to expect that they would all have been tendered immediately. Now it seems the Principal Collector is of opinion that this is a measure of injustice and that remuneration is due to those who have suffered from it. How the people are affected injuriously by the arrangement the Principal Collector thinks it superfluous to shew, and the Board therefore are at a loss to conceive. One thing appears certain that if the Principal Collector's statement regarding the rate of exchange of these coins in the Bazaar be correct, (and it is confirmed by the Mint Committee at Bombay)" "the measure of receiving them at a lower rate of discount than is commonly charged, must be positively beneficial not injurious to the people."

1200. "On the whole the Board remark that the Principal Collector's statement on this subject, is so unsatisfactory and incongruous that it is impossible to give him any instruction upon it."

RELATING TO THE NEW SURVEY AND RE-IMPOSITION OF THE PEPPER TAX IN MALABAR AND
RE-ASSESSMENT OF THE ESTATE OF ANJARACANDY OCCUPIED BY MR. MURDOCK BROWN.

In Cons., 11th December 1823.
Vide General letter, dated 5th January 1824.
Para. 1086.
To Chief Secretary, in Cons., 23th February 1825.

1201. 'With reference to Mr. Secretary Hill's letter of 9th December 1823, we submitted on the 28th February 1825 for the consideration and orders of the Honorable the Governor in Council the correspondence with the Principal Collector of Malabar, together

From the Principal Collector of Malabar, 18th December 1824.
In Cons., 3rd January 1825.
From the Principal Collector of Malabar, 30th April, in Cons., 13th May 1824.

From Do., 29th, in Cons., 29th January 1824.
To Do., 19th, in Cons., 19th February 1824.
From Do., 8th, in Cons., 18th March 1824.
Para. 16 with Statement No. 6.

'with the enclosures in Mr. Vaughan's letters, relating to the new survey and re-assessment of the estate of Anjaracandy, occupied by Mr. Murdock Brown.'

1202. We stated that in conformity with the orders of Government, Mr. Vaughan had been directed to appoint a Committee of Dashadegars under the superintendence of some of the Revenue officers of the District, for the purpose of making a new assessment on Mr. Brown's farm. Previously to the deputation being sent, Mr. Brown was informed, that he might before his lands were newly surveyed, avail himself of the same condition as was offered to other landholders of Malabar viz. that of paying a revenue on the rice and garden lands equivalent to that which was then paid, and on Pepper, an amount equivalent to the sum which was remitted on that score, in the year 1806 E. S. viz. Rupees 5,141 and a fraction. To the first of these propositions, Mr. Brown replied, that he could not object, but he declined giving his assent to the second, stating as his reason, that at the time when he signed the Muchilika by which he holds possession of the estate he considered the tax on Pepper land to have been virtually "abolished for ever" by the proclamation issued by orders of Government in 1806.

Board's Proceedings, 10th, in Cons., 10th August 1815.
To the Chief Secretary, 26th, in Cons., 26th December 1815.
From Government, 9th, in Cons., 19th February 1816.
To do, 21st, in Cons., 21st November 1816.
To do, 12th, in Cons., 12th May 1817.
From do, 2nd, in Cons., 9th June 1817.
To do, 3rd, in Cons., 3rd July 1817.
From do, 19th July, in Cons., 4th August 1817.
From do, 30th January, in Cons., 22nd February 1821.
To do, 27th, in Cons., 20th November 1823.
From do, 9th, in Cons., 11th December 1823.

1203. The particular tenure, by which Mr. Brown has held the farm Anjaracandy we observed was a subject which has frequently been under the consideration of the Board and of Government, and had also at different times, been referred to the Honorable Court of Directors.

From the Secretary to Govt., 17th June, in Cons., 10th July 1823.

14th January 1822.
Paras. 1296 to 1306.

Enclosure in a letter from Mr. Vaughan, 5th in Cons., 14th July 1817.

1204. But that Government having finally determined upon the renewal of the Pepper tax generally in Malabar, with reference to Mr. Commissioner Graemes's Report on that Province, the only question now to be considered was how far Mr. Brown in particular, was exempted by the proclamation of 1806, and the terms of his contract from the payment of this tax, on lands held by him, in which that vine is cultivated.

other, which might be levied upon lands of the same kind as his in Malabar we considered in fact the objections brought forward by Mr. Brown to go rather to dispute the power of Government generally to reimpose a tax which they had once abolished, than to shew any cause, why he should be allowed any special exemption.

1206. We observed that Mr. Brown had been in possession of the farm of Anjaracandy since 1802, when it was made over to him by Major Macleod then Principal Collector of Malabar, but that the deed by which he held it having been destroyed by fire, when his premises were burnt by the rebels from Cotiate in 1803, and no authenticated copy having been found amongst the Records of the Collector's Cutcherry, a new deed had been ordered to be executed. This was accordingly done, and it was upon this instrument, that the right of imposing the renewed Pepper tax on any part of his estate was now to be determined.

1207. We stated that in the grant then made, as well as in the Muchilika accepted by Government, the sum to be paid by Mr. Brown, as compensation for expenses incurred by the Company, previous to the transfer of the lands, were accurately defined and that in both these deeds, the rate of assessment, was left for decision, at a future period the amount to be determined by subsequent surveys and to be at such rate, as might be paid by others holding land in Malabar similar to that of Anjaracandy.

1208. In conclusion we stated that we had communicated on this subject with the Advocate General, who was of opinion, that Government was not precluded by the proclamation of 1806, from re-establishing the tax on the Pepper vine, and that Mr. Brown, under the 2nd clause of his agreement, copy of which accompanied Mr. Vaughan's letter of 18th December 1824, could not claim an exemption from the payment of this tax and solicited the orders of Government to direct our future proceedings in this case.

1209. In reply to the foregoing we were furnished on the 18th March with the instructions of the Honorable the Governor in Council communicated in Mr. Secretary Stokes' letter of that date.

1210. It was therein observed that whatever might, in 1806, have been the opinion of the Government, with regard to the policy of this tax, there was certainly no declared intention of abolishing it in perpetuity, and that the Governor in Council entertained no doubt, either of the right of the State to re-impose it generally, or of the liability of Mr. Brown in particular, to pay it, under the second article of his agreement, in conformity to which his plantation of Anjaracandy, must be assessed at the rates, that might be determined by the new survey.

1211. It was also stated that although the Governor in Council was not very desirous, that the revenue from pepper, should in the aggregate for the whole Province, exceed that which was remitted in 1806, he was not prepared to ratify the option which the Principal Collector had offered to Mr. Brown, and to the other landholders, individually, of paying a revenue on Pepper, equal to that, which was then remitted to each, and on rice and garden lands, equal to that now paid. The Honorable the Governor in Council was of opinion that in a matter of such importance, the Government should not be pledged to any course of proceeding which had not received its previous sanction; for, although the settlement, in whatever mode it might be conducted, would be subject, as Mr. Vaughan remarked, to the confirmation of the Government, yet time would be lost, and disappointment to individuals might ensue, from acting upon principles, which might not ultimately be approved.

hand and endorsed by Major Macleod to this effect, was conclusive of the fact the passage alluded to runs thus "in the aforesaid proposals made by Mr. F. Brown it is specified that the jennm or perpetual right of possession of the land of the plantation shall be granted to him, but whereas it is contrary to the present system of Government to grant to or permit Europeans to acquire the right to perpetual possession of land, a lease for 99 years shall be granted to Mr. Brown &c."

1225. Although therefore no Muchilika was actually signed until 1817, we observed that the terms, as far as regarded the lease were in strict accordance with the tenor of this draft and executed without any demur on the part of Mr. Brown, and that the delay which had taken place arose from the discussions regarding the amount of indemnity to be granted to Mr. Brown or losses sustained by the incursions of the rebels in 1803 and that as soon as this point which formed the subject of a reference to England was settled the Muchilika was forwarded to Mr. Brown to be executed.

1226. Whatever therefore might have been Mr. Brown's wishes or intentions respecting the same right in the answer given to Major Macleod when the proposal was first made to him it appeared to us that his subsequent conduct could be considered in no other light than as a virtual abandonment of them.

1227. We observed in reference to the second ground of remonstrance that no Pepper tax existed when the Muchilika of 1817 was signed that Mr. Warden's report was so full and explicit, that we had only to express our entire concurrence in his opinion "that the claim set up by Mr. F. Brown to exemption from the condition of Mr. Brown's Muchilika which has come into operation by the re-imposition of the Pepper tax under the orders for a general survey of the Revenue in Malabar appears to be founded on no tenable ground" and that as we considered his case precisely the same as that of every other pepper land-holder in the Province it became unnecessary to discuss further his individual claim.

1228. We took this occasion to refer to the letter addressed by us to Government on the 26th May last submitting a recommendation for the suspension of the Pepper tax in Malabar in the propriety of which measure the Honorable the Governor in Council was pleased to concur but we observed that it would appear from the subsequent communications of the Principal Collector that the tax was in full operation.

1229. We stated that the doubts which had first suggested to us the expediency of suspending its introduction had been greatly strengthened by the information afforded by the papers now submitted to Government and without presuming to offer an opinion on the general question of re-imposing the tax on the vine, we expressed our opinion that the reports of the Principal Collector bore abundant testimony that the accounts at present in his possession were not such as to form a satisfactory basis of assessment and if the Honorable the Governor in Council should still consider it proper to suspend the operation of the tax. We requested instructions in regard to the amount already collected on this account.

1230. In reply to the foregoing we were informed by Mr. Secretary Macleod's letter under date 15th November that the Governor in Council entirely concurred with us in considering Mr. Brown's case precisely the same as that of every other holder of land in Malabar on which pepper is grown.

1231. With respect to the actual introduction of the Pepper tax by the Principal Collector, the Governor in Council expressed himself satisfied with the zeal for the public interests which had prompted him to adopt that measure; and as the imperfect state of the accounts of the survey of the Pepper vines appeared to have operated exclusively to the detriment of the Revenue and not to the injury of the cultivators, there seemed no necessity for giving any instructions regarding the collections that had been made, the Governor in Council nevertheless deemed it advisable that no further collections should be made until a more correct survey had been effected, and until the accounts of the survey of the pepper plantations, and of the gardens generally, had been furnished by the Principal Collector and had received the sanction of our Board and of Government. We were further directed to enjoin the Principal Collector to be careful to prevent this temporary suspension of the tax from being construed into a final relinquishment of it.

1232. The necessary instructions were accordingly issued to the Principal Collector of Malabar under date the 24th November.

RELATIVE TO THE SMUGGLING CARRIED ON WITH THE FRENCH SETTLEMENT OF MAHE.

1233. On the 4th January the Honorable the Governor in Council referred for our investigation and report, copy of a letter from the Special Agent for Foreign Settlements together with a copy of the paper which accompanied it.

1234. In our reply to the foregoing letter, on the 28th February, in order to enable the Honorable the Governor in Council the better to form an opinion of the measures adopted by the Principal Collector in Malabar to prevent illicit traffic between the Honorable Company's possessions and the foreign settlement of Mahe against which the French authorities had remonstrated, we took a short retrospect of the correspondence which had passed relative to the arbitrary manner in which the duties were said to be levied by the British Custom House officers at Mahe.

1235. We observed that soon after the transfer of the settlement of Mahe to the French authorities we had occasion to bring to the notice of Government the extent to which smuggling had been carried on with that territory and the difficulty of securing either the offenders or their goods in consequence of the act of smuggling not being complete until the articles had passed the line of demarcation, and had consequently reached the French limits. We at the same time suggested that a communication should be addressed to the French authorities requesting them to cause their executive officers to afford every assistance to the British Government in detecting and bringing to punishment persons concerned in these illegal practices.

1236. On the 8th February 1819 we again brought the subject before Government as affecting the Revenue from the Tobacco Monopoly, and on the 29th November following in consequence of repeated instances of smuggling having been reported by the Collector, we addressed the Government a third time pointing the daring manner in which these illicit practices were carried on, and pressing upon their attention the necessity of bringing the subject to the special notice of the authorities at Pondicherry, in order that effectual exertions might be used to put a stop to them.

1237. The evil continuing to increase and the smugglers having become more bold from success, we were compelled to renew our representations to the Government early in 1820, reporting an instance of smuggling of a most daring nature attended with circumstances of great aggravation and once more urging the necessity of some interference on the part of Government.

To the Chief Secretary to Government, 26th, in Cons., 26th May 1825.

25th April, in Cons., 2nd May 1825.

10th, in Cons., 16th May 1825.

1212. Subsequent to the receipt of the foregoing communication we submitted to the Honorable the Governor in Council two letters which we had received from the Principal Collector of Malabar, relative to the measures he had adopted towards the general introduction of the new garden assessment into that Province including the estate of Mr. Brown, and soliciting our further orders regarding the Pepper tax.

1213. In the former of these communications, we observed that Mr. Vaughan reported that he had already introduced the new garden assessment including the Pepper tax, and had issued temporary Pattahs, and that as soon as the inhabitants had an opportunity of comparing the Pattahs with the real produce, it was his intention to grant permanent ones descriptive of every single garden and specifying all the particulars upon which the Jummah is fixed.

1214. In the latter communication Mr. Vaughan forwarded a statement of the survey of 5 parambas, by which we concluded he had regulated his demand upon the people, this statement we observed exhibited the different estimates of the produce made by ten of the Huzzoor servants, compared with that made by the Doshadekar of the district, and the result of these again compared with the actual produce and we remark that the estimates of no two agreed and that the discrepancy between some of them was upwards of 100 per cent.

1215. We submitted therefore whether with such imperfect information before us, it would not be better to suspend the operation of the Pepper tax, until some more correct accounts of the produce had been obtained, the Principal Collector taking care that no expectation was held out of the ultimate abandonment of the tax, and in the event of this proposition meeting with the approbation of the Honorable the Governor in Council, it appeared to us unnecessary to enter into a discussion of the other points of the Principal Collector's letter further than to notice to Mr. Vaughan that it was not the object of the Government to raise the revenue to the old standard unless it were found upon inquiry to be fair and just to the ryots.

1216. We were informed in reply under date 3rd June, that under the circumstances represented by the Principal Collector of Malabar, the Honorable the Governor in Council concurred in our opinion of the expediency of suspending the operation of the Pepper tax until more correct accounts of the produce of the lands liable to it had been obtained, the Principal Collector taking care that no expectation of the ultimate abandonment of the tax was held out.

1217. The Governor in Council was also pleased to approve of our noticing to the Principal Collector that it was not the wish of Government to raise the revenue to the old standard, unless it were found upon inquiry to be fair and just towards the ryots.

1218. Copy of this correspondence was forwarded to the Principal Collector on the 7th June last.

1219. On the 19th May we had the honor to receive a further communication from Mr. Secretary Stokes bearing date the 23rd, in reference to his former letter of the 18th March, transmitting copy of one addressed to the Chief Secretary to Government by Mr. F. Brown, remonstrating against the late re-assessment of the lands in Malabar held by his father Mr. Murdock Brown, and desiring that after referring if necessary to the Collector of that Province we would submit such observations on the statements and reasonings contained in that appeal as we might consider it proper to offer.

1220. With reference to what was stated by Mr. Brown respecting the indulgence usually granted when waste land was brought into cultivation the Governor in Council observed that Mr.

M. Brown was entitled in consideration of any expenses which he might have incurred in extending his plantation over land before waste, to the same temporary exemption of such land from the tax ultimately chargeable on it, as would be allowed to any other person who had undertaken a similar improvement. But that it seemed inconsistent with the conditions of his engagement to claim an exemption from increased assessment on the ground of the payments made by him to re-imburse to the Company the expenses incurred on account of the plantation before it was transferred to him.

1221. In answer to the foregoing we had the honor to address Government on the 22nd August. We stated that on two points referred to in Mr. Brown's letter the information before us did not enable us to speak positively, first the spirit and understanding in which the Muchilika was executed by Mr. Brown in 1817, and secondly the extent to which Mr. Brown would be affected by the re-imposition of the tax on pepper.

1222. We observed that great pains had been taken by Mr. F. Brown to show, and much importance was attached by him to the fact that his father put his name to the Muchilika under a full conviction that the Pepper Tax was abolished for ever, and that this was not his own individual opinion, but "the universal conviction not less of the people of Malabar than of the officers of Government," it became necessary therefore to the just consideration of Mr. Brown's case to ascertain distinctly what was the impression of the officers of Government and of Mr. Brown at the time he executed this agreement and we accordingly made a reference to the Principal Collector Mr. Vaughan observing to him that as the agreement was executed subsequent to his appointment to the head of Revenue affairs in Malabar he probably would have no difficulty in satisfying us upon these particulars but that in the event of his being unable to speak decisively to this point owing to his not having conducted the previous correspondence with Mr. Brown, we requested him to obtain the opinion of the gentleman under whom the preliminaries were settled. Mr. Vaughan, being unable of his own knowledge to speak to this point requested Mr. Warden, the late Collector and his immediate predecessor, to comply with our wishes and submitted copy of that gentleman's reply with some observations of his own.

1223. With this further valuable information verified as it was by the records of the Board, we proceeded to offer such observations upon the remonstrance of Mr. F. Brown as the subject seemed to require.

1224. We stated that Mr. F. Brown's remonstrance was granted first upon the fact that Major Macleod's original proposal to his father was to purchase the jenm right or fee simple of the property, whereas the Muchilika ordered to be executed in 1817 granted to him only a lease for 99 years. Secondly that when his father signed this Muchilika no Pepper tax existed, and that he affixed his name to it under a full conviction, that the Pepper tax was abolished for ever. The circumstance of Mr. Brown having signed and accepted the lease for 99 years, we apprehended would of itself be fatal to his claim, to have the jenm right now vested in him but the fact was that although, as correctly stated by Mr. F. Brown, Major Macleod in his original proposal dated 4th January 1802, did make the offer of the jenm right to him, which Mr. Brown assented to in his letter of the 5th. Some further discussion would appear to have taken place with Mr. Brown in consequence of which the proposed purchase of the jenm right was converted into a lease for 99 years. No deed we observed appeared to have been executed at the time but the draft of an agreement written in the same year 1802, in Mr. Brown's own

1238. On the 23rd June 1820, we had the honor to receive a letter from Mr. Secretary H. dated 22nd of the same month, transmitting for our information an extract from the Proceedings of the Honorable the Governor in Council, from which we learnt that a communication had been addressed to the Supreme authorities at Pondicherry, and that H. E. the Count Du Puy had stated his intention of directing the Chief of Mahe to use his utmost endeavours to check this illicit traffic.

1239. The assurance contained in this letter led us to hope that, the evil if not entirely corrected would at least be repressed to such a degree as to render further complaint unnecessary. For a time indeed some benefit had appeared to result, for although the illicit traffic had been carried on to a considerable extent, no instances of an aggravated nature had been reported to the Board until 6th October 1823. In Mr. Vaughan's letter of that date, in reply to one from us communicating the order of the Honorable the Council Directors for a reduction in the Land Custom Establishment, he had taken occasion again to introduce the subject and had represented the situation of Mahe to afford such facilities for smuggling that his establishment should rather receive an augmentation than a diminution. In support of this, one fact was stated which appeared to us to carry conclusive proof of the success with which the duties had been evaded namely that although the territory surrounding Mahe belonging to the French had not on an average of years produced above 101 Candies of Pepper, and the average quantity for the last four years legally imported into Mahe from the Company's territories did not exceed 91 candies the exports from that place in the preceding year had been 250 candies, or about 903 candies.

1240. From the above period until the date of the last communication from Mr. Vaughan on the subject, it appeared from the letters noted in the margin, that the practice had continued though with occasional failure and disappointment to the smugglers, and that when the measures adopted by the Principal Collector had been successful and seizure and confiscation followed, his acts had been represented to the French authorities as arbitrary and oppressive.

1241. The necessity of employing boats to prevent the illicit traffic with Mahe was brought to the notice of the Board of Trade so far back as 1818, when the Collector of Sea Customs was authorized to keep up an establishment of 2 boats at an expense of 50 Rupees per month. No immediate benefit appeared to have attended this arrangement as from the statement in Mr. Vaughan's letter copied in the margin it would seem that the accounts in the Sea Custom Department did not shew any importation of Pepper into Mahe sea from the year 1819-20 to the end of 21-22 and that the importation in 1822-23, was 24 candies.

Enclosure No. 9 in Vaughan's letter, in Cons., 24th May 1824.

Official year.	By Land.			By sea.			Total.		
	C.	M.	lb.	C.	M.	lb.	C.	M.	lb.
1819-20	15	5	14	...	...	...	15	5	14
1820-21	2	7	21	...	...	...	2	7	21
1821-22	63	12	4	...	...	...	63	12	4
1822-23	258	13	14	24	4	14	282	18	0
Total	339	18	25	24	4	14	364	22	11
Average 1823-24	84	19	20	6	1	31	91	20	231
Increase in the latter year.	18	9	111	345	7	131	363	16	24

1242. In October 1823 the superintendence of the Sea Customs in Malabar was placed under the authority of the Principal Collector Mr. Vaughan, and it was probable that when the executive of both the Sea and Land Custom Departments would come under the control of one superior, the measures adopted for the detection of smuggling might be more effectual than when they were under distant superintendence. We were disposed to attribute the increase in the total exports into Mahe to this cause and the known exports of 1823-24 exceeded the average of the preceding 4 years by C. 363 M. 16 lb 24.

1243. We observed further that in adverting to this and other facts noticed in the correspondence above referred to, we had no hesitation in recommending that the Boat establishment should be kept up. That there could be no doubt that the representations of the people of Mahe to the chief had their origin in the disappointment which the more complete control possessed by the Revenue authorities of our Government had produced to their plans of illicit traffic than to any acts of oppression committed by the officers of the British Government.

1244. The only cases in which any specific charge had been made were those alluded to in Mr. Vaughan's letters of 22nd March and 7th May 1824: the first of these regarded the alleged seizure, on board a boat in the Roads of Mahe, of some Tobacco which had been trans-shipped in the offing from a Bengal ship, and had been clearly shewn in the report of the Sub-Collector to be groundless, the seizure having been made far beyond the limits of the Mahe roads.

1245. We remarked that of the two complaints noticed in the letter of 7th May, the 1st namely the detention of boats with baggage belonging to St. Kelson of the Madras establishment proceeding from Cannanore to Mahe seemed to have been much exaggerated and it appeared that a representation had been made by that officer himself to the Sub-Collector and that it had been adjusted to his satisfaction.

1246. In the 2nd case where a boat proceeding from Cannanore to Mahe had been detained the procedure was fully justified, the boat had on board a quantity of Arrack for which no Rowannah was forthcoming but was released as soon as the Rowannah was produced.

1247. We observed that it would be satisfactory to the Honorable the Governor in Council to hear that no instance had been adduced of any abuse of authority on the part of the Government officers, and that we were satisfied under the assurance which Mr. Vaughan had given the chief of Mahe that none would occur unpunished.

1248. We added that we desired with Mr. Vaughan, that the necessity for searching could be avoided but that we were then unable to propose any means by which this could be done with safety to the Government dues. That the French authorities at Mahe might not be aware of the extent to which the illicit traffic was carried on, and acting upon the information of interested individuals were led perhaps to view the necessary precautions of the Collector in a light far different from that in which they would have regarded them, had they been fully apprised of the extent of the evil.

1249. A remarkable instance of the kind was stated in the Principal Collector's letter of 19th March 1824 certain French merchants residing within the limits were upon the point of purchasing from a vessel which accidentally touched there, a quantity of Tobacco exceeding the consumption of the place for a whole year and were only prevented from doing so by the Principal Collector offering higher terms. The only possible object Mr. Vaughan observed, of the individuals who were anxious to make this purchase must have been to dispose of it to the inhabitants of the Company's country around, to the injury of the Tobacco Monopoly, but it did not appear that any measures were taken by the French Government to prevent it.

1250. We observed further that it was very desirable on every account that all differences between the two Governments should be avoided, and that with this view Mr. Vaughan had himself submitted two propositions the one that the settlement of Mahe should be exchanged for an equal extent of territory either in the neighbourhood of Pondicherry or Chundernagore and the other that the French should be supplied with Tobacco in the same manner as they were with salt. We remarked that the first proposition might probably be attended with difficulty but we begged to recommend the second as deserving the consideration of the Honorable the Governor in Council.

1251. We concluded by observing that although the style of parts of Mr. Vaughan's correspondence with the chief of Mahe was considered objectionable we trusted that the manner in which the Honorable the Governor in Council had recently noticed this subject would be sufficient to prevent a recurrence of anything of the kind in future.

1252. In acknowledging the receipt of our Secretary's letter of the 28th of February last the Honorable the Governor in Council was pleased to express his general concurrence in our observations relative to the smuggling which is practised to a great extent at the French settlement of Mahe. These observations were to be kept in view in any future discussion on the subject with the French Government, and the Governor in Council was disposed to doubt whether any advantage would be likely to result from opening a negotiation with that Government for the surrender of Mahe or for the exclusive supply of Tobacco for the consumption of that place by the Principal Collector of Malabar. The latter arrangement to which we gave the preference, would not affect the smuggling of pepper, which seems to be the chief evil requiring correction.

1253. Copy of the above correspondence was sent to the Principal Collector on the 26th September.

RIGHT OF THE COCHIN RAJAH TO LEVY A DUTY ON GOODS TRANSPORTED FROM THE COMPANY'S TERRITORIES BY A RIVER COMMON TO BOTH STATES.

To the Chief Secretary to Government, in Cons., 23rd September 1824.

From the Principal Collector of Malabar, 10th, in Cons., 19th July 1824.

To do., 29th, in Diary Cons., 2nd August 1824.

From do., 10th, in Cons., 16th September 1824.

1254. On 23rd September 1824 we laid before the Honorable the Governor in Council, the correspondence noted in the margin with the Principal Collector of Malabar relative to the right of the Cochin Rajah to levy a duty on goods transported from the Company's territories by a river common to both powers.

1255. We observed that it appeared from Mr. Vaughan's letter that goods from the Company's territories had been allowed to pass up and down the river in question without interruption until the year 1813. That the nature of the interference then exercised was not stated, nor was there any evidence of such pretension having been set up until October 1821, when a complaint was preferred by some merchants at Ponany to the Collector of Sea Customs who referred them to the Collector of Land Customs, and there the matter rested for the time.

1256. We said that the Principal Collector then submitted a summary of an investigation relative to the interference of the Rajah's people taken by Mr. Holland and as he considered the point to be of considerable importance to the interests of the merchants of the country and the practice appeared to be of recent introduction and contrary to established custom, we suggested that a communication should be made to the Resident at Travancore, in order that boats merely passing up or down the river to places within our territories might be allowed to proceed unmolested and free from the demand of any duty on the part of the Cochin State.

From the Secretary to Government, dated 24th December 1824, in Cons., 3rd January 1825.

1257. With reference to the above communication the Government transmitted to us copy of a report on the subject from the Resident in Travancore and Cochin.

1258. The Government observed that the Rajah asserted his right to levy these duties, which he stated had been collected uninterruptedly by the Cochin Government, "for a great length of time" and, in support of his assertion, had forwarded to the Resident a statement of the collections "for a number of years past," shewing an annual average of Rupees 326-12-8 but that it would appear, on the contrary, from the examinations enclosed in the letter from the Principal Collector of Malabar, dated the 10th of September 1824, that no such duties were levied until the year 1813 or 1814. In Cons., 16th September 1824. It was remarked that the amount which had been collected was indeed, trifling, and that it was far from the wish of the Government to interfere with any established right which the Rajah might have to collect it but that it was desirable that the question which had arisen on this point should, if possible, be clearly understood, before it was finally disposed of. With this view, we were desired to call upon the Principal Collector for any further proofs which he might be able to adduce in support of his opinion that the levy of the duties is an innovation, and the Resident also we were told would be requested to state how far back the uninterrupted levy of them can be clearly traced.

Letter from Assistant Resident in Cochin, 24th April 1815, with enclosures.

To Chief Secretary at Bombay, 13th May 1815

From Chief Secretary at Bombay, 8th June 1815

From Resident in Travancore, 15th April 1817.

Paras 1 and 2 with enclosures 1, 2 and 4.

From the Board of Trade 12th August 1817, with enclosure. Extract with order of the Governor in Council thereupon, 26th August 1817.

1259. It was stated that the observations contained in the 5th paragraph of the Resident's letter had attracted the attention of the Governor in Council; and that he considered that from some misapprehension of the case, justice has not been done to the Rajah of Cochin in the instance to which they referred and the correspondence noted in the margin was transmitted to us in explanation of the subject.

1260. Large quantities of timber it was mentioned produced both in the Rajah's and in the Company's forests, are floated down the Ponany river and as they pass through the territories of both States, it was agreed, in 1815, that the duties on such timber should be mutually relinquished. The Rajah's right to levy those duties it was remarked was not then open to discussion: it was fully recognized, at that time, by the Bombay Government; and the only question which remained was with regard to the true intent of the agreement then made. On the principle of reciprocity on which this agreement was avowedly founded, it was clear the Government observed that it extended only to the inland duties, and could not embrace the duty on export by sea from Ponany, for which the Rajah surrendered no equivalent. That the Collector of Sea Customs would therefore have been justified in demanding the export duty of 3 per cent on the Cochin timber; but he ought not to have demanded more. That the levy of the aggregate inland and export duty, rendered the stipulated exemption nugatory; and the principle on which goods exported by sea are subject to the aggregate duty of 8 per cent in the absence of a certificate to prove the payment of the inland duty, could not fairly be applied to a case where the inland duty was not payable.

1261. On these grounds, the Governor in Council directed that timber cut in the Rajah's forests and brought down the Ponany river should be, in future, subjected on exportation by sea to the duty of 3 per cent only, on the tariff valuation and that a statement should be prepared of the amount which has been levied beyond that rate, since the agreement in question took place, in order that instructions may be given to repay it.

1262. Copy of this letter was transmitted to the Principal Collector on the 24th January. In Fy. Cons., 27th January.

1263. With reference to Mr. Secretary Stokes' letter under date the 24th December 1824

In Cons., 3rd January 1825.
To the Chief Secretary, in
Cons., 14th July 1825.
14th, in Cons., 20th June
1825.

we submitted to the Honorable the Governor in Council on the 14th July last a communication from the Principal Collector of Malabar submitting further information relative to the right of the Cochin Rajah to levy duty on goods passing down the Ponany river from one part of the Company's territories to another, together with a statement of duty beyond 3 per cent levied since 1815 on timber belonging to the Cochin Sirkar.

1264. We observed that the Collector continued of opinion that the Cochin Government was not entitled to the right to which it had laid claim, and the depositions taken before him, copies of which he had transmitted, appeared to prove that the levy of duties by the Cochin Government on the part of the river alluded to by him was a practice of only a few years' standing.

1265. As the possession of this right appeared doubtful, and the exercise of it could not but be injurious to the interests of the merchants residing in our territory, we suggested that the Resident should be instructed to endeavour to induce the Rajah of Cochin to relinquish duties claimed by him on articles passing down the Ponany river. If this object cannot be obtained by other means we recommended that a remission in the tribute paid by the Rajah, equivalent to the amount of the average annual collections, should be allowed by the British Government in compensation thereof.

From the Secretary to
Government, in Cons., 15th
August 1825.

Extract from the Minutes of
Consultation, dated 9th August
1825.

1266. With reference to the foregoing communication the Secretary to Government transmitted on the 9th August by order of the Honorable the Governor in Council for our information and guidance, the following Extract from the Minutes of Consultation under the same date:—

"The right of the Cochin Rajah to levy duty on goods passing down the Ponany river from one part of the Company's territories to another appears to be questionable. But as it has certainly been exercised for a number of years, and as the situation of the Rajah and his relations to this Government make it proper to observe a liberal course of proceeding towards him, the most expedient method of relieving the merchants of the Company's territory who carry on trade upon the river, from the burthen of the imports complained of, is to stipulate with the Rajah for the relinquishment of the right which he asserts to levy in return for an equivalent remission of the tribute which he pays to the Company. In the letter from the Resident, dated the 22nd of November last, it is stated that these duties collected by the Cochin Sirkar have amounted, on the average of a number of years, only to Rupees 326-12-8 per annum. The remission of tribute, therefore, which will be necessary, cannot be considerable." "Credit will be given in account to the Rajah of Cochin for the sum of Rupees 2,108-0-9 being the amount, according to the statement furnished by the Collector of Malabar, of the duties levied on timber the growth of the Rajah's territory from July 1815 to July 1824, on its exportation by sea from Ponany, over and above the rate of three per cent to which the demand should have been limited."

"Ordered that a copy of these proceedings be transmitted to the Board of Revenue, and that a copy of them, with a copy of the statement abovementioned, be furnished to the Political Department, whence the requisite instructions will be issued to the Resident."

From Chief Secretary to
Government, in Cons., 29th
September 1825.

1267. On the 23rd September we were informed by a letter from the Chief Secretary that the Rajah of Cochin had acceded to the arrangements proposed by the Honorable the Governor in Council.

1268. Copy of the above letter was transmitted to the Principal Collector of Malabar on the 29th September.

EXEMPTION FROM DUTY OF ARTICLES FOR THE USE OF THE COCHIN RAJAH.

1269. On the 21st September 1824 the Government transmitted to us copy of a letter from the Resident of Travancore and desired that the circumstances therein represented might be inquired into and reported upon stating that if duties had been levied in Malabar upon any articles for the use of the Rajah of Cochin usually exempt from them, they were to be discontinued, pending the explanation then called for.

From the Chief Secretary, in
Cons., 23rd September 1824.

To the Chief Secretary to
Government, 23rd, in Cons.,
23rd October 1824.
From the Principal Collector
of Malabar, 4th, in Cons., 11th
October 1824.

1270. In reference to the above letter copy of which had been forwarded for the report of the Principal Collector of Malabar, we laid before the Honorable the Governor in Council a letter received from the gentleman.

1271. From this communication we said it would be observed that Mr. Vaughan had anticipated the orders of Government for passing free of duty all articles the property of the Cochin Rajah and that an arrangement had been made with the Dewan of that Prince which would prevent a recurrence of the inconvenience complained of in future.

1272. With reference to the foregoing letter it was observed by the Government that from the silence of the Principal Collector of Malabar on the point, it was, to be inferred that articles had in fact been detained for payment of duty, notwithstanding the Resolution of the 30th of August 1814, by which articles belonging to the Cochin Rajah were exempted from duty and the constant practice for ten years which had been founded upon it, and we were therefore directed to give such instructions as should effectually prevent any similar occurrence in future. We were told that if any doubt should arise or any new detailed arrangement seem advisable, the obvious course would be that the Principal Collector should address the Resident, but that pending the reference he should not interrupt the established practice to the inconvenience and mortification of the Cochin Rajah.

1273. We were further informed that, in the Principal Collector's letter of the 4th of October 1824, the Governor in Council had observed with displeasure reflections upon the Cochin Government which were equally offensive and indecorous.

In Cons., 11th October 1824.

1274. In reply to the above letter we submitted to the notice of the Honorable the Governor in Council that it appeared from a communication made to us, that Circular orders had been sent immediately from the Government to all the Collectors under a resolution of the Honorable the Governor in Council dated 3rd February 1819, prohibiting a direct correspondence between them and the Residents at Native Courts except in the cases of real emergency; and we respectfully suggested that under the view taken by the Government, those orders would need to be modified.

From the Chief Secretary to
Government, 11th, in Cons.,
14th February 1825.

1275. With reference to the foregoing letter, Government transmitted for our information copy of a letter recalling the Circular orders to which we had referred.

In Cons., 14th February
1825.

1276. Copy of this correspondence was transmitted to the Principal Collector on the 14th February.

1277. With reference to a letter from the Chief Secretary under date the 31st December 1824, we submitted to the Honorable the Governor in Council on the 5th May a communication from the Principal Collector of Malabar affording an explanation of his proceedings with respect to the detention of certain articles belonging to the Rajah of Cochin, and expressing his regret at having made use of any reflections considered to be inconsistent with decorum.

1278. We observed that in allusion to the inference which it appeared had been drawn by Government from his supposed silence respecting the articles in question Mr. Vaughan referred to his letter to the Board of the 4th October 1824, wherein he had stated that "the Native Dowan of the Cochin Rajah having already brought the subject to my notice the necessary orders were issued some days ago."

1279. With reference to the above communication, we were informed by a letter from Mr. Chief Secretary Hill, under date the 27th May last, that the Honorable the Governor in Council is satisfied with the explanation which the Collector of Malabar had furnished of his proceedings on the occasion therein alluded to, and with his expressions of regret on account of the improper reflections which he had allowed himself to cast on the Cochin Government.

1280. Copy of this correspondence was forwarded to the Principal Collector on the 23th May.

RIGHT OF THE COCHIN SIRCAR TO THE SALE OF TOBACCO IN THE VILLAGE OF AMARAVATY.

1281. On the 3rd February 1824 we received from Government copy of a despatch from the Resident in Travancore and Cochin; and were desired to enquire regarding the circumstance, therein represented and, of the sale of Tobacco, &c., in the village of Amaravaty should appear to belong to the Cochin Sircar, to cause the immediate removal of every impediment to the full exercise of its rights in that respect.

1282. In answer on the 1st April 1824 we submitted to the Honorable the Governor in Council a letter from the Principal Collector of Malabar.

1283. We stated that the right to sell Tobacco in the village of Amaravaty appeared to be claimed under the authority of a letter dated the 10th of February 1772 from Mr. Mowins the Dutch Governor of Cochin to His Highness the Rajah. That of this letter however an extract only had been communicated to the Collector, who stated that he had never seen the original.

1284. We said that if the authenticity of this document should admit of no doubt, yet the Principal Collector was not inclined to ascribe to the letter itself, the authority of a treaty or compact claiming perpetual observance from the British Government.

1285. We stated our opinion that as the privilege claimed by the Cochin Sircar had been exercised for upwards of 50 years, the Principal Collector ought not to have deprived them of it, without previous reference for the orders of Government, but added that on consideration of the

case we were inclined to support the opinion of the Collector, that the extension of the Monopoly of salt and of the Arrack farm to the village of Amaravaty, were undeniable proofs that the Cochin Sircar had ceased to consider the grant of the Farms and Customs of that village as being in force, and that the right to sell tobacco could no longer be maintained, when that of selling salt within the same limits, was abandoned.

1286. On the 31st December 1824 we were informed with reference to the foregoing letter that the alleged right of the Cochin Sircar to sell Tobacco &c., in the village of Amaravaty, within the Company's territories, founded on the grant of the Dutch Governor of Cochin, appeared to the Honorable the Governor in Council to have been constantly exercised and never disputed from the year 1772 until May 1821, when the Principal Collector of Malabar had instructed his Assistant at Cochin to resist it. That the Governor in Council concurred with us in disapproving that mode of proceedings; and was particularly displeased at the Principal Collector for having persevered in desiring his Assistant to take legal measures against any person exercising the right, after the Assistant Resident had, at the instance of the Rajah of Cochin, requested that the point, if not conceded might be referred for the decision of Government. That the Company's Courts evidently were not the proper tribunal to settle a question at issue between the Company and one of their tributary States; and that the determination to resort to that tribunal after it had been deprecated by the tributary State was highly unbecoming.

1287. We were told that the Governor in Council observed that the uninterrupted exercise of the right was not denied. That it was argued, however, that the authority on which it rested could not be regarded as perpetual that it would include the Salt and Abkarry Revenue as well as that of Tobacco, though the right to the former was not claimed; and that the right had been abrogated by the Tobacco monopoly. That the Governor in Council saw nothing in these arguments to diminish or weaken the claim of the Cochin Sircar. That uninterrupted exercise for 50 years ought to confer a better title than any written instrument. That if the Cochin Sircar had acquiesced in the loss of Salt and Abkarry Revenue, that was no reason for depriving it of the revenue from Tobacco which it wished to retain; and that if the Tobacco monopoly had encroached on any right belonging to the Cochin Sircar, redress ought to be afforded as soon as the injury had been discovered.

1288. It was remarked generally that, in every case of contested rights between the Company's servants and those of the Cochin Sircar, the latter should be allowed the most liberal construction of their claims. That such cases could not involve any point of honour, which it was incumbent on the Company's Government to uphold. That they generally related only to some petty question of Revenue, and the point at issue would always be conceded by the Cochin Sircar, when the concession might be desirable with a view to prevent smuggling or maintain police, on obtaining an equivalent abatement of their pesheush.

1289. The Governor in Council desired that in the case then under consideration the interruption to the exercise of the right of the Cochin Sircar might be withdrawn; but that the Principal Collector, if he deemed it advisable, might communicate with the Resident at Travancore for the purpose of effecting a commutation of the right. It was observed that it must be superfluous to prohibit any similar encroachment hereafter upon established usage.

1290. We were informed that the Resident at Travancore would be desired to report upon the expediency of adopting the suggestion in the 9th paragraph of the letter from the Principal Collector of Malabar, dated the 8th of March 1824, with respect to the Customs and Farms at Cochin, and we were directed to state our opinion on that point.

1291. Copy of this letter was sent to the Principal Collector of Malabar on the 17th February.
In Cons., 17th February 1825.

RESPECTING THE SUPPLY OF TIMBER REQUIRED BY THE BOMBAY GOVERNMENT.

Vide last General Report, para 1235.
From the Secretary to Government, 25th, in Cons., 27th January 1825 with enclosures.

1292. With reference to our Secretary's letter of the 6th December 1824 the Honorable the Governor in Council was pleased to direct that copies of communications received from the Secretary to the Government at Bombay, under dates the 13th and 17th December 1824, should be furnished for our information.

To the Chief Secretary to Government, 4th, in Cons., 4th April 1825.
17th, in Cons., 24th March 1825.
To the Principal Collector of Malabar, 4th, in Cons., 4th April 1825.

1293. With reference to Mr. Secretary Stokes' letter under date 25th January noted in the preceding para we laid before the Honorable the Governor in Council a letter from the Principal Collector of Malabar submitting information respecting the difficulty of procuring timber for the use of the Bombay Government for the year 1825-26 together with a copy of our reply.

1294. It appeared, we observed, that Mr. Vaughan had communicated with the inland working merchants regarding the contract for the delivery of timber for the present year and had endeavoured to ascertain what were the impediments which had hitherto baffled his efforts to procure a sufficiency of this article. That the chief obstacle was represented to be a want of Elephants which had become absolutely necessary from the large timber near the river having been gradually filled, and this to such an extent, as very much to increase the distance from which the timber must be brought and consequently to augment the labour and expense of furnishing the supply.

1295. We added that the Principal Collector had endeavoured on the part of Government to get Elephants from the Rajahs and others who were in the habit of renting them out to Government, but his efforts in this respect had been followed only by disappointment.

1296. That from the present impracticability of obtaining Elephants Mr. Vaughan seemed to entertain great doubts of effectually meeting the demands of the Bombay Government but that he suggested as the best method of enabling him to accomplish this that he should be authorized to purchase some Elephants, as well as to endeavour to procure others by making pit falls, and if successful that those taken should be trained for dragging timber. The hire of an Elephant was stated to be from 300 to 500 Rupees for a season, all risks being borne by the owner. The price of an Elephant trained to the work we observed was from 500 to 1,500 and even 2,000 Rupees that the charge for digging and watching a pit might be estimated at from 5 to 30 Rupees and the expense of training an Elephant from 200 to 500 Rupees.

1297. We remarked that until the plan which he suggested could be carried into effect Mr. Vaughan had proposed that the process of felling and seasoning the timber should be commenced, so as to ensure a regular annual supply for the future, and that the whole arrangement might be put under the immediate management of the Marine Officer subject to the superintendence and authority of the Collector.

1298. We added that from our reply the Government would observe that we were of opinion that Mr. Vaughan had not made sufficiently advantageous proposals to the Timber merchants, that we had in consequence directed him to adopt such discretionary measures as might be best calculated to prevent disappointment to the Bombay Government.

1299. The merchants were represented we said to be engaged in supplying small timber for small vessels, a trade which they find to be less laborious and more profitable than that of supply-

ing Government with timber of the size which they require. That in order therefore to ensure success for the future it seemed advisable that the Principal Collector should be rendered independent of the circumstances which had hitherto interfered with his endeavours to procure the requisite supply of timber. We therefore suggested that the Honorable the Governor in Council would be pleased to communicate to the Bombay Government the difficulties encountered by Mr. Vaughan and to propose that he should be authorized to form an Establishment of Elephant in the mode suggested by him, the expense of such arrangement to be borne by the Bombay Government.

1300. On the 12th April the Chief Secretary to Government, in acknowledging the receipt of our Secretary's letter of the 4th April with its enclosures, stated that it was presumed that the Principal Collector of Malabar was in regular communication with the Bombay Government, regarding the supply of Timber required for their use, but, that to guard against any mistake in that respect a copy of our present communication to Government would be forwarded to that Government.

1301. Although the Governor in Council concurred, we added, in the opinion which we had intimated to the Principal Collector that, if all restraints upon the timber trade in Malabar were effectually removed and the trade was known to be free an adequate price was all that could be necessary to secure an adequate supply, according to the resources of the forests, yet it seemed desirable that no material increase of price should take place without previous sanction from the Bombay Government.

1302. It was further observed that the Bombay Government would be requested to furnish the Principal Collector with instructions relative to the Establishment of Elephants which he proposed to entertain. It was intended we said that the Principal Collector should avail himself of the assistance of the Marine Officer sent to Malabar for the purpose of receiving timber for the Government of Bombay; but it would be necessary to prevent the control over the forests from falling as formerly under separate management.

1303. The Governor in Council was further pleased to transmit to us the copy of a letter from the Acting Secretary to the Government of Bombay and to desire that we should transmit a copy of it to the Principal Collector of Malabar, with instructions to afford any assistance that might be in his power towards promoting the success of the plan which it had been resolved to try for the purpose of obtaining the supplies of timber required at that Presidency.

1304. The Governor in Council observed with pleasure that the attention of Mr. Vaughan to this branch of the transaction of the Bombay Government had given satisfaction to the Honorable the Governor in Council of Bombay.

1305. Copy of this letter was forwarded to the Principal Collector on the 16th June.

PURCHASE OF CAPTAIN OGILVIE'S HOUSE AT MANANTODDY IN WYNAAD.

1306. On the 25th March the Government transmitted to us an extract from the Minutes of Consultation in the Military Department, dated the 18th of the same month, and desired, that the Principal Collector of Malabar might be consulted with respect to the expediency of purchasing the house at Manantoddy, which Captain Ogilvie had offered for sale.

From the Secretary to Government, in Cons., 23rd March 1825.

To the Chief Secretary to Government, in Cons., 26th May 1825.
25th, in Dy. Cons., 31st March 1825.
29th April, in Cons., 9th May 1825.

1307. With reference to this communication we submitted on the 26th May for the information of the Honorable the Governor in Council copy of a letter addressed to the Principal Collector of Malabar and his reply thereto respecting the expediency of purchasing the

1308. We observed that the Principal Collector urged strongly the necessity of providing accommodation for travellers passing through Wynaad on account of the inclement nature of the climate, and represented that the building which appeared to have been originally intended for the purpose was in a state of dilapidation and unfit to afford comfortable shelter.

1309. We stated, we remarked, that Captain Ogilvie's house might be used partly for the purposes of a cutcherry, and partly for the accommodation of travellers. He thought that a building adopted to these purposes might be erected for a smaller sum than what was mentioned as the cost of Captain Ogilvie's house, but that the saving would not be worth the consideration of Government. The sum of Rupees 5,250 which Captain Ogilvie stated the house had cost him the Principal Collector considered to be a very reasonable price for it.

1310. We said that the Principal Collector had satisfactorily explained that part of Captain Ogilvie's letter which referred to the occupation of the bungalow at Manantoddy, originally intended for the use of travellers as a cutcherry.

1311. We had not been able we said to apprehend distinctly the object of the proposition contained in the 7th para of Mr. Vaughan's letter; and were not ourselves aware of any reason which would render it desirable, that the Officer in command at Manantoddy should make occasionally a circuit of the Taluq, the circumstances of the country and the nature of the command being quite different from what they were at the time to which the Principal Collector alluded. It was undoubtedly expedient, we observed, that every part of the country should be occasionally visited by a European Officer, but this we said was obviously a duty to be performed by the Principal Collector, or one of the officers under him.

1312. Under date the 3rd June we received a letter from Government stating that the Honorable the Governor in Council authorized the purchase of Captain Ogilvie's house at Manantoddy in Wynaad for the sum of Rupees 5,250.

1313. With reference to the last paragraph of our letter we were informed that if the altered state of the country and the consequent withdrawal of the Civil duties formerly assigned to the Officer commanding in Wynaad, rendered necessary any addition in that quarter to the native establishment of the Principal Collector of Malabar, the Governor in Council would not refuse to sanction such increase of expense on that account as upon due enquiry should appear to be indispensable. We were desired to call for the Principal Collector's sentiments on this point, and to communicate them to Government with our own opinion.

To the Principal Collector of Malabar, in Cons., 23rd June 1825.

1314. We issued the necessary instructions accordingly to the Principal Collector on the 23rd June.

HEAD SHERISTADAR'S PENSION.

To the Chief Secretary to Government, in Cons., 5th May 1825.

26th April, in Cons., 5th May 1825.

110 Rupees.
1st March 1819.

1315. On the 5th May we submitted to Government a letter from the Principal Collector of Malabar bringing forward again the claims of his former Head Sheristadar Narrain Aiyan, and recommending that he might be allowed a pension of forty pagodas (40) per mensem, from the date of his retirement from the public service.

1316. The claims of this person we observed had been brought to notice by Mr. Vaughan so far back as 25th August 1818 in a letter addressed to Mr. Graeme then Commissioner in Malabar and submitted by that gentleman for the consideration of Government under date 26th of the same month, but this course being considered irregular the correspondence was sent to us on the 22nd September, and a communication was addressed to Mr. Vaughan pointing out this irregularity and stating that the claims of Narrain Aiyan to a pension would be taken into consideration so soon as the

In Cons., 5th October 1818.

5th, in Cons., 5th October 1818.

general question of providing for superannuated servants had received the sanction of the Right Honorable the Governor in Council, when he was directed to submit them in a separate address through the channel of our Board and with reference to this communication Mr. Vaughan had again brought them forward.

1317. We remarked that no detail was given of the services of this person, but we collected from our own records that he was approaching 80 years of age nearly thirty of which he had passed in the service of Government at the period of his retiring from public employ, that he was nine years employed as Sheristadar of the Southern division of Malabar, two years as Tahsildar of the Valatra district under Major Macleod, eight years Sheristadar of Meringanaud and Valoowanaud Districts and since then up to the date of his retirement had been employed as Head Sheristadar in the Huzzoor Cutcherry.

1318. Under these circumstances, and adverting to the short period which in the course of nature he could probably live to enjoy the bounty of Government we recommended that the full amount of pension proposed by Mr. Vaughan viz., 140 Rupees per mensem might be granted to Narrain Aiyan for the term of his natural life and that the same should take effect from the date of his retirement from the public service.

1319. In reply to the foregoing we were informed by Mr. Secretary Macleod's letter of 17th May that as the pension proposed to be granted to Narrain Aiyan late Head Sheristadar in Malabar, was of considerable amount and as it was recommended that he should be allowed to draw it from so old a date as the 1st of March 1819, the Governor in Council would wish before deciding on the case, to receive a more detailed account of that individual's services than was at present before the Government. It was stated also that the Collector's letter of the 25th August 1818 had been referred to but was found not to afford such information as was required.

1320. In reference to the foregoing we addressed the Principal Collector of Malabar and submitted on 14th July for the information of the Honorable the Governor in Council a letter from that gentleman containing the further statement of the services of Narrain Aiyan therein called for.

To the Chief Secretary to Government, in Cons., 14th July 1825.
25th June, in Cons., 4th July 1825.

1321. And in reply under date 22nd July we were informed that the Honorable the Governor in Council was pleased to grant to Narrain Aiyan late Head Sheristadar in Malabar, a pension of 87½ Rupees per month, with arrears of the same for one year.

1322. Copy of the above letter was communicated to the Principal Collector of Malabar on the 26th July.

RESPECTING THE REFUND OF DUTIES COLLECTED ON CERTAIN CARDAMOMS IMPORTED AT CALCUTTA FROM TELlicherry AND THE PROPRIETY OF EXEMPTING THAT SPICE AS AN ARTICLE OF TERRITORIAL REVENUE FROM DUTY IN FUTURE.

1323. On the 15th August, we laid before the Honorable the Governor in Council a letter from the Principal Collector of Malabar, requesting permission to repay to the renter of the Cardamom from the amount of duty which appeared to have been collected in Calcutta on the importation of a certain quantity of that spice from Tellicherry, or that the Supreme Government might be requested to refund the amount.

To the Chief Secretary to Government, in Cons., 15th August 1825.
2nd, in Cons., 11th July 1825.

1324. We observed that the Cardamom farm was rented under a guarantee that, as forming an article of Territorial Revenue, no duty would be levied upon it, and in a case precisely similar to the present which occurred at Bombay in 1822 the Government of that Presidency were pleased upon representation of the circumstances by this Government, to return the whole of the duty collected.

1325. We therefore recommended that a similar representation should be made to the Supreme Government with a request that the amount of duty as per the Bills which we transmitted might be refunded to the importers, or that the Principal Collector should be authorized to pay the amount out of his own Treasury.

1326. In the event of the former course being adopted, we said, the Principal Collector of Malabar would be instructed to furnish all exporters of Cardamoms from that Province, with a certificate specifying the quantity and that they are *bona fide* the produce of Malabar, and we suggested the expediency of allowing none the benefit of the exemption unless accompanied by such certificates on importation into any other part on this Coast or into Calcutta or Bombay.

1327. Under date the 23rd September we received an answer to our communication on this subject together with copy of a reference which had in consequence been made to the Government at Fort William.

1328. We were desired to issue the instructions proposed in our letter to the Principal Collector of Malabar, and to take the necessary steps to render the production of the proper certificate necessary to the exemption from duty of Cardamoms imported from the port of exportation in Malabar into any other port subject to this Government.

1329. We were also requested to consider, whether, in again renting out the Revenue derived from this article, it would not be expedient to do so with a distinct understanding that no exemption was granted from the established Custom duties. The former it was observed would no doubt agree to give only a reduced rent, but it did not appear why Government should lose more in the rent than it would gain in the customs; and the arrangement would be preferable in respect of simplicity and of comparative security from abuse.

1330. We submitted a reply to the Government on the 26th September.

1331. We stated that in obedience to the orders of the Honorable the Governor in Council we had issued instructions to the Principal Collector for giving effect to the measure proposed in our letter of the 15th August, regarding the issue of certificates necessary to the exemption from duty of Cardamoms exported from Malabar to other ports subject to this Presidency.

1332. But in regard to the point referred for our consideration in Mr. Macleod's letter we respectfully submitted in reference to the recorded opinions of the Government that Cardamoms forming part of the Territorial revenue of the Honorable Company were not liable to duty, that it would be inexpedient now to impose a duty on this spice, the more especially as with ordinary precaution the possibility of fraud in granting the certificates referred to above was almost precluded.

1333. We further submitted whether with reference to the exemption from duty in favor of Cloves, Nutmegs and Mace authorized by Mr. Secretary Hill's letter to Board of Trade of 3rd March 1820, it might not be expedient to solicit the Supreme Government to extend the exemption to Cardamoms the produce of Malabar properly certified as such, on their importation into Calcutta.

From the Secretary to Government, in Cons., 17th October 1825.

1334. Under date the 14th October we received a further communication from Government with reference to our last letter.

1335. We were informed that the Governor in Council was at a loss to perceive the object of the reference made in the 3rd para of it, to the opinion expressed by Government on a former occasion that Cardamoms the produce of Malabar were not liable to duty. The validity of the claim to exemption from duty it was observed was clearly implied in the question referred to us by Mr. Secretary Macleod's letter of the 23rd September namely, whether it would not be expedient to discontinue the exemption when an opportunity should occur. We were further informed that it was not, however on any special provision of law respecting this spice, but solely on the actual arrangements regarding the territorial Revenue derived from it in a different manner, that the title to exemption was understood by Government to be founded; and that in the opinion of the Governor in Council the suggestion of making an alteration in this respect, when the time should arrive for entering into new engagements deserved our further consideration.

1336. With respect to the recommendation offered in the 4th paragraph of our Secretary's letter, we were referred to the enclosure of Mr. Macleod's letter dated the 23rd September by which it appeared that the question as to the expediency of exempting Malabar Cardamoms from duty on importation into Calcutta had already been submitted to the Bengal Government.

1337. We acknowledged the receipt of this letter on the 31st October.

1338. We said that the observations contained therein rendered it necessary for us to enter into a fuller explanation of our sentiments on the subject under discussion than was before thought requisite. When we addressed the Government on the 26th September we observed we had considered it sufficient to refer generally to the order of Government under date the 9th June 1818, by which it was established as a rule that all imports and exports in the territorial department should be exempt from duty, conceiving that this rule precluded the adoption of the measure the propriety of which was referred to our consideration on the 3rd para of Mr. Secretary Macleod's letter under date the 23rd September but we deemed it proper respectfully to state the grounds of our opinion on this point for the consideration of the Honorable the Governor in Council.

1339. We submitted that the rule by which Cardamoms were exempt from duty was founded on the opinion of the Advocate General at Calcutta, which was adopted both by the Supreme Government and the Government of Fort Saint George, that articles belonging to the territorial Department are not liable to duty according to the existing law.

1340. On this opinion being communicated to the Board together with the order of Government upon it, Circular instructions we said had been issued to the Collectors for their guidance accordingly. In these instructions it was explained that Cardamoms received by the Collector in Dindigul from the hills there, coffee &c., the produce of the Tinnevely plantation belonging to Government, Sandal-wood the produce of the Coimbatore forests, and Coir received from the Bee-bee of Cannanore, or the Laccadive Islands, or in short any articles which might form part of the Territorial revenue were to be passed free of all duty.

1341. These circular instructions were, we said, referred to in the Board's letter to Government under date the 22nd June 1820 on which occasion it was remarked that the rule exempting territorial produce from duty was 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. The object of the reference we remarked was to point out the irregularity of a charge of duty made by the Bombay Government on a consignment of Cardamoms from Malabar and as the Government

1355. In answer to the above communication it was stated in a letter from Mr. Secretary Macleod that before deciding on the application for an establishment on account of the Laul Baugh at Seringapatam, the Honorable the Governor in Council desired to be informed of our sentiments as to whether it might not be more advisable to rent out the ground than to retain it under the direct management of the Revenue Officers of Government.

1356. In reply to Mr. Macleod's letter we respectfully submitted that it appeared by the enclosure in Mr. Lewin's letter under date the 16th July last that the Lal Baugh was transferred to him on the 19th June 1824 and by his first letter that he found it necessary on the transfer to continue the establishment which had been previously entertained for its management. Thus it would be seen, we observed, that the Sibbendy for which sanction was requested had been actually employed in the service of Government from the 19th June 1824 but without the special sanction of Government the charge incurred on this account could not be passed by the Civil Auditor.

1357. We had recommended, we said, the establishment proposed by the Acting Collector only as a temporary arrangement, in order to the adjustment of his accounts until we should be "enabled to ascertain the best mode of administering the revenue" derived from the garden in question, and with this view we proposed to call upon the Acting Collector to report fully on the nature, extent and resources of the land, the mode in which it had been formerly employed and managed and the description of persons by whom the cultivated part was occupied; in the meantime we again solicited sanction for the actual charge incurred on account of the establishment which had been employed since the transfer of the garden to the charge of the Acting Collector at the rate of 150 Rupees per annum, and authority to continue it until the Government on our report should determine the manner in which the land was to be managed in future.

1358. Agreeably to our recommendation, the Honorable the Governor in Council on the 11th November granted sanction for the employment of an establishment at an expense of 150 Rupees per annum for the Laul Baugh at Seringapatam, from the date of its transfer by the Resident at Mysore to the charge of the Collector and we were directed to notify that date to the Civil Auditor.

1359. Copy of the above correspondence was transmitted to the Acting Collector of Seringapatam on the 28th November.

MADRAS.

SETTLEMENT FOR FUSLY 1233.

1360. On 31st January we submitted for the orders of the Honorable the Governor in Council the following Extracts from our Proceedings under date the 27th January on the several branches of revenue at the Presidency for Fusly 1233 as detailed in the report from the Collector of Madras noted in the margin.

1361. The total net revenue inclusive of every item of receipt amounts to Rupees 14,01,823-15-4 the particulars of which are detailed in the following statement, and compared with the revenue of the preceding Fusly exhibits an increase of Rupees 1,706-13-10.

	RS.	A.	P.
Collections for Fusly 1233—	14,01,823	15	4
Do. do. 1232—	14,00,117	1	6
	1,706	13	10

ment concurred with the Board in thinking the levy of duty on Cardamoms, as an article of territorial produce, irregular and made a representation to that effect to the Government of Bombay, the duty was remitted.

1342. The Board we said had occasion again to address Government under date the 23rd May 1822 on the subject of the levy of duty on Cardamoms the produce of Malabar, at Bombay, when they observed that the Collector of Malabar in renting the Cardamoms had very properly considered them to be exempt from duty as produce yielding a revenue in the territorial department, and accordingly guaranteed the renter from any demand on that account.

1343. On this occasion also we observed a reference was made to the Government of Bombay stating the opinion of the Government of this Presidency that Cardamoms were not liable to duty as forming a part of territorial revenue; upon which representation the duty which had been levied at Bombay was ordered to be refunded.

1344. We remarked as a point of importance that on both the occasions referred to, the claim to the exemption of Cardamoms from duty was not founded "on the actual arrangements regarding the territorial revenue derived from this spice" in particular, but solely on the legal provisions respecting territorial produce in general.

1345. The representation which we addressed to Government under date the 15th August last had reference we said to the same legal provisions by which it was understood that territorial produce was exempt from duty, the guarantee alluded to having been given to the Cardamom renter under that construction of the law.

1346. It thus appeared we remarked that in the whole of the correspondence which has passed relative to the levy of duty on Cardamoms, the claim to exemption had been founded on general grounds common to all articles yielding a revenue in the territorial department; hence we had concluded that unless the general rule applicable to exports and imports in the Territorial Department was reversed under a new interpretation of the Law, it would not be competent to the Government to impose a duty on Cardamoms in particular in again renting out the revenue derived from this article. On this view of the case we had made the reference to Government contained in our letter of the 26th September, and with great deference we again submitted our opinion that the Government was precluded from adopting the measure suggested in the 2nd para of Mr. Secretary Macleod's letter of 14th October in the present state of the law, or while the construction which had been put upon its provisions in regard to territorial produce, or articles yielding a revenue to Government in the Territorial Department, should remain unimpugned.

1347. In answer to the foregoing letter we received a communication from Government dated 11th November in which we were informed with reference to what it was remarked appeared to be our opinion, namely that it was not competent to the Government to collect duties on Cardamoms or any other article yielding territorial revenue in a different way that the Governor in Council had no doubt whatever that the circumstance just stated constituted no legal title to exemption from duties established in the mode prescribed by law. The professional opinion alluded to in our letter related it was observed exclusively to articles belonging to the Company in the Territorial as distinguished from the Commercial Department of their affairs; and even with respect to these, its purport was merely that duty need not be charged, not that there would be any illegality in charging it. Besides it was remarked the principle which would make it illegal to collect duties upon Cardamoms, so far from having hitherto been observed, stood, in opposition to what had been the constant practice.

It was no less true of rice, cotton, and tobacco, and indeed of almost all articles, the produce of the country, whether rude or manufactured, than it was of Cardamoms, that they yield territorial revenue independently of Custom duties and it never had been imagined, even when the revenue had been collected in kind, as was the case with the Cardamoms, that they were of consequence exempted by law from this species of taxation. The title of Malabar Cardamoms to exemption rested therefore it was concluded as before stated solely on the actual arrangements concerning the revenue derived from this spice in a different manner, and not at all on any special provision of law.

1348. There being no doubt it was added as to the authority of Government to make the proposed alteration, when the time for entering into new arrangements should have arrived, it was only the expediency of the measure that remained to be considered. This point had we were informed accordingly received the deliberate consideration of the Governor in Council; and the result was his determination, on the grounds stated in the conclusion of Mr. Macleod's letter of the 23rd September, that when the revenue derived from Cardamoms was again rented out, it should be done with a distinct understanding that the spice should be subject to the established duties of customs and we were directed to give effect to this resolution.

1349. Under date the 29th November we received a further communication from Government with a copy of a dispatch from the Secretary to the Government at Fort William, and of the form to which it referred of a certificate for duty free Cardamoms, and we were desired to issue the requisite instructions, in order that certificates in that form might be granted to all persons exporting to Calcutta, Malabar Cardamoms entitled to exemption from duty under the terms of the subsisting engagements with the renter.

1350. The instructions conveyed to us under date the 11th November it was observed had anticipated the suggestion of the Supreme Government that the exemption from duty should be discontinued on the expiration of the present farm.

1351. On the 11th January 1825 Mr. W. Mason was nominated Sub-Collector of Malabar.

SERINGAPATAM.

LAUL BAUGH.

1352. On the 10th October we laid before the Honorable the Governor in Council the correspondence noted in the margin with the Acting Collector of Seringapatam relating to the transfer to his charge, of the house and garden on the Island of Seringapatam called the Laul Baugh.

1353. Not being aware of the particular circumstances which gave rise to the transfer in question, we said, we had requested the Acting Collector to supply any information he possessed on the subject but he appeared not to be acquainted with any facts beyond those stated by the Resident on the occasion of making over the land to his charge.

1354. However under the impression that the arrangement had taken place with the knowledge and sanction of Government, we requested that the Honorable the Governor in Council would sanction the employment of the establishment submitted by the Acting Collector at an expense of 150 Rupees per annum until we should be enabled to ascertain the best mode of administering the revenues in times to come.

SUNDRY SMALL FARMS AND LICENSES.

1370. 'In this branch of the Revenue there is a decrease of Rupees 119-3-5, but the Collector states, that if Rupees 810-14-6 alleged to be due on account of mercals adjusted at the request of the Collector of Sea Customs, be added, the collections for the Fusly under review would exhibit an increase on comparison with Fusly 1232 of Rupees 691-11-0. The sum here alluded to is the amount of fees claimed by Mr. Murray for stamping certain mercal measures, the property of Government sent for that purpose by the Collector of Sea Customs the payment of which the Board did not think proper to sanction.'

SALES OF LANDS AND GOVERNMENT FEES FOR GRANTS.

1371. 'The collections under the former of these heads have fallen short of the collections of the preceding Fusly to the extent of Rupees 506-10-7 and those under the latter have increased in the sum of 246 Rupees. The revenue derivable from these two sources is, as stated by the Collector, so entirely dependent upon contingencies over which he has no control that it is unnecessary to offer any further remark. The new form of Grant not having yet been prepared by the Advocate General and the Collector having been directed not to issue any more according to the old form, the Board desire to be informed how he disposes of the applications which have been sanctioned for Grants.'

EXTRA REVENUE INCLUDING FINES AND FORFEITURES AND GODOWN RENT.

1372. 'There is a trifling increase under each of these heads which requires no observation.'

AMIL DEPOSIT.

1373. 'The amount noticed under this head is a sum collected on account of fines, &c., for many years held in deposit and transferred to the Public account upon the recommendation of the Collector sanctioned by the Board under dated the 13th March last.'

1374. 'The Board proceed now to notice the only remaining source of Revenue which has not been adverted to in detail viz. the duties upon Betel, Tobacco &c.'

BETEL, TOBACCO, GANJAH AND BANG.

1375. 'Notwithstanding the severity of the season which has occasioned a decrease in almost every branch of the Public revenue, it will be observed that the collections under this head exceed those of the preceding Fusly in the sum of 23,610-5-4.'

1376. 'The Collector with reference to this fact observes, "But by my Jummabundy statement for Fusly 1231 the Board will find that under Aumanie management in that year the receipts on these articles were Rupees 4,00,650-3-11 being Rupees 2,150-3-11 in excess of the amount for which they are let to the present renters." The amount here stated by the Collector as the receipts of Fusly 1231 is not quite correct. The actual gross receipts in the year referred to as appears by the statements furnished at the time were Rupees

	RS.	A.	P.
Fusly 1231 ...	3,98,946	2	10
" 1233 ...	3,98,538	15	2
Difference.	407	3	8

3,98,946-2-10 exhibiting an excess of only Rupees 407-3-8 beyond the Collections in the Fusly now under review, but it is also to be taken into consideration that the collections of Fusly 1231 were much higher than in any other year that the average of 5 years was only Rupees 3,30,682-2-1 and that the sum mentioned by Mr. Murray includes the expense of a large establishment, whereas the amount received from the renters in Fusly 1233 is the net Revenue paid into the Treasury and free from any deduction in a season of unexampled pressure where every other description of Sayer Revenue has suffered a great diminution.'

1377. 'It is to be remarked, moreover, that this large sum has been realized without any resort to the measures by which alone the Collector *conceived the revenue could be secured from great defalcation viz., the limiting the number of Betel Gardens and the enlargement of the boundaries by annexing to the Madras Collectorate, a part of the Jaghire.'

* From the Collector of Madras, 21st in Cons., 24th October 1822.

1378. It will also be satisfactory to Government to learn that no single complain the Renters has been brought to the notice of the Board which did not prove on enquiry to be totally void of foundation. In explanation of the delay which has occurred in submitting these Proceedings for the orders of the Honorable the Governor in Council it may be proper for the Board to state that they had entered into long and minute details upon several points connected with the Departments under the superintendence of the Collector of Madras which it is not considered necessary now to press on the notice of Government, as they will come more regularly and in a more digested form in the joint report from Mr. Murray and Mr. Hadow upon enquiry consequent to the orders of Government communicated in Mr. Secretary Stokes' letter of 21st instant will be directed to every Department where irregularities or abuses may be supposed to have existence.

1379. With reference to the foregoing Proceedings we were informed that under the circumstances of the late season, the Honorable the Governor in Council considered the amount of the collections to be satisfactory and that he was happy to observe, that the revenue from Betel, Tobacco, Ganjah and Bang, had prospered so well under the renting system; and that there had been no just cause of complaint against the Renters.

1380. Copy of the above communication was transmitted to the Collector on the 24th February.

RELATIVE TO THE ENQUIRY PROPOSED TO BE INSTITUTED INTO THE ABUSES WHICH THE COLLECTOR OF MADRAS SUPPOSED TO EXIST ON THE DIFFERENT DEPARTMENTS OF HIS OFFICE.

To the Chief Secretary, in Cons., 10th January 1825.
From the Collector of Madras, 3rd, in Cons., 3rd January 1825.

1381. On the 10th January we submitted for the consideration and orders of the Honorable the Governor in Council a letter from the Collector of Madras with its enclosures.

1382. In explanation of this communication we stated a petition had been presented to us in October 1824, representing that a portion of land belonging to the Company, being a part of the grounds designated as the "Company's Washing green" had been improperly usurped by a person named Thanoo Sing with the connivance and aid of certain public servants in the Catcherry of the Collector of Madras, the late Sheristadar, and another individual. That this petition had been referred to the Collector of Madras for report and that a correspondence had followed, which not having been satisfactory we had thought it necessary to make a summary inquiry into the matter in our own office. That the result had been communicated to the Collector and that it had induced him to make a further investigation in the course of which he had made the discoveries referred to in the letter which we at that time submitted for the orders of Government.

1383. We observed that the Collector had stated that the discoveries alluded to in regard to the misappropriation of Government land "had led him to conclude that irregularities might have taken place in other departments of his office, particularly in that of the quit-rent with regard to cancel bills" and that he had expressed a wish "that for his own satisfaction as well as for that of the Board, an inquiry might be instituted," and further that should his proposal meet with our concurrence he might have "the assistance of any of the gentlemen under the Board, to ascertain whether his suspicions were or were not correct," adding that "the usual duties of his office fully occupied the time of his deputy and himself."

1384. That the enclosures in Mr. Murray's letter were "a set of cadjan bills of sale" (with translations) "which were said to have been given to him (Mr. Murray) in 1807" when

holding the office of the Collector of Madras. That of this transaction "Mr. Murray stated" he had no recollection but that he considered it his duty to forward the deeds such as they were to the Board.

1385. We remarked that we could not but approve the proper spirit by which Mr. Murray had been actuated on this occasion, and that we thought it expedient that every assistance should be afforded to him in the prosecution of the important enquiry which he had proposed to institute. That we had reason to think that several departments in the Collector's office had never been duly regulated, and that in these much scope had been consequently left for abuse. That the quit rent department in particular we considered to be one in which there was no sufficient check to malversation, and in which we feared there might be found abuses it would be imperative to rectify and to restrain. That we apprehended there was no department which more required regulation and that there was none in which so much was left to the discretion of the offices to whom its administration confided that much must have been therefore conducted arbitrarily and that the Collector must necessarily have depended in a great measure upon the reports of his servants in regard to former practice and all other circumstances to which he might have occasion to refer for his guidance.

1386. We stated that from our own observation together with the representation of the Collector we thought it indispensable that some inquiry should be immediately instituted into the actual state and the practice of the Collector's Catcherry we recommended that it should be extended to every department under the Collector's superintendence with a view to the abolition of every abuse that might be found to exist and the prevention of such abuses for the future by due regulation.

1387. We observed that the Government were aware from communications which we had occasion to make to them, that we were not in a condition to dispense with the services of any of the gentlemen attached to us. That we however agreed with Mr. Murray that some public Officer of the Government should be associated with him in the inquiry which it was proposed to institute and adverting to the similarity of the duties in some respects of the Collector of Sea Customs with those of the Collector of Land Customs at Madras, and to the circumstances of Mr. Hadow being familiar with the duties from having been employed in the office of the Collector of Madras, we respectfully recommended the appointment of that gentleman with Mr. Murray to be a Committee to conduct the investigation above suggested, and that we might be authorized to furnish them with such instructions as we might think necessary for their guidance.

1388. We added that should our suggestion be approved by the Honorable the Governor in Council and our recommendation sanctioned we should be prepared to afford the Committee the assistance of any part of our native establishment they might desire.

1389. With reference to the foregoing letter we were informed by a communication from Mr. Secretary Stokes on the 21st January that the Honorable the Governor in Council entirely approved the proposal that an inquiry should be instituted into the abuses which the Collector of Madras supposed to exist in the different departments of his office, and had also adopted our suggestion that Mr. Hadow should be associated with the Collector in the duty of conducting the inquiry, under such instructions as we might furnish for their guidance.

1390. That the investigation should if possible, be sufficiently minute to ascertain the extent as well as the nature of the abuses which might have been practised and the individuals who might have been concerned in them but that if it should not afford these specific results, the Governor in Council thought that it would still lead to a very useful reform.

1391. Copy of this correspondence was forwarded to Messrs. Murray and Hadow on the 3rd February.

RESPECTING THE PROVISIONS REQUIRED FOR THE PUNISHMENT OF SMUGGLERS WITHIN THE LIMIT OF
MADRAS.

1392. On the 13th September 1824 in reply to a reference from Government calling for our opinion, whether under the existing state of the law, which defines cases of fraud upon the revenue mentioned in Section 16 Regulation III of 1812 to be cognizable solely by the Criminal Judge, any inconvenience was likely to result such as to call for a special enactment, empowering the Magistrate of the Zillah to dispose of the cases in question, we stated our opinion that such inconvenience was likely to occur as to render necessary the special enactment proposed.

To the Chief Secretary, in Cons., 4th April 1825.
28th March, in Cons., 4th April 1825.

1393. With reference to this communication we forwarded under date the 4th April for the purpose of being laid before the Honorable the Governor in Council a letter from the Collector of Madras reporting the death of one of the peons of the Tobacco and Betel farmers, killed in an affair with certain smugglers whose names are unknown.

1394. The same circumstances we said had been reported by the Renter in a Petition to our address, in which it was also stated that a short time ago a guard of peons proceeding with a smuggler to Chingleput was attacked by a party of smugglers who ill-treated the peons, rescued the prisoner, and made their escape.

1395. The occurrence of cases of this kind immediately in the neighbourhood appeared we remarked to call for some modification in the law as it was then exercised, and we recommended that if the Honorable the Governor in Council approved the suggestion submitted in our letter of the 13th September 1824 the enactment of the proposed regulation should be accelerated as much as possible.

1396. The inconvenience above alluded to we observed was not the only one which was likely to result from the present state of the law if the interpretation put upon it by the Criminal Judge of Chingleput were correct for in a decree dated 12th February 1825, passed in the case of two betel smugglers it was stated that the Criminal Judge after the maturest consideration of the Proceedings in the case and of the regulations relating to it was of opinion that the apprehension of the prisoners by persons in the employ of the prosecutor (Tobacco renter) was illegal &c. The Criminal Judge we said notwithstanding did the prosecutor substantial justice by sentencing the prisoners each to pay a fine of 35 Rupees and the betel leaves found upon them to be confiscated.

1397. We were led to believe we said that the Criminal Judge was mistaken in supposing that the persons in the employ of the renters could not legally apprehend persons detected in the act of smuggling because these persons were all registered in the office of the Collector of Madras, and as much serious injury to the revenues would result if this opinion of the Criminal Judge became generally known and continued to influence his decisions, we respectfully suggested to the Honorable the Governor in Council the propriety of bringing the subject to the notice of the Fouzdary Adawlut.

To the Chief Secretary to Government, in Cons., 13th June 1825.

From the Register to the Court of Foujdary Adawlut, 19th, in Cons., 23rd May 1825.

1398. With reference to our letter of the 13th September 1824 above alluded to we addressed a letter to Government under date the 13th June in which we stated that having been called upon by the Judge of the Sadr Adawlut to communicate with them on the proposed enactment of a new Regulation under the orders of Government of the 3rd May for the purpose of vesting in the Magistrate of Chingleput authority to dispose of the cases mentioned in Section 16 Regulation III of 1812 and Section 4 Regulation III of 1820. We had re-considered the subject of those communications and were disposed to be of opinion that equal benefit would be secured to the public interests, and some inconvenience avoided if without any alteration of the law, its execution could be provided for by an Assistant Criminal Judge specially appointed to reside permanently in the immediate vicinity of Madras.

1399. The protection of the Madras Customs we observed could not be efficiently secured unless an officer empowered to administer the Regulations were permanently fixed at a convenient and known spot, whether smugglers might be readily taken. An Assistant Magistrate could not be available, as a Revenue Officer, without occasional departure from the place where his functions as an Assistant Magistrate were required and if the officer was to be permanently resident, it seemed of little moment whether the nomination be held were that of a Magistrate or Judge.

1400. As the arrangement now suggested seemed preferable to the introduction of a new law, we submitted the subject for the consideration and orders of the Honorable the Governor in Council.

ADJUSTMENT OF THE DISPUTES CONNECTED WITH THE TRIPPLICANE PAGODA.

To the Chief Secretary, 21st, in Cons., 21st March 1822.
From Government, 2nd, in Dy. Cons., 4th April 1822.
From Do., 1st, in Dy. Cons., 3rd April 1823.
From Do., 22nd, in Cons., 25th August 1823.

Vide General letter, dated 5th January 1824.
Paras. 1155 to 1136.

To the Chief Secretary, in Cons., 23th February 1825.
From the Collector of Madras, 21st, in Cons., 24th Febry. 1825.

1401. With reference to the former correspondence on the subject of the disputes connected with the Triplicane Pagoda we laid before the Honorable the Governor in Council on the 28th February a letter from the Collector of Madras submitting copy of a correspondence which had passed between himself, the Advocate General and Annasawmy the Dhurmahkurta of the Pagoda.

1402. We observed that when the subject was last brought before the Government two points were submitted for their consideration 1st, the right of the Government to remove Annasawmy and appoint another Dhurmahkurta. 2nd, the propriety of defending, at the public expense, an action of trespass brought against the Collector of Madras, for having entered the limits of the Pagoda and taken possession of certain property belonging to it.

1403. That now the discussions on the first of these points having been brought to a satisfactory conclusion by the able mediation of the Advocate General and Annasawmy having conceded all points in dispute and stated his readiness to execute an agreement "acknowledging that he has been appointed Dhurmahkurta of the Pagoda under the authority of the Government, and not in virtue of any hereditary right to that office, and that he is liable to be removed by the same authority provided he does not perform the duties of the office and render accounts of the property and funds &c. &c," all further discussion on this part of the subject was rendered unnecessary and it remains only for us to recommend to the Honorable the Governor in Council the adoption of the suggestions of the Advocate General as calculated to obviate future disputes and establish the authority of Government.

1404. We suggested that Mr. Compton should be requested to draw up the agreement and the regulations which he proposed to frame and that in so doing he should take into consideration the propriety of a joint custody of the Pagoda funds being vested in some other of the officers of the Pagoda in addition to the Dhurmahkurta, as a greater security against malversation.

1405. With regard to the 2nd point we observed that the difficulty which before attached to this part of the question had been almost entirely removed by the withdrawing of the suit against Mr. Murray which must follow the adoption of the measure recommended by Mr. Compton we noticed however that one of the stipulations of Annaswamy was that on the suit being withdrawn, each party should pay his own costs. This we remarked appeared fair and reasonable and we requested the attention of Government to Mr. Murray's solicitation that the suit might be considered as having been conducted on account of Government and the Company's Solicitor directed accordingly.

1406. We reminded the Government that authority had been conveyed in Mr. Secretary Hill's letter of 2nd April 1822 for the suits instituted against Mr. Murray being defended by the Honorable Company's Law Officers that however from subsequent correspondence and further communication with the Advocate General, it was considered advisable for reasons then stated that the Government should not be implicated in the suit then pending between Annaswamy and Mr. Murray, and intimation was given to the Board by a letter from Mr. Secretary Hill, dated 1st April 1823 that "the Government had withdrawn from the defence of the suit." But as in a letter of the same date from Government to the Honorable Company's Solicitor copy of which accompanied Mr. Hill's letter the Advocate General was "instructed without putting the authority of Government in issue to adopt such a line of defence in concurrence with the defendants as might in his judgment be most advisable." We apprehended that it was never the intention of Government to leave the expenses to be paid by Mr. Murray and as the result which had been brought about amounted to a tacit admission of the propriety of Mr. Murray's interference we recommended that authority should be granted for the suit being then considered a Government suit.

1407. With reference to the question respecting the mode in which the property of the Pagoda should be invested we observed that authority was conveyed to Mr. Murray on 18th December 1820 for the Company's Bond belonging to that institution being made out in the joint names of the Church Warden and himself and that the Bond was returned to him on 10th May 1821 but whether this measure had been actually carried into effect we said we were not informed that enquiry however would be made and the result communicated to Government.

1408. We concluded our address with an expression of the sense we entertained of the conduct of Mr. Compton by whose able and unremitting exertions this important question had been brought to a satisfactory conclusion without injury to the interests of the individual concerned or compromising the rights and dignity of the Government.

1409. We received an answer to the foregoing communication under date the 18th March by which we were informed that as the articles of agreement tendered by Annaswamy, were in general satisfactory, the Advocate General would be requested to prepare a formal instrument to the effect proposed in the 3rd paragraph of his letter to the Collector of Madras, dated the 16th February to be executed by Annaswamy, after it should have received the sanction of Government that he would also be requested in communication with us to draft the special regulation which he had recommended, for the management of the concerns of the Pagoda that our suggestion that some

of the other officers of the Pagoda should be associated with the Dhurmahkurta in the custody of the funds was considered very proper and that it was thought also to be desirable that they should render their accounts monthly, and that the amount to remain under their charge, should not be more than might be required for the disbursements of each month; the surplus being lodged in the Collector's Treasury.

1410. It was intimated to us that our recommendation that the Collector's share of the costs in this case should be borne by the Government would be taken into consideration and we were desired in the meantime to direct Mr. Murray to ascertain and report the amount.

To the Collector of Madras,
24th, in Cons., 24th March 1825.

1411. A copy of the above correspondence was transmitted to the Collector for his information and guidance.

COMPLAINT FROM MESSRS. ARBUTHNOT AND CO., AGENTS OF MR. COCHRANE, THE PROPRIETOR OF CLIVE'S CANAL, RELATING TO THE NAVIGATION OF THE CANAL AND OTHER MATTERS CONNECTED THEREWITH.

1412. Under date the 23rd July 1824 the Governor in Council referred for our particular investigation and report copy of a letter from Messrs. Arbuthnot and Co., submitting a complaint relative to the navigation of Clive's Canal and other matters connected therewith, with copies of its enclosures and copies for the legal instruments therein alluded to observing that it was desirable that we should hold such communication with the several parties concerned as might enable us to submit a satisfactory and conclusive report on the subject.

To the Chief Secretary, in
Cons., 28th February 1825.
From Messrs. Murray and
Hadow, 16th, in Cons., 21st
February 1825.

1413. In answer to this reference we laid before the Honorable the Governor in Council on the 23rd February a letter we had received from Messrs. Murray and Hadow on the subject.

1414. We stated that a correspondence had passed with the Collector of Madras, respecting the matters complained of by Messrs. Arbuthnot and Co., but as the result of it was not entirely satisfactory to the Board, we deemed it proper to refer them to the consideration of the Committee appointed by the Government to enquire into the abuses supposed by the Collector to exist in his office.

From Government,	23rd July, in Cons.,	2nd August, 1824.
To the Collector,	2nd	Do.
From Do.	14th	19th Do.
To Do.	15th	16th September Do.
From Do.	21st	23rd Do.
To Do.	23rd	23rd Do.
From Do.	4th	7th October Do.
To Do.	14th	14th Do.
From Do.	18th	25th Do.
To Do.	23rd	25th Do.
From Do.	25th	28th Do.

1415. We observed that the ground of complaint stated in the letter of Messrs. Arbuthnot and Co., were two, 1st, that injury had been sustained by their constituent the proprietor of Clive's Canal in consequence of the stoppage of the navigation of the Canal which they alleged to have been occasioned in a great measure by the water being drawn off from the Canal and the streams which supply it for the manufacture of Salt contrary to the engagement subsisting between the Government and Mr. Cochrane according to the agreement bearing date 14th October 1806.

2nd, that it had been the practice for a considerable time past on the part of the servants of the Collector of Madras, to levy a ground-rent of 7½ fanams for every boat-load of any commodity whatever landed and lodged upon the ground that had been assigned to Mr. Cochrane in conformity to the above agreement, to the injury of the trade of the Canal and consequently of the interests of their constituent and that a like tax was levied even when goods are removed to distance immediately after landing.

1416. With respect to the 1st ground of complaint, Messrs. Murray and Hadow reported we said that from all the information they had been able to collect, they were of opinion that the stoppage of navigation on the Canal in the late season was to be wholly attributed to the long continuance of the drought, and that the persons interested had no more to complain of than all the inhabitants of the Carnatic, many of whom, in common with the proprietors of the Canal were deprived of all their expected gains from want of water.

1417. That only 14 Picottahs were erected on the banks of the Canal, and worked from May to July, during the past year which could not have occasioned any material diminution of the water of the Canal and no complaint was made of injury done to the banks by their erection thereon.

1418. That the number of Picottahs used in drawing water for the salt-pans, from the Ennore river and its supplying channels, was greater than usual, but not so great had the bar to the sea been open, as to diminish the water in such a degree as to interrupt the navigation.

1419. With regard to the practice of drawing water for the salt-pans from the Ennore river we observed that it obtained long prior to the formation of the Canal that there was no provision in the deed of contract, executed on the 14th October 1806 referred to by Messrs. Arbuthnot and Co. restrictive thereof; and there could not in justice be any restriction for the advantage of the Canal, which should have the effect of preventing the inhabitants of the vicinity from applying a proportion of the water to their own uses.

1420. But in point of fact, we said "it appeared that the water in the Cantoopully Canal was quite sufficient to admit of the passage of boats during the whole year; and that in Cochrane's Canal, there was always enough water for a half loaded boat to pass" and further that the obstruction to the navigation was occasioned by parts of the Pulicat lake having become completely dry an effect which, under all the circumstances stated could not with any justice we thought be attributed to the operation of the Picottahs.

1421. On this ground of complaint then we observed it appeared evident that there could be no fair claim to remuneration from the public for whatever might have been the loss sustained by the proprietor of the Canal, in consequence of the stoppage of the navigation.

1422. Respecting the 2nd ground of complaint stated in the letter of Messrs. Arbuthnot and Co. Messrs. Murray and Hadow reported we remarked that the tax in question, was not a new Tax but had been long levied, and neither in the rate nor in the mode of collecting it, had undergone any change for the last 12 years.

1423. It appeared we observed that there are in the vicinity of the basin deposit of firewood wherein nearly the whole of the firewood brought down the Canal is lodged, and for the space so occupied a ground-rent is charged at the rate of 2 Pagodas for 2,400 square feet that this rate was fixed long ago, and although it had never been formally sanctioned had been invariably acted upon.

1424. Besides the firewood, brushwood or faggots we said were also brought by the Canal boats which are usually piled in heaps to the southward of the basin that for this it was at first customary to charge ground-rent, accordingly to the space occupied at the same rate as for the established depots but that this charge appeared afterwards to have been commuted into a tax of $7\frac{1}{2}$ fanams for every boat laden with the brushwood which we concluded was thus fixed upon a supposition that the wood &c. in each boat, could not occupy a larger space of ground than that producing a revenue of $7\frac{1}{2}$ fanams at the established rate that latterly this system seemed to have again changed its nature and the demand had come finally to be considered as a kind of toll which was to be paid upon certain articles whether stored near the basin or not and without reference

to the time which the articles might remain there and even upon cargoes not landed at all at the basin but passing by.

1425. It was said we remarked never to have been demanded "upon cargoes ultimately" stored within the depots paying established monthly rent, nor upon chusam shells coming to the proprietors of lime kilns, paying monthly rent, nor upon goods liable to Government customs nor upon any articles which yielded a revenue to Government under any other denomination, and so far from being levied upon every boat-load as stated by Messrs. Arbuthnot and Co. the Committee reported that out of 2,223 boats, which imported cargoes from the 1st January to 31st December 1824 only 170 were subjected to this tax.

1426. With regard to the complaint, that this tax and ground-rent were charged upon goods stored on land granted to Mr. Cochrane it was reported, we observed, that all the depots with the exception of 4 which are upon the Company's land, are upon ground the property of Soomkarum Chetty and his relations, by whom the same rate of ground-rent and the same tax upon boats coming to merchants whose depots are upon their ground is charged as by the Collector.

1427. A plan of the vicinity of the Canal and basin was submitted showing the relative situations of the ground belonging to the several parties.

1428. By this plan it appeared we remarked that two of the four firewood depots situated upon the Company's land, encroached a little upon the space of sixty feet from the edge of the basin, understood to be claimed as the property of Mr. Cochrane, under the contract between him and the Government but it appeared also that the Canal toll house on the other hand, encroaches as much upon the Company's ground.

1429. From what had been stated and from the observation that the tax in question was so lightly felt, as never to have been complained of by the merchants, who are represented to consider it of so little moment as to express doubts whether its abolition would be of advantage to their trade. We thought we said it might be concluded at once, that the complaint of Messrs. Arbuthnot and Co., on this head was as groundless as that which had been already considered.

1430. The Committee had proceeded however we observed to discuss the question, whether under the terms of the contract, Mr. Cochrane had a right to any land at all on the banks of the basin and whether the formation of the basin, extending as it does, on both sides, beyond the space limited for the Canal and the side roads is not an encroachment unauthorized by the terms of agreement.

1431. We said that from the circumstances represented by the Committee, Mr. Cochrane's claim of right seemed to be more than doubtful but, that it did not appear to us to be necessary or expedient to agitate the question on the present occasion. The point immediately under consideration was otherwise sufficiently clear, and we had no doubt, that the Honorable the Governor in Council would concur with us in opinion that the complaints preferred by the Agents of Mr. Cochrane in regard to this particular tax and the ground rent which appeared to have been levied for many years past by the authority of the Collector as well as in regard to the former matter of complaint, were unsupported by the facts of the case.

1432. We then stated that the Committee although they did not think that Mr. Cochrane had a claim of right to the space of sixty feet on the banks of the basin considered it desirable as conducive to the objects for which the Canal was originally formed, that a space of that extent, should be left clear for the easier landing and shipping of articles, and proposed accordingly that the depots of firewood, should be removed beyond that distance and that they further proposed that the tax of $7\frac{1}{2}$ fanams should be relinquished, as they found no authority for it except long standing custom; and as the collections were small, and it opened a door to vexatious

Anmany than to accept the highest offer which had been received, we were however permitted if we should be of opinion that the shortness of the time which remained for preparation, or other causes, rendered that course impracticable or clearly unadvisable to let the farm for a single year on the best terms which we could obtain.

1448. We were desired in any event to endeavour to supply the deficiency of information already noticed. The extent of the increase stated to have taken place in the consumption of European spirits, and in the number of shops and punch-houses where spirituous liquors were sold, and the period within which these changes had taken place it was observed should be shewn as accurately as possible, as well as the description of the spirits alluded to and the prices at which they were retailed. The latter to be compared with the retail price of Arrack. And with reference to the result of that comparison we were desired to consider, whether a reduction in the price of Arrack or a removal of the limitation in that respect might not be the most effectual and eligible means of protecting the revenue derived from that article.

1449. Under the same date we received a letter from Government transmitting :
 From the Secretary to Government, 8th, in Dy. Cons., 11th July 1825.
 Petition from two individuals Seetaram and Ramasawmy tendering for the rent of the Custom and Excise revenues in the Collectorate of Madras.

1450. On the 29th July we received a further communication stating that it had been represented to Government that the renters of the duties on Tobacco, Betel, &c., at Madras had converted the rent into a monopoly by establishing Tobacco and Betel Godowns and forcing the merchants to have their godowns within the compound of the cutcherry of the renters, and further that they levied unauthorized exactions from the retail dealers by obliging them to take and pay for stamp cadjans issued as licenses by the renters, desiring us to make inquiry into the truth of these allegations and report the result.

1451. It was stated we were informed that hitherto each retail dealer had been obliged by the renters to take a stamp cadjan every month, paying for it a single fanam, but that under new rules of the renters he must take two stamp cadjans every month and pay four annas.

To the Chief Secretary to Government, in Cons., 22nd August 1825.
 In Dy. Cons., 11th July 1825.

1452. On the 22nd August we replied to Mr. Secretary Macleod's 2 letters of the 8th July.
 1453. On receiving the first of these communications we had we said lost no time in addressing Messrs. Murray and Hadow and calling upon them to furnish more particular information upon those points wherein it was considered by the Honorable the Governor in Council that their report was defective and we then submitted their reply.

1454. Messrs. Murray and Hadow we observed were of opinion that the causes which had led to the diminution in the consumption of Country spirits and the consequent decrease in the offer for the rent of excise duties collected upon them were to be traced to the increased importation of European spirits and the low price at which the importers were enabled to dispose of them; the quantity of spirits of European manufacture imported into Madras had been rapidly increasing for the last three years, whilst the quantity of Arrack consumed had been gradually declining. The quantity of European spirits imported during the last official year we stated was gallons 1,00,409½ exceeding the imports of 1822-3 by the large quantity of gallons 54,399 and of 1823-4 by 35,879. This vast increase in the imports, whilst the rates of duty had remained unchanged was mainly ascribed we said to the low price at which spirits were now to be procured in

Europe. Some years ago the price paid for brandy in England was stated to have varied from 5 to 7s. but it now varied from 3s. 6d. to 2s. 6d. per gallon and in France was still lower, being from 3 to 4 francs per velt of 2 gallons or 15d. to 20d. per gallon. Messrs. Murray and Hadow stated that European spirits of a good quality were sold by auctioneers at 2 Rupees per gallon and of an inferior quality so low as 1 Rupee per gallon. The retail price of Columbe Arrack was fixed at *Rupees 3-14-3, of Putta Arrack †Rupees 3-1-9 per gallon so long therefore we observed as better spirits could be procured for one-half the price it was not to be wondered at that the consumption of country manufactured spirits should have declined.

1455. The total net revenue realized by the Renters last year from the sale of Arrack and Toddy was shewn we remarked by Messrs. Murray and Hadow to amount to Rupees 3,21,811-9-11 whilst the rent which they paid for their farm to the Government amounted to Rupees 3,45,100, there being a deficit against the renters of Rupees 23,289. To this loss we said was to be added the cost of an expensive Sibbendy and these causes induced the late renters to avail themselves of the condition of their engagement by relinquishment of their farm at the expiration of last Fusli, although the term for which their cowl had been given had not expired.

1456. The establishment of petty shops and punch-houses we observed no doubt had had a tendency to increase the importation of European spirits. It did not appear however we remarked that any considerable addition had been made as was first stated to the number* of these shops but other shops were stated to be in existence under the title of Tiffin houses and Beer-shops which professing not to sell spirits European or Country were not required to take out any License but which did in fact clandestinely retail to a considerable extent and even by drams to the natives.

1457. It was apparent therefore we concluded that the falling off in the offers of the Abkary rents had been occasioned mainly by the increased importation of European spirits which had superseded in a considerable degree the use of country manufactured spirits.

1458. In the present state of the law which prohibited the imposition of any new or additional duty upon the commerce with the United Kingdom, it was difficult we remarked to provide any remedy which would secure the revenue hitherto derived from Abkary, without entailing consequences more prejudicial in their effects than the sacrifice of Revenue. On this account we were averse to the reduction of the price of Arrack. No advantage could be looked to from this measure we observed except from an increased consumption of the articles which must necessarily lead to the increase of intoxication and all the train of evils attendant thereon.

1459. Messrs. Murray and Hadow we said proposed "if it were practicable" that all European spirits when retailed in quantities less than 1 dozen should be subject to the same excise duties as Arrack and Toddy, but in the present state of the Law we apprehended this to be impracticable we were informed however we said that an excise duty in addition to the regular import duty was collected on all spirits imported into Calcutta and Bombay and as we considered that corresponding Regulation might be introduced with good effect here we suggested whether it might not be expedient to make application to the authorities at home to have this done. Viewing the subject in another light we observed that if the importation of European spirits were much increased it might be necessary (as a measure of police) to place the retail under some additional restrictions.

1460. We then proceeded to report the measures which we had adopted in reference to the petition which accompanied Mr. Macleod's second letter, and in order to shew that nothing had been left undone by us we took a short retrospect of what had taken place

Para 8.
 *Equal to Fanams 50.
 † Do do 40.

	In 1822.	In 1823.	In 1824.
*Taverns ...	7	7	10
Punch-houses.	47	47	47
Arrack shops..	50	50	50
Wholesale License	29-30-29.		

Quantity of Brandy &c., imported on the last three years.

Fusli.	Gallons.
1232...	46,010½
33...	64,530½
34...	1,00,409½

Quantity of Arrack consumed, Fusli.

Fusli.	Gallons.
1232...	1,60,833
33...	1,49,985
34...	1,42,962

Para. 2nd of Messrs. Murray and Hadow's letter, 22nd, in Cons., 25th July 1825.

prior to the receipt of that letter, we stated that proposals for the Sawyer Abkary and Toddy rent were invited in the month of May in the usual manner and the farms were put up

To Messrs. Murray and Hadow, 2nd, in Cons., 4th July 1825.

of the offers not being considered satisfactory these gentlemen were informed that unless higher offers could be obtained (with a view to which we suggested a personal conference with the parties making the highest offers) the rents must be taken under Aumanie; this led to an increased offer of

From do. do., 2nd, in Cons., 4th July 1825.

Rupees 8,000 on the part of the persons who had made the highest offer; before making the total 3,10,000 provided they could have the rent for five years; but even this sum fell so far short of the former rent and what we considered might be realized by keeping the farm under Aumanie that we thought it right not to accept the offer. In the meantime tenders had been made to our Board, in the shape of Petitions, for the rent of the whole Land Customs and Excise duties, including those then rented as well as the Customs on Piece Goods and Gruff Goods, and in order to try the effect of farming the

To Messrs. Murray and Hadow, in Cons., 4th July 1825.
From Messrs. Murray and Hadow, in Cons., 7th July 1825.
To do., 7th, in Cons., 7th July 1825.

whole Messrs. Murray and Hadow were directed on the 4th July to invite offers and give public notice that all the branches of Custom Revenue would be put up to public sale on the Saturday following being the 9th of the month. These gentlemen however opposed so many reasons to the renting of the Customs on Gruff Goods and Piece Goods that we abandoned the idea and left it discretionary with them to put up the other rents again or not as they might consider best, the result was that no sale took place on the 9th these details we said would explain the concluding passage of our letter of the 9th July to Messrs. Murray and Hadow wherein it was stated that it was "resolved under any circumstances "to keep the Gruff Goods and Piece Goods under Aumanie."

1461. In forwarding to Messrs. Murray and Hadow Mr. Secretary Macleod's letter of the

To Messrs. Murray and Hadow, 9th, in Dy. Cons., 11th July 1825.

8th July together with the Petition which accompanied it we also forwarded we said two other petitions to the same purport which had been addressed to us and gave instructions that all the parties should be assembled together with the present contractors in order that the fullest benefit might be derived from competition. The measures adopted by Messrs. Murray and Hadow were we observed such as to give full effect to these intentions immediately on receipt of the Board's orders they issued a notification directing the attendance of all the parties with the necessary deposits at the Collector's Cutcherry, and they all did attend on the 12th July accordingly; the result we stated in Messrs. Murray and Hadow's own words as follows:—

"Ramasawmy and Seetaram declining taking the Tobacco rent when informed that the "Gruff and Piece Goods were to continue under Aumanie, but they agreed to take the Arrack "and Toddy on the terms offered. We then required them to deposit the amount of 10 per cent "of these two rents being Rupees 38,900 instead of Rupees 77,400 with which they should have "been prepared under the terms of their proposal, but they had not a single Rupee to offer, "and promised to bring part to-day and part to-morrow. As we considered this to be mere evasion, "we rejected their proposal."

"Mullecarjanum and Chengleroy Chetty appeared willing to rent the Tobacco on the terms "they had offered but instead of Rupees 32,500 the usual deposit of 10 per cent they could only "produce Rupees 5,600."

"Viziaragaviah declined having anything to do with the Tobacco rent unless he could also "have the Gruff and Piece Goods rented to him."

"A Coopoo Chetty and Chuckraverty Chetty have made an offer to take the rent of Tobacco " &c., for the ensuing three Fuslies at the average rate of the five Fuslies previous to this revenue "being rented, being Rupees 3,30,000, per Fusli. The deposit already in our possession is equal "to 10 per cent on the amount."

1462. We stated that a subsequent offer of Rupees 3,35,000 for the Tobacco rent was made to Messrs. Murray and Hadow by Mullecarjanum and Chengleroy Chetty but still without the necessary deposit and it was therefore rejected. We further stated that the party who tendered

To Messrs. Murray and Hadow, 13th, in Dy. Cons., 14th July 1825.

3,30,000 and gave the required security had occasion to attend on the Board the following day upon business connected with the rents in Chingleput for which they were in treaty, and on being informed that an offer of 3,35,000 had been made to us agreed to take the rent for that sum, and this offer being considered under all circumstances to be adequate we had conveyed authority to Messrs. Murray and Hadow to accept the same and put the parties in possession of the rent. Believing also that it would be more for the interests of the Government to accept the offers for the Arrack and

Fusly 1234.	Rs.
Amount of Arrack and Toddy Rents...	4,63,400
Offers for 1235	3,32,000
Difference...	1,31,400

Toddy Farms than keep them in Aumanie we said we had likewise given authority for the acceptance of the tenders made for them amounting together to Rupees 3,32,000 for a period of three years and though this we observed might appear a great falling off when compared with the revenue derived from these sources last year, yet under the explanation given in the first part of this communication we said we trusted that the Honorable the Governor in Council would not think that in sanctioning this measure we had in any degree compromised the interests of Government.

1463. In respect to the characters and the motives of the Petitioners on this occasion we referred the Honorable the Governor in Council to the report of Messrs. Murray and Hadow, from which we said it would appear that their representations had sprung from a wish to excite prejudice against the present renters, rather than from any real grievances they had to complain of.

1464. Upon a review of all the circumstances from the first invitation of Tenders to the final acceptance of the present renter's offer, we said we deemed it only justice to Messrs. Murray Hadow to state that in our judgment the competition for the rents had been free and open to everybody; their patience and exertions to procure offers unremitting and their conduct throughout deserving commendation.

1465. We took this opportunity of replying to Mr. Secretary Macleod's letter of the 29th July, desiring inquiry to be made into certain allegations against the present Tobacco renters. These we observed were 1st that the renters had converted the rent into a monopoly by establishing Tobacco and Betel godowns. 2nd that they forced merchants to have their godowns within the compound of the renters' cutcherry, and 3rd that they levied unauthorized exactions from retail dealers by obliging them to take and pay for stamp cadjans issued as licenses by the renters.

1466. We said that in answer to the first of the allegations Messrs. Murray and Hadow (to whom Mr. Macleod's letter was referred) stated that on the question being asked of a considerable number of the wholesale dealers whom they had assembled, the fact was distinctly denied indeed we observed that so far as Tobacco only was concerned it did not appear that such a measure could be attempted with any prospect of success as that article could be imported by sea uncontrolled by the Renters. But the most conclusive argument we remarked against the existence of a monopoly Tobacco being now retailed at the following prices:—

1st sort 12½ to 13 fanams per viss.	
2nd do. 12	do. do.
3rd do. 10 to 11	do. do.

1467. The cost and charge of the first sort we said came to 5 fanams per viss the duty 6½ leaving a profit of 1½ fanam per viss to be shared between the persons through whose hands it passed before it reached the consumer.

1468. In reference to the second allegation we said it appeared from the report of Messrs. Murray and Hadow and the declarations given before them that there was no truth whatever in the assertion that persons were compelled to take the godowns adjoining the renters' cutcherry.

Nos. 1 and 2 in Messrs. Murray and Hadow's letter, 8th, in Cons., 8th August.

1469. In reference to the third allegation of levying unauthorized exactions we observed that the practice alluded to of granting the cadjan chits to the retail dealers was stated to have been introduced so long ago as the time of Mr. Baker's Collectorship that the object of this was represented to be the prevention of smuggling by preventing the shop-keepers from receiving any smuggled Tobacco and that the charge was reported to be the same as had heretofore been demanded without any thing new or additional. Finally we said that upon a careful review of all that had been stated we were of opinion that the merchants were not constrained to take the godowns situated within the renters' cutcherry that the sale of Tobacco was unlimited and unfettered, that the story of the undue exactions for cadjans was without foundation, and that the renters had generally demeaned themselves agreeably to the terms of their cowl.

March 1792 to October 1802.

1 and 2 in Messrs. Murray and Hadow's letter, 8th August.

1470. After we had written to the above effect we received a letter from Mr. Secretary Macleod under date the 12th August, forwarding a further petition from P. Mullecarijana representing the disappointment which he had suffered from not getting the Tobacco and Betel rent, which he attributed to the "intrigues of Mr. Murray," and the injury his character sustained from the statement of that gentleman of his inability to make the required deposit of 10 per cent of the amount offered for rent at the time of sale.

In Cons., 15th August 1825.

1471. We said we had already so fully stated the reasons for the rent not having been given to this person, that it appeared unnecessary here to recapitulate them. We hoped we added that the explanation here offered would be considered satisfactory refutation of the complaints of the petitioner and that the Honorable the Governor in Council would concur with us in thinking that his petition should be rejected as false in its allegations and disrespectful, and unjustifiable in its style.

1472. On the 13th September the Governor in Council acknowledged the receipt of the above letter.

From the Secretary to Government, in Cons., 26th September 1825.

1473. By that communication it was observed the Government had been informed of our having let the revenue derived from Betel, Tobacco &c., at Madras to Coopy Chetty and Chuckraverty Chetty for the term of three years at the yearly rent of Rupees 3,35,000, being Rupees 63,500 less than the last rent, and of our having let the farms of Arrack and Toddy to Moorgapah Mudely and Shenmoogaroy Mudely for the same period at the rent of Rupees 3,32,000 being less by Rupees 1,31,400, than the late rent. The Governor in Council it was stated approved of our having consented to the decrease of rent in these cases, under our conviction of its necessity if the forming of these branches of Revenue were continued, and of the inexpediency of taking them under Aumanie. But it was thought that it would have been better to have limited the term of the new engagements to one year, as suggested in Mr. Macleod's letter of the 8th July with respect to the farm of Arrack.

In Dy. Cons., 11th July 1825.

1474. The information which had been furnished by Messrs. Murray and Hadow relative to the increased importation and consumption of European spirits it was remarked seemed to account

sufficiently for a large decrease in the consumption of Arrack and Toddy, and consequently in the amount of the revenue yielded by those articles. If European spirits of better quality than Toddy or Arrack can be sold as is stated at a lower price it was a natural consequence it was observed that they should be consumed in preference and would seem reasonable to expect that the use of them should become more and more prevalent until at length it completely supplanted that of the inferior and yet dearer liquors. But this would be a loss to Government because the latter yield a considerable revenue, their high price being in fact the effect of high taxation, while the former, being lightly taxed afford but little. The diminution which had already taken place in the Revenue from Arrack and Toddy was far from being compensated by the Custom duties levied on the increased importations of European spirits, and the more the latter came into use in the room of the former, the more the revenue must suffer, supposing the rules and system of taxation to remain as at present. It was therefore observed in Mr. Macleod's letter of the 8th of July, that it would be proper for us to consider whether a reduction in the price of Arrack, or a removal of the limitation in that respect might not be the most effectual and eligible means of protecting the revenue derived from that article.

1475. Our Board as well as Messrs. Murray and Hadow it was observed considered this proposal objectionable and were of opinion that the adoption of it would be productive of effects more to be deprecated than the sacrifice of revenue. We had remarked "that no advantage could be looked to from this measure except from an increased consumption of Arrack which must necessarily lead to the increase of intoxication and all the train of evils attendant thereon."

1476. It was certainly true we re-admitted that the measure could prove advantageous to the revenue only by promoting the consumption of Arrack. But it was observed it must be remembered that the loss of revenue for which a remedy is required arose entirely from the diminution of that consumption. While that diminution therefore with its consequence was regarded as an evil the mere circumstance of operating in direct counteraction to it could constitute no objection to the proposed remedy. What we contemplated, however, as fraught with consequences so greatly to be avoided the Government understood was an increase, not merely in the consumption of Arrack, but in the whole consumption of all kinds of spirituous liquors. But it was said supposing it certain that this must be attended with an increased prevalence of intoxication, it did not appear evident that it would necessarily be occasioned in any material degree by the measure under consideration. The use of European spirits had supplanted, it was said to a considerable extent, that of Arrack, in consequence of their greater cheapness. If as was represented, they were sold much cheaper than Arrack this it was observed might be supposed to occasion an increase of intoxication. But this reduction in the price at which spirits of one kind or other could be obtained it was not in the power of the Government to prevent. It was now proposed to reduce the price of Arrack so far as to take away the preference given to European spirits on account of their comparative cheapness, and no further. It did not appear it was remarked why this object might not be effected without occasioning any important increase in the general consumption of spirits. Arrack was at present represented to be much dearer than gin, rum, or brandy, and yet there was a large consumption of it. It would therefore seem, that in order to occasion its being preferred, there was no necessity to make it much cheaper than those liquors and unless, it were made considerably cheaper there seemed little reason it was observed to apprehend that any material effect would be produced with respect to the prevalence of intoxication.

1477. It was observed that upon inquiry we had found that we were misinformed with respect to that supposed increase in the number of licensed places of public entertainment to which we had been led to ascribe the increased consumption of European spirits. We noticed however it was remarked other places, denominated Tiffin houses and Beer shops, where spirits were not professed to be sold, but were in fact clandestinely retailed, without license. It was in

contemplation we were informed to enact a rule and ordinance for the Town of Madras, by which the keeping of shops and houses of this description would be made subject to proper regulation. But it did not appear it was observed to be practicable in this way to prevent European spirits from supplanting Arrack, if they could be sold, of better or as good quality at lower prices. To limit the number of places where they might be retailed, would, it was conceived, be of little effect towards limiting the quantity sold. It would be the interest of the retailers whether few or many, to undersell their rivals, the dealers in Arrack. This object therefore they would in either case equally accomplish, and unless either their number was so small as to lead to their combining together and selling at a monopoly price limited only by attention to this object or their capital and credit were too narrow to enable them to satisfy the public demand, the competition among themselves would further reduce their prices to what would be sufficient to afford a fair profit to the trade. The prices therefore would be the same, or nearly the same, as if the number of dealers were unlimited and their seemed it was said no reason to think that there would be much difference in the whole amount of the sales. If we put out of sight considerations connected with police, the chief effect of the limitation it was observed would appear to be to confine the trade and its profits to a smaller number of persons than would otherwise embark in the one and share the other.

1478. When the representations which we had laid before Government respecting the state of the Revenue derived from Arrack and Toddy we re-considered, it seemed somewhat remarkable it was observed that the contractors should have been willing to enter into an engagement for so long a term as three years. The necessity however for our considering the subject, with reference to the present observations, might appear to be the less urgent on account of that engagement. But whatever time might be gained, it was observed that advantage should be diligently taken of it to acquire a thorough knowledge of all the important facts and of all their bearings, and to form, with due deliberation, a sound judgment concerning the measure proper to be ultimately adopted. It was indeed of high importance it was remarked that our Board and the Government should at all times possess a full and accurate knowledge of everything effecting any branch of the public revenue, under whatever system of management it might be conducted.

1479. The proceedings which had taken place on the late occasion of renting out the Farms of Arrack and Toddy and of Betel, Tobacco, &c., it was observed furnished instruction which was worthy of being attend to: The highest offer which was received when the farm of Betel, Tobacco, &c., was first put up to public auction appeared to have been only Rupees 3,02,000 per annum on a contract for three years. This offer was made by the same persons who ultimately took the farm at the annual rent of Rupees 3,35,000. Having been submitted to us by Messrs. Murray and Hadow, it appeared to us to be so low that without further information we could hardly feel authorized to accept it, we very justly observed it was noticed that there seemed to have been no competition in the bidding and that the bidders might therefore perhaps be induced, by personal communication on the part of Messrs. Murray and Hadow to make a higher offer. We had accordingly instructed those gentlemen to communicate personally with the bidders with this view, and to report to us their opinion as to the expediency of accepting what might be finally offered, or of taking this branch of Revenue under Aumanie.

1480. The Collectors it was observed in reply reported, that they had sent for the bidders who after considerable hesitation had agreed to give Rupees 3,10,000. "As we see no prospect" it was we added "of obtaining a higher rent we beg leave to submit the Tobacco, &c., rent be given as we have agreed for five years should the Board of Revenue approve of the rent for 3,10,000 Rupees per annum.

1481. We had considered the offered rent still too low and the proposed term of five years too long and had intimated to the Collectors that rather than accept these terms we would take

the Betel and Tobacco duties under Aumanie. But, before determining to do so we had deemed it proper to issue orders to invite proposals for farming at once all the branches of Land Custom Revenue under the Collector of Madras, for the purpose of ascertaining whether an arrangement more advantageous to the Government might not in this manner be effected.

1482. The Collectors it was observed took some steps towards carrying these orders into effect, but they submitted to us various objections against prosecuting the plan of renting out all the branches of Land Customs. Among those objections was the want of time to make the requisite arrangements and there was no doubt it was said that the conclusion of arrangements to have effect on the expiration of a current contract, for any branch of Revenue, ought never to be left to so late a period as it was upon this occasion; another objection was a doubt entertained by the Collectors as to the justice of "taking from Coopoo Chetty and Chuckraverty Chetty the "rent which" as the Collectors stated "was purchased at public auction, under the impression, that "it would be given to them unless the revenue was resumed by Government". This doubt was over-ruled it was noticed though it did not appear to have been expressly adverted to by our subsequent orders, which laid the farm still open to competition. It appeared indeed the Government observed to have been without any good ground; for it was understood that the acceptance of the highest offer at the public auction was declared and known to be subject to our approval and this without any condition whatever as to the resumption of the Revenue by Government.

1483. The plan of renting out the whole of the Customs it was observed was not prosecuted further. But in the meantime Petitions which had been presented to Government complaining that undue favor was shewn to the persons who held the late contracts, and whose offers for the new contracts were submitted by the Collectors, and making higher offers, were referred to the Collectors through our Board, the farms were still kept open and the option of taking the Revenue under public management retained. The consequence was that the old contractors were induced to raise their offers at the cutcherry to Rupees 3,32,000 per annum for the joint Farm of Arrack and Toddy and 3,30,000 for the Farm of Tobacco, Betel, &c., in both cases for the term of three years. These augmented offers were submitted to our Board. The next day the tendering party having occasion to attend us upon business connected with the rents in Chingleput, for which, it appeared, they were also in treaty, were informed of an offer of Rupees 3,35,000 received from other persons for the Arrack and Toddy, and thereupon agreed to give that rent. Upon these terms the letting of both farms was then it was remarked concluded by our Board.

1484. It appeared it was remarked that the last time that offers for these farms were invited to be made at the cutcherry a tender of Rupees 3,89,000 per annum was made for that of Arrack and Toddy by two of the persons who had petitioned Government. On being required to deposit ten per cent upon that sum, or Rupees 38,900, as security in case the proposal should be accepted, it was stated that "they had not a single Rupee to offer" but promised to bring "part to-day and part to-morrow." Messrs. Murray and Hadow it was observed considered this to be mere evasion and rejected the proposal but the Governor in Council thought it was to be regretted that they had done so; although the terms of the public notice inviting offers required bidders to be prepared to satisfy the demand of security, yet it was observed under all the circumstances of the case it would have been much more satisfactory if the short time solicited for that purpose had been allowed. If it had, a considerably larger Revenue would have been obtained for Government, or the view taken by the Collectors of the proposal would have received confirmation and all pretext for complaint of partiality have been taken away and the attainments of either of these objects would have been cheaply purchased at the price of a single day's delay.

the renter's accounts we said would lessen the sum to be remitted. The precise amount we remarked was not stated.

1501. After exhibiting the amount and causes of the loss sustained by the renters on their late contract, Messrs. Murray and Hadow proceeded we said to shew what was the actual out-turn of the rent, as compared with the average revenue received by Government during an equal period antecedent thereto and the result we stated as follows :

Para 1502 of Messrs. Murray and Hadow's letter 19th in Cons. 22nd August 1825.

1502. The average collections of 10 years preceding the rent were Rupees 30,58,433. But as this period included the time during which only half duty was collected by Government an amount equal to the other half duty was added to the average for a period equivalent to that during which the lower duty only was collected namely from 1st April 1819 to 18th May 1821, amounting to Rupees 2,85,336 making the total 33,43,769 or on an average for each of the ten years of Aumancee management Rupees 3,34,377. From this amount was deducted the amount of establishment discharged, by the Collector on the rent being given, Rupees 1,428 per annum, and the remainder of annual revenue was Rupees 3,32,949.

1503. This average applied to a term of 31 months and a half, the period of the rent, would we said give Rupees 8,73,991. But the renter's kists amounted to Rupees 10,42,174 exceeding the average by Rupees 1,68,183, upon this we observed that should the Government take a favorable view of the renters' claims and grant the sum solicited, they would still have benefit by the rent, above the average of the produce of Aumancee management, to the extent of upwards of Rupees 88,183.

1504. Under this view of the case, the renters' application we said appeared to us to be well entitled to the recommendation with which it had been forwarded by Messrs. Murray and Hadow and to our support we further remarked that considerable public benefit had been derived from the successful exertions of the renters to suppress the crime of smuggling, which had prevailed to so alarming an extent and that besides the security thence resulting to the community it was that which had enabled us to rent out the farm in the present year.

1505. In reply to the foregoing the Governor in Council was pleased to express his regret that the renters should have been losers by their contract, but was not of opinion that grounds had been shewn for granting them remission. Some degree of risk it was observed must always attend such undertakings as theirs. Those who engaged in them are men of capital. Their object is to increase it, but they are aware of the possibility that they may be disappointed. And they voluntarily take upon themselves all the chances as well of loss as of gain. There is a marked difference in this respect it was stated between their case and the case of those persons to whom it was usual to grant remission of revenue, on account of adverse seasons or when it was found to have been fixed too high. The payment of the revenue assessed upon land could not be regarded with respect to the land-holders as merely one of the conditions of a contract into which without any necessity they had chosen to enter as a speculation by which they hoped to employ their capital to advantage. It was besides, to be considered on the present occasion, that the same renters had obtained a renewal of the farm on more favorable terms than profit by which might perhaps fully compensate whatever loss they might have incurred under the late contract.

1506. It was further stated with respect to the accounts which had been produced to shew the amount of that loss that notwithstanding what was advanced in support of them, the Governor in Council could not consider their correctness as fully established, and was of opinion that on this point it would be extremely difficult, if not impossible, to obtain such evidence as would be entirely satisfactory.

ON THE STATE OF EDUCATION IN THE COUNTRY UNDER THE PRESIDENCY OF FORT SAINT GEORGE.

1507. Under date the 2nd July 1822 the Government addressed a letter to the Board stating that it was considered by the Honorable the Governor in Council to be an object of interest and of importance to obtain as accurate information as might be procurable with regard to the actual state of Education throughout the country and desiring that the several Collectors might be required to furnish such information according to the form sent therewith. Besides reporting the number of schools in which reading and writing are taught the number of scholars in each and the castes to which they belong it was desired that the Collectors should state to the times which scholars usually continue at school, the monthly or yearly charge to the scholars, whether any of the schools are endowed by the public and in such cases the nature and amount of the fund and that in case of their being Colléges or other institutions for teaching Theology, Law, Astronomy &c., an account of them should be given on this point it was observed that these sciences are usually taught privately to a few scholars or disciples by individuals without any fee or reward, but there are also some instances in which the Native Governments have granted allowances in money and land for the maintenance of the teachers.

1508. It was remarked that although generally education is confined to particular castes and is not extended to females, yet as there are exceptions, which in certain districts might be numerous, the form sent was adopted to include them.

1509. The Government desired it to be clearly understood by the Collectors that no interference whatever with the Native schools was intended observing that every thing of that kind should be carefully avoided and the people should be left to manage their schools in their own way and that all that ought to be done was to facilitate the operation of the schools, by restoring any funds that might have been diverted from them and perhaps granting additional funds where it might appear advisable.

1510. Instructions were issued to the several Collectors accordingly, but before all their reports were received, another letter was addressed to us stating that the Government were anxious to receive the information, which was called for on the 2nd of July 1822; and desiring that the result of the reference made to the several Collectors, under the above instructions, might be reported with as little delay as possible.

1511. We were directed to call for an early report from such of the Collectors as should have omitted to furnish one submitting in the meantime, the information which might be already before us.

To the Chief Secretary, in Cons., 21st February 1825.
Circular to all Collectors, 25th, in Cons., 25th July 1822.
From the Collector of Ganjam, 27th October, in Cons., 6th November 1823.
From the Collector of Vizagapatam, 14th April " 1st May do
From " Rajahmundry 19th September " 2nd October do
From " Masulipatam 3rd do " 13th January do
From " Guntoor 9th do " 14th July do
From " Nellore 23rd do " 30th June do
From " Bellary 17th do " 25th August do
From " Cuddapah 11th do " 7th February 1825
From " Chingleput 3rd do " 17th April 1823
From " N. D. Arcot 3rd do " 10th March do
From " S. D. Arcot 29th June " 7th July do
From " Salem 8th do " 14th do do
From " Tanjore 23rd do " 3rd do do
From " Trichinopoly 23rd do " 28th August do
From " Madura 5th do " 13th February do
From " Tinnevely 18th do " 28th October 1822
From " Coimbatore, 23rd November " 18th November do
From " Malabar 5th do " 2nd December 1823
From " Canara 27th August " 14th August do
From " Seringapatam 29th October " 5th September 1822
From " Madras 13th do " 4th November do
From " Madras 12th do " 14th do do
From " Madras 12th do " 14th February 1825

1512. With reference to the above communications we submitted for the information of the Honorable the Governor in Council under date the 21st February the correspondence noted in the margin regarding the actual state of education in the provinces under this Government.

the renter's accounts we said would lessen the sum to be remitted. The precise amount we remarked was not stated.

1501. After exhibiting the amount and causes of the loss sustained by the renters on their late contract, Messrs. Murray and Hadow proceeded we said to shew what was the actual out-turn of the rent, as compared with the average revenue received by Government during an equal period antecedent thereto and the result we stated as follows :

Para 1502 of Messrs. Murray and Hadow's letter 19th in Cons. 22nd August 1825.

1502. The average collections of 10 years preceding the rent were Rupees 30,58,433. But as this period included the time during which only half duty was collected by Government an amount equal to the other half duty was added to the average for a period equivalent to that during which the lower duty only was collected namely from 1st April 1819 to 18th May 1821, amounting to Rupees 2,85,336 making the total 33,43,769 or on an average for each of the ten years of Aumancee management Rupees 3,34,377. From this amount was deducted the amount of establishment discharged, by the Collector on the rent being given, Rupees 1,428 per annum, and the remainder of annual revenue was Rupees 3,32,949.

1503. This average applied to a term of 31 months and a half, the period of the rent, would we said give Rupees 8,73,991. But the renter's kists amounted to Rupees 10,42,174 exceeding the average by Rupees 1,68,183, upon this we observed that should the Government take a favorable view of the renters' claims and grant the sum solicited, they would still have benefit by the rent, above the average of the produce of Aumancee management, to the extent of upwards of Rupees 88,183.

1504. Under this view of the case, the renters' application we said appeared to us to be well entitled to the recommendation with which it had been forwarded by Messrs. Murray and Hadow and to our support we further remarked that considerable public benefit had been derived from the successful exertions of the renters to suppress the crime of smuggling, which had prevailed to so alarming an extent and that besides the security thence resulting to the community it was that which had enabled us to rent out the farm in the present year.

1505. In reply to the foregoing the Governor in Council was pleased to express his regret that the renters should have been losers by their contract, but was not of opinion that grounds had been shewn for granting them remission. Some degree of risk it was observed must always attend such undertakings as theirs. Those who engaged in them are men of capital. Their object is to increase it, but they are aware of the possibility that they may be disappointed. And they voluntarily take upon themselves all the chances as well of loss as of gain. There is a marked difference in this respect it was stated between their case and the case of those persons to whom it was usual to grant remission of revenue, on account of adverse seasons or when it was found to have been fixed too high. The payment of the revenue assessed upon land could not be regarded with respect to the land-holders as merely one of the conditions of a contract into which without any necessity they had chosen to enter as a speculation by which they hoped to employ their capital to advantage. It was besides, to be considered on the present occasion, that the same renters had obtained a renewal of the farm on more favorable terms than profit by which might perhaps fully compensate whatever loss they might have incurred under the late contract.

1506. It was further stated with respect to the accounts which had been produced to shew the amount of that loss that notwithstanding what was advanced in support of them, the Governor in Council could not consider their correctness as fully established, and was of opinion that on this point it would be extremely difficult, if not impossible, to obtain such evidence as would be entirely satisfactory.

ON THE STATE OF EDUCATION IN THE COUNTRY UNDER THE PRESIDENCY OF FORT SAINT GEORGE.

1507. Under date the 2nd July 1822 the Government addressed a letter to the Board stating that it was considered by the Honorable the Governor in Council to be an object of interest and of importance to obtain as accurate information as might be procurable with regard to the actual state of Education throughout the country and desiring that the several Collectors might be required to furnish such information according to the form sent therewith. Besides reporting the number of schools in which reading and writing are taught the number of scholars in each and the castes to which they belong it was desired that the Collectors should state to the time which scholars usually continue at school, the monthly or yearly charge to the scholars, whether any of the schools are endowed by the public and in such cases the nature and amount of the fund and that in case of their being Colleges or other institutions for teaching Theology, Law, Astronomy &c., an account of them should be given on this point it was observed that these sciences are usually taught privately to a few scholars or disciples by individuals without any fee or reward, but there are also some instances in which the Native Governments have granted allowances in money and land for the maintenance of the teachers.

1508. It was remarked that although generally education is confined to particular castes and is not extended to females, yet as there are exceptions, which in certain districts might be numerous, the form sent was adopted to include them.

1509. The Government desired it to be clearly understood by the Collectors that no interference whatever with the Native schools was intended observing that every thing of that kind should be carefully avoided and the people should be left to manage their schools in their own way and that all that ought to be done was to facilitate the operation of the schools, by restoring any funds that might have been diverted from them and perhaps granting additional funds where it might appear advisable.

1510. Instructions were issued to the several Collectors accordingly, but before all their reports were received, another letter was addressed to us stating that the Government were anxious to receive the information, which was called for on the 2nd of July 1822; and desiring that the result of the reference made to the several Collectors, under the above instructions, might be reported with as little delay as possible.

1511. We were directed to call for an early report from such of the Collectors as should have omitted to furnish one submitting in the meantime, the information which might be already before us.

To the Chief Secretary, in Cons., 21st February 1825.
Circular to all Collectors, 25th, in Cons., 25th July 1822.
From the Collector of Ganjam, 27th October, in Cons., 6th November 1823
From the Collector of Vizagapatam, 14th April " 1st May do
From " Rajahmundry 19th September " 2nd October do
From " Masulipatam 3rd do " 13th January do
From " Guntur 9th do " 14th July do
From " Nellore 23rd do " 30th June do
From " Bellary 17th do " 25th August do
From " Cuddapah 11th do " 7th February 1825
From " Chingleput 3rd do " 17th April 1823
From " N. D. Arcot 3rd do " 10th March do
From " S. D. Arcot 29th June " 7th July do
From " Salem 8th do " 14th do do
From " Tanjore 23rd do " 3rd do do
From " Trichinopoly 23rd do " 28th August do
From " Madura 5th do " 13th February do
From " Tinnevely 18th do " 28th October 1822
From " 7th do " 18th November do
From " Coimbatore, 23rd November " 2nd December 1823
From " Malabar 5th do " 14th August 1822
From " Canara 27th August " 5th September do
From " Srirangapatam 29th October " 4th November do
From " 13th do " 14th do do
From " Madras 12th do " 14th February 1825

1512. With reference to the above communications we submitted for the information of the Honorable the Governor in Council under date the 21st February the correspondence noted in the margin regarding the actual state of education in the provinces under this Government.

1513. An abstract statement prepared from the reports of the several Collectors was also submitted for the purpose of exhibiting at one view the information required by the Government.

1514. This abstract was in the form transmitted by Government, with an additional column showing the amount of population in each district according to the Census as some of the Collectors had stated the numbers differently. Under the head of remarks the information required by the Government regarding the time which scholars usually continue at school, the monthly or yearly charge to the scholars, and other particulars, was concisely stated.

1515. We observed that the schools now existing in the country are for the most part supported by the payments of the people who send their children to them for instruction that the rate of payment for each scholar varies in different districts, and according to the different circumstances of the parents of the pupils, from 1 anna to 4 Rupees per mensem the ordinary rate among the poorer classes appearing to be generally about 4 annas and seldom to exceed $\frac{1}{2}$ a Rupee.

1516. In a few Districts only we said there are endowments for the support of schools and Colleges. In Rajahmundry 69 teachers of the sciences possess endowments in land, and 13 allowances in money granted by former Zemindars. In Nellore certain individuals, Brahmins and Mussulmans are in possession of allowances in land and money granted by the Carnatic Government, for teaching the Vedas &c., and Arabic and Persian respectively to the amount of Rupees 1,467 per annum. In the Northern Division of Arcot, 28 Colleges are supported by Maniums and Marahs, granted by former Governments, yielding Rupees 516 per annum and 3 Persian schools are maintained at the public expense at an annual charge of Rupees 1,361. In Salem Inam lands estimated to yield Rupees 1,109 per annum, are appropriated to the support of 20 teachers of Theology &c., and one Mussulman school has land allowed for its support yielding annually 20 Rupees. In Tanjore 44 Schools and 71 Colleges are supported by His Highness the Rajah. There is no School or College, endowed particularly by the Sircar, but there are free schools maintained by the Mission established in Tanjore which possesses a Survamaniam the annual value whereof is estimated at 1,100 Rupees. In the District of Trichinopoly there are 7 schools which possess endowments in land, to the extent of 46 Cawnies, granted by former Governments. In Malabar there is one College supported by the Zamorin Rajah, which has also some land attached to it.

1517. It does not appear we remarked from the report of the Collectors that any public endowments for the advancement of learning have been diverted from their original purpose, or resumed except in Salem and Coimbatore. The Collector of Salem said that lands yielding Rupees 384 formerly devoted to this object were sequestered before the acquisition of the country by the British Government, and their produce had since been included in the revenues of Government. The Principal Collector of Coimbatore reported that Mauniums &c., granted in former times for the support of Colleges to the value of Rupees 2,208 had been resumed either by the Mussulman or the British Government.

1518. We observed that the late Collector of Bellary having stated in his report that none of the institutions for education at present existing in that district derive support from the State, added "there is no doubt that in former times, especially under the Hindoo Governments, very large grants, both in money and in land, were issued for the support of learning" and further stated his opinion that many of the Yeomials and Shotriums now held by Brahmins in the district may be traced to this source. No conditions he observed are stated in the

"grants issued by the former Governments; they all purport to flow from the free bounty of the ruling power merely to aid the maintenance of some holy and learned man." But they were almost "universally granted to learned or religious persons, who maintained a school for one or more of the sciences and taught therein gratuitously; and though not expressed in the deed itself the duty of continuing such gratuitous instruction was certainly implied in all such grants." We said it did not appear upon what grounds Mr. Campbell founded his opinion so confidently that the implied condition of the grants referred to was the continuance of gratuitous instruction but it seemed not to be the result of particular investigation. We observed that Mr. Campbell further suggested with the view of covering the expense of a general arrangement proposed by him in this report for the improvement of education, that it might be provided, that "on the demise of any persons now holding Yeomials or alienated lands, a new inquiry be instituted, and that though the same may have been continued for more than one generation by the British Government, it may be resumed and carried to a new fund to be termed the school fund" unless it is "clearly stated in the body of the original grant to be hereditary or the intention of the ruling power at the time to make such grant hereditary be clearly proved to the satisfaction of Government." We had little doubt, we said, that the resumption of lands now alienated, in the manner suggested by Mr. Campbell, would produce ample funds for the purpose contemplated, but we conceived that the two objects in view namely the recovery of alienated lands and the establishment of a fund for the support of schools should be kept entirely distinct and separate and that the establishment of schools in every part of the country under any general plan should be regulated by the wants of the people in respect to education, and should not in any degree depend upon the accidental circumstances of the amount of a particular fund being great or less in different situations.

1519. We said we thought it proper to offer this remark in regard to the suggestion of Mr. Campbell which we had noticed, but that it appeared to us to be unnecessary to discuss the plan proposed by him for the improvement of education, and his general speculations on the subject, conceiving it to be the desire of Government at that time only to receive information regarding the actual state of education in order that it might be seen what were the deficiencies to be supplied.

1520. That these deficiencies were lamentably great we said was shown in every one of the reports then submitted; and we remarked that the general result of the whole, from which it appeared that out of a population estimated by the Census at above 12 millions and a half only about 1,88,000 are receiving instruction, or about 1 $\frac{1}{2}$ per cent was most unsatisfactory.

1521. In explanation of the circumstance of no statement being submitted of the number of schools &c. in Canara. We said the late Principal Collector had reported that education was conducted in that district so much in private, that any statement of the number of schools, and of the scholars attending them would be of little or no use but on the contrary rather fallacious, in forming an estimate of the proportion of the population receiving instruction. He stated generally we observed that "there were no colleges in Canara for the cultivation of abstract science" neither were there any fixed schools and Masters to teach in them. There was no instance known "of any institution of the above descriptions having ever received support in any shape from the former Governments."

1522. We added that we still thought it proper to call upon the present Principal Collector to furnish a statement of schools &c. prepared in the form transmitted by Government which should be submitted to the Honorable the Governor in Council as soon as it should be received.

eleven instead of ten times the amount of the Stamp duty as penalty in a bond not bearing the prescribed stamp.

1530. In a letter from the Secretary to Government under date the 26th April, acknowledging by order of the Honorable the Governor in Council the above communication, it was observed, that it appears that the net amount, excluding from account certain receipts and charges not properly belonging to the year, was Rupees 4,58,350-0-4 $\frac{1}{2}$; and that, on a correct comparison with the preceeding Fusli, there was a decrease to the inconsiderable extent of Rupees 4,392-4-2, attributed chiefly to an increase in the charges incurred in the purchase of country paper.

1531. We were informed that the Governor in Council sanctioned the adjustments recommended in the 5th and 6th paras. of our Secretary's letter, with respect to the Stamp paper and cadjans reported to be deficient, to be damaged, and to have been returned to the Superintendent, in consequence of want of demand for them, after having been signed by the Collectors to whom they had been transmitted and having thereby been rendered unfit for general sale.

1532. Copy of this correspondence was forwarded to the Superintendent of Stamps on the 2nd May last.

OPIUM.

1533. Under date the 29th April the Government transmitted to us copy of a dispatch from the Secretary to the Government at Fort William, relative to the trade in Opium, and requested us to state our sentiments upon the points referred for the consideration of this Government.

1534. Upon this subject he reported to the Government on the 29th August to the following effect.

1535. We observed that the points to which our attention had been directed were 1st the conclusion to which the Board of Customs, Salt and Opium in Calcutta had come, viz. that if the annual consumption of Opium in the Districts under Fort Saint George approaches the quantity exported in 1821/22 from Masulipatam for the use of the Rajahmundry and Vizagapatam Districts (more than 44 Candies equal to 308 Bengal maunds) or what is usually consumed throughout the year in those provinces, it deserves consideration whether the internal sale of the drug ought not to be subjected to some such rules as are prescribed by Regulation at the Bengal Presidency in respect to it, and 2nd the suggestion of the Opium Agent in Malwa "that with a view to meet the wants of the several Districts under Madras he should be authorized to supply at once for retail sale about double the quantity (or St. Maunds 1,200) which the Collectors report to be now imported into those territories, and "that this should be disposed of at different depots to be established for the purpose, at as low a rate as possible, with reference to what the article cost in Malwa."

1536. We said that the export of Opium from Masulipatam was particularly noticed in our Reports on the traffic in that drug under dates the 30th June 1823, and 13th December 1824, from which it would be observed that the whole of the supplies consumed in the Northern Circars pass through the hands of the merchants of Juggiapet, a large town in that District, and that of Maunds 460 imported into Rajahmundry in Fusli 1231, Maunds 165 had been exported to other Districts.

1537. On the subjects referred for our consideration with regard to this trade, we had we, said communicated with the several Collectors under this Presidency Circular, 16th, in Dy. Cons., 15th May 1825. and from their replies it appeared that the quantity annually consumed is in most districts very inconsiderable, and in some not more than what is used by the Native Doctors in the preparation of their medicines. We had every reason we said to believe that the checks we had established for the prevention of illicit traffic in this article were sufficient to guard against its existing to an extent likely to interfere with the Revenue derived from the drug by the Bengal Government, and we concurred in opinion with the Collectors that the plan proposed by the Agent in Malwa would be not only expensive but unnecessary.

1538. There were we observed independently of these other reasons which induced us to withhold a recommendation of this measure. Opium we said is at present produced in the Mysore country whence it is conveyed for sale into the neighbouring districts and although not of so good a quality as that produced in Malwa, the comparatively very low rate at which it is sold would ensure a preference being given to it by the consumers, and to prohibit the importation of the drug from that territory would not we imagined, be considered expedient.

1539. The poppy we added is also one of the most valuable products of Coimbatore, and to interfere with its growth would prove manifestly injurious to the holders of land on which it was lawfully cultivated when the lands were valued and assessed by the survey. These objections we were of opinion would prove to the Honorable the Governor in Council that it would not be advisable to adopt the measure suggested by the Opium Agent in Malwa.

1540. The Government in reply to our report stated that a copy of it will be transmitted to the Bengal Government with an intimation of the entire concurrence of this Government in our objections to the proposals of extending the rules in force in Bengal respecting the internal sale of Opium to the territories of this Presidency and of employing the Agent in Malwa to supply the quantity required for their consumption.

1541. It was necessary however the Government remarked that we should pay the most vigilant attention to the object of preventing illicit traffic in that drug and should require from the officers under our authority their utmost exertions to this end.

1542. A Circular letter was accordingly addressed to the several Collectors under date the 15th September requiring them to use the utmost vigilance and exertion to prevent an illicit traffic in Opium in their respective districts.

EXTRA ALLOWANCE TO SUB-COLLECTORS AND ASSISTANT COLLECTORS

ACTING AS COLLECTORS AND TO REGISTERS AND ASSISTANTS

ACTING AS SUB-COLLECTORS.

1543. On the 13th May the Honorable the Governor in Council transmitted for our information and guidance, the annexed copy of a letter addressed under the same date, to the Civil Auditor.

"I am directed by the Honorable the Governor in Council to acknowledge the receipt of your letter dated the 5th instant, reporting upon Mr. Chamier's claim to extra remuneration for acting as Collector of the Northern Division of Arcot."

"The Governor in Council has been pleased to establish it as a rule that a Sub-Collector acting as Collector in any other District than that to which he stands permanently appointed shall be entitled to an extra salary at the rate of 525 Rupees per month."

"The Governor in Council has also established the rule that a Register to a Provincial or Zillah Court or an Assistant in any branch of the service, who may be employed to act as a Sub-Collector whether in his own or any other District, shall for the period of such employment receive an extra allowance of 10½ Rupees, per diem."

"You will give retrospective effect to the former of these two rules in the case of Mr. Chalmers; and to the latter in that of Mr. Robert H. Clive. And you will pass to Mr. A. F. Hudleston from the date of his appointment to act as Sub-Collector in Canara, the allowances of an Assistant to a Collector, together with the extra allowance of an acting Sub-Collector."

1544. With reference to the foregoing communication we submitted under date the 14th July for the orders of the Honorable the Governor in Council a letter from the Collector of Cuddapah, respecting the amount of extra allowance to be granted to Mr. Sub-Collector Ogilvie during the period he was acting as Collector.

1545. We stated that we had been led to make this reference from entertaining some doubts as to the precise meaning of para. 2 of Mr. Macleod's letter to the Civil Auditor. It is there stated we observed "that a Sub-Collector acting as Collector in any other District than that to which he stands permanently appointed shall be entitled to an extra salary at the rate of 525 Rupees per month;" but no provision is made for extra allowance to a Sub-Collector acting as Collector in his own district, although it is expressly stated that an extra salary of 10½ Rupees per diem i. e. 315 Rupees per mensem is to be given to Registrars and Assistant Collectors, whether acting in their own or other districts.

1546. We were led we said to doubt, what would at first view appear to be the intention of Government, viz., to exclude Sub-Collectors from any extra allowance unless acting in other than their own districts from the circumstances, that the operation of this rule would in many districts place the Head Assistant Collector receiving extra allowance upon a better footing in point of salary than the Sub-Collector.

1547. We stated for example that the monthly salary and commission drawn by the Head Assistants in the Districts of Bellary, Tanjore and Malabar exclusive of tent allowance were last year as follows:—

	Rs.	A.	P.
Bellary	896	5	4
Tanjore	856	8	0
Malabar	862	11	8

and observed that if to this were added the amount of extra allowance, Rupees 315 the total emoluments of these officers acting as Collectors would be respectively Rupees 1,211, 1,171 and 1,177 whilst those of the Sub-Collector holding the same charge would be exclusive of tent allowance, only 1,166-10-8.

Salary.	Commission.	Extra	Total.
Rupees.	Rs. A. P.	Rs.	Rs. A. P.
Bellary ... 525	371 5 4	315	1,211 5 4
Tanjore ... 525	331 8 0	315	1,171 8 0
Malabar ... 525	337 11 8	315	1,177 11 8

1548. Under these circumstances we said we were induced to bring the general subject to the notice of Government and to request instructions in the particular case of Mr. Ogilvie. We had great pleasure we added in stating that Mr. Ogilvie's exertions merited our approbation.

From the Secretary to Government, in Cons., 1st August 1825. 1549. The Government acknowledged the receipt of our letter on the 26th July.

1550. In this communication it was stated that the reason why extra remuneration was provided for Sub-Collectors only when acting as Collectors in other Districts than their own, and for Assistants when acting as Sub-Collectors either in their own or in other Districts, was that when no special provision for the charge of a Collector's Office during his absence is deemed necessary it devolves of course on the Sub-Collector, if there is one and he accordingly acts as Collector for the time in virtue of his appointment as Sub-Collector, whereas though the Sub-Collector be absent an Assistant is never considered as acting in that situation unless specially appointed to do so.

1551. That the Governor in Council had however seen fit to resolve, in extension of the first of the rules communicated to us on the 13th May that a Sub-Collector or Assistant Collector, if in charge of his own district for a period not less than three months should for such period receive the extra salary of 525 Rupees per month, whether specially appointed to act as Collector or not; and that if specially appointed so to act, either in his own or in any other District, he should receive the same extra salary for the time of his acting under the special appointment, though he should not be in charge so long as three months and that the Civil Auditor would be instructed to adjust according to the rule now established the claim of Mr. Ogilvie, Sub-Collector of Cuddapah to extra remuneration for the time during which he acted as Collector of that District.

In Cons., 1st August 1825. 1552. The above rules regarding Extra allowances were communicated to the several Collectors under date the 1st August.

RULES FOR THE CIVIL SERVICE AT THE PRESIDENCY.

1553. On the 13th May we had the honor to receive Mr. Secretary Macleod's letter of that date communicating the following Rules which had been framed for the Civil Service of this Presidency under instructions from the Honorable Court of Directors.

"First.—Civil Servants on quitting College shall be sent into the Provinces and employed for at least two years in the Revenue Department as Assistant Collectors."

"Second.—The time which a Civil Servant, while attached to the College, may with the sanction of Government, have resided in the Provinces under the superintendence of a Collector for the prosecution of his studies may, to the extent of one year, be reckoned as part of the prescribed period of two years."

"Third.—Should any peculiar case occur, in which the application of the foregoing rules would be attended with great and unquestionable injury either to the public or to the individual, such case will be specially provided for."

"Fourth.—As far as the state of the service will admit of it, Government will select such persons as shall have acquired a practical knowledge of Revenue in the Provinces to be

Judges of the Sadr Adawlut and of the Provincial and Zillah Courts, Chief Secretary, and Secretary to Government in the Judicial and Revenue Departments, Register to the Sadr Adawlut, and Secretary to the Board of Revenue; and will select to fill vacancies in the Board of Revenue persons who have served as Collectors in the Provinces."

1554. An application having been submitted by one of the students attached to the College for permission to reside in the Provinces with the benefit of the second of the foregoing rules we received on the 19th July from the Acting Secretary to Government copy of a letter which had been addressed to the Board of Superintendence for the College communicating to them certain observations indicative of the views incident to that arrangement, and of the conduct expected from Collectors in order to realize them.

1555. It was stated that the time spent in the Provinces by a student under a Collector's superintendence being, to the extent of one year, admissible as part of his prescribed service of two years in the Provinces, it was intended that, as far as was consistent with his situation, the same opportunities of qualification should be afforded him as a student as would have been as an Assistant to a Collector. These were observed to consist chiefly in immediate contact with the Natives, in situations which display their natural characters without the distortion and sophistication which commonly befell them in Courts of Justice and in intercourse with large communities of Europeans, as at the Presidency. The qualification naturally resulting from such opportunities would be a cordial interest in the welfare of the Natives an esteem for the better parts of their characters, and a tolerant forbearance towards the worse: together with that feeling of regard and sympathy which alone could bring a foreigner home to their business and bosoms, and make his public administration acceptable to them some little elementary practical knowledge of business it was remarked might also be acquired, but this was considered a secondary object and could hardly be pursued to any extent where the study of languages was the primary object and no public situation was held.

1556. In accordance with the foregoing view, the Collector was expected to take care that the student under his superintendence was diligent in studying the languages which he had chosen; one of which would commonly be the language of the district to which he was sent. He was also directed to afford the student as much opportunity and encouragement as he could for personal intercourse with the people who attended him on business, and admit him at all proper times to his Cutcherry. The student was not to be permitted to absent himself without leave from the principal station of the Collector, who would use his discretion, under the preceding remarks, in allowing him occasionally to accompany him with his Moonshes, on his circuits.

1557. The foregoing were to be considered as standing instructions applicable to all of students residing in the provinces.

1558. In conformity with the above instructions copy of the rules were circulated for the information and guidance of all the Collectors together with copy of the letter to the Board of Superintendence for the College in illustration of the views of Government in permitting Junior Civil Servants attached to the College to reside in the Provinces and of the conduct expected from Collectors in order to realize them.

DEMAND COLLECTION AND BALANCE.

1559. On the 2nd May we submitted for the information and orders of the Honorable the Governor in Council the following extract from our Proceedings under date the 28th April regarding a modification of the monthly abstract accounts of Demand, Collection and Balance.

1560. 'Much inconvenience having been experienced from the monthly abstract accounts of Demand Collection and Balance not shewing the details of the arrears outstanding in the respective districts, the Board have been led to re-consider the subject, with a view of rendering these documents more complete and of adopting them, as far as possible, to the change which has taken place in the system of Revenue administration.'

1561. 'As a large portion of our Provinces is now under the ryotwary system it is of the highest importance that the collections should be completed within the year: since, if balances are allowed to lie over, they not only open a wide field to abuse, but in most cases cannot be recovered without injurious consequences. Sums which are not capable of being realized before the kists of the ensuing Fusli fall due, can seldom be collected without distressing the ryot, or anticipating the resources of the current year. It becomes essentially necessary therefore that the course of accumulation, should be distinctly brought to view according to the present mode of account the sums outstanding in the several Collectorates, are classed under the two heads of "old Balances", and "arrears" but this distinction loses its effect from a want of uniformity in regulating the periods which these terms are considered to embrace, and from the sums being given only in the aggregate.'

- * 1 Rajahmundry.
- 2 N. D. of Arcot.
- 3 Salem.
- 4 Tanjore.
- 5 Madurai.
- 6 Tinnevely.
- 7 Coimbatore.
- † 1 Canjara.
- 2 Vizagapatam.
- 3 Masulipatam.
- 4 Nellore.
- 5 Bellary.
- 6 Cudapah.
- 7 Chingleput.
- 8 Canara.
- 9 Malabar.
- 10 Seringapatam.
- ‡ 1 Guntur.
- 2 S. D. of Arcot.
- 3 Trichinopoly.
- 4 Madras.

1562. In some districts* the date at which the "old Balances" are considered to terminate, and the "arrears" to commence, is the beginning of Fusli 1225, in others† the beginning of Fusli 1230, and in others‡ again the beginning of Fusli 1231; but none explain the particulars of the balances of each year.'

1563. In order to supply these defects the Board have prepared the accompanying forms which they desire may be substituted in lieu of the statement now furnished.

1564. The 1st form shows in abstract, the Demand of the year, including the balances of late origin which for, for the sake of distinction are designated "arrears" the 2nd a comparison of that Demand, with the collections of the Fusli immediately preceding and the 3rd the particulars of the old balances not included in these statements.

1565. It has been observed that under a Ryotwary settlement, balances of long standing ought never to be allowed to exist. In Aumanie districts therefore, the balance of the last Fusli only should be entered under the head of "arrears" in the Statement A where, from particular causes, balances of an older date may continue uncanceled they should be entered in the Statement of old balances as, "Statement No. 3" and note should be added referring to the report where the circumstances may have been explained.

1566. The same rule is intended to apply to rents for one year, whether in Land, Sayer, Abkary or other sources. But in respect to lands permanently settled and in the instance of rents given for a series of years, a different course will be necessary, because in cases where, from particular circumstances, the demand of the Government against the Zemindars, Mootahdars and Renters, may be allowed to lie over for a period, or where lands may be under attachment for the recovery of arrears, or pending the minority of the minor or the decision of a law-suit the balance may be considered in train of liquidation and is eventually recoverable. In these instances therefore, the head of arrears should include all sums outstanding against the present proprietors or farmers however long the period during which they may have been accumulating, and such* only as may be due from persons whose interests in the Estates or farms have ceased, from the sale of the lands, the forfeiture of the lease, or other cause should be considered as old balances.

1567. 'The particulars of the arrears' just alluded to are to be given in the abstract appended to Form No. 1.

1568. In settled districts, the kist falling due in each month is fixed and defined, and the current demand can therefore be ascertained without difficulty but in lands under Aumanie, it will be necessary until the Jumabundy is formed, to follow the present system of filling up the Columns intended to show the current kists with the amount actually collected. It is hoped however, that in most districts the settlement will seldom be delayed beyond the beginning of April, and that the statement furnished subsequent to that period will shew the actual state of kists and collections.

1569. On occasions where Sayer &c., farms may be attached, during the year, in consequence of the renters failing to fulfil their engagements, they must still continue to be entered under the heads of rents because the interests and responsibility of the defaulter remain the same, until the end of the Fusli. All that will be necessary in such cases will be, to note the fact in the column of remarks.

1570. The column of "Deposit" in Statement No. 2 is intended to show the amount that may be lodged by the farmers of Sayer &c., as security for the performance of their agreements.

1571. The Collectors will of course adopt the several branches of Revenue enumerated in the new forms, to the peculiar circumstances of their respective districts adding or omitting such items as may be found necessary.

1572. The Board request that the forms now transmitted, may be adopted from the commencement of the approaching Fusli 1235.

No. 1. Abstract of Demand, Collection and Balances of the District for the Month of

		DEMAND.					COLLECTIONS.			
		Arrears at the beginning of Fusli.	Current Demand.			Total of arrears and current.	Collections on account of arrears.			To the end of last month.
			To the end of last month.	For the current month.	Total demand.		To the end of last month.	In the current month.	Total.	
1		2	3	4	5	6	7	8	9	10
Ordinary.	Land Revenue.	Zemindaries and Mootahs in the possession of the Proprietors... Estates of Minors under Collector's management ... Zemindaries or Mootahs under attachment for arrears or other cause								
		Total...								
		Village rents for more than one year.								
		Total...								
		Aumany including rents for one year Shrotriums, Jodegy &c.,								
	Sayer.	Rented... ..								
		Aumany								
	Abkary.	Rented... ..								
		Aumany								
	Sundry small farms and licenses.	Rented... ..								
Extraordinary.	Other branches of Revenue.	Aumany								
		Total...								
		Salt								
		Sea Customs								
		Moturpha								
		Tripetty offerings								
		Tobacco Monopoly								
		Total of the above 9 branches ...								
		Stamps... ..								
		Total...								
		Recovery of advances... ..								
		Refunds								
		Total...								
	Total ordinary and extraordinary. Balance of former Fuslies as per detailed Statement No. 3...									

MOTURPHA SUNNUD.

1573. With reference to Mr. Secretary Hill's letter of the 19th July 1822, we submitted to the Honorable the Governor in Council draft of a Sunnud which we proposed to direct the Collectors to give to every Zemindar or land-holder with whom the collection of Moturpha was intended to be left.

1574. The question we observed had been one of considerable embarrassment to us, and we had experienced much difficulty in treating it after having been so unsuccessful in our endeavour to explain the view we had uniformly taken of the subject. The Government we remarked throughout their correspondence with our Board and the Sadr Court on the several enactments proposed by us, and that authority respectively had assumed the evil represented, to have been that the Government had been considered and declared to have been precluded by the permanent settlement Regulation, from employing Zemindars to collect Moturpha whereas what we had always asserted, was, that the Regulations precluded Zemindars from collecting of their own authority, and that no act, general or special had removed that prohibition, either from all or any particular Zemindars.

1575. The general spirit of the Judicial decisions on this point that have come under our observation we said did not seem to throw any obstacle in the way of a recognition of such general or special power, if produced by Zemindars as authority for doing what at present the law inhibited their doing.

1576. As the Governor in Council however was adverse to the framing of a regulation as proposed either by the Sadr Adawlut, or by us we stated that it seemed desirable to grant to every Zemindar with whom the collection of the Moturpha was intended to be left, a Sunnud authorizing him to collect it and stating that the Government had been aware and had approved of his having done so heretofore.

1577. In the event of the Honorable the Governor in Council concurring in this view of the case we submitted a form which if it met the approbation of Government we proposed to furnish it to all ancient Zemindars, and to all others in whose assets the Moturpha had been included, excepting only such cases of the latter class, as might appear to render it advisable that this branch of collection should be resumed and a compensation allowed of all which cases, a report would be submitted hereafter.

SUNNUD.

"Whereas it is declared in Section 4, Regulation XXV of 1802, that the Government have reserved to itself, the entire exercise of its discretion in Sunnud.

"continuing or abolishing, temporarily or permanently, the articles of revenue included according to the custom and practice of the country, under the head of taxes personal and professional, as well as those derived from markets, fairs, or bazars. This Sunnud is given to you to declare that the Governor in Council, in the exercise of his discretion, has been pleased to grant to you power and authority to collect the abovenamed taxes, according to the custom of the country, in the several villages held by you on Zemindary tenure, and the amount of the said taxes has accordingly been considered and is hereby declared to be part of the assets on which the permanent beriz of your Estate has been assessed."

"You are accordingly permitted, and it is hereby declared that (you * have been authorized)

* "These words to be omitted where from the circumstances of the case they may not be applicable."

"to collect the aforesaid taxes from all persons, who according to the custom of the country were required to pay the same, but you are forbidden to collect any new or unauthorized cess under this head, or to collect the ancient and established cesses at a higher rate than according to the custom of the country" was usual at the time when the permanent assessment of your Zemindary was fixed."

1578. In reply to the foregoing, we were informed that the Honorable the Governor in Council authorised the proposed issue of Sunnuds, prepared according to the form which we had submitted for the collection of Moturpha by Zemindars.

1579. With reference to the 2nd paragraph of the letter above alluded to, it was observed that on a perusal of the correspondence there mentioned, it clearly appeared that the Government were not in error in understanding it to have been the opinion formerly held by our Board, that a legislative enactment was required for the purpose of empowering Zemindars to collect Moturpha.

MOTURPHA.

1580. With reference to a letter from the Secretary to Government, dated 8th December 1824, we submitted for the information of the Honorable the Governor in Council, the result of the enquiry we had gone into for the purpose of determining whether the permanent assessment of the Mootahs in the District of Salem was made inclusive or exclusive of the Moturpha

1581. We observed, that the evidence on this subject, which the records of the Board supplied, had in part been, on various occasions, submitted for the consideration of Government, especially in our letter of the 9th of January 1806, when we reported on the claim of the Proprietor of the Mootah of Salem, and again in the copy of a letter addressed by us to the Collector of Salem, under date the 23rd of August 1821, which was submitted to Government in our letter of the 13th of January 1823.

1582. We remarked, that the more particular examination of the original correspondence relative to the assessment of these Mootahs, shewed that the report on the resources of the District prepared in 1880 by Colonel Macleod, at that time Collector, with the view to the formation of the permanent assessment exhibited in one of the statements which accompanied it, a minute and detailed account of the Swarnadayem or ready-money taxes, which, it was observed, though not produced by actual cultivation, had been collected under the head of Land rent, because it formed part of the revenue of each village. That the Swarnadayem consisted of house rent, of taxes on castles and trades, of grass rent, and taxes on trees, and that a particular explanation of each head was given by Colonel Macleod in an Appendix to the statement, and that it was specifically proposed by that Collector, that on fixing the permanent Jumma, "the part of village taxes which arose from trades or house rent should be continued, as it then was, on each particular family or house."

1583. We further stated that the report of the Special Commission to Government on the proposed assessment of the Mootahs of Salem not having been submitted till Fusly 1212, nearly two years after the date of Colonel Macleod's report, that Commission added further statements of the revenues of Fuslies 1210 and 1211 procured from the then Collector Mr. David Cockburn, in addition to those furnished by Colonel Macleod which were closed with the Fusly 1209; and that with this additional information before them, they revised the totals of assessment, but that there was nothing to shew that they had excluded any of the items inserted in Colonel Macleod's account; that as relates to Moturpha, the instructions of the Special Commission, after the assessment had received the sanction of Government, notified to the Collector, that the then rate of village taxes was to be continued and no increase should be demanded.

Extract, from Col. Macleod's report, dated, 11th November 1800, in Cons., 21st July, 1802.

Tamarind	Plantations.
Arrack	Farms.
Bamboo	Farm
Palankeen	Bamboo do.
Honey	do.
Saltpetre	do.
Oilmen	do.
Raipelwourry	do.
Jungle	do.
Beetle	do.
Fisheries	do.

To Government, from Special Commission, 29th August, in Cons., 1st September 1802, para. 23.
From Government, 1st, in Cons., 8th Sept. 1802.
To the Collector, 3rd, in Dy. Cons., 9th March 1803.

1535. We observed, that the correspondence submitted to Government in our letter of 13th January 1823, had apprized the Government of the pertinacity with which the present Collector had always asserted his conviction as resulting from "diligent enquiry;" that the Moturpha was not included in the assets of the Mootahs in question; that in his letter of the 1st of June 1821, he stated that at different periods previous to the sale of the estates, the Collector had made known to the people that the settlement was exclusive of Moturpha; that, he added in the same letter, before the Istimrar Sunnuds were ready for delivery to the Mootahdars, preparatory Sunnuds were given to them under the Collector's signature, which expressly excluded "the Moturpha." In his letter of the 23th July 1821, he transmitted, we observed, a statement of the items forming the assessment of Darampory, the totals of which, as will be shewn hereafter, included the Moturpha, but by giving only the totals, this very important fact was at that time kept out of view; that in the letter accompanying that statement, Mr. Cockburn observed that "the fisheries, the wax and honey, and the tax on tamarind trees, were the only heads of Moturpha, which were given up to the Mootahdars, all other taxes being reserved by the Government." It was clear, we added, from this passage that Mr. Cockburn must have adverted to the items which, as before observed, had, in some estates, been formerly included in farms and licences, but were subsequently added to the Jummah on the commendation of Colonel Macleod.

1586. We then quoted Mr. Cockburn's letter, 18th October 1822, in which were the following passages. "With respect to the 6th para. of your Board's instructions, " under date 23rd August 1821, it appears extraordinary that Mr. Cockburn, a short time after he had submitted in his address of "the 27th of June 1802, a statement in the 13th column, of which the Moturpha is included as "forming part of the Jummah for Fusly 1211, should be found using every means to impress on "the minds of those intending to purchase the Mootahs, that the Swarnadayem was not included in "permanent Beriz."

1587. We observed that before proceeding to state the result of the examination into the detailed accounts which had now been received from the Collector, and which clearly proved the view taken by him of this question to have been erroneous, we considered it proper to remark that on the 16th September 1802, Mr. D. Cockburn reported to the Special Commission that the advertisement notifying the conditions of sale fixed by the Commission in their letter of the 3th of that month had been published; that on the 1st of October he reported the commencement of the sales; and on the 17th of January 1803, he stated

1584. Although no items appear, we said, to have been struck out of the proposed Jummah, the Special Commission, in pursuance of the suggestion of Colonel Macleod, recommended to Government that, in some states, a few items, not before included in the land rent of those estates, but inserted under the head of Sundry Small Farms and Licences, should be included in their Jummah; that these were chiefly fisheries, and the monopoly of honey; and that these additions had been approved by the Special Commission under the sanction of Government, as appeared from the Special Commission's letter of the 3rd of March 1803.

From Govt., 14th, in Cons., 24th Jany. 1803.
Do. do. do.

From Mr. Hargrave, in Cons., 24th Nov. 1803.

From Mr. Hargrave, 17th, in Cons., 24th November 1803, Para. 6.

advertisement of the sale

To Mr. Hargrave, in Dy. Cons., 28th Nov. 1803.

To Govt., in Dy. Cons., 16th Jany. 1806.

From Govt., in Cons., 6th March 1806.

we observed, was the question at issue.

1588. It would be deemed sufficient proof, we apprehend, of the Moturpha being included in the assets, if it was traced as forming part of the Jummah of the estate selected by the Collector himself, in proof of the contrary hypothesis; if it were shown that the preparatory Sunnuds which the Collector in his letter of 1st June 1821 declared "had expressly excluded" the Moturpha, did, on the contrary, expressly include it, and that the only document which, if genuine, could support the Collector's assertion; that Mr. D. Cockburn used every means to impress on the minds of those intending to purchase the Mootahs; that the Swarnadayem was not included in the permanent Beriz could not be viewed in any other light than a made up and fabricated paper, which, by its own internal evidence, contradicted the fact which, mutilated as it was, it had been brought forward to establish.

1589. We remarked that an abstract of the Settlement of the Mootah of Darampoor was transmitted by the Collector in his letter of the 28th of July 1821 (than which there was no letter wherein he more positively denied the existence of Moturpha as an item of the assets); that in that abstract the average collections of twelve years were stated at Star Pagodas 2,901-18-21 and the collections of Fuslies 1211, 1212 and 1213, were stated as follows:

Fusly 1211.....	2,935	13	52
" 1212.....	3,036	10	78
" 1213.....	3,142	8	49

The average of which was given in column 19 as Rs. 3,037-41-6; upon these averages principally the beriz fixed upon the Special Commission was Pagodas 2,638-6-72. That the statement marked A, transmitted for the information of Government, prepared in our Cutcherry from the original accounts lately sent down by the present Collector, in consequence of orders from us exhibited the collections of the Mootah of Darampoor from Fusly 1202 to 1213 inclusive.

Fusly 1204.		Fusly 1205.		Fusly 1206.		Fusly 1207.		Fusly 1208.		Fusly 1209.		Fusly 1210.		Fusly 1211.	
Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.
...	...	...	...	...	...	...	...	...	...	39	40 11	35	11 27	33	27 78
...	...	...	...	...	...	...	...	...	...	1	19 69	1	27 78	1	27 78
...	...	...	...	...	...	...	...	...	...	1	27 38	1	27 78	1	27 78
...	...	...	...	...	...	...	...	...	...	3	14 48	2	36 72	2	20 54
...	...	...	...	...	...	...	...	...	...	1	18 20	1	37 56	1	37 56
...	...	...	...	...	...	...	...	...	...	0	40 44	0	15 65	...	10 76
...	...	...	...	...	...	...	...	...	...	6	19 29	4	6 2	4	1 29
...	...	...	...	...	...	...	...	...	...	1	5 21	1	5 22	1	10 11
...	...	...	...	...	...	...	...	...	...	6	23 9	4	14 15	3	22 55
...	...	...	...	...	...	...	...	...	...	11	13 55	17	19 28	25	11 4
...	...	...	...	...	...	...	...	...	...	2	7 24	...	...	...	...
...	...	...	...	...	...	...	...	...	...	3	25 19	3	25 19	3	38 17
...	...	...	...	...	...	...	...	...	...	...	...	1	36 7	1	36 7
...	...	...	...	...	...	82	954	82	7 18	79	30 26	75	36 69	81	2 63
...	...	...	...	...	...	2	24 59	2	24 59	2	24 30	2	24 59	2	24 59
...	...	...	...	...	...	35	43 3	37	45 ...	37	20 40	37	36 71	38	3 19
...	...	...	...	...	...	51	37 73	49	19 45	49	4 69	55	5 54	47	38 57
...	...	...	...	...	...	172	25 57	171	22 11	168	36 35	171	16 13	169	24 38
...	...	...	...	...	...	2,854	541	3,138	7 28	3,433	12 0	4,031	18 52	4,071	20 12
...	...	...	...	...	...	3,026	31 18	3,309	29 40	3,602	3 35	4,202	34 65	4,240	41 50
...	...	...	...	...	...	105	10 12	115	14 19	122	3 70	136	1 48	148	33 76
918	10 19	2,451	41 6	2,581	938	2,921	21 6	3,194	15 21	3,479	9 45	4,066	33 17	4,092	10 54

1615. On the 26th May last we acknowledged the receipt of the above letter, and in explanation of the delay which had occurred in submitting our Report, we stated that it had been occasioned by the numerous reference which it had been necessary to make to the Collectors in order to obtain

To the Chief Sect, In Cons.,
26th May 1825.

but he changed his argument, and said that, although the Mootahdars had on these documents founded their strongest claims to those revenues, yet he was of opinion that they contained only a statement of the whole proceeds arising from the Mootah, and that if the mention therein of Swarnadayem entitled the Mootahdars to these collections, "they had an equal right on the same grounds to possess the Inam lands, for these are also stated in the deed" to this observation; it was only necessary to reply that the Mootahdars were entitled to whatever payments the Government would have received from any Inam lands, not wholly exempt from contribution.

1601. The last and most extraordinary document, we added, which remained to be examined was Enclosure No. 2 in the Collector's letter of 8th December; this was called a Proclamation by Mr. David Cockburn declaring the Mootahdars to have no right to the Moturpha.

1602. The first remarkable peculiarity that presented itself to notice on inspection of that the sole document of the kind that had been discovered after repeated and careful search was, we observed, that the signature "D. Cockburn" had been joined on to the paper, and that consequently it could not authenticate the document to which it was thus appended. That the next point for observation was that the date assigned to this paper by the Collector in his translation was the 23th of February 1802. The date in the original, we observed, was very indistinct, and the name of the month was written over the part to which the name was joined; that the ink was blotted, and that the writing was different from that of the body of the paper, from which appearances we had no doubt that the month was written after the name had been joined, for the pasting on a piece of paper, supposing it to have been torn off by accident, would not cause the old and dry ink at the joining place to run and expand letters written long before, but it was singular, we added, that the paper should be addressed to the "Mootahdars" of Salem, on the 23th of February 1802, when the sale of the Salem Mootahs commenced on the 1st October of that year, and consequently there could be no Mootahdars in existence at the date assigned in the Collector's translation to this Proclamation; again, that there was an expression in the original which was omitted in the Collector's translation. It is that the Mootahdars shall not *நாடாத்தேடிமுதல்* (Naladu tedi Mudal) from this day forth, collect the taxes in question. It was difficult, we said, to understand how a man should be prohibited on the 23th of February from collecting a tax to which his right could not have accrued before the 1st of October at the earliest.

1603. But it was vain to speak of the inconsistencies we remarked of a paper manifestly fabricated to serve a particular end. There could be little doubt, we thought, that the paper in its entire state bore the signature of Mr. Hargrave, who brought to the notice of the Board, under date 17th November 1803, the objection of the Mootahdars to receive their permanent Sunnuds, because they excluded the Moturpha, answer to which reference, and under date 24th November 1803, the Board directed that the Mootahdars should not collect the Moturpha consequent on these directions of the Board, it is to be supposed we said, that such a Proclamation as that now produced would be issued, and that the present was one of those Proclamations, we were the more inclined to think, from observing a very suspicious appearance in the Tamil two of the year which looked very much as if it had been originally a three the month, we had already observed was evidently of recent writing.

1604. We concluded by observing that we could not but feel equal surprise and regret that the Collector should have forwarded such a document as the one last commented on, without an expression of distrust, although (in his letter of the 13th April) he stated his inability to discover the original Cutcherry copy,* or another such Proclamation to match the one he had sent.

1605. From what had been shewn, we considered ourselves bound to conclude that the Swarnadayem was included in the assets of the Mootahs of Salem, and should the Honorable the Governor in Council concur in this opinion, we stated that we should lose no time in making such arrangements as would do justice to those from whom these items of collection had been resumed.

To the Collr. of Rajahmundry	8th in Cons.	5th Nov.	1824.	satisfactory explanation respecting
Madras and Nellore...	12th do	20th Dec.	"	the difference between certain
From Rajahmundry ...	19th do	22nd Nov.	"	items entered in the Bengal state
From Madras ...	17th do	23rd Decr.	"	ment, and those appearing in the
From Nellore ...	13th do	18th Jany.	"	Register of Permits belonging to
To the Ag. Collr. of Rajahmundry.	22nd do	27th do	"	this office.
From do do	13th do	15th Jany.	"	
To the Collr. of Nellore ...	5th do	10th Feby.	"	
From do do	13th do	13th Jany.]	"	
To the Collector of Madras ...	22nd do	24th do.	"	
From do do				

1616. We reported that on comparing the total amount of the Bengal Statement with that				
Total exportation of Salt stated in a letter to				of the Register of Permits at Madras,
Govt. 26th Jany. 1824,...	13,17,106	15	0	there appeared to have been an ag-
Deduct amount twice included in the				gregate excess of Bengal maunds 18,429
statement received from Tanjore, for July	31,920	0	0	Seers. 25 received in Calcutta from the 1st
and August 1823, ...				January to the end of December 1823,
Actual exportation in 1823, ...	12,85,186	15	0	beyond the quantity exported from the
Quantity specified in the permits received in	13,03,616	0	0	Coast during the same period ; but that
Bengal ...	18,429	25	0	on referring to the details, it was found,

as exhibited in the annexed statements : 1st, that in the quantity received in Calcutta in 1823, were included 29,198 maunds shipped on eight vessels at the Ports under this Presidency in the year 1822 ; 2nd, that a further quantity of 10,666 maunds appearing in the statement to have been exported from the Coast and delivered in Calcutta, was not registered at Madras in 1823 ; 3rd, that an excess of 510 maunds, Seers. 12 was stated to have been received at Calcutta beyond the quantity specified in the Permits delivered on the Coast, of which 500 maunds were in the amount of the permit of the ship "Ganges" laden at Madras; and 4th, that out of the amount entered in the permits granted on the Coast, 21,944-27 maunds were not comprehended in the quantity appearing to have been received in Bengal. They observed further, that there was also a difference* in the specification of the numbers, dates, &c. of the permits for 45,200 maunds between the Bengal Statement and the Madras Register of Permits.

1617. In order to account for a considerable portion of the 29,198 maunds received in Calcutta in 1823, but not included in the permits from the Coast of that year, we referred to para. 9 of Mr. Secretary Clarke's letter under date the 27th May 1824, wherein it was observed, "that five vessels which had sailed from the Rajahmundry District in the month of September 1822, and were obliged to put back by stress of weather, having sailed again for their destination in January 1823, their cargoes, amounting to Bengal maunds 14,798, would consequently appear among the imports of that year."

1618. The event then anticipated, we observed, had actually occurred ; the vessels alluded to in the passage quoted above, having been amongst those which appeared to have reached Calcutta in 1823.

1619. We reported that three other vessels which had sailed from the Coast with 14,400 maunds under permits granted in 1822, appeared to have arrived at Calcutta, in the following year, and thus made up the quantity, 29,198 maunds, stated to have been shipped in 1822 and delivered in 1823

1620. That as it appeared in the statement that permits had been delivered for 10,666 maunds of salt exported from the port of Madras in three ships, the "Argyle," "Scotia" and "Marquis of Hastings" and no entry had been made of this quantity in the Register received from the Collector, he has been called upon to report, whether the above vessels had exported salt from this port in 1823. That Mr. Murray had in reply submitted a statement shewing that these vessels had received in that year permits for 10,666 maunds.

1621. That the Collector of Madras having been called upon for an explanation of the excess of 500 maunds which appeared to have been received at Calcutta beyond the quantity entered in the permit from the Coast, stated in reply that the "Ganges" had received at this port no more than 3,000 maunds, and that he could not account for the excess, unless it had been adulterated, which he understood was not an uncommon practice.

1622. That a small difference between the Bengal Statement and the Madras Register of Permits had been occasioned by sundry items, amounting to 1,012 Bengal maunds having been inserted in the former above the quantity stated in the permits from the Coast.

1623. That the items comprising the quantity of salt, 21,944-27, entered in the permits from the Coast, but not comprehended in the statement received from Bengal, were specified in Enclosure No. 4, and accounted for as follows.

1624. It appeared, we observed, that of the vessels which had sailed from the district of Rajahmundry in 1823, the dhoney "Stree Alamaloo Mangamah" having a permit No. 47 for Bengal maunds 5,100, had been wrecked near Calcutta.

1625. That the sloop "Stree Seetaramaswamy" had sailed for Calcutta with a Permit No. 75 for 3,600 maunds, but having been found to be in a leaky state, part of her cargo, 2,114 maunds, had been thrown overboard, and the remainder, 1,486 maunds, taken back to Coringa, and thence re-exported with an additional quantity, 2,414 under a separate Permit No. 146, dated 23rd September, making a total of 3,900-4 maunds, with which she had finally sailed for Calcutta, where she had delivered only 3,584, being 316-4 below the quantity last exported and 2,430-4 less than the total quantity shipped on board of her and entered in the permits of 1823.

1626. That the "Snow Badracandy" had sailed from Rajahmundry with a Permit No. 117 for 7,920 ; that it did not appear from the statement transmitted to the Board that any of this quantity had been received in Bengal, but that in a list "of vessels on which salt had been shipped but not delivered in Calcutta," transmitted by the Acting Collector of Rajahmundry, he remarked that the owner of the "Snow Narekadamilly Kistnah" has produced accounts shewing that 7,450 maunds "were delivered to the Honorable Company at Calcutta through Cannsuda Bauboo and Bravanada Bauboo, and the sum of Rupees 5,364 received for the same."

1627. That the "Stree Veerasawmy" not being able to reach Calcutta, the salt shipped on board of her 2,400 maunds under Permit No. 153, dated the 3rd October 1823, had been landed at Calingapatam and re-exported in September 1824. That the subsequent fate of this vessel had not been reported, but that the Collector's attention would again be called to the subject, and that he would be directed to inform the Board of the date on which it might appear from the accounts of the owner of the "Snow Badracandy" that the cargo of that vessel had been delivered at Calcutta.

1628. That under this head there appeared to have been a quantity, amounting to 943 maunds, arising from sundry items specified in the Madras Register of Permits but not entered in the Bengal Statement, as detailed in A and B, Enclosure No. 4.

From Collector of Madras,
18th, in Cons., 22nd November
1824:

943.
852.

1629. That from information afforded by the Collector of Madras, it appeared that the "Annalatah" which had sailed from this port with 852 maunds under Permit No. 29, was reported by Coopoo Chetty, one of the exporters, to have been lost in the Hooghly.

1630. That the Collector further stated that he had learnt from Messrs. Binny & Co., on whose application the ship "Earnest" had received a supply of salt, 2,400 maunds, that this vessel had left the roads for Calcutta, but that no information had been received of her having reached her place of destination.

1631. That owing to the absence from Madras of G. Soobaryaloo, on whose application the ship "Gopanadaprasum" had been supplied with Salt, 215 maunds, Mr. Murray had stated that he had been unable "to prosecute any inquiry as respects that ship."

Statement No. 5

1632. Wereported further that the difference in the specification of the numbers, dates, &c., of the permits for Bengal maunds 45,200 appeared to have arisen from the following causes.

1633. That the ship "Argyle" was entered in the statement as having delivered at Calcutta salt imported from Kistnapatam under Permit No. 14 for 15,840, but that it appeared this vessel had received at Madras 3,000 maunds under Permit No. 1 at Mootcoor 2,614-20, under Permit No. 15, and 10,225-20 at Kistnapatam under Permit No. 14, making a total of 15,840 inserted in the statement as having been received under Permit No. 14 from Kistnapatam.

1634. That the "Stree Sambasimadoo" entered in the Bengal Statement under Permit No. 115 had obtained 3,361-10 under Permit No. 33, dated 19th September 1823, and that on the same day she appeared to have received a further quantity of 238-30 under Permit No. 34, wherein her name had been by mistake entered as the "Anna." That the total quantity thus received had been 3,600, but that she was reported to have delivered a Permit for only 3,500; this difference was included in Statement No. 4.

1635. That the "Seetaramaswamy" was entered in the statement as having delivered at Calcutta 3,584 maunds under a Permit No. 324 for 3,900 maunds, but that it appeared this quantity had been received at Coringa under two separate Permits 2,414-4 having been shipped under permit No. 146 and the remaining quantity 1,436 maunds, being that which had been landed and re-exported, as explained in para, 8 under Permit No. 75.

1636. That the ship "Eleanoor" stated to have delivered salt at Calcutta under a permit from Madras, No. 22 for 8,040 had received this quantity at two different places and under two permits viz., 600 maunds at Madras, under Permit No. 22, dated 6th June 1823 and 7,440 at Gagalapully in the Nellore District under Permit No. 25, dated 14th June 1823.

1637. That the "Annunta Hustah," which appeared from the Statement to have imported salt into Bengal under Permit No. 40 for 4,560, had received 480 maunds of this quantity at Madras, under Permit No. 33, 25th January 1823, and the rest, 4,080 maunds, at Nellore, under Permit No. 40, 12th August 1823.

1638. That the bark "Dolphin," appearing in the Statement to have delivered salt under a Permit No. 1 for 3,360, imported from Nellore, had been supplied with this quantity at two places at different dates and under two permits, that granted at Madras, No. 46, January 1823, being for 600 maunds, the other furnished at Nellore, No. 1, 12th February 1823, for 2,760 maunds.

1639. That the "Edward Strettel," entered in the Statement as having delivered salt under Permit No. 7 for 6,000 maunds, shipped at Nellore, had received only 3,600 at that Port under Permit No. 7, dated 17th February 1823, the rest 2,400 maunds having been previously taken on board at Madras under Permit No. 47, dated 10th February.

1640. That it appeared from the Statement that the Bengal Government had received in 1823 permits from the coast to the extent of Bengal maunds 13,03,616, whilst from the Register of Permits the total quantity appearing to have been delivered on the coast was only 12,85,186-15. To this last, we remarked, should be added 29,198 entered in Statement 1, 10,666 in Statement 2, and 510-12 in No. 3, making a total of 13,25,560-27, which would seem to have been the quantity for which permits ought to have been delivered in Bengal, but that from that amount must be deducted 21,944-27, detailed in enclosure No. 4, and that thus it would be observed the total quantity entered in the Bengal Statement 13,03,616 was fully accounted for.

1641. In conclusion, we observed, that the deficiency in the quantity stated to have been received in Calcutta 1,06,596, below the amount entered in the permits, must have arisen from wastage, accidents, or other causes, for which the Commanders of the vessels alone would be able to account.

ACTUAL RESULT OF 1823.			
Quantity exported in 1823	12,85,166	15	
Do. do. of 1822 arrived in 1823...	29,198	0	
Do. for which no permit have been furnished by the Collector of Madras...	10,666	0	
Excess in the ship "Ganges" ... 500	0		
Do. in sundry ... 10	12		
	510	12	
	13,25,560	27	
Deduct not arrived in 1823...	21,944	27	
	13,03,616	0	

No. 3.—Statement showing the excess in the amount of Permits entered in the Bengal Statement beyond the quantity specified in the same Permits in the Madras Register.

No. of Permit.	Date of Permit or Certificate.	Name of the Ship or Vessel.	Name of the Commander.	Place from whence exported.	Quantity specified in the Permit.	Quantity arrived in Calcutta as per Bengal Statement.	Excess.			No. of Permit.	Date of Permit or Certificate.	Name of the Ship or Vessel.	Name of the Commander.	Place from whence exported.	Quantity.	Total.
							10	12	12							
45	15th October 1823.	Ship "Ganges."	C. J. Cumberly.	Madras.	3,000	3,500	500	...	...	45	19th October 1823.	Ship "Ganges."	C. J. Cumberly.	Madras.	3,000	3,000
				Add sundry excess a.			510	12	12							...

As per Statement received from the Collectors in answer to an explanation called for in the letters dated 18th January 1825, on the excess of salt delivered at Calcutta.

No. 4.—Memorandum of Vessels which received Salt from the Coast in 1823, but which do not appear to have reached Calcutta in that year.

Date of Permit.	No. of Permit.	Name of the Ship or Vessel.	Name of the Commander.	Place from whence exported.	Bengal Maunds.
1823.					
January 15th ..	47	Dhoney "Stree Almaloo Mangah" ..	Mallady Vencatasah	Rajahmundry	5,100
February 20th ..	75	Sloop "Sectaramasawmy" ..	Pullapoo Paupiah	Do.	2,114
September 20th ..	117	Sloop "Stree Budracanly" ..	Cherococorada Reddy	Do.	7,920
October 3rd ..	133	"Stree Veeraswamy" ..	Nadacoonty Juggaloo	Do.	2,400
July 11th ..	29	Brig "Annalaral" ..	Captain Tachit	Madras	852
Do. 14th ..	30	Ship "Ernest" ..	Do. Mackey	Do.	2,400
May 9th ..	18	"Gopenada Prasaud" ..	Sarang Chathinmay	Do.	215
		Add difference of sundry items not entered in the Bengal Statement, but appearing in the Madras Register of Permits...			21,001
					943
					21,944
					27

No. 1.—Statement shewing the quantity of Salt shipped from the Coast in 1822 and delivered at Calcutta in 1823.

No. of Permit.	Date of Permit or Certificate.	Name of the Ships or Vessels.	Name of the Commander.	Place from whence the Salt was exported.	Quantity received at Calcutta in 1823.
15	1822. 26th September...	Sloop Suttalingum	Pennada Vencatapah ...	Cocanada	2,340 ...
11	" 25th "	" Vencataswarloo	Sungady Peddiah ...	Rajahmundry	3,799 ...
18	" 26th "	" Ditto	N. Suttannah ...	Cocanada	3,480 ...
20	" 27th "	" Stree Vencataswarloo	P. Neelamah ...	Rajahmundry	2,659 ...
16	" 26th "	" Suttalingum	Vencapah ...	Cocanada or Coninga	2,520 ...
44	11th December...	Brig Cencus	Captain R. Towle ...	Madras	1,800 ...
86	22nd July ...	Juggernada Presad	Syrang Innoo Mahomed ...	Nellore	4,580 ...
11	4th September...	Paur Abraney Paravy	Ceder Mahomed ...	Tanjore	7,920 ...
					14,400 ...
					29,198 ...

No. 2.—Statement shewing the quantity of Salt exported from Madras in 1823 and received at Calcutta in the same year, but not entered in the Register of Permits received from the Collector.

Year, Month and Date.	No. of Permit.	Name of the Vessel.	Name of the Commander.	Place whence Exported.	Bengal Maunds.
1823.					
March 11th ...	1	Ship Argyle ...	Captain S. R. Harding ...	Madras.	3,000 ...
Do 13th ...	2	" Scotia ...	Captain A. Agnew ...	Ditto.	2,400 ...
Do 25th ...	3	" Marquis of Hastings ...	Captain James Barclay ...	Ditto.	5,266 ...
			Total...		10,666 ...

No. 5—Statement shewing the difference between the Bengal Statement and

No. of Permit in the Bengal Statement.	Date of Permit or Certificate.	Name of the Ship or Vessel.	Name of the Commander.	Place from whence exported.	Quantity specified in the Permit as per Bengal Statement.	Quantity specified in the Permit as per Madras Register.	Difference.
		MADRAS.					
22	6th June 1823.	Ship Eleanoor Nellore	Capt. Tabor	Madras.	2,040	600	7,440
7	17th Feb. "	Ed. Struttie	Capt. R. Alport	Nellore.	6,000	3,600	2,400
1	12th do. "	Bark Dolphin	G. East.	Do.	3,360	2,760	600
40	12th Aug. "	Sloop Ananta Hustah	Charles Kail	Do.	4,560	4,080	480
14	23rd Mar. "	Ship Argyle	C. S. R. Harding	Kistnapatam.	15,840	10,225	5,614
					37,800	21,265	16,534
115	19th Sep. "	Sloop Samboosimoodo.	Syrang Chinta Seetumah	Nellore.	3,500	3,600	100
324	20th Feb. "	Stree Seetaramaswamy	Pulaper Papiash	Rajahmundry.	3,900	6,014	2,114
					45,200		

It will be observed that the difference entered in column 8 is an amount in excess of the two last vessels, which appear to have delivered permits for less quantities than those

the Madras Register of Permits in the specification of particular Permits.

As per Statement received from the Collectors in answer to an explanation called for in the letters dated 13th January 1825, on the excess of Salt delivered at Calcutta.						
No. of Permit	Date of Permit or Certificate.	Name of the Ship or Vessel.	Name of the Commander.	Place from whence exported.	Quantity.	Total.
	22 6th June 1823.	Ship Eleanoor	Capt. Tabor	Madras	600	8,040
	25 14th " "	Do do	Do	Nellore or Gogolapally	7440	
	47 10th Feb. "	Do Ed. Struttie	R. Alport	Do	2,400	6,000
	7 17th " "	Do do	Do	Nellore	3,600	
	40 Jany. "	Bark Dolphin	C. G. East	Madras	600	3,360
	1 12th Feby. "	Do do	Do	Nellore	2,760	
	33 25th July "	Ship Ananta Huste	C. M. X. Koilho	Madras	480	4,560
	40 12th Augt. "	Do do	Charles Kail	Nellore	4,080	
	1 11th March "	Ship Argyle	Capt. S. R. Harding	Madras	3,000	15,840
	15 23rd " "	Do do	Do	Mootacor	2,614	
	4 " " "	Do do	Do	Kistnapatam	10,225	
	33 19th Sept. "	Stree Sambasimooloo	{ Syrang Chinta } { Seetumah }	Nellore	3,361	3,600
	31 " " "	Do	Do	Do	238	
	75 20th Feby. "	Sloop Seetaramaswamy	Pulaper Papiash	Rajahmundry	3,600	6,014
	146 23rd " "	Do	Do	Do	2,414	

the quantity entered in the respective permits from the coast except in the case of those, entered in the Madras Register.

A IN STATEMENT No. 4.
List of Vessels on which Salt has been shipped but not delivered in Calcutta.

No of Permit.	Date of Permit or Certificate.	Name of the Ship or Vessel.	Name of the Commander.	Place from whence exported.	Quantity specified in the Permit.	Quantity delivered in Calcutta.	Difference or quantity not delivered in Calcutta.
55	1823 January 17th	Stree Vencataswarloo	Cockerguda Naraydoo	Rajah-mundry.	3,266	3,266	...
78	February 7th	Lutchmenarasimloo	Aukany Veerasha	Do.	2,107	2,107	...
8	September 2nd	Sloop Stree Kristnasawmy	Chodapila Nookaloo	Do.	4,553	4,553	...
37	...	Do. Lutchmenarasimloo	Saykoo Pantryaloo	Do.	2,403	2,403	...
54	...	Do. Stree Vencataswarloo	Bondy Donnoyah	Do.	1,862	1,862	...
42	...	Do. do. Ramooloo	Ponatandy Ramoodoo	Do.	1,620	924	69
68	...	Do. do. Lutchmenarasimloo	Colloo Nursoo	Do.	2,515	2,515	...
72	February 12th	Ship Bresanda	Captain Venturo	Do.	3,707	3,707	...
85	September 13th	Sloop Venkataswarloo	Nautra Annayah	Do.	4,540	4,540	...
63	...	Dhoney Lutchmenarasimloo	Pennopotoo Veerasah	Do.	2,104	2,104	...
101	...	Sloop Croostnaswamy	Dowlepully Chinayah	Do.	2,614	2,654	...
98	...	Do. Stree Seetaramloo	Pennady Narasoo	Do.	2,161	2,161	...
125	...	Do. do. Venkataswarloo	Vantady Narasoo	Do.	2,672	1,672	...
132	...	Do. do. do.	Ponada Paupadoo	Do.	2,492	2,494	...
			Total B. Maunds		38,693	37,992	701

B IN STATEMENT No. 4.
Memorandum of Wastage.

No. of Permit.	Year, Month and Date.	Name of the Ship or Vessel.	Name of the Commander.	Place from whence exported.	Quantity specified in the Permit.	Quantity delivered in Calcutta.	Difference.
3	1823 March 19th	Ship Morning Star	Captain A. Moorat	Nellore	2,181	2,180	21
29 & 30	April 19th	Ship Drumond	Captain G. Wine	Do.	2,520	2,519	1
21	June 25th	Ship Anna	Captain Gibson	Do.	8,400	8,280	120
115	Sept. 19th	Sloop Samba Sindoo	Syrang Chinta Seetana	Do.	3,600	3,500	100
					16,701	16,459	242

To the Chief Secy., 1st, in Cons., 1st Sept. 1825.
From the Acting Collector of Rajahmundry, 12th, in Cons., 20th Dec. 1824.
To the Collector of Rajahmundry, 26th, in Cons., 26th May 1825.
From the Collector of Rajahmundry, 23rd, in Cons., 29th August 1825.

1642. With reference to the foregoing letter, we laid before the Honorable the Governor in Council, the correspondence with the Collector of Rajahmundry, noted in the margin, respecting the Sloop "Stree Veeraswamy" and "Snow Badracauly," on which salt had been exported from his district for Calcutta in 1823.

1643. We observed that Mr. Hanbury stated that he had been unable to obtain the account particular which he had directed the agent of the person who freighted the former vessel to furnish, although assured by him of its safe arrival in Calcutta.

1644. That the account furnished by the owner of the "Snow Badracauly" was reported to be dated in Bengal the 29th of Margashoera in the year Swabhanoo, corresponding with the 1st of January 1824, and to have been sent by tappal from Calcutta, on the 30th January 1824.

LIMITATION OF THE EXPORT OF SALT TO CALCUTTA.

1645. Under date the 10th December 1824, we received a letter from Government with copy of a letter from the Government at Fort William, requesting that the exportation of salt from the coast to Bengal should be limited to 4,00,000 maunds, and still further restricted, if convenient, with reference to the desire expressed by the Bombay Government that supply of salt should be admitted in Bengal from that Presidency.

1646. On this occasion we were desired to report our opinion as soon as possible respecting the limit which might be set to the export of salt to Calcutta in the ensuing season, with reference to the circumstances of the manufacture.

1647. We replied to the above communication on the 20th January. We expressed our regret that the very full employment of the whole of our establishment in the preparation of the annual accounts and despatches for England, had caused delay in collecting from our records the information necessary to enable us to report on the practicability with reference to the circumstances of the manufacture of restricting the export to Bengal to a less quantity than 3,333½ garces or four lacs of Bengal maunds.

1648. The capabilities of the districts on the coast for the manufacture of salt, we said, would admit of the increase of works to an almost unlimited extent, and accordingly, whenever the exigencies of the Supreme Government had called for extraordinary supplies, no difficulty had been experienced in procuring such number of pans to be worked as had been necessary to produce the required supply, though the transport had frequently been impeded from the want of freight. The preparation of pans, however, we stated, was a work of some time, the expence of forming them considerable, and the labor of the people who were employed upon them was necessarily diverted from other kinds of cultivation in which they would otherwise be engaged, the pans once prepared were easily kept in order, and salt works were therefore, we said, valuable to the cultivators in proportion as they were permanent.

1649. These observations, we submitted, with the view of ensuring an equitable consideration of the claim, which the Meerassy salt manufacturers of the coast had to the admission of the greatest quantity of their produce that could be received consistently with the interests of the Supreme Government, a claim which, we respectfully submitted, appeared to us superior to that urged by the Government of Bombay, whose object seemed to be equally attainable by other arrangements than the export of salt to Bengal.

1650. The demand for coast salt from Bengal in 1822, we stated was 10,000 garces. In 1823 it was 10,000. In 1824 it was limited to 7 lacs of Bengal maunds or, garces 4,833½, but in consideration of the prevailing scarcity of grain and the necessity of inducing ships to proceed with cargoes of grain to Madras, salt as the most profitable article of export, was allowed to be taken thither to an extent exceeding that quantity, and hence, as we were aware, had in some degree arisen the expediency of a restriction on the export of the present year.

	In hand at the end of 1822.		Manufactured in 1823.	
	G.	M.	G.	M.
Rajahmundry...	7,797	316	6,329	396
Nellore ...	24,086	216	490	300
Chingleput ...	1,922	26	7,185	270
Tanjore ...	3,370	98	6,865	371
Madras ...	1,071	252	3,748	104
	38,248	109	24,620	301
Total of 1823...			62,869	1071

1651. The quantity of salt on hand at the end of Fusly 1232 in the five districts, from which salt had ordinarily been exported to Calcutta, we said, was garces 38,248-109, and the quantity manufactured in 1233 was garces 24,620-301, making a total of garces 62,869.

1233.	
Export to Bengal ...	8,997 353 0
Inland sales ...	7,353 96 7
Home consumption ...	8,140 80 61
Total...	25,096 133 51
Remainder at the beginning of 1234 ...	37,772 277 1½

1652. Of this total, the quantities disposed of in the last Fusly amounted to garces 25,096-123, leaving on hand at the end of Fusly 1233 garces 37,772-277.

1653. In the district of Nellore alone, of which the manufacture had always been most highly approved of by the Supreme Government, the pans having been most actively worked for their benefit, the accumulation of salt amounted at the date mentioned above to garces 17,461-133-5. The sales for inland trade and home consumption in 1233 were less than 6,000, assuming that quantity as the sales on the same account in 1234, the remainder on hand, without any further manufacture, would, we observed, leave upwards of 10,000 garces or 12 lacs of Bengal maunds available for export to Bengal.

1654. We said we hoped what had been stated would sufficiently evince the necessity for the greatest export of salt being permitted that the Bengal Government could allow, and that the restriction even to four lacs would be productive of great loss and inconvenience to this Government.

1655. We stated that at the end of December the following quantities of salt for exportation to Bengal were in Store at the undermentioned places:

Rajahmundry ...	Garces 2,910
Nellore ...	" 7,130
Chingleput ..	" 4,179
Madras ...	" 1,200

1656. In consequence of the Store being so great, we said we had issued orders that no more salt should be prepared in the current year for the Bengal supply. The proposed restriction, however, we observed, could not but bear with great hardship upon the Districts abovenamed.

In Rajahmundry the traffic in salt had always been of the greatest importance with reference to the interests of the native shipping in the Northern Circars, and the injury which those interests sustained by a considerable and unexpected limitation of export, we had on several occasions brought to the notice of the Government in Madras; we said the manufactures might be restricted with less inconvenience to the Meerassidars than in the adjoining districts, but it was often an object of great moment to ships to take their salt on board in these roads, rather than at the ports of Nellore or Chingleput, in which last mentioned districts the diminution of export would press chiefly on the cultivators.

1657. Adverting to the expense and time necessary to render pans productive, we observed that the issue of instructions to the Salt Districts relative to the manufacture of the commencing year, though it might regulate the quantity to be actually made in the course of that year, did not prevent the occurrence of heavy loss in consequence of restriction, nor could it always, produce immediately any considerable additional supply beyond the preceding year, though the increase in quantity took place as early as the nature of the work would allow; it must therefore be a matter of great importance to the Salt cultivators to have a demand as little subject to fluctuation as might be, whether that demand were great or small.

1658. Should it be finally determined imperatively to forbid the export of more than four lacs of Bengal maunds, we said we would endeavour to make such distribution of the limited quantity as might produce the least inconvenience, and that we would propose with reference to the remarks in a former paragraph, that the export price of Salt from the port of Madras should be higher than that at which it should be supplied from Nellore and Chingleput.

1659. Under date the 4th February we received an answer to our report.

1660. It was observed that the Supreme Government had stated in substance, that from the great quantity of coast Salt received into Store in Bengal during the late season, four lacs of maunds was the utmost supply which could now be taken without incurring the inconvenience and expense of an inordinate accumulation; under these circumstances the Governor in Council, we were informed, did not consider that the inconvenience which would be felt here in consequence of the restriction that had been ordered, would justify an application to the Supreme Government for a relaxation of their orders. It was also to be remembered, it was remarked that any export this season beyond the Bengal demand would be followed by a corresponding decrease in the following seasons.

1661. The Governor in Council concurred in our opinion respecting the importance of having a demand as little liable to fluctuation as possible, but observed that the great fluctuation in the extent of the export in the past and present seasons, resulted not from the state of the demand in Bengal, but from local arrangements of this Government adopted for the public benefit.

1662. We were desired to make the best distribution in our power of the limited quantity to be exported, and we were informed that for the reasons stated in our letter, the Governor in Council would be prepared to sanction a higher export price for Madras than for the ports in Nellore and Chingleput.

1663. On the 14th February we acknowledged the receipt of the above instructions, and stated that we proposed accordingly with the sanction of the Honorable the Governor in Council to confine the export to the ports in the Rajahmundry, Nellore and Chingleput Districts, and to the port of Madras to allow the price at the three first mentioned places to revert to the former rate of 24 Rupees per garce, and to fix the price at Madras at 28 Rupees per garce.

1664. And that adverting to the large stock of Salt on hand in the several districts and to the very limited quantity required for Bengal, we further proposed still to permit the exportation of it to the eastward at the rate of 24 Rupees per garce as authorized by Government, under date 20th February 1824.

1665. On the 18th February we were informed that the Honorable the Governor in Council approved our proposals that the export of Salt for Bengal during the present season should be confined to Rajahmundry, Nellore, Chingleput and Madras; that the export price for the three first mentioned Districts should be fixed at 24 Rupees per garce, and for Madras at 28 Rupees, and that Salt should be continued to be shipped for the eastward at 24 Rupees per garce.

Circular 21st, in Cons., Feby 1825.
To the Collr. of Rajahmundry,
Nellore and Chingleput,
21st, in Cons., 21st Feby,
To the Collr. of Madras, 21st, in
Cons., 21st, February 1825.
Advertisement, 21st, in Cons., 21st
February 1825.

1666. Orders were issued accordingly to the several Collectors of the Salt Districts, and corresponding advertisement was published in the Government Gazette.

1667. On the 20th October we reported for the information of the Governor in Council, and for communication to the Government at Fort William, that the total exportation of Salt in the Calendar year amounted to Bengal maunds 3,99,347-30.

RELATIVE TO THE MODE IN WHICH CARGOES OF SALT ARE MEASURED AND SHIPPED ON THE COAST FOR EXPORTATION TO BENGAL.

1668. On the 27th September we received Mr. Secretary Macleod's letter of that date, transmitting copy of a despatch from the Secretary to the Government at Fort William, and calling upon us to furnish the information which was required by the Board of Customs, Salt and Opium at that Presidency as to the mode in which cargoes of salt are measured and shipped on this coast for exportation to Bengal.

1669. In reply to the foregoing, we addressed Government on the 5th December, and observed that some difference in the salt measures used in the Provinces having existed prior to 1820, we had, in communication with and through the channel of the Inspector-General of Civil Estimates, caused each of the several Collectors to be furnished with a brass marcal iron hooped and regulated to the standard of 822½ cubic inches, and a wooden strike to accompany it, and they were subsequently furnished with standard wooden paras from the same office.

Circular, 10th, in Dy. Cons., 13th October 1825.
From Ganjam, 8th, in Cons., 17th Nov. 1825.
" Vizagapatam 27th October 3rd, " " "
" Masulipatam, 3rd " 1st " "
" Nellore, 7th, in Cons., 20th October " "
" Chingleput, 17th " 20th " "
" Tanjore, 19th October, in Cons., 3rd November 1825.
" Madras, 29th October in Cons., 31st October 1825.

1670. We stated that as doubts had been suggested in the late communication from Government, reference was made to Collectors to ascertain whether the orders for the use of these measures had been adhered to, and had the honor to report that they appeared in no case to be have been departed from; it was distinctly stated by all the Collectors referred to that baskets were never used for measuring salt.

1671. We observed that we had taken the opportunity to require the opinion of Collectors whether it would be expedient to substitute weight for measurement in the delivery of salt, and that it had been stated that such a change would be unfavorable to the merchant, since there was a small profit accruing from the latter mode of delivery which compensated for the loss sustained by shipment, whereas if the delivery were made in the same way as the article was received at Calcutta, the loss by wastage would fall entirely on the exporter.

1672. Under the circumstances above stated, we expressed our opinion that no change ought to take place in the mode of delivering salt at the ports under this Presidency.

From the Secy. to Govt., in
Cons., 22nd Dec. 1825.

1673. We received a reply to the foregoing exporters under date the 28th December.

1674. With reference to the 5th paragraph,* it was observed that an allowance on account of wastage, if it was necessary, might be made to the exporters of salt, although the salt were delivered to them by weight, and that if the allowance would then require to be expressly authorized and fixed, this seemed to be an advantage rather than an objection. We were therefore requested to re-consider whether it would not be better to weigh than to measure the salt, on account of the greater accuracy with which the quantity delivered would be ascertained. It was also suggested for our consideration, that instead of making any allowance in quantity on account of wastage, whether the salt was measured or weighed, it might be better to make an equivalent reduction in the price charged to the exporters. The wastage, it was observed, no doubt, reduced the price which the exporters could afford to pay. But it did not appear to be a good reason for professing to deliver to them any other than the exact quantity which was actually delivered.

BOARD OF REVENUE.

ANSWER FROM GOVERNMENT TO THE EXPLANATION OF THE BOARD IN REGARD TO THE DELAY ATTRIBUTED TO THEM IN SUBMITTING INFORMATION ON CERTAIN CASES.

1675. With reference to para 1703 and the following paras. of our General letter, under date 3rd January 1825, explaining the delay which had occurred in submitting information to the Government in certain cases, we were informed by Mr. Secretary Stokes' letter of the 11th February, that in the instance to which we had specifically referred, and in the others to which we appear to allude, it was considered that greater dispatch would have been desirable, and that the delay which had taken place was not altogether unavoidable, but under the circumstances represented in our letter, the Honorable the Governor in Council deemed it proper to exonerate us from any degree of blame that might have been implied in the notice taken of that delay.

From the Secretary to
Government, in Cons., 21st
February 1825.

RESIGNATION OF MR. R. CLARKE, JUNIOR MEMBER OF THE BOARD.

1677. On the 5th December, we submitted an application from Mr. Richard Clarke, junior Member of our Board, for permission to proceed to England on furlough for three years, with the benefit of the annuity to be granted under the rules lately established in that respect, and to resign his seat from the day of embarkation.

1678. We observed that Mr. Clarke's merits having been so frequently brought to the notice of Government, it only remained for us, in forwarding his application for leave to return to Europe to perform the gratifying duty of recording our testimony of his valuable services. We could not, however, withhold the expression of our regret that his retirement from office would deprive us of a colleague, from whom we had at all times received the most cordial and able co-operation.

1679. In reply to the foregoing, we were informed by Mr. Secretary Macleod's letter, under date the 16th December, that in compliance with a separate request, which, with reference to the expected early departure of the ship on which he proposes to embark, had since been made by Mr. Clarke,

From the Secy. to Govern-
ment, in Cons., 22nd Decr. 1825.

the Governor in Council was pleased, leaving the application for the furlough annuity to be hereafter disposed of in the regular course, to grant him permission to proceed to England. It was further directed that Mr. Clarke would continue to hold his present offices until his embarkation.

1680. It was stated that the Governor in Council had received with great satisfaction the strong testimony borne in our letter to the merits of Mr. Clarke as a member of our Board. Mr. Clarke had been employed in several important situations in the Judicial and Revenue Departments, and in all of them, his ability, knowledge and diligence, had been eminently useful to the public. He had also filled with great credit the office of the Tamil Translator to Government, and had discharged the duties of a member of the Board of Superintendence for the College in a manner deserving of the highest approbation. The Governor in Council concluded by stating that he regarded with regret the loss of so valuable a public servant.

In Cons., 22nd Dec., 1825.

1681. Copy of the foregoing correspondence was communicated to Mr. R. Clarke on the 22nd December.

PENSION TO A WRITER ON THE ESTABLISHMENT OF THE SECRETARY TO THE BOARD.

1682. On the 24th February 1825, we submitted to the consideration of the Honorable the Governor in Council, an address from William Lambert, a writer in our office, representing his total inability, from continued ill health, which had deprived him of the use of his limbs, to attend to his duty, and praying that he might be pensioned on his full pay.

To the Chief Secy. to Govt.
in Cons., 24th Feb. 1825.
22nd, in Cons., 24th Feb. 1825.

1683. We observed that this person had served in our office as a copyist for twenty-five years, during which period he had discharged the duties of his situation with care and attention. His salary, we stated, was twelve pagodas a month, and in consideration of his length of service, and his total incapacity for further labor, we recommended that he might be pensioned for life upon six pagodas a month, being half his present salary.

1684. In reply we were informed that agreeable to our recommendation, the Honorable the Governor in Council granted a pension of twenty-one (21) Rupees per month to William Lambert, from the date of his ceasing to be entertained as a writer in our office.

From the Secy. to Govt.,
26th, in Cons., 26th Sept. 1825.

1685. On 4th January 1825, in consequence of the removal of Mr. J.C. Morris, to the Sea Custom Department, our Junior Deputy Secretary Mr. D. Elliot, was promoted to be our Senior Deputy Secretary, and Mr. A. Robertson was appointed our Junior Deputy Secretary. On the 11th February Mr. J. Goldingham was appointed Assistant to our Secretary on a salary of 690 Rupees per mensem, and we were informed that the Honorable the Governor in Council had been pleased to increase the salary of each of the Deputy Secretaries in our office to 850 Rupees per mensem.

From the Secy. to Govt. in
Cons., 6th Jan. 1825
From the Secy. to Govt., in
Dy. Cons., 17th Feb. 1825.

TANK DEPARTMENT.

FIFTH ANNUAL REPORT OF THE INSPECTOR-GENERAL OF CIVIL ESTIMATES FOR FUSLY 1233.

1686. On the 27th January we submitted to the Honorable the Governor in Council, a letter from the officiating Inspector-General of Civil Estimates, containing his 5th Annual Report upon all Estimates and Bills of expenditure for Mahramut repairs sanctioned during Fusly 1233.

To the Chief Secy. to Govt.,
in Cons. 27th Jan. 1825.
10th, in Cons., 13th January
1825.

1687. The amount of estimates sanctioned for Mahramut repairs in fourteen Districts was exhibited as follows, viz:—

	Rs.	A.	P.
Ordinary repairs	5,77,298	11	4
Occasional do.	91,398	11	8
	<u>6,68,697</u>	<u>7</u>	<u>0</u>

This sum, we observed, was less by 80,705 Rupees than that authorized in the preceding Fusly.

1688. We also shewed the amount of disbursements sanctioned on account of the repair of tanks, rivers and watercourses, viz:—

	Rs.	A.	P.
Ordinary work executed under sanctioned estimate. ...	3,94,659	11	4
Occasional works	1,00,664	5	6
Extraordinary repairs performed on urgent cases without waiting for the sanction of Government ...	37,405	2	10
	<u>5,32,729</u>	<u>5</u>	<u>8</u>

and we had the satisfaction of remarking that there was a decrease of Rupees 2,59,726 compared with the expenditure under this head during Fusly 1232.

1689. The sums estimated on account of roads, bridges and bungalows, classed as occasional works, amounted, we remarked, to Rupees 1,04,024-2-6, making a great increase in the estimates for this Fusly as shewn below.

	Roads, Bridges and Choultries for Fusly 1233.	Roads, Bridges and Choultries for Fusly 1232.	Increase.	Decrease.
Ordinary	3,937 5 0	...	...	3,937 5 0
Occasional	62055 5 8½	1,04,024 2 6	41,368 12 9½	...
	<u>65,992 10 8½</u>	<u>1,04,024 2 6</u>	<u>41,968 12 9½</u>	<u>3,937 5 0</u>
		Deduct Decrease	3937 5 0	
		Net Increase,	<u>38,031 7 9½</u>	

1690. The actual charges incurred and sanctioned for the construction and repair of roads, bridges and buildings, amounted, we said, to 1,5783-14-7, classed as follows:—

Ordinary	...	...	...	332 15 0
Occasional	...	...	...	15,197 1 7
Extraordinary	...	...	...	253 14 0
				<u>15,783 14 2</u>

This sum, we observed, exceeded the amount of disbursements under the same head during the preceding Fusly by Rupees 6,375-11-1.

1691. The sums shewn in the following statement were, we said, continually sanctioned in Fusly 1233 for tanks and Civil buildings in the Districts of Rajahmundry and the Jaghire, with the view of giving employment to the inhabitants, by whom the scarcity was most severely felt.

	Rs.	A.	P.
For tanks and watercourse repairs	14,540	0	0
Roads, bridges and bungalows	1,63,307	14	11
	<u>1,80,847</u>	<u>14</u>	<u>11</u>

1692. Information with respect to the actual outlay not having been received by the Officiating Inspector-General from the Collectors of the above Districts, he was unable, we said, to report the quantity of work executed under these conditional sanction; but that the attention of the Collectors of Rajahmundry and the Jaghire would be immediately called to the necessity of supplying the Officiating Inspector-General, as soon as possible, with the requisite information on this subject.

1693. We observed that in para. 9 of the Report, the Officiating Inspector-General stated that "a few balances belonging to occasional works sanctioned from Fusly 1227 to 1232 inclusive, were also included in the balances to be retained." We said that a useful rule had been established, determining that all estimates shall be cancelled after the expiration of one year from the date of sanction. We did not see, we added, why any deviation of this rule should be made in the present instance, and we would therefore direct that all balances recommended to be retained beyond the prescribed time, should be cancelled. We also remarked, that although the Officiating Inspector-General referred in para. 10 of his letter, "for every necessary information" respecting the balances to be retained to his previous progress Reports, a reference to them was found quite unsatisfactory, no reasons being any where assigned for the retention of any balances for a period exceeding the limit assigned by the regulations of the department.

1694. It gave us pleasure to remark, that the Civil Engineers were reported to have taken every opportunity of inspecting such works as were in need of repair, of checking the accounts of Mahramut servants, and giving such instructions to the workmen as insured the efficient execution of the various works under their superintendence.

1695. We had also the pleasure of bringing to the notice of Government the favorable report made by the Officiating Inspector-General of the progress made in their studies by the youths in the Survey school generally; and recommended that James Ross and Henry Buchan, who were noticed particularly as being qualified for field duty, might be employed under the Civil Engineer in the Western and Northern Divisions.

From the Secy. to Govt., in Cons., 17th February 1824.

1696. The above communication was acknowledged under date the 11th February.

1697. We were informed that it was satisfactory to the Honorable the Governor in Council to learn that the several works had been well executed; and that all practicable means had been adopted to check the frauds to which this important branch of the public expenditure is peculiarly open.

1698. It was remarked with reference to an observation we had made, that the balances of estimates "sanctioned from Fusly 1227 to 1232 inclusive," of which the Acting Inspector-General speaks in the passage noted from his report, belong to occasional works, and may not have been considered to fall within the rules of the 22nd of March 1822; "that all estimates for ordinary works, which may not be executed within one year after that in which the estimate is sanctioned, shall be cancelled." The principle of the rule appeared, however, it was said, to be equally appli-

Vide General Report, 2nd January 1823, Para. 15:8.

cable to occasional works, and the Governor in Council desired us to require a strict conformity to it for the future in both cases; that it was further remarked, even in those cases to which it was expressly applicable, it did not seem to have been sufficiently attended to, for some of the estimates for ordinary works, which Major Cotgrave proposed to cancel, were sanctioned so long ago as Fuslies 1229 and 1230; and ought, consequently, to have been cancelled in Fuslies 1231 and 1232.

1699. The Governor in Council noticed with satisfaction the favorable report made by Major Cotgrave on the state of the Survey School, and, agreeably to our recommendation, authorized the employment of James Ross and Henry Buchan under the Civil Engineers in the Northern and Western Divisions respectively.

1700. Copy of this correspondence was sent to the Inspector-General of Civil Estimates on the 17th February.

NEW ARRANGEMENTS FOR CONDUCTING THE DUTIES OF THE INSPECTOR-GENERAL'S OFFICE,
WHICH WAS PROPOSED TO BE PLACED UNDER THE DIRECT ORDERS OF THE BOARD.

1701. The Honorable the Governor in Council, with the view of improving the efficiency of the system under which the repairs of tanks and the execution of other public works in the Revenue Department were conducted, resolved that the following alterations should be adopted: 1st, the whole of the establishment for conducting such works, including the Inspector-General of Civil Estimates and his Office at the Presidency, as well as the Civil Engineers in the Provinces, should be placed under the immediate directions of our Board; 2nd, that communications on the subject of tank repairs, roads, choultries and other buildings in this department, were to be addressed by Collectors and Civil Engineers as usual to the Inspector-General; but that he would conduct the duties of his office in communication with and under the orders of our Board, corresponding by order of our Board direct with Government, the Collectors and the Civil Engineers; 3rd, as it was proper, however, that Government should have the advantage of receiving the individual opinion of the Inspectors in cases where it might differ from ours, he was to be at liberty to record it whenever he might think that his doing so would be for the good of the service.

1702. It was observed that the chief advantages expected to result from this change were; 1st, greater celerity in the dispatch of business, which in the Tank Department is of the first importance; 2nd, the rendering unnecessary the frequent correspondence and references between our Board and the Inspector-General, which occupied much of the time of both offices; 3rd, the settling at once of all questions involving revenue by personal communication with our Board; 4th, the superior weight which the directions and suggestions of the Inspector-General would have with Collectors and Civil Engineers, when issued under the orders and known to be the sentiments of our Board; and 5th, the benefit of a ready reference to the records of both offices.

1703. It was further remarked that the present system had perhaps too much the effect of removing responsibility from the Collector and of making him take less interest than before in introduction in watching over the due repairs of his tanks. That it had also a tendency by the length and minute detail of its estimate forms to cause the proper season of repair to be lost in waiting for the preparation of the estimate. And that it gave allowances to the native surveyors educated at the expense of the Company far beyond what persons in the class of life seem to be entitled to. In communication with the Inspector-General, we were requested to revise the existing rules, and to suggest such alterations as would, in our opinion, remedy the defects which have been noticed, and at the same time secure the efficiency of the system.

Circular 25th, in Cons., 28th August 1825.
To the Inspector-General, 18th, in Cons., 16th August 1825.

1704. The foregoing resolutions were communicated to all Collectors and to the Inspector-General of Civil Estimates for their information and guidance respectively.

NEW RULES FOR THE TANK DEPARTMENT.

1705. With reference to the above letter and to the instructions therein conveyed, we submitted to the Honorable the Governor in Council the following Revised Code of Regulations for the Tank Department.

Revised Rules for the Tank Department.

1. "The whole of the establishment for conducting the repair of tanks and other public works in the Revenue Department, including the Inspector-General of Civil Estimates and his office at the Presidency, as well as the Civil Engineers in the provinces, are placed under the immediate directions of the Board of Revenue."

2. "All communications on the subject of tank repairs, roads, choultries and other buildings in the Revenue Department, are to be addressed by Collectors and Civil Engineers to the Inspector-General, who will conduct the duties of his office in communication with and under the orders of the Board of Revenue, corresponding by order of that Board direct with Government, the Collectors and the Civil Engineers."

3. "The Inspector-General has the privilege of recording for the information of Government his opinion in cases where it may differ from that of the Board of Revenue, whenever he may think that his doing so will be for the good of the service."

4. "Collectors will communicate with the Inspector-General through the Civil Engineers, whose duty it will be to forward with as little delay as possible such communications as require the orders of the Board of Revenue or Government with their opinion thereon. But Collectors are at liberty to address the Inspector-General direct whenever the advantage of the service requires it."

5. "Estimates and accounts of tank repairs to correspond hereafter with the European year, commencing on the 1st of January."

6. "All disbursements on account of tank repairs will be divided into three classes, viz., "Ordinary," "Extraordinary" and "Occasional."

7. "Ordinary disbursements will include all usual annual disbursements to be incurred under the sanction of Government, and no work of this class shall be commenced by Collectors without its estimate being previously prepared."

8. "Collectors will, immediately after the termination of the rainy season, cause the tanks within their districts to be inspected, and estimates prepared of such repairs as they may stand in need of, confining the amount as nearly as possible to what may be performed within the year."

9. "Abstracts only of these estimates, agreeably to Form No. 1, will hereafter be forwarded by Collectors to the Civil Engineers. These should be dispatched at as early a period of the year as practicable; and the repairs must be begun as soon as the state of the tanks will permit without waiting for the sanction of Government. It will be the duty of the Civil Engineer to examine the abstracts and to forward them with their remarks to the Inspector-General."

10. "Extraordinary disbursements for tank repairs will include all disbursements made without previous sanction by Collectors on their own responsibility, and under the general discretion vested in them to disburse money when required on any sudden inundation, breaking of tanks, or unforeseen accidents where a previous reference to Government is practicable."

11. "No estimates for such works are required, but an account, particulars of the actual charges incurred under this head, must be submitted by Collectors through the Civil Engineers at the end of each year or as soon after the termination of the work as possible."

12. "Occasional disbursements for tank repairs will include all disbursements to be incurred *after sanction* from Government for works or repairs of an important or extensive nature. No such works are to be commenced until the estimates are *sanctioned* by Government."

13. "Estimates for occasional works must be in detail and agreeably to Form No. 2."

14. "At the termination of each year and as soon as the accounts can be prepared, Collectors will submit through the Civil Engineers, statements of all disbursements incurred under the heads of "Ordinary" and "Extraordinary," whether the repairs are completed or not, and of all "Occasional works" which may have been completed within the year. It will be the duty of the Civil Engineer to ascertain generally that the work has been done, that the rates or charges are moderate, and that any excess above the estimates is satisfactorily explained. He will then submit the statements with his remarks to the Inspector-General, that the sanction of Government may be obtained for the actual disbursements."

15. "All accounts must be in the Form annexed."

16. "The sanction of Government for occasional estimates will continue in force until the works are completed, and for ordinary estimates for one season or year, after that for which the estimate is prepared. At the expiration of this period, the balance must be cancelled or transferred to the next ordinary estimate."

17. "The construction and repair of bridges, roads, choultries, &c., shall be governed by the preceding rules."

18. "In all cases where a Collector thinks it necessary to call upon a Civil Engineer for his professional assistance, that officer shall immediately afford it either by proceeding to the place himself, or by ordering thither some one of his department, as the convenience of his other duties may admit of, or as the importance of the subject may seem to require, and in like manner, whenever the Civil Engineer shall require any information or assistance from the Collector on objects connected with his department, the Collector shall attend to his requisition, but these officers are expected to communicate freely together on all subjects regarding the irrigation of the country, mutually rendering to each other all the assistance and facilities in their power."

19. "The Civil Engineers shall continue to keep diaries of their Proceedings, in which all their inspections of works with their remarks and directions thereon must be carefully and minutely entered. They will also notice in them the duties on which their subordinates may have been employed, and shall with this view require of their Assistants and Surveyors reports of their Proceedings in the form and manner which may appear most convenient."

20. "Copies of, or extracts from, these diaries must on every occasion be furnished to Collectors immediately after the inspection of works, in order that they may have the benefit of the Inspecting Officer's sentiments and opinions, and be enabled to forward any directions which they may find it necessary to give."

21. "The diaries of the Civil Engineers are to be forwarded monthly to the Inspector-General, and as soon after the termination of the month as possible."

22. "When Civil Engineers or their subordinates are called upon to inspect works or repairs during their execution, either by Collectors or the Inspector-General, statements shall be entered in their diaries instead of estimates, showing what has been done and what remains to be performed, with remarks on the efficiency or inefficiency of the work performed, and on the economy which may or may not have been observed."

23. "European control and actual inspection being of the first importance and indispensably requisite, it is expected and required that Civil Engineers with the aid of their Assistants will, at least once every year, thoroughly inspect each district in their respective divisions,

keeping Collectors and the Inspector-General fully acquainted by means of their diaries or immediate reports if requisite, with their proceedings and observations. A skilful person in the Superintending Department should always be present at large works, in which much masonry enters, to assist in fixing the site, laying the foundations and preparing and mixing the materials."

24. "Civil Engineers in forwarding estimates will take memoranda of the situations and names of the works, in order that they may inspect them in their progress through their divisions."

25. "But as it will often occur, even with an enlarged department of superintendence, that works cannot be regularly inspected as they are executed, and as it is an object of importance, as far as it may be practicable, that they should all be examined once at least during their progress, or after their completion, it shall be an established rule that through whatever part of a district any officer of the Superintending Department shall pass, he call upon the Tahsildar or other principal Native Revenue officers to point out to him all works in progress or lately finished, that he inspect them, if he can consistently with other duties, and that on such occasion, the Curnum or Conicopolies shall produce the accounts of expenditure, or at least such information on that head, as may be required of them."

26. "These regulations are not to absolve the Collectors or their Assistants under their orders, from themselves inspecting works in hand whenever an opportunity presents itself, since, too great a check cannot be kept over this branch of public expenditure."

27. "As improvement in the means of irrigation and of agriculture is an object of the utmost importance, the Civil Engineers as professional men shall give it their attention, suggesting the opening of further channel of supply, either by the restoration and repair of old work of this description, or by the repair of tanks and the erection or repair of anicuts, calingulabs, sluices, &c."

28. "But previously to their communicating to the Inspector any new scheme or project the Civil Engineer shall suggest it to the Collector, either personally or by letter, in order to ascertain if any real advantage to the country or to the inhabitants (having in view the probable return, compared with the required disbursements) would be derived by such a work, and if there are no objections to it from local or other circumstances."

29. "After this shall have been done, the requisite plans and estimates, together with a prospectus of the expected benefit, shall be forwarded to the Inspector, accompanied by the opinions and observations which may have been received from the Collector on the subject, but such projects must be for practical utility only, and therefore devoid of all unnecessary or ostentatious works."

30. "It shall be distinctly understood as an invariable rule, that no part whatever of the Superintending Department shall be employed in the execution of any works or in the payment of labourers, &c., on that account. This is the exclusive duty of the Collector and his establishment."

31. "Native revenue servants employed in disbursing public money for repairs must be required to pay the labourers and others publicly and in the presence of the Curnums of the village, and of one or more principal inhabitants thereof, and must take a voucher that such persons were present. Curnums must be required to keep a check account of the repairs, but a separate conicopoly or gumastah must be employed in addition to the village Curnums to keep the accounts of repairs that are extensive, whether in earth or masonry. It shall be the duty of the Superintending Department to bring to the notice of the Collector every instance of

apparently well grounded complaint of non-payment to labourers, &c., and it shall also be the duty of that department to make such inquiries amongst the tank diggers and others employed on works as may be requisite to ascertain generally whether the public money has been duly appropriated by the Native Revenue servants."

RULES FOR ESTIMATES.

32. "All works formed of earth or rough uncemented stones, such as the facings of tanks, shall be invariably measured by the English yard graduated into 16ths or annas, and no dimensions in such works shall be taken under an anna or 16th excluding all fractions thereof, and assuming the anna next above or below the fraction as it may be more or less than half."

33. "In brick and wrought stone work the English foot graduated into inches is to be used, and no dimension less than one inch is to be taken excluding all fractions."

34. "All dimensions shall be rated per cubic or superficial yard or foot in Rupees, Annas and Pice, but all sums in the column of Totals shall be in Rupees and Annas only, assuming, as in the measurement, the anna immediately above or below the fraction."

35. "The Civil Engineers and their subordinates shall keep books of rates of labour and prices of materials in each District, and it is expected that they will take every opportunity by personal inquiry and communication with Collectors to obtain correct information on these points, and to record the same for the completion of a general book of rates and prices to be prepared for the use of Collectors and of the Inspector-General. The rate of carriage of the different articles should also be attended to and entered at the correct proportion per mile, and as far as practicable the prices and rates of neighbouring districts should be so assimilated as to prevent the workmen from wandering from one District to another."

36. "The Civil Engineers shall be furnished by Collectors with price lists when required, exhibiting the rate of labour and value of materials in all parts of the country within their superintendence."

37. "It is required that on all occasions the department of superintendence do aid that of the Collectors in the formation of estimates and the performance and measurement of work."

38. "The size of bricks and the dimensions of the parah established at the Presidency shall be adopted as the standard throughout the country as soon as practicable, and the Inspector shall forward to each Collector a standard measure, together with a *Brick mould*, and a *Parah*, which shall be kept in his Cutcherry, as a model of those to be established in his different talooks."

39. "In mixing the mortar, a due proportion of sand, chunam and jagherry must be used. This will depend on the quality of those materials at the different places, and the attention of Civil Engineers, Collectors and their servants is particularly required to this point. Civil Engineers shall in all estimates framed by them or under their orders, express the proportions of those materials to be used in the work for which the estimate is formed."

SURVEY DEPARTMENT.

1. "With the view of supplying vacancies which may occur in the situation of Surveyors, boys to be brought up for the Tank department shall in future be bound apprentices to the Inspector-General for the *time being* for a period not less than seven or more than nine years."

2. "The age of admission shall invariably be between 12 and 14."

3. "No boy shall be articulated whose acquirements in reading and writing and arithmetic and proficiency in some of the vernacular languages of the country are not satisfactory, and whose character is not approved by the Inspector."

4. "The boys shall be placed under the entire management of the Inspector, who shall regulate their instructions and duties, theoretical and practical, through the means of one of the Surveyors, who shall be placed under him for that purpose as well as for any other duties of the Inspector's office."

5. "The institution shall consist of as many apprentices as the state of the department may require."

6. "As soon as the apprentices have attained to a sufficient proficiency in the principles of their profession, they shall be considered eligible for detachment, and may then be placed under the Civil Engineers or Collectors as circumstances require."

7. "When employed as above, an apprentice will be called a Sub-Assistant Surveyor, and shall be allowed a horse, two lascars and a cooly, but his salary is not to be increased till the expiration of his apprenticeship. If a Sub-Assistant be not of age, the Civil Engineer or Collector under whom he is employed, shall draw his allowances and see that a proper use is made of them, placing the young man under a steady Surveyor or some respectable official person."

8. "An apprentice who has served his full time, and is declared qualified in every branch of his profession, shall become an Assistant Revenue Surveyor and be placed on the Establishment as such; if not qualified, he must be discharged from the department."

9. "When vacancies in the school of apprentices occur, in consequence of detachment or other causes, other boys, if required, shall be immediately entertained."

10. "An Assistant who had served the Company twelve years from the date of the expiration of his apprenticeship, shall be styled a Revenue Surveyor, provided his conduct shall have been such as to merit this preferment."

11. "All Surveyors, whenever employed, are to make regular reports or diaries of their operations to the Superintendent or Collector under whom they may be placed, to be forwarded, such parts of them as may be necessary to the Inspector of Tank Estimates."

12. "Collectors and Civil Engineers are strictly prohibited from employing their Surveyors, as writers, such a practice entirely defeating the object of the institution."

13. "No Collector or Civil Engineer to discharge or grant leave of absence to any Surveyor without having previously obtained the permission of the Board of Revenue."

"The following salaries and allowances are fixed for the several ranks":—

A Sub-Assistant who has not served his time as an apprentice.

When detached from the office.	Salary	...	...	...	...	Rs.	30	0	0
	Horse allowance	...	...	...	...	"	15	12	0
	Two Surveying Lascars	...	...	...	...	"	19	4	8
	One Cooly	...	...	...	...	"	7	0	0
	Total	...	...	...	...	"	72	0	8

An Assistant who has served his time as an apprentice.

When in tents only.	Salary	...	...	...	...	"	80	0	0
	Horse allowance	...	...	...	...	"	15	12	0
	Tent do	...	...	...	...	"	42	0	0
	Three Surveying Lascars	...	...	...	...	"	21	14	11
	Total	...	...	...	...	"	166	10	11

1720. We observed that on receiving the instruction of Government, we should be prepared to furnish the Collector with plans and detailed directions for his guidance, which, it was believed, would enable him to complete the work without professional assistance, or at least to proceed with it until an officer of Engineers was appointed to the Division.

1721. It remained, we said, for the Government to determine whether the Cochin Government ought to be called upon to contribute a portion of the expense; the charges of the original Dam were always defrayed in equal proportions by the Governments of Cochin and Calicut, but the late Dam was constructed entirely by the Government under the impression that the former work had been removed contrary to the wishes of the Rajah of Cochin.

1722. In reply to the above, we were informed that the Honorable the Governor in Council authorized us to issue instructions to the Principal Collector of Malabar for the reconstruction of the Yennamakul Dam, and that it was hoped that due care would be taken to have the work executed in such a manner as would preclude all danger of another failure. It was stated that in determining which of the two plans shall be adopted, comparative durability was to be considered no less than comparative cost; and advantage might, perhaps, be derived on the present occasion from past experience in this respect.

1723. The Governor in Council was of opinion that as the late Dam proved an entire failure, the whole expense of reconstructing the work should be borne by this Government; for the same reason for which it was deemed proper that this Government should defray the charge which had already been unprofitably incurred.

1724. Copy of the above letter was communicated to the Principal Collector of Malabar on the 27th October.
In Cons., 27th October 1824.

PENSION TO MR. LINCOLN, THE SENIOR SURVEYOR.

1725. On the 3rd October we submitted to the Honorable the Governor in Council our recommendation that Mr. Lincoln, the Senior Surveyor in the Revenue Department, be permitted to resign the service and return to the Pension Establishment.

1726. We observed that Mr. Lincoln was pensioned in 1821 on account of bad health, but was shortly afterwards, at the recommendation of Major DeHavilland and with his own consent, re-employed on increased allowances, to supply the place of Mr. Robinson, another Revenue Surveyor, who was at the time, removed from the Tank Department, and placed under the orders of the Astronomer.

1727. We added, that the re-employment of Mr. Lincoln was intended to be only temporary, and as his age and state of health appeared to incapacitate him for field duty, we begged to suggest that his wish of resigning his present situation might be complied with. The pension granted on the former occasion, we observed, was Rupees 78½ and we saw no reason for increasing its amount.

1728. In reply to the above, it was stated that the Honorable the Governor in Council permitted Mr. Lincoln, Revenue Surveyor, to retire from the service on the pension of Rupees 78½ per month formerly granted to him.

1729. Copy of the above communication was transmitted to the Civil Engineer in the Centre Division on the 20th October 1825.
In Cons., 26th Sept. 1824.

PENSION TO THE WIDOW OF THE LATE REVENUE SURVEYOR MR. CAMERON.

1730. We submitted to the Honorable the Governor in Council a letter from the Acting Civil Engineer in the Southern Division, transmitting an application for the widow of the late Revenue Surveyor, Mr. Cameron, for a pension, with several testimonials extremely creditable to the deceased in support of her claim.

1731. We observed that the high character for zeal and integrity borne by Mr. Cameron, and the invariable satisfaction which he had afforded to the officers under whom he had been employed for a period of about 20 years, would, we hoped, recommend his family to the liberal consideration of Government, while the remuneration of services so zealous and faithful could not fail to have a very beneficial effect on the conduct of the other Surveyors.

1732. He added, that it appeared that Mr. Cameron had left a widow with a son and several daughters entirely destitute, and in earnestly recommending their case to Government, we begged to propose as a moderate provision for their subsistence a pension of ten pagodas a month to Mrs. Cameron, to commence from her husband's death, and continue until the son, who was about six years old, should be of an age to support the family.

1733. In reply to the above, it was stated that in consideration of the services and excellent character of the late Mr. W. Cameron, Revenue Surveyor, and more particularly of those zealous exertions in the discharge of his duty to which his death was attributed by the Principal Collector of Coimbatore, the Honorable the Governor in Council was pleased to grant a monthly pension of 25 rupees to his widow.

1734. Copy of the foregoing letter was communicated to the Civil Engineer in the Southern Division on the 26th September 1825.
In Cons., 26th Sept. 1825.

SEA CUSTOMS, MADRAS.

IMPORTS AND EXPORTS FROM AND TO GREAT BRITAIN, FROM 1ST MAY 1824 TO 30TH APRIL 1825.

1735. We transmitted to Government, for the purpose of being forwarded to the Honorable the Court of Directors, under dates the 28th February, 17th March, 29th May and 19th September, General Statements for the quarter ending 31st October 1824, and the 31st January and 30th July and 31st April 1825 of the imports and exports at this Presidency from and to Great Britain, Foreign Europe and America, with the following Abstract Statements of the amount and nature of the goods imported and exported in each period, the amount of duty collected, and the amount of drawback certain exports to Great Britain.

To the Chief Secy., to Govt.,
in Dy. Cons., 30th March 1825.
Do. in Dy. Cons., 21st do.
Do. in Dy. Cons., 26th May „
Do. in Dy. Cons., Sep. „
From the Collr., of Sea Customs,
10th January in Cons.,
3rd Feby. 1824.
From do 24th Jany. in Cons.,
3rd Feby. 1824.
From do 17th April in Cons.,
2nd May 1824.
From do 10th in Cons., 19th
Aug. 1824.

An Assistant who has served six years from the expiration of his apprenticeship.					
When in tents.	Salary	...	...	Rs.	105 0 0
	Field allowances as above	...	...	"	83 10 11
Total ..					191 10 11

A Surveyor who has served twelve years from the expiration of his apprenticeship					
When in tents.	Salary	...	...	Rs.	125 0 0
	Field allowances .. as above	...	...	"	86 10 11
Total ..					211 10 11

14. "The increase of pay from 80 to 105 and 125 Rupees per month is however by no mean to be considered as a matter of right: it will be granted on the recommendation of the Board of Revenue to those only whose conduct and services may be thought deserving of it."

15. "Civil Engineers and Collectors who have Surveyors under them, are held responsible that their monthly abstracts are correct, and when there are several employed together that each gets his due, and that the seniors do not apply to their own purposes the money which is designed for the use of their Assistants or Sub-Assistants."

16. "The field allowances, consisting of Horse allowance, Tent allowance and pay of Lascars, are only to be drawn when Surveyors are employed on survey, or in the inspection of tanks or other public works and *actually living in tents*, and Civil Engineers and Collectors are held responsible that this rule be hereafter strictly adhered to on all occasions."

17. "Surveyors who are ordered to do duty in the Inspector-General's Office, shall receive no other allowances besides the salary of their rank (except the teacher of the apprentices, who is to have the additional salary of 70 Rupees per mensem), but Horse or Palanquin allowances as the Board of Revenue may authorize when employed on any field duties."

18. "A Revenue Surveyor who may have served the Company zealously and to the entire satisfaction of his superiors for a period of 26 years from the date of the expiration of his apprenticeship, shall be allowed to retire on a pension not exceeding the half of the net salary of his rank."

19. "Particular instances of merit represented through the Board of Revenue will meet with due attention; on the other hand, idleness and misconduct will be followed by dismissal from office, or such other punishment as the case may appear to deserve."

20. "Should a Surveyor or Assistant Surveyor have two Sub-Assistants under him, he is to be allowed an additional private tent, as he may have frequent occasion to detach one of them; for this, the additional sum of Rupees 2½ will be drawn in his abstract."

21. "Surveyors who have obtained leave of absence shall only be entitled to the net pay of their rank during the period they may be absent from their duty."

1706. In reply to the above, the Honorable the Governor in Council sanctioned, with the following alterations, the revised Rules for the Tank Department which accompanied it.

1707. Instead of the salaries specified in the 13th Rule under the head of Surveying Department, the scale of monthly salary for the different ranks of Revenue Surveyors was fixed as follows, viz. :—

1708. A Sub-Assistant who had not served his time as an apprentice, Rupees 30.

1709. An Assistant who had served his time as an apprentice, Rupees 65.

1710. An Assistant who had served six years from the expiration of his apprenticeship, Rupees 100.

1711. An Assistant who had served fifteen years from the expiration of his apprenticeship, Rupees 140.

1712. The other allowances were to be as specified in the 13th Rule.

1713. The 18th Rule under the same head was not adopted: It was not considered necessary to provide any special rules respecting the grant of pensions to Revenue Surveyors.

1714. These alterations were all that the Governor in Council had deemed requisite in the rule submitted by us. But it was added, that it was considered desirable that the selection of boys to be instructed in surveying should not be confined to the children of the Male Asylum; or to any particular race or caste. There was no reason to doubt, it was observed, that Hindoo lads might be found, who, after the proper course of instruction, would be, in all respects, well qualified for the office of Surveyor, and that it would be unjust to exclude them from admission to any situation in which they might be employed with advantage to the public; that their education for this branch of the service, and employment in it, might in some degree, it was conceived, tend beneficially to promote the diffusion of the rudiments of European science among the natives of India.

RELATIVE TO THE RECONSTRUCTION OF THE YENNAMAKUL DAM IN THE PROVINCE OF MALABAR.

1715. On the 8th September, we submitted to the Honorable the Governor in Council, a letter from the Principal Collector in Malabar, reporting the failure of the Yennamakul Dam, and requesting directions regarding its re-construction.

1716. The Dam referred to, we observed, was an earthen embankment across a main branch of the backwater, which runs into the Chetura river near Trichoor, for the purpose of excluding the tide from an extensive tract of valuable land, and was completed last year, under the superintendence of the late Captain Proby, on the site of a work of a similar description, destroyed about twenty years ago by the Sub-Collector of the district, under an erroneous expectation that its removal would be followed by considerable advantages to the neighbouring villages.

1717. The Dam, it appeared, was destroyed, we said, during the late heavy freshes, which were represented to have been unusually high and severe, but we were unable to state with certainty to what cause the failure was chiefly to be attributed; it was probable, however, we observed from a reference to the Plan, that the dimensions were too small for a work constructed principally of earth and exposed at times to the pressure of a very heavy body of water.

1718. Respecting the expediency of reconstructing the Dam, we remarked that we did not entertain any doubt, and as the dry season on the Malabar Coast was then approaching, it was desirable, we said, that the requisite authority should be granted at an early period to enable the Collector to take means for beginning the work immediately after the termination of the monsoon.

1719. We added, that it did not appear necessary to deviate in the reconstruction of the Dam from the plan adopted by Captain Proby, except with regard to the dimensions, which ought to be considerably increased in the breadth and probably in the height also, to guard against the risk of future failure, and that the exact expense could not then be stated, but judging from the former estimate, it probably would not exceed 3,000 or 3,500 Rupees.

IMPORTS.						EXPORTS.						
	Amount Value.		Rate of Duty.	Amount of Duty.			Rate of Duty.	Amount Value.		Rate of Duty.	Amount of Duty.	
	Rs.	A. P.		Rs.	A. P.			Rs.	A. P.		Rs.	A. P.
From Great Britain ...	3,29,354	5 02 1/2	5 percent.	8,233	13 9	To Great Britain ...	...	20,025	0 0	5 percent.	1,001	4 0
Do. do. ...	75,545	0 8 5	do.	3,777	4 0	Do. do. ...	...	5,31,219	7 5 8	do.	42,497	8 1 0
Do. do. ...	1,43,657	0 0 8	do.	11,492	8 1 1	Do. do. ...	...	9,631	11 0 10	do.	963	2 8 0
Duty free...	5,48,557	5 8		23,503	10 8	Do. do. ...	...	13,683	2 5 16	do.	2,189	8 1 0
From Great Britain on account of the Honorable Company ...	6,39,334	1 7		1,126	0 10	Duty free...		5,74,559	4 10		40,651	3 4 4
Duty free...	1,85,823	5 7						22,947	5 4			
From Foreign Europe and America ...	39,868	8 0 3	do.	3,189	7 8							
Malabar.	9,10,068	1 1		27,819	3 2			5,97,506	10 2			
From Great Britain ...	9,000	0 0 3	do.	720	0 0	Deduct amount of drawback.		...	...		34,465	8 1 1
Do. do. ...	6,593	4 10 2 1/2	do.	164	13 4	Net Duty...		...	...		12,186	0 3 0
Duty free...	577	4 5	...	...	...							
	16,170	9 3		884	13 4							
Grand Total...	9,28,238	10 4		28,704	0 6	Grand Total...		5,97,506	10 2		12,186	0 3 0

IMPORTS.				EXPORTS.			
	Amount Value.	Rate of Duty.	Amount of Duty.		Amount Value.	Rate of Duty.	Amount of Duty.
	Rs.	A. P.	Rs.		Rs.	A. P.	Rs.
From Great Britain ...	4,75,847	7 2 1/2 per cent	11,888 11 0	To Great Britain.	2,56,127	15 8 8 p. cent.	20,490 3 10
Do. do. ...	1,47,026	4 2 5 do.	7,351 5 1	Do. do. ...	1,704	0 0 10 do.	170 6 5
Do. do. ...	1,63,529	10 0 8 do.	13,032 5 11	Do. do. ...	1,632	12 0 16 do.	269 3 10
Duty free...	7,86,103	5 11	32,322 6 0	Duty free...	2,59,514	11 8	20,929 14 1
	10,34,13	9 7	...		7,602	12 6	...
	8,89,513	15 6			2,67,117	8 2	17,758 11 2
From Great Britain on account of the Honorable Company ...	52,984	2 1 Free.	...	Deduct amount of drawback.	...	...	...
From Foreign Europe and America ...	42,550	0 0 8 1/2 cent.	3,584 0 0	Net Duty...			3,171 2 11
Do. do. ...	60,308	11 5 1/6 do.	9,649 6 4	To Foreign Europe and America	9,885	6 0 2 & 8 do.	226 2 11
Grand Total...	10,51,359	13 0	45,555 12 4	Grand Total...	2,77,002	14 8	3,397 5 10

IMPORT.				EXPORT.			
Amount Value.			Rate of Duty.	Amount Value.			Rate of Duty.
Rs.	A. P.			Rs.	A. P.		
From Great Britain ...	94,465	6 52½ pcent.		...	...	...	...
Do. do. ...	22,109	3 85 do.		...	...	...	...
Do. do. ...	31,395	7 68 do.		...	...	...	...
Duty free	1,50,970	1 7		Duty free	...	...	...
	50,004	14 8			...	...	...
	2,00,975	0 3		Deduct amount of drawback	...	...	...
From Foreign Europe and America ...	16,875	0 08 do.		Net duty	...	...	...
Do. do. ...	47,852	3 9 16 do.		To Foreign Europe and America.	...	...	...
Total ...	2,65,702	4 0		Do.	...	...	...
				Duty free	...	...	...
				Total	...	...	...
<i>Malabar.</i>				Deduct amount of drawback	...	...	...
From Great Britain ...	632	4 0 2½ do.		Net duty	...	...	...
Duty free	524	3 2			...	...	...
	1,145	7 2		<i>Malabar.</i>	...	...	...
From Foreign Europe and America ...	1,281	7 11 16 do.		To Great Britain	...	...	...
Total ...	2,427	15 1		To Foreign Europe and America.	...	...	...
Grand Total ...	2,68,130	3 1		Total	...	...	...
				Grand Total	...	...	...

IMPORT.				EXPORT.							
	Amount Value.		Rate of Duty.	Amount of Duty.			Amount Value.		Rate of Duty.	Amount of Duty.	
	Rs.	A.P.		Rs.	A.P.		Rs.	A.P.			
From Great Britain ...	83,747	5 11 12 1/2 p cent.		2,093	10 1 1	To Great Britain ...	7,46,689	2 10 8 p cent.	59,735	2 1 1	
Do. ...	43,256	14 5 5 do.		2,162	13 3	Do. ...	6,591	2 0 10 do.	659	9 10	
Do. ...	1,12,514	4 0 8 do.		9,001	2 3	Do. ...	15,167	5 9 16 do.	2,436	12 5	
						Duty free...	7,68,452	10 7	62,321	8 4	
							38,108	15 3			
						Deduct amount of drawback	8,06,561	9 10			
						Net duty...	...	...	19,124	6 4	
	2,39,518	3 4		13,257	10 5		...	...	48,697	2 0	
Duty free ..	21,932	3 7		...	...	To Great Britain on account of the Honorable Company	91,622	5 6 8 do.	7,329	12 7	
						Deduct amount of drawback.	...	...	403	2 2	
						Net duty..	...	...	6,926	10 5	
	2,61,450	11 11					...	...			
From Foreign Europe and America ...	64,893	2 7 16 do.		10,382	14 6	To Foreign Europe and America	1,107	8 0 8 do.	38	9 6	
						Do. do. ...	12,600	0 0 5 do.	630	0 0	
						Duty free...	152	0 0	718	9 6	
						Deduct amount of drawback.	13,859	8 0			
						Net duty...	...	...	33	3 7	
							...	...	685	5 11	
						Subordinate Ports.	...	...			
						To Great Britain ...	36,586	1 2 2 1/2 do.	914	10 7	
						To Foreign Europe and America	4,373	12 7 Different do.	780	9 10	
Grand Total...	9,26,343	14 6		23,640	8 11		40,359	13 9	1,695	4 5	
						Grand Total...	9,53,003	5 1	53,004	6 9	

EXTERNAL COMMERCE FOR THE YEAR 1823-24.

To the Chief Secretary to Government, in Cons., 17th March 1825.

From the Report of External Commerce, 31st January, in Cons., 10th February 1825.

REPORT OF THE IMPORT TRADE OF THE PORT OF MADRAS FROM THE UNITED KINGDOM, FOR THE OFFICIAL YEAR 1823-24, AND OF REVENUE DERIVED THEREFROM.

1737. On the 24th January we submitted to the Honorable to the Governor in Council, copy of a letter and its enclosure, from the Collector of Sea Customs, shewing the value of trade imported into the port of Madras, from the United Kingdom in 1823-24, the amount of duty levied thereon, and the decrease of the revenue under the operation of Regulation II, 1826, and Regulation VII, 1819, and the amount of drawback allowed under those regulations on export to Great Britain, together with the following abstract of the Statements:

	Rs.	A.	P.
Value of goods assessable	...	...	...
Do. of goods duty fee...	...	...	...
Total value of Goods...	34,19,831	1	5
Amount of duty leviable prior to Regulation II, 1816, and Regulation VII, 1819	...	...	...
Duty levied under the provisions of those Regulations	...	...	...
Diminution of Revenue on imports	...	...	...
Amount of duties refunded on exports to Great Britain	...	...	...
Total diminution...	2,77,329	2	6

DRAWBACK ON SUPPLIES TO HIS MAJESTY'S SHIPS.

1738. On the 20th January we submitted to the Honorable the Governor in Council a letter from the Collector of Sea Customs at the Presidency, with a statement of the actual amount of drawback payable on the supplies shipped at Madras on H. M. Ships, from 16th February to 26th July 1823, viz., M. Rupees 231-6-0, for which the sanction of Government was required.

1739. On the 1st February sanction for the foregoing amount was communicated to us in Mr. Secretary Stokes' letter of that date.

1740. On the 23rd January we submitted to the Honorable the Governor in Council another letter from the Collector of Sea Customs at the Presidency, forwarding a statement of the drawback due upon supplies shipped at this Port on H. M. Vessels between 1st August 1823 and 30th September 1824, amounting to Rupees 1,227-9-3, for which the sanction of Government is required, and recommended that the adjustment might be made in the manner proposed in the concluding para. of Mr. Hadow's letter.

1741. In reply we were informed by Mr. Secretary Stokes' letter of 8th February, that the Honorable the Governor in Council was pleased to authorize the Sub-Treasurer to pay to Messrs. Arbuthnot and Co., the drawback in question, amounting to Rupees 1,227-9-3.

1742. On the 8th September 1825 we submitted to the Honorable the Governor in Council a further letter from the Collector of Sea Customs at the Presidency forwarding a statement of the drawback due upon supplies shipped at this port on H. M.'s Vessels between 1st January and 31st March 1825, amounting to Rupees 286-11-8, for which the sanction of Government was requested.

1743. Sanction for the foregoing was conveyed to us in Mr. Secretary Macleod's letter, dated 16th September.

1744. Copy of the above letter was forwarded to the Collector of Sea Customs at Madras on the 22nd September.

ON THE SUBJECT OF THE TRAFFIC IN TEA WITHOUT A SPECIAL LICENSE FROM THE HONORABLE COMPANY, AND THE STATE OF THE LAW RESPECTING THE PRIVATE TRADE WITH CHINA.

1745. On the 17th March we submitted for the orders of the Honorable the Governor in Council a letter and enclosure from the Collector of Sea Customs at the Presidency, reporting the arrival at this port of the ship "John Adam" from Bombay, having on board one hundred chests of tea without the necessary License to entitle him to trade in this article.

1746. We observed that from the enclosures which accompany Mr. Hadow's letter, it appeared that this vessel had been duly licensed by the select Committee at Canton to proceed with a cargo of tea from China to "Bombay," but that having completed her voyage, the License so granted was no longer of any effect, and whether the tea alluded to were part of the cargo brought on this vessel to Bombay, or other tea laden at that port, could not, in our opinion, alter the state of the question, since in either case it was equally the duty of the Captain to have procured a fresh License to proceed with tea to Madras. He could not plead in justification that he considered the Canton License sufficient, since he was unable to state whether it was part of that imported into Bombay under the above License or not. If it were so, however, we remarked, that it was the duty of the officers at the Custom House at Bombay to have set him right, as by the orders of the Supreme Government, forwarded with Mr. Secretary Hill's letter of the 26th October 1821 (which the Board concluded had been sent also to Bombay) the quantity of tea which any vessel was permitted to take on board without a special License was limited to seven chests.

1747. We stated that on the 8th of July 1822 we had the honor of submitting a case similar to the one referred for the orders of the Honorable the Governor in Council, and had been in reply furnished with copy of the opinion of the Advocate-General, which declared the tea in question liable to seizure; but stated that "as country vessels had been in the practice of carrying tea from port to port without License, it would be for the consideration of the Honorable the Governor in Council whether he will be pleased; in this instance, to enforce the penalty incurred," suggesting at the same time the probability that the head of the law had been unintentional, and the propriety of giving greater publicity to the provisions of the Act of Parliament prohibiting the traffic in tea. The Honorable the Governor in Council was accordingly pleased to resolve that the penalties imposed by law should not be exacted in that instance, and directed that greater publicity should be given to the provisions of the Acts of Parliament.

1748. Copy of the above resolution, we observed, was forwarded for the information and guidance of the Collector of Sea Customs, and periodical notice had been since published to the above effect.

1749. As far, therefore, as publicity could give effect to the orders of Government, we stated that this had been done here, but it was possible that the same steps might not have been adopted at Bombay; and the Commander having provided himself with a License in China, the presumption was that he would have done the same at Bombay had he considered such a document to be requisite. Under these circumstances, we were induced to recommend that permission should be granted for the tea in question being landed and passed in the usual way; but in order to prevent a repetition of cases of the kind, and ignorance of the law being pleaded and admitted in justification, whereby the enactments of Government were rendered nugatory, we at the same time suggested that the attention of the Bombay Government might be drawn to the orders of

In Cons., 1st November 1821. the Supreme Government which accompanied Mr. Secretary Hill's letter of 26th October 1821, above referred to, and that they, together with the Supreme Government, should be requested to publish periodical notices of the prohibitory clauses, similar to what had been published here.

1750. We submitted also for the consideration of the Honorable the Governor in Council, whether a notification to this effect might not be proper in Canton.

1751. In reference to the foregoing, we submitted on the 21st March to the Honorable the Governor in Council another letter from the Collector of Sea Customs, reporting the arrival at this port of the ship "Kuttal Karim," having on board a quantity of tea, likewise without the necessary License.

1752. We observed that this vessel, as appeared from Mr. Hadow's letter, had proceeded to China under Arab colours, and had been in consequence refused by the Chief Supercargo in Canton the usual License to carry tea; she subsequently, on her voyage to this place, touched at Penang, where she had obtained an English Pass and Register, and where also the Commander should have provided himself with a Tea License.

1753. We considered it more than probable that ignorance of the necessity of such a document from Penang had been the occasion of the Commander not doing so, and observed that the Officers of the Penang Custom House should have set him right. We stated that we had discussed the subject so fully in the preceding letters, that it was unnecessary in this case to add more than our recommendation under all the circumstances that permission should be granted for landing the tea in question, and that a similar notification, to that suggested to be published in Bengal and Bombay, should also be published at Penang and Singapore.

1754. In reply to the two foregoing letters, we were informed by Mr. Stokes' letter of 22nd March, that as the irregularity appeared to have been unintentional on the part of the Commanders, and had been sanctioned by the Officers of the Bombay and Penang Custom Houses, the Honorable the Governor in Council had been pleased to resolve that the tea should be passed in those instances; and, to prevent similar occurrences in future, a communication would, as suggested by us, be made to the Governments at Fort William, Bombay and Penang, to the Resident at Singapore, and to the select Committee at Canton, pointing out the necessity of giving greater publicity to the provisions of the law on the subject.

1755. As connected with the subject dismissed in the three preceding letters, we were on the 17th June furnished with a copy of a letter from the Secretary to Government at Fort William, with copies of the two letters referred to in it from the Advocate General of that Presidency, relative to the state of the law with respect to private trade with China.

1756. We were also directed to furnish the Collector of Sea Customs with copies of these papers, and to call upon him to offer any observations or suggestions which, with reference to their contents, might appear to him likely to be useful, and to submit his report to Government with such remarks or recommendations as we might consider appropriate.

1757. Copy of the foregoing letter was forwarded to the Collector of Sea Customs at Madras on the 23rd June.

THE MADRAS NEW PRICE CURRENT.

1758. On the 14th September 1824 the Secretary to Government, under the direction of the Honorable the Governor in Council, transmitted to us extract from the Secretary to Govt., in Cons., 23rd September 1824. from a Financial Despatch from the Honorable the Court of Directors dated the 2nd of March 1824, and desired that we would furnish from time to time for transmission to the Honorable Court, the best information which it might be in our power to obtain respecting the state of the general trade in India; and in particular that we would furnish copies of the Madras Price Current for as long a period retrospectively as possible, and in future regularly every month, for transmission to England, as directed by the Honorable Court. It was understood that the Price Current was prepared by the Collector of Sea Customs at Madras, and we were directed, in forwarding from time to time the required number of copies of it, to offer any remarks which we might think likely to be of use.

1759. It was stated that a reference had been made to the Commercial Superintendent on the subject of the orders from the Honorable Court, and a letter had, in consequence, been received from that officer, a copy of which* was transmitted for our information.

1760. The opinion of the Accountant-General had also been called for as to the best means of furnishing the Honorable Court with the information which the same orders directed to be transmitted, concerning the course of exchange and the state of the money market.

1761. With reference to the foregoing communication, we submitted, on the 4th November 1824, for transmission to the Honorable the Court of Directors, four printed copies of the Madras Price Current for the month of September 1824, received from the Reporter of External Commerce, and stated our intention of submitting the further information called for in Mr. Macleod's letter at an early period.

1762. With further reference to Mr. Secretary Macleod's letter, under date the 14th September 1824, we submitted on the 11th November 1824 a letter from the Collector of Sea Customs at Madras, for the information of the Honorable the Governor in Council, and forwarded four copies of the Madras Monthly Price Current for October prepared in his office.

1763. We observed that the Collector had stated that from the mode in which the information required for the compilation of these Price Currents was obtained, he did not think that their accuracy could be confidently relied on, and he communicated his opinion that the Price Current could be rendered authentic only through communication with the whole sale merchants and agents of the place. He suggested accordingly that Government should give encouragement to periodical meetings for this purpose, and stated that he had no doubt the proposition would be gladly met by the mercantile community.

1764. We stated that the suggestion of Mr. Hadow appeared to us to be well calculated to attain the end in view, and likely to be attended with advantage to the commercial interests generally, and we recommended it to the consideration of Government.

new Madras Price Current, being included in the indent on the General Treasury for the pay of the establishment of the Reporter of the External Commerce. As the first number was struck off on the 16th of February, it was directed that the charge should commence from that month.

1785. We were directed also to instruct the Collector of Sea Customs to furnish regularly seven copies of the Price Current to the Commercial Superintendent, and twelve to the Commissary General, for the use of their respective departments; and we were further desired to give him the necessary instructions as to furnishing copies to our Board and to such officers of the Revenue Department as we might consider them likely to be useful to; and to desire him to send the remainder direct to Government.

1786. Of the 98 copies of the first number which accompanied our Secretary's letter of the 17th February we were informed as many as were required by the Commissary General and Commercial Superintendent, would be sent to them direct from the Government Office. Thirty five copies were returned to us, and if we required more, we were instructed that our Secretary would be furnished with them upon application.

In Cons., 17th April 1825.

1787. Instructions to the above effect were transmitted to the Collector of Sea Customs, together with the copy of the correspondence on the 7th April.

RESPECTING DUTY CHARGED ON COPPER NAILS PURCHASED ON ACCOUNT OF GOVERNMENT.

1788. On the 25th April we were furnished, for our information and guidance, with an extract from a letter to the Marine Board in the Public Department, under date the 19th of that month, respecting duty charged upon some copper nails landed from the Ship "David Clarke" from Rangoon, together which the bill therein alluded to.

From the Secretary to Govt.,
In Cons., 28th April 1825.

1789. In reply to the foregoing, we submitted on the 2nd May, to the Honorable the Governor in Council, a letter from the Collector of Sea Customs, stating his reasons for considering the goods in question liable to the payment of the customary duty.

To the Chief Secretary to
Govt., in Cons 2nd May 1825.
29th April, in Cons., 2nd Jany.
1825.

1790. We observed that as the copper were imported for sale by Captain Falconar, and were at the time of the "David Clarke's" arrival in the roads *bona fide* private property, we coincided in opinion with Mr. Hadow that they were subject to the usual import duty.

1791. We further remarked that the Territorial Department having always bought goods with the duty already levied when necessitated to purchase any, we suggested that the Collector of Sea Customs should be authorized to retain the duty received for the copper nails imported by Captain Falconar.

1792. Should this measure not be deemed advisable, we requested that specific sanction might be granted to the Collector for repaying the sum actually received and carried to account viz, Rupees 27-0-10.

1793. In Mr. Secretary Macleod's reply, under date 13th May, it was observed that the Collector of Sea Customs was not quite correct in the reference which he made to the instructions conveyed by his letter of the 25th April, respecting the duty charged on the copper nails landed from the ship "David Clarke." Government had not decided whether in that particular case duty was demandable or not. It was remarked that it did not appear, from the papers which had been received from the Marine Board, whether at the time of importation the nails were or were not the property of Government; that if they were the property of Government, they were not liable to be charged with duty; and, on the other hand, that if they were not the property of Government, no reason had been shewn why the duty chargeable on them should be paid by

Government, and not by the owner, and that we had been desired under these circumstances to give conditional instructions to the Collector of Sea Customs with respect to the demand which was required to be withdrawn, only in the event of the Marine Board's certifying to him that the articles on account of which it was made belonged to Government in the Territorial Department.

1794. It was further observed that the Collector had not stated whether he received such a certificate from the Marine Board or not; and his omission to do so had not been noticed in our Secretary's letter. It appeared, however, that the Collector considered Captain Falconar of the ship "David Clarke" as the importer of the goods in question; though it was arranged, it seems, between him and Captain Grant that the latter should pay the duty—and under the circumstances of the case as now understood, the Governor in Council would not direct that the duty be refunded, but would grant sanction to the Marine Board for the charge.

1795. In conclusion, it was stated that the Governor in Council saw no reason why goods, *bona fide* private property, on the arrival of the ship they were laden or in the roads, should not be purchased on board for the Territorial Department, and then landed without payment of duty, if that mode of proceeding was the most advantageous to the public service. But it appeared on the whole to be the most convenient course, and the one least likely to afford an opening for abuse, to require that the private owners of the goods should land them and pay the duty to the Collector of Sea Customs. Instructions would therefore be given to the Master Attendant to follow that course on any future occasion that might arise.

1796. Copy of the above correspondence was transmitted to the Collector of Sea Customs at Madras on the 19th May.

RELATIVE TO THE PROPRIETY OF DEMANDING IMPORT DUTY ON CERTAIN SURPLUS PROVISION STORES, THE PROPERTY OF THE COMPANY.

1797. On the 14th January the Honorable the Governor in Council referred to us, for consideration and report, copy of a communication from the Commissary General, relative to the propriety of demanding import duty on certain surplus provision stores, the property of the Company, which, under the authority of the Government, had been received by the Commissariat from the Honorable Company's ships "William Fairlie" and "Lady Melville."

1798. It was observed that as the stores in question, both before and after their transfer to the Commissariat, belonged to the Territorial Department, they were clearly not liable to duty under the 24th and 67th Sections of the 53rd Geo. III, Cap. 155, which had been construed to apply solely to goods belonging to the Commercial Department. The demand made by the Collector of Sea Customs must, therefore, be grounded on the special order of Government, subjecting all Commissariat supplies to the established duties, for the purpose of preventing frauds on the Customs Department, and of affording the means of making a more accurate comparison between the cost of supplies provided by the Commissariat, and of those provided by private contractors. The expediency of applying that order to the present case, it was remarked, was merely a question of official convenience. It appeared to the Governor in Council that it would not be advisable to allow an exception, unless some clear line of distinction could be drawn between the stores to which the Commissary General referred, [and other Commissariat stores; in which event, a general rule might be laid down, for the determination of similar cases in future. We were desired to state, whether we were aware of any such distinction, or, generally, of any ground on which it would be proper to grant an exemption in the present instance.

1799. We replied to the foregoing, on the 14th February, and submitted to the Honorable the Governor in Council a letter from the Collector of Sea Customs, reporting upon the demand made by him for the payment of import duty on certain surplus provision stores, the property of the Company, which, under the authority of Government, had been received by the Commissariat from the Honorable Company's ships "William Fairlie" and "Lady Melville."

1800. We remarked that the demand made by the Collector of Sea Customs had been grounded on the special order of Government, under date 10th April 1812, subjecting all Commissariat stores to the established duties; and the Collector justly observed that one of the declared objects of that order would be defeated by allowing an exemption from the payment of duty in the case of the surplus stores in question, and no means would then remain of forming a just comparison between the different modes of furnishing supplies.

1801. We stated that we were unable to draw any line of distinction between the stores referred to by the Commissary General and other Commissariat stores, especially, as in circumstances similar to the present, such, for example, as in the instance of cloth procured from the Company's factories, the customary duty was always levied. We therefore recommended that the demand of the Collector of Sea Customs should be upheld.

1802. Under this view of the case, we further submitted that no general rule, beyond the orders now in force, was, in our opinion, necessary for the determination of similar cases in future.

1803. In reply to the foregoing, we were furnished with the final orders of Government on the 3rd May. The demand, it was observed grounded on the order of the 10th April 1812, to charge Commissariat supplies of every description with the established duties—an order the objects of which were declared to be the prevention of abuse on the part of the native agents, and the possession of the means of readily comparing the expense at which supplies were obtained through the Commissariat, with that at which they might otherwise be procured.

1804. There appeared no reason whatever to believe that the first of these objects would be in any degree promoted by charging duty on the importation of stores in cases like that under consideration. Neither did it appear to the Governor in Council that the second object required the charge to be made, but rather the contrary. The stores, it was to be considered, were not in fact provided either on account of the Commissariat, or through its agency: they were shipped for a different purpose, and not having been required for that purpose, were, on their arrival here, transferred to the Commissariat, merely as the most advantageous mode of disposing of them; and if there had been no Commissariat there, would still have been a supply in the hands of Government applicable to any public purpose; and as they belonged to the Territorial Department, no charge of import duty would have entered into the expense at which that supply would have been obtained.

1805. The Governor in Council therefore deemed it expedient that political stores originally intended for other purposes, though on importation here they might be transferred to the Commissariat, should not, on that account, be charged with import duty; and that, conformably to this rule, the demand made in the instance of the provision stores landed from the "William Fairlie" and "Lady Melville" should be withdrawn.

1806. Copy of the above correspondence was forwarded to the Collector of Sea Customs on the 9th May.

RELATIVE TO THE LEVY OF DUTY ON CERTAIN ARTICLES OF SALT PROVISIONS IMPORTED FOR THE USE OF THE COMMISSARIAT DEPARTMENT.

1807. On the 16th May we submitted to the Honorable the Governor in Council, a letter from the Collector of Sea Customs, transmitting copy of correspondence which had passed between him and the Commissary General, regarding the import duty leviable upon the undermentioned stores imported for the use of the Commissariat Department from Calcutta and Bombay.

110 casks salt provisions,	imported per ship "Asia Felix,"	from Bombay.
110 do do do	per H. C. S. "Duke of York,"	do
169 bundles iron hoops	do do do	do
769 do do	do	Bark "Helen," from Calcutta.

1808. We observed that for the 769 bundles of iron hoops imported from Calcutta, the Commissary General had procured a certificate of the payment of duties, which, though not in precise form, had satisfied the Collector. He had also succeeded in procuring the required certificates for 48 casks of the salt provisions imported from Bombay, and the demand for duty upon them, therefore, was relinquished, but for 172 casks of salt provisions and 169 bundles of hoops, no such certificate had been obtained, and upon them Mr. Hadow claimed the established duties of 8 per cent.

1809. We observed that, on the occasion of a recent reference, the Honorable the Governor in Council had been pleased to decide that certain stores, the property of the Honorable Company, landed from the H. C. ships "Lady Melville" and "William Fairlie" should be passed duty free, on the ground "that the stores in question were not in fact provided either on account of the Commissariat, or through its agency: they were, it was remarked, shipped for a different purpose, and not having been required for that purpose, were, on their arrival here, transferred to the Commissariat," &c., and "if there was no Commissariat, there would still have been a supply in the hands of Government, applicable to any public purpose," &c.

1810. In the case then under reference, he stated that the stores had been provided on account of the Commissariat and through the immediate agency of the officers of that department, and that under the order of the 10th April 1812, we considered them strictly liable to the usual import duty, and recommended accordingly that sanction should be given for collecting the same upon such portion as the Commissary-General had been unable to procure a certificate for, viz:—

172 casks salt provisions.
169 bundles iron hoops.

1811. In reply we were informed that the Honorable the Governor in Council had been pleased to desire that the stores in question might be charged with whatever duties would have been levied upon them, if they had been imported under similar circumstances by any private person.

1812. Copy of the foregoing correspondence was communicated to the Collector of Sea Customs on the 27th May.

CONTINUANCE OF THE PENSION TO CHENGALA NAICK ENJOYED BY HIS LATE BROTHER THE POLIGAR OF MADRAS.

1813. On the 20th October we transmitted for the orders of the Honorable the Governor in Council, a letter from the Collector of Sea Customs, together with the original petition to which it gave cover.

1914. The object of the communication from the Collector, he observed, was to report the death of Teagapah Naick, Poligar of Madras, and to submit for consideration the petition of Chengala Naick, his brother, to the pension enjoyed by the deceased.

1815. The circumstances connected with this case, we stated, were the following: Pedda Naick, the father of the late Poligar, enjoyed, in virtue of his office, certain fees and emoluments, which the Government were pleased to resume in 1806, and grant in lieu thereof a pension of Rupees 350 per mensem for the support of his family. Pedda Naick had been dismissed from office for misconduct, and his son Iyangarapah Naick had been appointed in his stead. He was succeeded at his death by his brother, the late Teagapah. These facts, we observed, as well as other information relative to the Poligar, were reported to Government in our letter of the 29th August 1814.

1816. We remarked, that upon reference to the 2nd para. of the Chief Secretary Mr. Strachey's letter, dated 19th October 1813, it appeared to have been the intention of Government that the descendants of the ancient Poligars should continue in the enjoyment of the compensation granted in lieu of the emoluments attached to the office, and upon this, we grounded our recommendation of the petitioner's claims, for the favourable consideration of the Honorable the Governor in Council.

1817. In reply to the foregoing, we were informed that the Honorable the Governor in Council was pleased to continue to Chengala Naick, for the benefit of the family, the pension of 350 Rupees per month, which had been received by his late brother, Teagapah Naick, commonly designated Poligar of Madras.

1818. Copy of the above letter was communicated to the Collector of Sea Customs on the 5th November.

CLAIMS OF THE OFFICERS IN THE SEA CUSTOMS DEPARTMENT, AT MADRAS, TO COMMISSION ON THE AMOUNT OF DUTY REMITTED ON GRAIN IMPORTED HERE DURING THE SCARCITY.

1819. On the 4th April we submitted to the Honorable the Governor in Council, a letter from the Collector of Sea Customs, containing the information called for in the Chief Secretary's letter to his address, under date the 11th June 1824.

1820. We observed that from the Statement A, enclosed in Mr. Hadow's letter, it appeared that the whole quantity of grain imported into Madras in vessels, whose manifests were entered at the Sea Custom House between the 12th December 1823 and 31st December 1824, amounted to 33,338 garces; that of this quantity, 10,632 garces had been imported from places not subordinate to the Presidency of Madras, and had been consequently exempted from duty under the Government advertisement of 12th December 1823; and that the remaining 22,705 garces had been imported from places subordinate, and therefore exempted from export duty at the places of shipment under the same advertisement.

1821. Statement B, we remarked, exhibited the quantity and value of grain which had been exempted from import duty at Madras within the above period, the amount of remission, and the places from whence it had been imported.

1822. The amount of import duty remitted at Madras appeared by this statement to be Rupees 1,23,196. Mr. Hadow estimated the amount of export duty remitted at the subordinate ports at Rupees 1,20,000; and he stated that certificates had been issued payable at the General Treasury for the bounty granted under the advertisement of Government, dated 9th January 1824, to the amount of Rupees 1,48,246-15-2.

Import duty remitted	1,23,196
Export do	1,20,000
Bounty	1,48,246
	3,91,442

1823. The aggregate of these sums, then, being Rupees 3,91,442, might be taken as the total amount of the charges incurred by Government from December 1823 to December 1824 on account of the remission of duty, and the allowance of a bounty on the importation of grain.

1824. We remarked that the Collector of Sea Customs had noticed the increase of business in his office, occasioned by the extraordinary importation of grain during the past year, and had observed that in consequence of the remission of duty, the officers of the Department had been deprived of the remuneration to which they would otherwise have been entitled.

1825. We drew the attention of the Honorable the Governor in Council to the circumstances that the Collector of Sea Customs and his subordinate Officers are paid in a great measure by a commission on the revenue collected in that department. The principle of this arrangement, we observed, was that their allowances should be in proportion to the extent of business transacted by them. But on the present occasion much additional labour had been imposed upon them, while under the particular circumstances of the case, they were precluded from the ordinary recompense.

1826. The amount of commission, we remarked, to which they would have been entitled had the usual collections been made upon the grain imported from places not subordinate to this Presidency, was Rupees 6,159-12-10, and we deemed it only justice to the officers of the Sea Customs Department to recommend that this sum might be granted to them in the usual proportions in remuneration for the extraordinary duties performed by them during the last year.

1827. In reply to the foregoing we were informed that the Honorable the Governor in Council did not concur in our opinion, that the officers of Sea Customs were entitled to receive commission on the amount of the collections which, unless remitted, would have been due upon the grain imported last year at Madras. It was remarked that the great excess of the importation above the average amount might be attributed not merely to those circumstances, which induced Government to remit the duty; but also in part to that very remission. The fund out of which commission should be paid did not exist, and the claim to commission had been increased by the want of that fund. The Governor in Council, however, considered it reasonable that, as the duties of the officers of Sea Customs had been made heavier by the great importation of grain, they should not be deprived of their ordinary amount of commission, in consequence of the duty having been remitted. We were therefore directed to report the average amount of commission on grain which they might have received in the last few years, and the amount which it was estimated they would have received, with reference to the past or probable revenue, at the time the present rate of commission was established.

1828. In reply to the foregoing, we again addressed Government on the 24th July. We observed that in our previous letter we had recommended, in consideration of the great additional trouble imposed upon the officers of Sea Customs, that they should be permitted to draw the commission to which they would have been entitled, had the duty upon the quantity of grain imported been collected. The Honorable the Governor in Council was not pleased to comply

with this recommendation, because it was considered that the great excess of the importation above the average amount, might be attributed not merely to those circumstances, which induced Government to remit the duty, but also in part to that very remission. He considered it reasonable, however, that as the duties of the officers of Sea Customs had been made heavier by the great importation of grain, they should not be deprived of their ordinary amount of commission, in consequence of duty having been remitted.

1829. We in consequence called upon the Collector for a statement of the amount of commission received on grain for the last few years, and the average amount of commission on grain which he and his subordinates might have received in the last few years, and the amount which it was estimated they would receive with reference to the past or probable revenue at the time the present rate of commission was established, and submitted that gentleman's reply.

1830. In reference to the first of these points, we observed, that the average collections for the last six years on grain paying duty, amounted to only Rupees 21,258, the commission on which, at 5 per cent, gave Rupees 1,062-14-0, to be drawn in the prescribed proportion between the Collector and his subordinate officers.

1831. We remarked that when the present scale of allowances was fixed, the net collections upon which commission was calculated, were estimated by the Board of Trade at Rs. 4,00,000 per annum, and the amount of commission at Rupees 20,000, distributed in the proportion of 3 per cent to Collector, 1½ do. to Deputy, ½ do. to Assistant, with a fixed salary to each in addition, and the amount of salary and commission together, was estimated at Rupees 33,600 to Collector, 18,000 to Deputy, 8,300 to Assistant; but that from the undermentioned statement it would be seen that from 1820-21 to 1824-25 inclusive, the collections had only in one year exceeded the estimate, and that the average of the five years had been only 3,30,338; making the amount of commission only Rs. 19,017.

A. D.	1820-21	1821-22	1822-23	1823-24	1824-25	Rs.	A.	P.
	...	...	...	...	...	3,01,713	2	5
	...	...	...	...	...	3,83,201	4	6
	...	...	...	...	...	3,79,301	13	1
	...	...	...	...	...	4,48,512	15	6
	...	...	...	...	...	3,88,960	13	6
	...	...	...	...	...	19,01,690	1	0
	...	...	...	...	...	3,80,338	0	0

1832. We observed, that in fixing this mode of remuneration, it appeared to us to have been the intention of Government that, one year with another, the commission should average 20,000 Rupees per annum.

1833. It was obvious, however, that the exemption from duty of any one article of general and extensive importation must materially affect the collections and thus destroy any estimate, calculated upon an average of former years, when no such exemption was allowed.

1834. From the average of five years given above, we remarked that the collections had fallen short of the estimate by nearly 20,000 Rupees, and if to these five years' collections were added the amount of duty on grain remitted last year, the average would then be only Rupees 4,04,977, exceeding the estimate in the trifling sum of Rupees 4,977.	
Total collections for 5 years, from 1820-21 to 1824-25	19,01,690
Add amount of duty remitted last year	1,23,196
5) 20,24,886	
Average of 5 years' collections	4,04,977

1835. In reference to that part of Mr. Hill's letter, in which it was noticed that the exemption from duty during last year might have increased the importation of grain, and consequently the claim to commission, Mr. Hadow, while he submitted to the justice of his opinion, had observed at the same time, that the employment of so unusual a share of the capital of Madras in the grain trade had, during the same period, diverted a considerable portion from the usual channels, whereby the importation of goods liable to duty had been considerably decreased, and the commission proportionally diminished. In support of this view of the case, we referred the Honorable the Governor in Council to the statement of the collections before quoted, from which it would be observed that in the year preceding they amounted to Rupees 4,48,512, and they would probably have kept up to this standard, but for the suspension of the duty on grain.

1836. Upon the whole, advertent to the principle upon which the present scale of allowance to the officers of Sea Customs had been fixed, viz., that of making them in a great measure dependant upon the public revenue collected by them, and considering the additional duties which they had been called upon to perform last year in preparing Bounty Certificates, &c., consequent upon the suspension of the duty on grain, we were of opinion that the amount of commission which they would have received, had the duty been collected, would be no more than a fair recompense for their additional trouble; and again very respectfully recommended that this sum, amounting to Rupees 6,159-12-10, might be divided amongst them in the prescribed proportions.

1837. In reply we were informed that, in compliance with our renewed recommendation, the Honorable the Governor in Council had been pleased to grant to the officers of Sea Customs at Madras, to be divided in the proportions prescribed for their commission, the sum of Rupees 6,159-12-10, which they would have received as commission had the established duty been collected on the grain which had been imported during the late scarcity.

1838. It was observed at the same time, that in assenting to this grant, the Honorable the Governor in Council had been chiefly influenced by the consideration, that through the suspension of duties and the bounty no doubt increased, as it was their object to do, the importation of grain during the period referred to, yet the enhanced price attendant on the scarcity would alone have caused that importation greatly to exceed the ordinary rate.

1839. It was further stated that the Governor in Council had also adverted to our representation that the commission of the officers of Sea Customs had generally fallen short of what it had been estimated at when the rate of it and the amount of their fixed salaries were established. It was directed, however, that no precedent, for any claim upon Government to make up a deficiency in commission, should be drawn from the present decision. Nor was it to be made a ground for claiming an equivalent to commission in future instances of the suspension or remission of duties.

1840. Copy of the above correspondence was sent to the Collector of Sea Customs on the 5th August.

1765. In reply we were informed that the Honorable the Governor in Council considered the observations of the Collector of Sea Customs respecting the advantages which might be derived from periodical meetings of the principal merchants and agents of Madras perfectly just, and that we were in consequence desired to call upon that officer for his opinion as to the mode in which it was practicable and expedient for the Government to afford effectual encouragement to such meetings.

1766. We were further informed that, notwithstanding the reason which there appeared to be, to doubt the accuracy of the information afforded by the Madras Price Currents, prepared as those documents had hitherto been, yet it was still the wish of the Governor in Council that, as directed by Mr. Secretary Macleod's letter of the 14th September, copies of them for as long a period retrospectively as possible should be procured and furnished by us for transmission to England.

To the Chief Secretary to
Govt., 13th, in Cons., 13th
December 1824.
13th, in Cons., 13th Decem-
ber 1824.

1767. In reply to the foregoing, we forwarded, for transmission to the Honorable the Court of Directors, four copies of the Madras Price Current for the several months from January to August 1824 inclusive.

1768. We observed that Mr. Hadow had stated that the Price Currents of date prior to January 1824 had already been furnished to the Court of Directors with the several Annual Reports of Trade from his office.

10th, in Cons., 13th December
1824.

1769. We transmitted at the same time four copies of the Madras Price Current for November 1824.

To the Chief Secy. to Govern-
ment, in Cons., 10th January
1825.
7th, Cons., 10th January 1825.

1770. On the 10th January 1825 we forwarded, for transmission to the Honorable the Court of Directors, four copies of the Madras Price Current for the month of December 1824.

To the Chief Secy. to Govt.,
in Cons., 13th January 1825.
24th, in Cons., 27th Decem-
ber 1824.

1771. On the 13th January 1825 we submitted, for the consideration of the Honorable the Governor in Council, a further letter from the Collector of Sea Custom, on the subject of the Price Current which it was wished to prepare for transmission to the Honorable Court of Directors.

1772. Further inquiries, we observed, had led the Collector to believe that the object could not be attained by periodical meetings of the mercantile community. He stated that the usual mode of compiling these publications was to employ an intelligent person to collect the requisite information, who received, as remuneration for his trouble, the price obtained by the sale of the work, but that this method had more than once failed of success at Madras, from want of knowledge in commercial affairs on the part of those who undertook the office. The merchants of this Presidency were represented as extremely desirous to have a Price Current which might be depended upon, and ready to afford every information and aid within their power, and the Collector thought that if the Government would engage to take a hundred copies of each impression, so long as it continued to be well conducted, the object might be accomplished.

1773. The monthly expense to Government at 8 Annas per copy, we remarked, would be 100 Rupees—a sum which, considering the great value and importance of the work in view, and the means it would afford of supplying the Price Currents of Madras to the other Presidencies, was comparatively of trifling amount. We recommended therefore that the measure proposed by Mr. Hadow might receive the sanction of Government.

SOUTHERN DIVISION OF ARCOT.

RESPECTING THE CLAIM OF MR. WESTON, SUPERINTENDENT OF SEA CUSTOMS AT CUDDALORE
AND PORTO NOVO, FOR THE COMMISSION ON THE COLLECTIONS MADE BY HIM
FROM THE SALE OF STAMP PAPER.

1841. With reference to a letter from Government in the Revenue Department, under date the 24th September 1817, authorizing an allowance of 5 per cent on the gross collections from stamps to be distributed, by Collectors among the native servants employed in selling them, we submitted for the orders of the Honorable the Governor in Council, a letter from the Principal Collector of the Southern Division of Arcot, transmitting an application from Mr. Weston, Superintendent of Sea Customs at Cuddalore and Porto Novo, as the actual vendor of the stamp paper used in that Department, to be allowed the same commission on the collection made by him from the sale of stamps, as were allowed to the native agents in the Land Revenue Department.

1842. We stated that it appeared that this commission had been hitherto drawn by the Principal Collector, and that a retrenchment had been made on that account by the Civil Auditor, and Mr. Weston had taken this occasion to submit his claim to receive it, supported by the Principal Collector, and we recommended that it might be admitted for the period that he had been actually employed as the Principal Collector's Agent in vending the stamps used in the Sea Customs Department.

1843. In the event of the Honorable the Governor in Council being pleased to admit Mr. Weston's claim to receive the same commission as was allowed to native agents employed in the sale of stamps, we recommended that it should be allowed to all Europeans similarly employed.

1844. In reply to the foregoing, we were informed that the Honorable the Governor in Council had been pleased to admit the claim of Mr. Weston, Superintendent of Sea Customs at Cuddalore and Porto Novo, to commission at the same rate as were allowed to native agents, on the stamp paper sold by him as an agent of the Principal Collector of the Southern Division of Arcot, and it was directed that Mr. Weston should receive the benefit of this decision for the period during which he had already been entrusted with the sale of stamps, and it was further directed that this principle should be applied generally to the cases of all Europeans in that manner under Collectors.

1845. A copy of the foregoing letter was forwarded to the Principal Collector in the Southern Division of Arcot on 1st September, and at the same time the necessary instructions were transmitted to the several Collectors.

RELATIVE TO TWO PETITIONS OF CERTAIN MERCHANTS AT PORTO NOVO.

1846. On the 23rd June two petitions from certain merchants at Porto Novo were referred by the Honorable the Governor in Council for our report.

1847. Both petitions conveyed a complaint that the trade in the manufactures of the country was exposed to an unequal competition with that in British manufactures—the former being subject to higher duties. The petitioners also complained of certain arrangements of the Sea Custom House, which they represented as subjecting them to material inconvenience, we were directed to make particular enquiry upon this point, and to report the result.

1848. On the 7th November, in reply to the foregoing, we stated that we had transmitted the two petitions for the consideration and report of the Principal Collector of South Arcot, who had referred us to the Superintendent of Customs for explanation, and transmitted in reply the report of that officer, without any observations of his own; it being considered of importance, however, that we should be in possession of the sentiments of the Principal Collector also, we made a further reference to him, the result of which, together with his first letter and enclosure, we then submitted to Government.

1849. From these communications, we observed, it would be satisfactory to the Hon'ble the Governor in Council, to learn that the petitioners had no just ground of complaint against the arrangements of the Sea Customs Department; by the regulations of Government the official hours of business were from 10 till 4, and it appeared from the statement of Mr. Weston, confirmed by Mr. Hyde, that the office hours at Porto Novo were from 9 till 4 we were of opinion therefore, that on this account the complaints of the petitioners were undeserving of notice. We stated that the representation of the want of accommodation for their merchandize after landing to secure it from the weather appeared to be well founded, and the Principal Collector would be instructed to take measures for providing suitable store rooms.

1850. The other parts of the petitions involving points of a general nature, and of a very considerable importance to the commercial community, we stated that we had transmitted extracts from them to the Collector of Sea Customs at the Presidency, with a request that he would favor us with his opinion, and suggest any relief which he might think it advisable to allow.

1851. From Mr. Hadow's letter as well as that of Mr. Weston, it appeared clearly that the chief cause of complaint on the part of the Porto Novo merchants, namely, the falling off of the trade in Indian piece goods, was a necessary consequence of the rapid progress of improvement in the machinery in Europe, by which cloths of a texture equally fine with those manufactured here, might be produced from cotton imported into England from India, and might be landed and sold in this country at a cheaper rate than cloths made by the looms of India.

1852. We remarked that Mr. Hadow was of opinion that no reduction of duty that could be made here would restore the inland trade in piece goods of Indian manufacture to the prosperity it formerly enjoyed, and that though he considered the duty on the trade with the United Kingdom much too light, he did not think that any effectual relief would be afforded to the petitioners, "whether the duty on British goods were raised to a level with that on country manufacture, or whether the latter were lowered to the rate of the former or even taken off altogether."

1853. The only measures of relief suggested by Mr. Hadow, we observed, were such as had already been submitted to the consideration of Government, and had undergone the fullest discussion. It was therefore unnecessary for us to notice them further.

1854. In the reply to the foregoing, communicated to us on the 25th November, it was observed that from the papers which we had submitted, it appeared that the representations of the petitioners, though not in all respects accurate, were in general not without foundation, but that the main cause of that depression of trade which formed the principal topic of their complaint lay beyond the control of the Government.

1855. It was remarked that their statement of the want of accommodation for their merchandize to protect it from the weather after it is landed, seemed to be admitted as correct both by the local Superintendent of the Port and by us; and the Governor in Council approved of our having instructed the Principal Collector to take measures for supplying this defect.

1856. The Honorable the Governor in Council was of opinion also that their allegation with respect to the refusal of boats after four o'clock was more reconcileable with the Superintendent's statement than he supposed, for the chief inconvenience which they represented to arise from the refusal, was the necessity of leaving their goods exposed to the danger of storms; and it was admitted by the Superintendent that goods were not allowed to be landed after that hour, although passengers and occasionally treasure were. We were desired, however, not to understand this observation to imply, any censure on the arrangements of the Custom House.

1857. It was further remarked that although the reasons for not weighing merchandize at the Custom House after four o'clock might be good, yet it was certainly very natural for the petitioners to wish that the passing of their goods might be continued to a later hour, considering the want of accommodation which was admitted, and with reference to which they made their complaint upon this point.

1858. Mr. Weston's suggestion respecting the additional duty levied on cloths after they are dyed was deemed worthy of consideration. But it occurred to the Governor in Council that instead of discontinuing that tax, it might both give more relief to the people and be attended with less sacrifice of revenue to discontinue the collection of inland duty on indigo and the other materials used in dyeing. We were accordingly desired to consider this question and to report our sentiments upon it.

1859. In conclusion it was stated that the petitioners would be informed that it was intended to provide shelter at the Porto Novo Custom House for their goods, while necessarily detained there, but that the depression which they represented their trade to have sustained in the competition with British manufactures, was owing to other causes than those which they had stated, and could not be remedied by the Government.

1860. Copy of the foregoing correspondence was forwarded to the Principal Collector in the Southern Division of Arcot on the 1st December.

REVENUE OF THE FUSLY YEAR 1234.

1861. On the 29th December we forwarded for the information of the Honorable the Governor in Council, and transmission to the Honorable the Court of Directors, a letter from the Accountant General, enclosing the Annual General Statement of the Gross Collections, Charges and Net Revenue of the Provisions under this Government for the Fusly year 1234.

To the Chief Secy., to Govt.,
in Cons., 29th Decr, 1825.
9th in Cons., 29th Dec, 1825.

1862. Exclusive of deposits and receipts from the Judicial and Foreign Departments, we observed that the following abstract exhibited the result of the administration for the last Revenue year compared with the management of that which preceded it.

ment of Gross Collections, Charges and Net Revenue for Fuslies 1233 and 1234.

DECREASE.		CHARGES.	Fusly 1233.		Fusly 1234.		INCREASE.		D.
Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
...	...								
...	...								
...	...								
...	...								
...	...	Charges on Land Revenue including Extraordinary.	65,05,885	10 6	6,42,475	2 ...	...	...	4,83,
1,94,023	14 8	Abkary do. ...	54,935	9 7	44,053	9 5	...	...	10
...	...	Sundry small Farms and Licenses do. ...	18,925	13 0	16,830	13 2	...	...	2
7,345	7 7	Moturpha ...	25,651	3 5	21,547	12 9	...	...	4
		Land Customs.		Sea Customs.					
		Fusly 1233...		2,90,322		10 11			
		" 1234...		2,30,202		1 7			
				42,526		4 11			
...	...	Salt Monopoly ...	9,82,413	2 1	8,29,295	7 10	...	...	1,53
3,341	5 9	Tobacco Monopoly ...	2,79,625	10 5	2,81,356	4 10	829	10 5	...
...	...	Stamp ...	48,031	5 6	35,631	2 5	...	...	12
3,61,435	8 9	Total Charges...	89,19,592	1 7	81,59,290	3 3	8,329	10 5	7,68,
		Deduct Increase...	...	...	...	...	...	...	8
		Net Decrease...	...	...	...	...	...	...	7,60
		Net Revenue...	3,55,72,15	15	3,10,22,37	15 4	47,80,237	2 1	

	Fusly 1233.		Fusly 1234.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Salary and Commission after deducting refunds ...	9,40,502	4 11	9,90,988	14 8	50,336	9 9	...	...
Huzoor and District establishments.	19,52,707	2 0	19,44,828	3 9	...	...	7,878	14 3
Saderward do. ...	94,569	10 1	97,291	4 9	2,721	10 8	...	...
Extra charges do. ...	56,163	4 2	54,530	3 3	...	...	1,633	0 11
Repairs of Tanks and Watercourses Establishment ...	7,31,701	14 0	4,39,932	9 4	...	...	2,95,619	4 8
Extra charges connected with revenue, but not chargeable to any branch of revenue. ...	2,34,773	9 2	93,146	9 6	...	...	1,41,626	15 8
Tent allowances ...	92,782	5 7	87,899	11 11	...	...	4,882	9 8
Surgeon's allowance ...	13,477	8 0	16,698	9 3	3,221	1 3	...	...
Compensation in lieu of resumed offices ...	4,94,556	12 11	4,86,584	5 8	...	...	7,972	7 3
Pensions ...	92,647	15 8	73,437	2 10	...	...	19,210	12 10
Charitable allowances ...	1,83,492	9 3	1,63,715	13 7	...	...	19,776	11 5
Pagoda and Mosque allowances ...	49,840	4 4	4,37,844	13 8	...	...	60,555	6 8
Total Ordinary...	53,83,775	4 1	48,35,948	6 2	56,329	5 8	5,59,156	3 7
EXTRAORDINARY.								
Advances for Cultivation & Repairs.	7,56,820	9 10	10,09,215	9 5	2,52,394	15 7	...	...
Advances for Charges Collection...	1,57,662	13 1	1,46,520	4 0	...	...	11,082	9 1
Law Charges ...	1,618	9 2	1,461	7 8	...	...	157	1 6
Charges on Company's Plantations, &c. ...	6,812	9 8	10,408	13 5	3,596	3 9	...	...
Refunds of Arrears ...	2,84,255	12 8	58,920	9 4	...	...	2,25,335	3 4
Total Extraordinary...	12,07,110	6 5	12,26,526	11 10	2,55,991	3 4	2,36,574	13 11
Grand Total of Land Revenue Charges	65,95,885	10 6	61,12,475	2 0	3,12,320	9 0	7,95,731	1 6
Deduct Increase...							3,12,320	9 0
Net Decrease							4,83,410	8 6

1872. The principal decrease we observed, had occurred under the head of Repairs of Tanks and Watercourses, "and extra charges connected with revenue, but not chargeable to any particular branch."

1873. We remarked that in the previous Fusly 1233, the disbursements on account of Tank repairs had been unusually heavy, and large sums had been expended for making and repairing roads, in several districts, with a view to give employment to the poor during the famine. Disbursements of this last description had not been necessary in Fusly 1234.

1874. In the item of Refunds in 1233 had been included also the payment of arrears of Moturpha to the ancient Zemindars, a charge which did not appear in Fusly 1234.

1875. Under the head of Abkarry, we observed that there was a decrease in the collections in Fusly 1234, compared with Fusly 1233, amounting to Rupees 1,94,023-14-8, which had chiefly occurred in the under-mentioned districts, and in explanation of which we submitted the following remarks.

1876. This decrease was merely nominal, the Collector having security for the full amount, and the payment having been suspended only, pending a reference respecting the claim of the renters to remission.

1877. This decrease arose partly from the falling off in the rents for 1234, and partly from arrears for 1232 having been included in the collection of 1233.

1878. This was to be ascribed solely to the reduced offers for the rents of 1234, in consequence of the renters of 1233 being unable to realize the amount, which they had paid for their contract.

1879. This decrease was ascribed to the continued high prices of grain, which left the people little means beyond what was requisite to procure the necessities of life.

1880. This had arisen from the decreased offers for the rents, which was ascribed by the Principal Collector to the reduced number and condition of the lower orders.

1881. This was owing to the offers for the rent of 1234 being lower than those for 1233, owing in part, to several shops in the vicinity of Cuddalore having been shut up in order to prevent the European Pensioners from procuring liquor.

1882. This apparent decrease arose from the comparison being made between the gross collections of 1233 and the net collections of 1234.

1883. The Abkarry charges, we remarked, had fallen short of those for the preceding Fusly in the sum of Rupees 10,882-0-2. The chief decrease had occurred in Masulipatam, in consequence of this branch of revenue being rented in 1234, whereas it was only partially rented in 1233.

1884. We observed that there was a net increase in the collections under this head, which had arisen chiefly from the disposal of a large quantity of Ameendivi coir, which had been left on hand at the close of Fusly 1233, and the proceeds having been brought to account in the last Fusly. It was satisfactory to us also to observe that there was a small decrease in the charges under this head, of Rupees 2,094-15-10.

	Abkarry.
	Collection.
1233	Rs. 15,88,460 1 4
1234	Rs. 13,94,436 2 6
Decrease...	Rs. 1,94,023 14 8

	Rs.	A.	P.
Madras	78,577	6	2

	Rs.	A.	P.
Bellary	16,497	10	10

	Rs.	A.	P.
Chingleput	29,568	12	11

	Rs.	A.	P.
Nellore	5,585	5	11

	Rs.	A.	P.
North Arcot	34,344	10	6

	Rs.	A.	P.
South Arcot	15,435	5	3

	Rs.	A.	P.
Masulipatam	4,240	0	8

	Charges.
	Rs. A. P.
1233	54,835 9 7
1234	44,953 9 5
	10,882 0 2

	Small Farms and Licenses.
	Rs. A. P.
1233	2,31,433 14 2
1234	2,35,436 7 3
	40,002 9 1
	Charges.
	Rs. A. P.
1233	18,925 13 0
1234	16,830 13 2
Decrease.	2,094 15 10

	Moturpha.
	Rs. A. P.
1233	8,88,425 13 6
1234	8,81,084 5 11
Decrease	7,345 7 7
	Charges.
	Rs. A. P.
1233	25,631 3 5
1234	21,547 12 9
	4,083 6 8

1836. Under this head we remarked there was a net decrease in Land Customs of Rupees 2,25,384-15-4, and an increase in the Sea Customs of Rupees 68,660-1-7, making a total net decrease in both branches of Rupees 1,56,724-12-9.

	Land Customs.
	Rs. A. P.
1233	41,38,639 8 6
1234	39,13,254 10 2
	2,25,384 14 4

1835. We stated that there was a trifling decrease in the collections from Moturpha in Fusly 1234, compared with 1233, to the extent of Rupees 7,345-7-7. But there was a decrease also in the charges in this branch of revenue, arising from the entry of refunds on account of the Loom Tax in Tanjore, and remission to the Zemindar of Ponerey made in the accounts for Fusly 1233, whereas no such disbursements took place in Fusly 1234.

1837. The gross decrease in the Land Customs amounted to ... Rupees 3,84,280-2-5 and the gross increase ... 1,58,895-4-1

leaving a net decrease as above stated of 2,25,384-14-4

1838. The chief decrease we stated to be in the following Districts, and in explanation of which we submitted the following remarks.

1839. In this large amount was included the sum of Rs. 1,41,055-14-9 being the balance due by the Tobacco and Beetle renters, for which the Collector held ample money security, but the payment of which had been allowed to lie over, pending a reference to Government respecting their claim to remission. This having been decided against the renters, the amount would be collected. The remainder was to be ascribed to the following off in the Trade in piece goods to the Eastward.

1890. This was partly owing to the falling off in the rents of Fusly 1234, and partly to some arrears on account of 1232 having been brought to account in 1233.

1891. No adequate offer having been made for the rent of this branch of revenue in the Cuddapah District, it was unavoidably kept under Aumanie; and the falling off in the collections was to be ascribed to the drought and scarcity, which prevailed in the early part of the Fusly, to which might be added the exemption of home made cloths from duty.

1892. This was in great part owing to the falling off in the rent and partly to the collections not having been made within the Fusly.

1893. The amount for which the rent had been concluded was 3,000 Rupees less than the Aumanie collections of the preceding year, and at the close of the Fusly there was a balance of Rupees 4,000 against the renters, which however would be recovered.

1894. This decrease was to be ascribed to the diminished amount of the offers for the rent of the Sayer, in consequence of the falling off in the Trade of piece goods for the eastern market, the demand for which had formerly been so extensive.

1895. This was to be ascribed solely to the diminished offers for the rent of this branch of revenue, in consequence of the unfavorable season of Fusly 1233, in which the renters had been unable to realize the amount of their rents, and other parties being in consequence discouraged from coming forward to bid for 1234.

1916. In concluding our remarks upon the Revenue management of Fusly 1233, we ex-

	Rs.	A.	P.
Fusly 1231	3,27,27,094	2	7
" 1233	2,90,91,761	7	2
	36,32,329	11	5
Fusly 1234	3,27,27,094	2	7
" 1231	3,04,20,811	4	0
	22,06,282	11	7
Fusly 1234	3,27,27,094	2	7
" 1232	3,18,60,876	4	2
	8,66,217	14	5

pressed our conviction that the bounty and forbearance of Government which had been extended with such a liberal hand in that year, would be fully recompensed by an increase in the revenues for the Fusly just expired, and the result has fully justified our anticipation. After a season of almost unparalleled pressure and severity, the collections of current land revenue realized within Fusly 1234 have not only exceeded those for the preceding Fusly by Rupees 36,32,329-11-5, but have exceeded also those for either Fusly

1231 or 1232, the latter of which was considered very favorable year.

1917. This result, however, we observed, was not in the current land revenue only; we

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Total Revenues	4,69,89,119	5	4	4,79,55,751	15	10	4,41,91,730	14	10
Do. for 1234	4,85,11,663	2	7	4,85,11,663	2	7	4,55,11,663	2	7
Increase in 1234	15,22,543	13	3	5,55,911	2	9	40,19,932	3	9
Total charges	87,01,754	7	10	55,78,502	5	0	89,19,593	1	7
Do. for 1234	81,59,290	5	3	81,59,290	3	3	81,59,290	3	3
Decrease in 1234	6,42,464	4	7	4,19,212	1	9	7,60,304	14	4
Net Increase	20,65,008	1	10	9,75,123	4	6	47,80,237	2	1

annexed a statement in the number of the total revenues and charges, for the three previous years, compared with those for the Fusly recently expired, shewing not only a material increase in the receipts, but a decrease in the charges of several lacs of rupees per annum; and a net increase in the late Fusly

nearly 10 lacs of Rupees, compared with the most favorable of these three years. This we trusted, would be considered a satisfactory proof of returning prosperity, and creditable to the exertions of the gentlemen in the Provinces to whom the administration of the Revenues had been committed.

We have the honor to be,

Honorable Sir,

Your most obedient and humble servants,

(Signed) H. S. GRÆME.

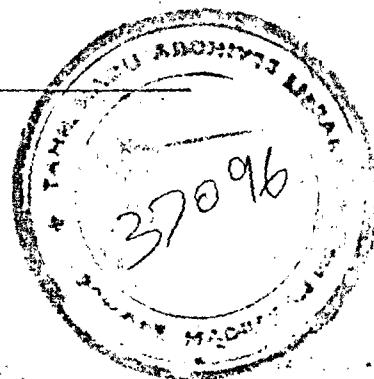
(") G. E. RUSSELL.

(") A. R. McDONELL.

(") R. CLARKE.

FORT ST. GEORGE,
2nd January 1826.

R₁
V 211, 68 (x 70) 6 3 (10) 11 (21)



1896. The Sayer in this district was under Aumanie in Fusly 1234, and the diminution in the collections was to be ascribed to the falling off in the trade of the District, in consequence of the diminished export of piece goods to the Eastward.

1897. The offers for the rent of the Sayer in Fusly 1234 fell short of those of Fusly 1233, in consequence of the renters in the latter Fusly having been unable to realize the amount which they had contracted for, and a heavy outstanding balance remaining against them at the close of the Fusly.

1898. With the exception of the Masulipatam Division, the Sayer in this District was rented, and though the collections in the Fusly under review fell short of those of the preceding Fusly, they had far exceeded the collections of former years when the Sayer had been under Aumanie.

1899. This decrease was to be ascribed to the reduction of the troops at this station.

1900. The chief increase in the Customs, we observed, had been in Ganjam, Vizagapatam, Rajahmundry, Tanjore, Madura, Malabar and Tinnevely, where higher rents had been procured, than in Fusly 1233.

1901. In Salem the increase was owing to the heavy balances of 1233 having been collected in 1234.

1902. The increase in Canara arose from the increased export of Beetlenut and Cardamums.

1903. It afforded us satisfaction to be able to observe that there was a net decrease in the charges in this branch of revenue for Fusly 1234, compared with 1233, in consequence of rents having been concluded for the Sayer in the Masulipatam and Guntoor Districts in Fusly 1234.

1904. In the Sea Customs Department, we stated that the net increase in the collections, amounting to Rupees 68,660-1-7, was to be ascribed to the increased exportation of grain.

1905. There was a net decrease also of Rupees 60,119-9-4 in the amount of charges under this head, which had chiefly occurred at the Port of Madras, owing to the amount of drawback in Fusly 1234 falling so much short of the drawback allowed in 1233.

1906. There was an increase, we remarked, in the collections from the Salt Monopoly in Fusly 1234, compared with Fusly 1233 of Rupees 91,926-12-7, arising chiefly from increased sales for home and inland consumption. In the charges also a net decrease had taken place to the amount of Rupees 1,531,117-10-2. This was principally owing to the manufacture for exportation having been discontinued on consequence of the limited quantity required by the Supreme Government, and to the consequent diminished amount disbursed under the head of manufacturer's share and advances for the manufacture.

Charges.			
	Rs.	A.	P.
1233	6,30,424	2	2
1234	5,87,897	13	3
Decrease...	526	4	11

Sea Customs.			
	Rs.	A.	P.
1234	11,35,815	11	10
1233	10,67,135	10	3
Increase...	68,660	1	7

Charges.			
	Rs.	A.	P.
1233	2,90,321	10	11
1234	2,30,202	1	7
	60,119	9	4

Tobacco.			
	Rs.	A.	P.
1233	7,12,271	11	9
1234	7,04,933	6	0
	3,341	5	9

1907. We stated that there was a small net decrease under the head of the Tobacco Monopoly of Rupees 3,341-5-9.

1908. In Canara the current collections for Fusly 1234 had exceeded the current collections of the preceding Fusly, owing to the extended sale of tobacco, and the more effectual precautions which had been taken for preventing smuggling, but on the other hand there was a decrease under the head of recoveries, which was owing to the amount and recovery of advances in Fusly 1234 having been smaller than in 1233; thus the total collections for the Fusly fell below those of the preceding year in the sum of Rupees 13,893-7-3.

1909. In Malabar there was a net increase of Rupees 15,552-1-6, which, deducted from the decrease in Canara made the total net decrease in the two Provinces, Rupees 3,341-5-9 as above stated.

Charges.			
	Rs.	A.	P.
1234	2,81,356	4	10
1233	2,73,028	10	5
	8,329	10	5

1910. There was a net increase of charges also in this branch of Revenue amounting to Rupees 8,329-10-5.

1911. In Canara, we explained, the amount of decrease Rupees 10,847-12-9, to be owing to the low rate at which the Tobacco for the Monopoly had been purchased in Fusly 1234, and the amount for the whole quantity not having been paid and charged within the Fusly, as well as to the circumstance of the advance required by the contractors having been smaller in Fusly 1234.

1912. In Malabar there was an increase of Rupees 49,177-7-2 above the preceding Fusly, which arose from the purchases in Fusly 1234 having been greater than in 1233, owing to the circumstance of a considerable stock remaining on hand at the commencement of the latter Fusly which had been paid for in 1232; whereas the whole quantity purchased and sold in Fusly 1234, had been charged within the Fusly.

Stamps.			
	Rs.	A.	P.
1234	5,01,719	0	10
1233	4,89,549	7	6
	11,169	9	4

1913. Under the head of Stamps, we observed that there was an increase in the collections of Rupees 11,169-9-4, which arose from the increased sale of stamp paper.

Charges.			
	Rs.	A.	P.
1233	4,80,031	3	6
1234	35,631	2	5
	12,400	1	1

1914. There was also a considerable decrease in the charges amounting to Rupees 12,400-1-1.

1915. In conclusion we observed that from the foregoing statement it would be seen that—

The total net increase in the collection from every branch of Revenue in Fusly 1234, was Rs. 40,19,932 3 9
 To which was to be added the total net decrease in the charges 7,60,304 14 4
 Making a grand total of increase in the Revenue of Fusly 1234, compared with 1233, of 47,80,237 2 1
 A 99