VII. In our last general report we mentioned the appointment of a Committee to investigate the abuses supposed to prevail in several departments of the Office of the Collector of Madras. A notice of the proceedings of the Committee in the investigation of matters connected with the Quit-Rent Department will be found in para. 1004 of our present report, and it will be observed, that for the purpose of facilitating the collection of Quit-Rent and for the better regulation of the Department, a survey of the Madras Collectorate has been ordered to be made by the Inspector-General of Civil Estimates.

VIII. The other transactions of the year connected with the administration of the land revenue do not appear to us to present any occasion for particular remark; we are happy to state that we have been ably assisted in our proceedings in this Department by our Native Cutcherry, whose exertions continue to merit our highest approbation.

IX. Our report relative to the collection of the Customs under this Government, which will be found in para. 1022, will be interesting to the Honorable Court; and we trust that the result of our experience of the renting system which is therein exhibited, will be considered satisfactory not only in a financial point of view, but also with regard to its effect upon trade. The financial result of the present system, it will be seen, is a profit to Government of Rupees 21,24,110 in the course of four years, arising from an increase of Rupees 11,61,879 in the collections, and a decrease of Rupees 9,62,231 in the charges; the reduction in the charges being nearly 80 per cent; with regard to its effect upon trade, it will be observed that it is considered generally to have operated beneficially.

X. In continuance of the correspondence noticed in our last general report on the subject of the Mohturpha revenue, there will be found in our present report an extract from our proceedings, in which we have examined the condition in which the collection of this branch of the revenue now stands, and considered its general state, and the means of improving it and a communication from Government in reply. It will be observed that the Government decided that the collection of Mohturpha should be resumed wherever it is not already in the hands of their own officers, except in certain specified cases; but that we were directed to proceed with caution and circumspection in carrying the resumption into effect. It is proper here to add that we have found some difficulties which have hitherto prevented us from issuing instructions in conformity with the orders of Government, and which will probably render it necessary for us to make a further reference on the subject.

Para. 1086.

XI. We have inserted in our report for the information of the Honorable Court of Directors, the correspondence which has passed between our Board and Government relative to the mode of auditing the charges of the Collector's establishments. The new system which has been introduced in consequence will afford us the means of exercising an effectual control over these establishments, which we shall not fail to render availing.

Para. 1196.

XII. In our last annual report we noticed the important change which had been made in the system of management in the Tank Department, in consequence of the resolution of Government to place the whole of the establishments of the Inspector-General of Civil Estimates and of the officers subordinate to him under the immediate directions of our Board; and we have now the satisfaction of stating that with the valuable aid of the present Inspector-General, Captain Sim, whose long experience in the Department and practical knowledge of its details, peculiarly qualify him for the office of Superintendent, the objects which the Government had in view in reforming the system have been already in a great measure attained.

XIII. It will be remembered that the land revenue of Fusly 1234 was raised to an extraordinary amount by the unusually favorable combination of a large produce and high prices. We trust, therefore, that the Honorable Court will not be disappointed in finding, that compared with that year, there was a considerable decrease in Fusly 1235 occasioned by the fall of prices; particularly when it is observed, that although the land revenue of this year fell much below that of Fusly 1234, it approached nearly to that of Fusly 1232, a highly advantageous year, and exceeded the land revenue realized both in Fusly 1231 and Fusly 1233; and that there was an increase in Fusly 1235 compared with Fusly 1234 in every other branch of the revenue, besides the land, excepting in the Tobacco Monopoly and the Stamps. From particular circumstances, which are fully explained in our report, the charges were higher in Fusly 1235 than in 1234; it should be remarked, however, that they were lower than in Fuslies 1231 and 1233, and little exceeded the charges of Fusly 1232.

Para. 1487.

GANJAM.

REGARDING THE DISTRIBUTION OF THE PENSION OF THE LATE CHUCKRAVURTY NARRAIN DEO.

To the Chief Secretary, in Cons., 30th January 1826.
To the Collector of Ganjam, 17th, in Cons., 17th Nov. 1825.
From Do., 14th Dec. 1825, in Cons., 2nd Jany. 1826.

1. With reference to Mr. Secretary Macleod's letter of the 11th November 1825, noticed in para. 52 of our last general letter, we laid before the Honorable the Governor in Council on the 30th January the correspondence with the Collector of Ganjam noted in the margin.

2. We observed that Mr. Cazalet was of opinion, that there would be no objection to the allowance of the late Chuckravurty Narrain Deo being continued, as suggested by the Honorable the Governor in Council, according to the distribution, which prevailed in Chuckravurty Narrian Deo's life and as noted in the margin.

		RS.	A.	P.
To Chuckravurty Narrain Deo and his third brother Ramachendra Deo who lived together...	...	203	5	4
„ Croostna Chendra Deo	...	60	0	0
„ Rada Cherna Deo and his mother ...	...	70	0	0
	Total Rs.	333	5	4

3. We remarked that Ramachendra Deo, the 3rd brother of the deceased, had lived with him up to the period of his death, and that it would appear from Mr. Cazalet's letter that his pension was included in the amount drawn in the name of his elder brother. This person having taken charge of the children, we recommended that until they should separate from him on the eldest son, attaining his majority or from other cause, the sum of Rs. 203-5-4, or the full amount of the pension, might be drawn upon his receipt, as guardian. In the event of a separation, Ramachendra Deo, we said, would of course be entitled equally with his brother Croostna Chendra Deo, to his portion of the pension, viz., 60 Rupees per mensem, and as the remaining Rs. 143-5-4 could not at present be required for the support of the children, we were of opinion that such portion of it as might not be immediately requisite for this purpose, or Rupees 80 per mensem, should be repaid by the guardian into the Collector's Treasury as a deposit, to meet the expense of marriage and other ceremonies of the minors as suggested in the 6th para. of Mr. Cazalet's letter of the 30th March 1825.

In Cons., 7th April 1825.

4. The amount of arrears due to the family from March 1825 to the end of November, was stated to be Rupees 3,000, which, after deducting the advance of 1,000 Rupees, very properly made by Mr. Cazalet, we recommended might be paid in the proportions above stated.

5. In reply to our communication we were acquainted that the Honorable the Governor in Council had resolved, that the pension which was paid by the Collector of Ganjam to the late Chuckravurty Narrain Deo of Purlah Kimmedy should be continued from the date of his death to his family, according to the distribution stated to have prevailed during his life; the portion which he reserved for

From the Secretary to Govt., 10th, in Cons., 16th February 1826.

himself and his second brother being assigned to his children and that brother, and the personal share of the latter being fixed at sixty (60) Rupees per month.

6. The Governor in Council, we were also informed, approved of the Collector's suggestion, that out of the share thus falling to the children, the monthly sum of eighty (80) Rupees be deposited in that Officer's Treasury to form a fund for defraying such expenses as might hereafter be requisite on their account, on the occasion of marriage or other ceremonies.

7. Copy of the foregoing correspondence was transmitted to the Collector of Ganjam on the 16th February.

To the Chief Secretary to Government, in Cons., 30th March 1826.
In Cons., 16th March 1826.

8. Vizianagur.—Under date the 30th March, we submitted for the information and orders of the Honorable the Governor in Council, a letter from the Collector of Ganjam, dated 9th of that month, together with its enclosures, stating that we had great satisfaction in bringing to the notice of the Government the successful exertions of the Sub-Collector, Mr. Anstey, to restore tranquillity to the Zemindary of Vizianagrum, and to bring Pursaram Deo, the eldest son of the Zemindar, to a state of subordination. We trusted, we said, that the measures adopted by him, which were stated to have had the full concurrence of Pursaram Deo, would ensure the permanent peace of the Zemindary.

9. Under the explanation given by Mr. Anstey, who stated that the arrangement had been consented to by the Zemindar, we proposed to acquiesce in the arrangement for fixing the pension of Pursaram Deo at Rupees 300 per mensem.

10. We entirely concurred with the Collector in thinking that it would be inexpedient to allow the Zemindar to draw the surplus collections of each month, as recommended, as proposed by him that the amount to be paid to the Zemindar should be left to the discretion of the Collector to be regulated in such way as the state of the revenues might warrant, leaving the surplus, if any, to be paid at the close of the Fusly.

From the Secretary to Government, 11th, in Cons., 17th April 1826.

11. In reply it was stated that the Honorable the Governor in Council had learned with great satisfaction that the Sub-Collector of Ganjam had succeeded in restoring tranquillity to the Zemindary of Vizianagrum, and that the Governor in Council concurred with us and the Collector in deeming it inexpedient to make monthly payments of the whole surplus collections to the Zemindar.

12. Copy of the foregoing correspondence was communicated to the Collector of Ganjam on the 17th April.

Settlement of the Aumany Villages in Fusly 1234.

To the Chief Secretary, in Cons., 3rd July 1826.
19th, in Cons., 27th Oct. 1825.

13. Under date the 3rd July, we laid before the Honorable the Governor in Council the letter from the Collector of Ganjam noted in the margin, reporting on the management of the Aumany Talooks in that district in Fusly 1234.

1234...	Rs.	2,44,347	4	10
1233...		2,32,425	13	5
	Rs.	11,921	7	5

14. We stated that the settlement of the land revenue for the year amounted to Rupees 2,44,347-4-10, being Rupees 11,921-7-5 above that of the preceding year; and we had the satisfaction to observe that it had been made principally with the ryots individually.

15. The whole amount of the settlement, we remarked, had been duly realized with exception of a small balance of Rupees 332-12-0, which the Collector considered irrecoverable in consequence

of the failure of crops, and on account of the poverty of the individuals by whom it is due. We recommended that sanction might be given for writing off this sum to profit and loss.

1233 ...	Rs.	9,683	6	0
1234 ...	„	9,415	4	6
	Rs.	273	1	6

16. The settlement of the Mohturpha for the year, we observed, amounted to Rs. 9,415-4-6, being rather below the settlement of the year before, and was collected in full with exception of Rupees 5-8-6, which we recommended to be written off.

1233 ...	Rs.	21,678	0	5
1234 ...	„	20,674	11	6
	Rs.	1,003	4	11

17. The charges of Fusly 1234, we remarked, fell short of those of Fusly 1233 by the sum of Rupees 1,003-4-11.

From the Secretary to Govt., 7th, in Cons., 17th July 1826.

18. In reply we were acquainted that the report which we had submitted from the Collector of Ganjam was considered satisfactory, and that agreeably to our recommendation, the Governor in Council sanctioned the remission of Rupees 382-12 from the amount of the settlement of the Mohturpha.

19. Copy of the above correspondence was transmitted to the Collector on the 17th July.

Settlement of the Aumany Villages in Fusly 1235.

To the Chief Secretary to Govt., 27th, in Cons., 27th November 1826.
25th October, in Cons., 6th Nov., 1826.

20. We submitted to the Honorable the Governor in Council the letter noted in the margin, from the Collector of Ganjam, reporting on the settlement of the Aumanie Talooks in his district for Fusly 1235.

Fusly 1235...	Rs.	2,50,402	5	3
„ 1234...	„	2,44,347	4	10
	Rs.	6,055	0	5

21. We observed that the settlement of the land revenue for the year, the whole of which had been realized, amounted to Rupees 2,50,402-5-3, being Rs. 6,055-0-5 above that of the preceding year, and that it was satisfactory to observe that it was made this year again principally with the ryots individually.

Rs.	2,50,402	5	3
„	2,45,576	1	10
Rs.	4,826	3	5

22. We stated that in Fusly 1234 only fifteen estates were under Aumanie, but that in Fusly 1235 there was sixteen, including, we said, the Beriz in 1234 of the additional estate, Woodiah Ganjam, Rupees 1,228-13-0 in the amount realized in that Fusly from the sixteen estates alluded to under Aumanie in Fusly 1235, the settlement would be Rupees 2,45,576-1-10, being Rupees 4,826-3-5 below the settlement of last Fusly.

23. The settlement of the Mohturpha amounted, we said, to Rupees 9,058-13-7, being a decrease of Rupees 363-8-11 below that of Fusly 1234, occasioned, as the Collector stated, by "many of the Weavers and Fishing people having gone to other ports." We observed that this revenue had been collected in full with the exception of Rupees 1¼ which, the Collector stating to be irrecoverable, our Board recommend that it might be written off. We stated that the amount of Mohturpha realized from the Woodiah Ganjam Estate in Fusly 1235 was only Rupees 7-2, the same as in 1234, when not under Aumanie.

Fusly 1234...	Rs.	20,674	11	6
„ 1235...	„	20,689	2	7
Increase	Rs.	14	7	1

24. We added that the charges of the Fusly, amounting to Rupees 20,689-2-7, exceeded those of the preceding one by Rupees 14-7-1.

From the Acting Secretary to Government, 12th, in Cons., 21st December 1826.

25. In reply to the above, the Honorable the Governor in Council considered the result satisfactory as regarded the land revenue, where an increase of Rupees 4,826-3-5, above the settlement for last year, appeared.

VII. In our last general report we mentioned the appointment of a Committee to investigate the abuses supposed to prevail in several departments of the Office of the Collector of Madras. A notice of the proceedings of the Committee in the investigation of matters connected with the Quit-Rent Department will be found in para. 1004 of our present report, and it will be observed, that for the purpose of facilitating the collection of Quit-Rent and for the better regulation of the Department, a survey of the Madras Collectorate has been ordered to be made by the Inspector-General of Civil Estimates.

VIII. The other transactions of the year connected with the administration of the land revenue do not appear to us to present any occasion for particular remark; we are happy to state that we have been ably assisted in our proceedings in this Department by our Native Cutcherry, whose exertions continue to merit our highest approbation.

IX. Our report relative to the collection of the Customs under this Government, which will be found in para. 1022, will be interesting to the Honorable Court; and we trust that the result of our experience of the renting system which is therein exhibited, will be considered satisfactory not only in a financial point of view, but also with regard to its effect upon trade. The financial result of the present system, it will be seen, is a profit to Government of Rupees 21,24,110 in the course of four years, arising from an increase of Rupees 11,61,879 in the collections, and a decrease of Rupees 9,62,231 in the charges; the reduction in the charges being nearly 80 per cent; with regard to its effect upon trade, it will be observed that it is considered generally to have operated beneficially.

Para. 1086.

X. In continuance of the correspondence noticed in our last general report on the subject of the Mohturpha revenue, there will be found in our present report an extract from our proceedings, in which we have examined the condition in which the collection of this branch of the revenue now stands, and considered its general state, and the means of improving it and a communication from Government in reply. It will be observed that the Government decided that the collection of Mohturpha should be resumed wherever it is not already in the hands of their own officers, except in certain specified cases; but that we were directed to proceed with caution and circumspection in carrying the resumption into effect. It is proper here to add that we have found some difficulties which have hitherto prevented us from issuing instructions in conformity with the orders of Government, and which will probably render it necessary for us to make a further reference on the subject.

Para. 1196.

XI. We have inserted in our report for the information of the Honorable Court of Directors, the correspondence which has passed between our Board and Government relative to the mode of auditing the charges of the Collector's establishments. The new system which has been introduced in consequence will afford us the means of exercising an effectual control over these establishments, which we shall not fail to render availing.

XII. In our last annual report we noticed the important change which had been made in the system of management in the Tank Department, in consequence of the resolution of Government to place the whole of the establishments of the Inspector-General of Civil Estimates and of the officers subordinate to him under the immediate directions of our Board; and we have now the satisfaction of stating that with the valuable aid of the present Inspector-General, Captain Sim, whose long experience in the Department and practical knowledge of its details, peculiarly qualify him for the office of Superintendent, the objects which the Government had in view in reforming the system have been already in a great measure attained.

Para. 1487.

XIII. It will be remembered that the land revenue of Fusly 1234 was raised to an extraordinary amount by the unusually favorable combination of a large produce and high prices. We trust, therefore, that the Honorable Court will not be disappointed in finding, that compared with that year, there was a considerable decrease in Fusly 1235 occasioned by the fall of prices; particularly when it is observed, that although the land revenue of this year fell much below that of Fusly 1234, it approached nearly to that of Fusly 1232, a highly advantageous year, and exceeded the land revenue realized both in Fusly 1231 and Fusly 1233; and that there was an increase in Fusly 1235 compared with Fusly 1234 in every other branch of the revenue, besides the land, excepting in the Tobacco Monopoly and the Stamps. From particular circumstances, which are fully explained in our report, the charges were higher in Fusly 1235 than in 1234; it should be remarked, however, that they were lower than in Fuslies 1231 and 1233, and little exceeded the charges of Fusly 1232.

GANJAM.

Regarding the distribution of the Pension of the late Chuckravurty Narrain Deo.

To the Chief Secretary, in Cons., 30th January 1826.
To the Collector of Ganjam, 17th, in Cons., 17th Nov. 1825.
From Do., 14th Dec. 1825, in Cons., 2nd Jany. 1826.

1. With reference to Mr. Secretary Macleod's letter of the 11th November 1825, noticed in para. 52 of our last general letter, we laid before the Honorable the Governor in Council on the 30th January the correspondence with the Collector of Ganjam noted in the margin.

	Rs.	A.	P.
To Chuckravurty Narrain Deo and his third brother Ramachendra Deo who lived together... ...	203	5	4
„ Croostna Chendra Deo	60	0	0
„ Rada Cherna Deo and his mother	70	0	0
Total Rs.	333	5	4

2. We observed that Mr. Cazalet was of opinion, that there would be no objection to the allowance of the late Chuckravurty Narrain Deo being continued, as suggested by the Honorable the Governor in Council, according to the distribution, which prevailed in Chuckravurty Narrian Deo's life and as noted in the margin.

3. We remarked that Ramachendra Deo, the 3rd brother of the deceased, had lived with him up to the period of his death, and that it would appear from Mr. Cazalet's letter that his pension was included in the amount drawn in the name of his elder brother. This person having taken charge of the children, we recommended that until they should separate from him on the eldest son, attaining his majority or from other cause, the sum of Rs. 203-5-4, or the full amount of the pension, might be drawn upon his receipt, as guardian. In the event of a separation, Ramachendra Deo, we said, would of course be entitled equally with his brother Croostna Chendra Deo, to his portion of the pension, viz., 60 Rupees per mensem, and as the remaining Rs. 143-5-4 could not at present be required for the support of the children, we were of opinion that such portion of it as might not be immediately requisite for this purpose, or Rupees 80 per mensem, should be repaid by the guardian into the Collector's Treasury as a deposit, to meet the expense of marriage and other ceremonies of the minors as suggested in the 6th para. of Mr. Cazalet's letter of the 30th March 1825.

In Cons., 7th April 1825.

4. The amount of arrears due to the family from March 1825 to the end of November, was stated to be Rupees 3,000, which, after deducting the advance of 1,000 Rupees, very properly made by Mr. Cazalet, we recommended might be paid in the proportions above stated.

From the Secretary to Govt., 10th, in Cons., 16th February 1826.

5. In reply to our communication we were acquainted that the Honorable the Governor in Council had resolved, that the pension which was paid by the Collector of Ganjam to the late Chuckravurty Narrain Deo of Purlah Kimmedy should be continued from the date of his death to his family, according to the distribution stated to have prevailed during his life; the portion which he reserved for

26. It was remarked that in the Mohturpha there was a decrease of Rupees 363-8-11 below the revenue from this source in Fusly 1234, and that the amount in this last mentioned year was observed to have been below that in Fusly 1233 in the sum of Rs. 273-1-6. The Honorable the Governor in Council was of opinion that the Collector should satisfy himself that "many of the Weavers and Fishing people having gone to other ports," was the only cause of this gradual diminution of revenue.

Fusly 1234...	Rs.	9,422	6	6
" 1235...	"	9,058	13	7
	Rs.	363	8	11

27. The Honorable the Governor in Council granted authority for writing off the balance of 1¼ Rupee, which was stated by the Collector to be irrecoverable.

28. Copy of the foregoing correspondence was transmitted to the Collector on the 21st December.

VIZAGAPATAM.

Remission granted to the Proprietors of the Land occupied by the new Military Road.

29. Under date the 22nd May, we submitted for the consideration of the Honorable the Governor in Council the correspondence noted in the margin with the Collector of Vizagapatam, relative to the land occupied by the new Military Road through that district, for which the proprietors had demanded an annual remission.

To the Chief Secretary, in Cons., 22nd May 1826.
From the Collector, 25th June, in Cons., 4th July 1825.
To do. 4th, in Cons., 4th July 1825.
From do. 9th, in Cons., 19th Sept. 1825.
From do. 6th, in Cons., 13th April 1826.

30. We stated that the Collector on the 25th June 1825 had transmitted a statement of the extent and annual assessment of the land occupied by this road, "prepared by the Goomastahs "in attendance upon Major Bowler, attested and certified by the Curnums and Naidoos of the "several villages through which the line of communication extends."

31. That we had objected to the manner in which this statement had been made up, and directed the Collector to cause the lands in question to be accurately measured, and accounts to be prepared showing the annual collections from them, for five or more Fuslies, and also desired him in reporting upon the subject to state his own opinion as to the amount of remission to which the several proprietors might be entitled.

32. That the Collector proceeded to carry our orders into effect at the commencement of the present year, and that the result was stated in his report, dated 6th April last, and the accounts enclosed therein.

33. The whole extent of cultivated land occupied by the road, we remarked, appeared to be 120 acres, 13 coontas, 9¼ veesums, of which the annual value was estimated at Rupees 1,352-11-1. We observed that the Collector had taken considerable pains to ascertain the real extent and value of the land in question, that we had no doubt that the statement which he had finally submitted was sufficiently accurate, and that we were of opinion, therefore, that the proprietors were entitled to a permanent annual remission to the amount above stated.

34. In addition to this permanent annual remission, which appeared to be due on account of the land occupied by the road, we observed that a further temporary annual remission of Rupees 400 was stated to be necessary at present, on account of the damage caused to certain lands by the road being carried through tanks. This damage, it appeared, might be obviated by the construction of bridges. In the meantime we said the proprietors of the lands, which were deprived of their usual advantages from the tanks, seemed to have an equitable claim to remission.

35. The Collector estimated the amount of remission due to proprietors on both the accounts abovementioned at Rupees 1,528-15-7 for Fusly 1234, and Rupees 1,693-2-11 for Fusly 1235, and we recommended that the same might be allowed, the aggregate sum being Rupees 3,222-2-6.

36. We further recommended that the remission of Rupees 1,352-11-1, which appeared to be due for the land actually occupied by the road, should be sanctioned permanently.

37. We observed that the statement submitted by the Collector, under date the 25th June 1825, was extremely erroneous. The Collector appeared to have transmitted it without examination, as if he considered himself not responsible for its correctness, because it was prepared by Major Bowler's Goomastahs. We had taken occasion, we said, to correct the Collector's impression on this point in the letter addressed to him on the 4th July 1825.

38. Agreeably to our recommendation, the Honorable the Governor in Council was pleased to sanction the remission of revenue, to the amount of Rupees 3,222-2-6 for Fuslies 1234 and 1235, and thenceforth annually to the amount of Rupees 1,352-11-1 in favor of the proprietors of land that had been taken for the new Military road in the District of Vizagapatam.

From the Secretary to Government, 30th May, in Cons., 5th June 1826.

39. Copy of the foregoing correspondence was transmitted to the Collector on the 5th June.

Relative to the Settlement of Bimlipatam, lately ceded by the Netherlands Government.

40. Under date the 10th April, we submitted for the information and orders of the Honorable the Governor in Council, the correspondence noted in the margin with the Collector of Vizagapatam, relative to the settlement of Bimlipatam, lately ceded by the Netherlands Government.

To the Chief Secretary, in Cons., 10th April 1826.
From the Collector, 23rd August, in Cons., 1st September 1825.

To	do.	24th	do.	24th October	do.
From	do.	8th	do.	14th November	do.
To	do.	14th	do.	14th do	do.
From	do.	19th	do.	26th January	1826.
To	do.	16th	do.	16th February	do.
From	do.	25th February,	do.	2nd March	do.
To	do.	9th	do.	9th do.	do.
From	do.	17th	do.	23rd do.	do.

41. The Collector reported, we observed, under date the 23rd August 1825, that he had assumed possession of this settlement under instructions from the British Commissioner at Cuddalore, and submitted a statement of the lands, &c., composing the settlement and the revenue derivable therefrom.

42. At the same time the Collector reported that the Zemindar of Vizianagrum asserted a claim to the land as having been attached to his Zemindary until the restoration of settlement of Bimlipatam of the Dutch in 1819, when a remission was granted him of Rupees 90-12-6 under the orders of Government, dated 23rd February 1820.

In Cons., 20th February 1820.

43. It appeared, we remarked, by a statement enclosed in the former Collector's letter, under date the 31st January 1820, that the amount thus remitted was the proportion of the permanent jumma on the Zemindary of Vizianagrum payable on 28 veesums of Jeroytee land, yielding an annual rent of 131 Rupees, which had been delivered over to the Dutch.

In Cons., 10th February 1820.

44. The land now claimed by the Zemindar, we said, was of greater extent and value. It appeared by the Statement No. 1, enclosed in the Collector's letter, under date the 23rd August, that the extent of cultivated and uncultivated land lately ceded by the Netherlands Government, from which revenue is derived, is 110 acres, 29 coontahs, 3¼ veesums, and that the assessment on the same for the current Fusly amounted to Rupees 577-3-0.

45. The difference between the extent of the Zemindar's present claim, and the remission granted to him in 1820 with reference to the extent of land then supposed to have been taken from his Zemindary, and included in the lands delivered over to the Dutch, was remarkable. It was, however, expressly stated by the Collector in his last letter under date the 17th March, that "the whole of the lands lately in possession of the Dutch at Bimilpatam, &c., and now claimed by "the Zemindar of Vizianagrum, with exception of five garces in the village of Punlapollem, was in-"cluded in the assets of the Vizianagrum Zemindary, and continued to form a part of the Zemin-"dary until they were delivered over to the Dutch in 1819."

46. Such appearing to be the case, we submitted that the Zemindar was entitled to the land which he claimed, with the expection abovementioned, and we accordingly recommended that it might be delivered over to him, and that the remission of Rupees 90-12-6 granted in 1820 should be annulled, and the amount added to the permanent jumma of his Zemindary.

From the Secretary to Government, 21st, in Cons., 27th April 1826.

47. Agreeably to our recommendation, the Honorable the Governor in Council granted authority for re-annexing the lands in the settlement of Bimlipatam lately ceded by the Netherlands Government, with the exception which we had mentioned, to the Zemindary of Vizianagrum, and at the same time restoring the permanent jumma of the Zemindary to its former amount.

To the Chief Secretary, in Cons., 12th June 1826.
In Cons., 25th May 1826.

48. With reference to these orders of Government, under date the 21st April, we submitted on the 12th June for the further orders of the Honorable the Governor in Council, a letter from the Collector of Vizagapatam, under date the 18th May 1826, requesting permission to pay to the Rajah of Vizianagrum Rupees 435, being the amount of collections during Fuslies 1234 and 1235 from the lands included within the territory at Bimilpatam, lately ceded by the Netherlands Government, which Government had recently re-annexed to the Vizianagrum Zemindary.

49. It seemed proper, we observed, that by the payment of Rupees 400 for Fusly 1235, the revenue from the lands in question should be made over to the Zemindar as nearly as possible from the period when they were ceded to the British by the Dutch Government. The former amount of the permanent jumma we remarked would of course be collected for Fusly 1235. In Fusly 1234, we said, the lands produced only 35 Rupees and were under our charge for a broken period of the Fusly. It would be difficult for this broken period to adjust the permanent jumma, and therefore for this trifling sum it was, in our opinion, needless to make any payment.

50. The arrangement which Mr. Bayard appeared to have made with regard to the five garces of land at Punlapollem, we said, seemed to be satisfactory.

From the Secy. to Govt., 20th, in Cons., 26th June 1826.

51. In reply we were informed that in consideration of the Peshcush of the Zemindary of Vizianagrum being raised to its former amount from the beginning of Fusly 1235, the Honorable the Governor in Council authorized the Collector of Vizagapatam to pay to the Zemindar the sum of Rupees 435, collected by the officers of this Government subsequently to the cession by the Netherlands Government from the lands lately re-annexed to that Zemindary.

52. Copy of the foregoing correspondence was transmitted to the Collector on the 26th June.

Mr. Hawkins' Application to rent a piece of ground in the Waltair Zemindary for a Bleaching Green.

To the Chief Secy., 23rd, in Cons., 23rd May 1826.
In Cons., 16th February 1826.

53. We submitted for the orders of the Honorable the Governor in Council, a letter from the Collector of Vizagapatam, under date 9th February, transmitting an application from Mr. Charles Hawkins of Vizagapatam for permission to rent a piece of ground in the neighbourhood of that place for a bleaching Green.

In Cons., 12th April 1821.

54. We observed that the ground, which contained about nine acres, belonged to the Waltair Zemindar, and that the executor of the late proprietor, to whom it was determined by the Honorable the Governor in Council, under date 10th April 1821, to relinquish the charge of his estate instead of taking it under the Court of Wards, had agreed to give Mr. Hawkins a lease of it during the minority of the present proprietors. This, it was stated, we said, would comprise a period of about seven years, and that the executor promised after the expiration thereof to use his endeavours with the proprietors to obtain a renewal of the lease in favour of Mr. Hawkins for a further term of forty years.

55. We stated that we were not aware of any objections to Mr. Hawkins holding the ground in question for the purpose specified, and we accordingly recommended that permission might be granted to him to occupy it on lease for the period of the minority of the present proprietors.

From the Secy. to Govt., 7th, in Cons., 17th April 1826.

56. In reply to which the Honorable the Governor in Council permitted Mr. Charles Hawkins to occupy upon a lease during the minority of the present Zemindar of Waltair in the District of Vizagapatam the piece of ground, about nine acres, belonging to that Zemindary required, as was stated, for a bleaching green.

57. Copy of the foregoing correspondence was communicated to the Collector on the 17th April.

Regarding a deficiency discovered in the Treasury after the Death of the late Collector Mr. J. Smith.

To the Chief Secretary, in Cons., 11th Sept. 1826.

From the Head Asst. Collector in charge of Vizagapatam, 29th June, in Cons., 8th July 1824.

From	do	3rd	do	12th July ,,
To	do	19th	do	19th July ,,
From the Collr.,		16th	do	26th Aug. ,,
To	do	16th	do	16th Sept ,,
To	do	18th	do	18th Oct. ,,
From	do	16th	do	25th Nov. ,,
From	do	3rd	do	12th Sept. 1825.
To	do	7th	do	7th Nov. ,,
From	do	19th	do	28th Nov. ,,
From	do	3rd	do	9th Feb. 1826

In Cons., 28th June 1824.

58. On the 11th September we laid before the Honorable the Governor in Council the correspondence noted in the margin, regarding a deficiency discovered in the Treasury at Vizagapatam after the death of the late Collector Mr. J. Smith.

In Cons., 5th July 1824.

59. We observed that on the 20th June 1824, Mr. Montgomerie, the Head Assistant Collector, had reported the death on that day of the late Collector Mr. Smith; and on the 23rd June had stated that he had taken charge of the District and that he would submit the Treasury Account Current after an examination of the balance of cash on hand.

In Cons., 8th July 1824.

60. And that on the 29th June Mr. Montgomerie had made his promised communication. That he had informed us that before receiving charge he had required a statement of the cash in the Treasury up to the 18th June, and that a report dated 18th June had accordingly been furnished under the signature of the Shroff and Cash-keeper, attested by the Sheristadar and Accountant, made up to the evening of the 17th June. From this appeared, we said, that the balance of cash in hand on the 17th was Rupees 2,71,530-4-7, which had been stated to be reduced by the payment of three Government drafts for

8,000 Rupees discharged in the course of that day, to Rupees 2,63,530-7-0. The particulars of this total were as follow :—

Contents of 4 Chests, the keys of which were in the possession of the Collector.

	RS.	A.	P.	RS.	A.	P.
No. 1	50,112	8	0			
„ 4	1,00,000	0	0			
„ 5	47,990	0	0			
„ 6	60,000	0	0			
				2,58,102	8	0
Contents of the expense Chest No. 3 under the charge of the Head Shroff				5,427	12	7
Total...				2,63,530	4	7

61. We remarked that upon counting over the contents of the several chests, it had been discovered that Chest No. 1, which, according to the account, should have contained Rupees 50,112-8-0, did actually contain only Rupees 48,467-14-0, leaving a deficiency of Rupees 1,644-10-0 to be accounted for.

62. That this circumstance led Mr. Montgomerie to compare the account of disbursements of the month with the vouchers, when he discovered that the three Government bills, amounting to 8,000 Rupees, which had been charged as having been paid, were not forthcoming. The actual defalcation therefore in the public cash was, we observed, as follows :—

	RS.	A.	P.
Deficiency in Chest No. 1	1,644	1	8
Three Government Bills falsely charged in the cash account of 18th June	8,000	0	0
Total ..	9,644	1	8

63. We added that it appeared also on further enquiry that besides sums abstracted from the Treasury, the public servants had appropriated to their own use sundry other sums, paid into the hands of the Shroff on account of Government, but which had not been brought to account waiting to be shroffed, that the amount of items of this description was stated by Mr. Montgomerie at Rupees 4,227-10-1, that of the individual sums forming this amount there was a Shroff's acknowledgment, for one only, viz., Rupees 970, received from the Salt Tanadar at Vizagapatam. That for the remainder there was no voucher whatever to shew that the payment had been made, and as it appeared to have been the established practice of the office for the Shroff to grant his receipt (as in the case of the Salt Tanadar) we struck out of the account all sums for the payment of which no voucher could be produced, leaving the parties to proceed against the Shroff.

	RS.	A.	P.	RS.	A.	P.
Adding the Rupees 970 received from the Tanadar of Vizagapatam to the amount above stated, the total deficiency for which the public servants were to be held answerable to Government was, we stated, ...				10,614	1	8
In part payment of this deficiency the following sums had, we observed, been recovered :—						
Amount realized from sale of Head Shroff's property	3,297	7	10			
Amount of Shroff's pay in deposit	91	8	0			
Amount awarded against and received from the late Assistant Shroff	1,400	0	0			
Amount awarded against and received from the late Cash-keeper	1,500	0	0			
				6,288	15	10
Leaving a balance of ... ... still out-standing against the Head Shroff.				4,325	1	10

64. That such was the state of the deficiency as it then stood and it might, we said, be expected that we should offer a few observations regarding the persons who had participated in these transactions. We stated that of these, the Head Shroff appeared to have taken the most active part, but that it could not be supposed that he could have carried on these practices without the knowledge of the two Assistant Shroffs and the Cash-keeper, and that we were of opinion, as stated in the letter to Mr. Bayard, under date 16th September 1824, that the guilt of these persons had been fully established, and that we approved of the proceedings which he proposed to institute against them in the Zillah Court.

In Cons., 16th Sept. 1824, para. 2.

65. That against the Sheristadar we did not think any act of collusion had been made out, that it appeared that he had had pecuniary transactions with the Shroff, but that it was nowhere stated, and that there was no reason to suppose that he had known the money which he borrowed from him to have been public money, we therefore, we said, had left it with Mr. Bayard to exercise his discretion, in retaining or otherwise, the Sheristadar in his situation, and that he had since been continued in employ.

66. That against the Cash-keeper, the two Assistant Shroffs and the Head Shroff, proceedings were instituted in the Zillah Court, and that they were all committed to jail. That the Cash-keeper and two Assistant Shroffs on payment respectively of the sums awarded against them had since been released, that the Head Shroff had made no effort to liquidate the balance awarded against him, viz., 4,325-1-10, and that he continued in jail until the 3rd January 1826, when Mr. Bayard reported that he had died, leaving the balance against him unpaid.

Mr. Bayard's letter, 3rd, in Cons., 12th Sept. 1825, para. 3.

Mr. Bayard's letter, 3rd, in Cons., 9th Feb. 1826.

67. We added that the Honorable the Governor-in Council would observe from the correspondence, that we had directed our attention to endeavour to ascertain the precise date when the money was abstracted. That upon this point Mr. Bayard observes, "It is impossible to say when the "money was abstracted from the Treasury, though, as observed by your Board, from the circum-"stance of Mr. Smith having reported on the 4th May, the cash in the expense chest had "been examined and found correct, and that gentleman being in the habit of keeping the keys of the "Treasury himself and access only given even to the Shroff to the expense chest, it is to be inferred

Mr. Bayard's letter, 3rd, in Cons., 12th Sept. 1825, para. 2.

"that the deficiency might have taken place between the date of the examination alluded to, and "that gentleman's decease, the 20th June following, at all events it is extremely hard that any res- "ponsibility on this account should fall upon his widow and children. From what I have learnt at "Vizagapatam no one could have been more cautious in the safe custody of the public money "than Mr. Smith, and no one had the slightest suspicion of any deficiency in the Treasury "till after his death." And again in a subsequent letter, 19th November 1825, Mr. Bayard further observes, "Considering the importance your Board attach to the point at issue, I have waded "through every thing connected with the Treasury from that period "till the time of my arrival, and now find that the expense chest was "again examined on the 5th June, when all was right, and the initials of "Mr. Smith are attached to a memorandum in the office as having taken out a sum of money on "that day for the liquidation of the Paymaster's bills. This is the last time he went himself to "the Treasury. I find, however, that during his illness at so late a period as the 14th June, he wrote "an order to the Head Sheristadar, Gentoo Accountant, Cash-keeper and Head Shroff, and sent the "key of one chest with instructions for them to open the same, and to take out some money requir- "ed for public expenditure, as well as the keys of the other chests there deposited and to forward the "latter to him. This was done accordingly, and the key remained with him to the time of his death; "within two hours after his decease, Mr. Montgomerie sealed up every cash chest, and on subse- "quently examining them the deficiency was discovered."

In Cons., 28th Nov. 1825, para. 2.

68. From the foregoing, we observed, that it appeared that Mr. Smith examined the cash chest and found it correct on the 5th June, the last day that he was able to attend the Cutcherry; that he was in the habit of examining the cash always once and sometimes a month, and that both Mr. Bayard and Mr. Montgomerie bore testimony to the particular attention which he had paid to all transactions connected with the Treasury.

69. That, on the other hand, it was only due to Mr. Montgomerie to observe, that after the death of Mr. Smith, he appeared to have taken every precaution to provide against any fraud being practised, and that the moment Mr. Smith's death was known, he repaired to the Treasury and sealed up all the chests, and that the money was afterwards counted in the presence of the Cutcherry servants as well as of a person deputed by Mr. Smith.

70. That under all these circumstances, it was difficult to say when the money had been taken away, but that we were inclined to think that the abstraction must have occurred between the 5th and the 20th of June, probably a few days before Mr. Smith's death, when the event was anticipated and the servants hoped to conceal the fraud from Mr. Montgomerie. We added that we would be unwilling, however, to hold Mr. Smith's estate responsible in any degree for the deficiency; and as the death of the late Head Shroff had cut off all expectation of recovering the money from the person by whom it was due, we recommended that the sum still deficient, viz., Rupees 4,325-1-10, might be written off to profit and loss.

71. In reply to the above we were informed in a letter from the Acting Secretary to Government, under date the 10th November last, that the Honorable the Governor in Council was pleased to direct that the amount of Rupees 4,325-1-10 outstanding against the late Head Shroff on account of a deficiency discovered in the Treasury at Vizagapatam on the death of the late Collector, should be written off to profit and loss.

In Cons., 20th Nov. 1826.

72. Copy of the above correspondence was transmitted to the Collector on the 20th November.

73. In consequence of Mr. Bayard's promotion to Rajahmundry, Mr. H. Gardiner was appointed Collector of Vizagapatam on the 25th August.

Appointment.

RAJAHMUNDRY.

74. *Sibbendy Corps.*—Under date the 17th December 1824, the Government referred to us copy of a letter dated 30th November, from the Acting Collector and Magistrate of Rajahmundry, stating the particulars of a reduction which he had made in the numbers, and rates of pay, of the Sibbendy Corps in that district, and to assist us in forming a judgment respecting the propriety of this reduction, furnished us with copies of the correspondence which had passed between the Government and the Magistrate, explanatory of the purposes for which the Corps was raised, and the principles on which it was organized.

Vide last General Report, para. 72.

75. Having taken the correspondence into consideration, we were of opinion that the Acting Collector, in making the arrangements in question, had not sufficiently attended either to the purposes of Government in establishing and maintaining the corps or to the principles of its organization, and after a personal communication on the subject with Mr. Hanbury, the Collector and Magistrate of Rajahmundry, we addressed a letter to him under date the 17th February 1825, stating the points in which the propriety of those arrangements appeared questionable, and to which we desired him to give his particular attention. A copy of this letter was laid before the Government, and the observations and instructions contained therein were approved by the Honorable the Governor in Council.

In Cons., 17th Feby. 1825
To the Chief Secy. to Govt., 17th, in Cons., 17th, Feb. 1825.
From Govt., in Cons., 7th March 1825.

76. Mr. Hanbury did not reply to the letter thus addressed to him, but we received a report upon the subject from Mr. Gardiner, the Acting Collector and Magistrate, under date the 21st April, which we submitted for the consideration and orders of the Honorable the Governor in Council.

In Cons., 27th April 1826.
To the Chief Secy. to Govt., 19th, in Cons., 19th June 1826.

77. In submitting this report, we observed that Mr. Gardiner considered the reduction made by Mr. Kindersley in the numbers and the rates of pay of the Sibbendy Corps, and the mode in which it was effected not to be open to all the objections supposed, nor likely to be attended with bad consequences; that he stated also that these arrangements had not produced in the members of the corps generally, or partially, any discontent calculated to repress their zeal in the service, and to render them disaffected, and that in fact he had received no complaints from them.

78. With respect to the dismissal of the Sirdars Dentla Venkatakistnama Rauze, and Dentla Ramakistnama Rauze, of which we had expressed our disapprobation, in our letter to Mr. Hanbury, we observed that Mr. Gardiner was of opinion that it was necessary, for the sake of example, and did not apprehend that the public service would sustain any inconvenience.

79. We further observed that Mr. Gardiner recommended that the Corps of Sibbendies should be continued as at present established, and that the dismissal of the Sirdars should be confirmed; suggesting with respect to the latter, that it might be consistent with good policy to grant them life-pensions at the rate of 150 Rupees per mensem to D. Vencatakistnama Rauze and 100 Rupees to D. Ramakistnama Rauze.

80. Considering the long period that had elapsed since the arrangements formerly objected to were carried into effect, and the statement of the present local authority that they were generally acquiesced in, we recommended to Government to confirm them, without reference to their original propriety, and at the same time to grant pensions to the dismissed Sirdars, at the rates proposed by Mr. Gardiner, in consideration of their former services and as a measure of policy connected with the peace of the country.

81. The Honorable the Governor in Council accordingly sanctioned the reductions made by Mr. Kindersley while Acting Collector of Rajahmundry in the Sibbendy Corps of that district, and granted pensions to the two dismissed Sirdars as follows, viz.:—

From the Secy. to Govt., 30th June, in Cons., 6th July 1826.

82. To D. Vencatakistnama Rauze, a monthly pension of one hundred and fifty Rupees.

83. To D. Ramakistnama Rauze, a monthly pension of one hundred Rupees.

84. Copy of the foregoing correspondence was communicated to the Acting Collector on the 6th July.

Repayment of the Collections made from the Village of Royaveram and three others to their respective Proprietors.

85. In our letter to Government, dated 20th July, we remarked that under date the 19th November 1824, the Honorable the Governor in Council was pleased to order the restoration of the village of Royaveram and three others which had been resumed by the Collector of Rajahmundry to the Proprietors of the Estates in which they were respectively situated; that in communicating this order to the Acting Collector, we had further directed him to restore likewise the villages of Saucooroo and Cotalapooroo to the persons from whom they had been resumed by Mr. Robertson; that we had afterwards, on the application of the Proprietor of Royaveram for the payment to him of the collections which had been made from this village for the time it was under Aumani, directed the Acting Collector to submit a statement of the same for all the villages which had been ordered by the Government to be restored. This statement having been submitted accordingly by Mr. Gardiner, we begged to lay it before the Honorable the Governor in Council with the correspondence on the subject noted in the margin.

To the Chief Secy., in Cons, 20th July 1826.
Vide General Report, 3rd Jan. 1825, para. 152.
6th, in Diary Cons., 9th Dec. 1824.
24th, in Cons., 24th Feb. 1825.
To the Acting Collr., 6th, in Diary Cons., 9th Dec. 1824.
To the Acting Collr., 24th, in Cons., 24th Feb. 1825.
From the Acting Collr., 2nd, in Cons., 12th June 1826.

86. We remarked that the amount of net collections to be repaid to the Proprietors of the four villages alluded to in the letter from Government, under date the 19th November 1824, was shewn to be Rupees 6,220-1-2; that to this Mr. Gardiner had added a statement of the net collections from the two villages restored under our orders, for the time they were under Aumani, amounting to Rupees 2,394-8-11.

87. We said that we considered these sums to be justly due to the Proprietors of the several villages, and requested sanction for the repayment of the whole amount, being Rupees 8,614-10-1, viz., Rupees 3,632-13-10 to be charged against the Government, and Rupees 4,981-12-3 against the money now in deposit on this account.

88. In reply to which the Honorable the Governor in Council granted sanction for repaying the net collections specified in our letter made from certain villages therein alluded to in the district of Rajahmundry while they were under Aumani management, in consequence of having been resumed by the late Collector.

From the Secy. to Govt., 28th July, in Cons, 3rd Augt. 1826.

89. Copy of the foregoing correspondence was transmitted to the Acting Collector on the 3rd August.

90. Vellumpollum.—With reference to para. 106 of our last General Report relative to the case of the Zemindar of Vellumpollum, we submitted, on the 28th September, for the information of the Honorable the Governor in Council, the correspondence noted in the margin, which had passed in consequence of Mr. Secretary Macleod's letter, dated 19th July 1825, with the Collector and Acting Collector of Rajahmundry.

To the Chief Secy. to Govt., in Cons., 28th Sept. 1826.
To Collr., 4th, in Cons., 4th Aug. 1825.
To do. 7th, in Cons., 7th Nov. 1825.
From do. 28th Dec. 1825, in Cons, 5th Jan. 1826.
To Acting Collr., 12th, in Cons., 12th June 1826.
From do. 11th, in Cons., 18th Sept. 1826.
In Cons., 28th July 1825.

91. We stated that the Honorable the Governor in Council having sanctioned the remission of arrears which might have been due from the Zemindar of Vellumpollum to Government at the commencement of Fusli 1233, we, on the 4th August 1825, had called upon the Collector of Rajahmundry to ascertain and report the amount to be remitted. That the Collector accordingly had submitted the requisite statements, under date the 28th December 1825, but, as it appeared that the amount to be remitted to the Zemindar had been calculated on an erroneous principle, we made a further reference on the subject to the Acting Collector on the 12th June 1826. That by his reply, under date the 11th September 1826, it would be perceived that the balance due from the Zemindar of Vellumpollum at the beginning of Fusli 1233 which the Government had consented to relinquish was, in Rupees 11,754-1-7, besides which there were due to the Zemindar the net collections from the Zemindary for Fuslies 1233-34 beyond the fixed demand amounting to Rs. 7,631-3-10, and subsequent collections in Fusli 1235 up to the 10th November 1825, when the Zemindary had been given up, amounting to Rupees 316-1-7, making a total of Rupees 19,701-7-0. That for the remission of the above sum of Rupees 11,754-1-7, and the payment to the Zemindar of the excess collections amounting to Rupees 7,947-5-5,* we requested the special sanction of Government.

In Cons., 4th Augt. 1825.
" 5th Jan. 1826.
" 12th June "
" 18th Sept. "

		RS.	A.	P.
* 1233 and 1834	...	7,631	3	10
1835 ...	...	316	1	7
	Total...	7,947	5	5

92. We observed that in authorizing the reduction of the jumma of the Vellumpollum Estate, under date the 8th August 1823, the Honorable the Governor in Council had been pleased to sanction the imposition of a moderate tax upon a considerable quantity of land in the estate, held as Manium without sufficient Sunnuds, which had been estimated to produce 880 pagodas a year. That in our report, under date the 17th February 1825, we had suggested that the collection of this tax should be made over to the Zemindar, and that a proportionate addition should be made to his reduced Jumma, namely, two-thirds of the estimated produce of the tax, in conformity to the general rule of assessment in the Zemindaries, and in pursuance of the general principle of the permanent assessment, that no part of the land revenue of estates in possession of Zemindars should be collected directly by the Government. That we had then observed that under this arrangement the future assessment of the Vellumpollum Zemindary would be Rupees 12,759-13-4.

In Cons., 11th Aug 1823.
" 17th Feb. 1825.

93. That with respect to these Mauniums the Collector reported under date the 28th December 1825, that orders had been issued for their assessment at the rate* originally proposed, but that they yielded only Rupees 2,888-8-4, instead of Pagodas 880 or Rupees 3,080 (the amount estimated by Mr. Robertson) in consequence of some of the Mauniums included in Mr. Robertson's statement having been struck out as belonging to Village Pagodas. That in making this report the Collector had requested instructions as to the disposal of the collections. That in our reply which was addressed to Mr. Gardiner, the Acting Collector, we had directed that the collections, whatever they might amount to, should be made over to the Zemindar and a proportionate increase made to his Jumma on the principle stated in

In Cons., 5th Jan. 1826.
* Two pagodas per puty.
12th, in Cons., 12th June.

the 30th para. of our letter to Government, dated 17th February 1825, copy of which had been communicated to the Collector for his information. That we at the same time had requested the Acting Collector to report his opinion as to the propriety of the exemption of the Mauniums belonging to Village Pagodas, and to state specifically what addition, upon the principle formerly explained, ought to be made to the Zemindar's Jumma.

In Cons., 17th Feb. 1825.

94. That upon the explanation given by Mr. Gardiner in his letter of the 11th September respecting the Mauniums belonging to the Village Pagodas, we were of opinion that they had been properly exempted from the tax imposed upon the Mauniums enjoyed by individuals. That admitting this exemption, the produce of the Mauniums would be, as had been stated by Mr. Hanbury, Rupees 2,888-8-4, and adding Rupees 1,925-11 or two-thirds thereof as recommended by us to the Zemindar's Jumma, settled by the orders of Government, dated 8th August 1823, the future assessment of the Vellumpollum Estate would be Rupees 12,632-3, which we recommended to be sanctioned by the Honorable the Governor in Council.

In Cons., 18th Sept. 1826.

In Cons., 11th Aug. 1823.

95. In reply to our letter of the 28th September, the Honorable the Governor in Council authorized the Collector of Rajahmundry to remit the arrears which were due from the Zemindar of Vellumpollum at the commencement of Fusly 1233, amounting to Rupees 11,754-1-7, and to pay to the Zemindar the excess collections for Fuslies 1233, 1234 and 1235, amounting to Rupees 7,947-5-5, and also desired that the Zemindar might be authorized to collect the taxes on the Mauniums, not belonging to Village Pagodas, in his Zemindary, the assessment of which, with this addition to the assets, was to be fixed at Rupees 12,632-3-0.

From the Chief Secy. to Govt., 10th, in Cons., 16th Oct. 1826.

96. Copy of the foregoing correspondence was transmitted to the Collector on the 16th October.

Appointment.

97. On the 25th August Mr. R. Bayard was appointed Collector of Rajahmundry.

MASULIPATAM.

98. Charmahl Zemindary.—On the 9th February we submitted for the information of the Honorable the Governor in Council the subjoined extract from our proceedings, under date the 7th March 1825, relating to the Charmahl Zemindary, with a report from the Collector of Masulipatam on the present state of the resources of the Purgannahs still pertaining to the family of the late Zemindar, and the measures which he considered necessary to improve them for the recovery of the arrears of revenue then outstanding.

To the Chief Secy. to Govt., in Cons., 9th Feb. 1826.
In Cons., 7th March 1825.
9th, in Cons., 16th Jany. 1826.

99. The causes which led to the present embarrassed state of the affairs of the Zemindary, and the deterioration of the Estate being fully detailed in our proceedings, we did not recapitulate them; we deemed it sufficient to observe that the productiveness of this Estate depends almost wholly on the efficiency of its irrigation, and that the difficulties in which the late Zemindary was involved from the heavy suits against him pending in the Court, and the constant apprehension of the Estate being exposed to sale on account of his private debts, prevented him from making any repairs to the various tanks and water-courses by which the means of irrigation are supplied. That the same circumstances had existed during the greater part of the time the Estate had been under the management of the Collector and with the like effect. The consequence, we said, was

that all the works by which the process of irrigation was formerly carried on had more or less gone to decay and the resources of the Estate were proportionably impaired. Even in a good year the whole revenue which could be drawn from it, we observed, was hardly sufficient to pay the Circar Peshcush, and since Fusly 1230 a balance had been accumulating, which then amounted to Rupees 92,916, a sum exceeding one year's Peshcush.

From Collr., 9th, in Cons., 16th Jany. 1826, para. 14.

100. Our Board had always been of opinion, we said, that provided the means of irrigation were fully restored and constantly maintained, the resources of this Estate would be sufficient not only to discharge what is due to the Circar, but eventually to retrieve it from its present embarrassment, and in this opinion we were confirmed by the report of the Collector, in which he estimated that by an outlay of Rupees 26,602 in the repair and improvement of tanks, &c., the revenue from the Estate would be augmented by upwards of 78,000 Rupees per annum.

101. It was evident, we observed, that this expenditure could only be made by means of advances from the Government, to be recovered partly from the Zemindar's share of the produce of the Estate and partly from the ryots, according to the custom of the country, and it was to be considered whether it would be for the advantage of the Government to make the advances required. We had no hesitation in recommending that the requisite advances should be made on the part of Government, regarding it as the only sure means of recovering the large outstanding balances, and of securing the due realization of the public revenue from the Estate for the future.

102. The Collector suggested the expediency of commencing the repairs, &c., which he proposed at an early period, and we concurred with him in thinking it advisable that no time should be lost in making the improvements which were so essential to the prosperity of the Estate, and therefore submitted that sanction should be granted conditionally for a disbursement to the extent of the Collector's estimate, as exhibited in the Abstract Statement enclosed in his letter, the amount being Rupees 26,602-6-8, on the understanding that regular estimates should be eventually submitted through the proper channel of the Inspector-General.

103. We solicited an early answer on this subject, in order that, if our recommendation were approved, the works to be executed might be commenced as soon as practicable.

104. On the subject of the other arrangements contemplated in our proceedings of the 7th March 1825, we stated that a separate communication would be made for the information and orders of the Honorable the Governor in Council at a future period.

105. The following is the extract from our proceedings above alluded to.

106. 'Read the letters from the Collector in the Zillah of Masulipatam noted in the margin.'

Proceedings of the Board, in Cons., 7th March 1826.
From the Collr. 15th in Cons., 22nd Sep. 1823.
From do. 10th in Cons., 30th Oct. 1823.
From do. 8th Nov. 1823, in Cons., 5th Jan. 1824
From do. 31st Dec. 1823, in Cons., 17th Jan. 1824.
From the Special Commission to Govt., 27th, in Cons., 29th Sept. 1802, para. 55, &c.
From the Collr. of Masulipatam, 5th, in Cons., 18th Aug. 1803.
From do. do. 18th, in Cons., 29th Sept. ,,
To Govt., 30th Sept., in Dy. Cons., 3rd Oct. 1803.
From do. 15th Oct., in Cons., 3rd Nov. ,,
From Collr. 8th, in Cons., 15th March 1804.
From do. 23rd Oct., 1825, in Cons., 4th Sept. 1806.
From do. 25th July, in Cons., 7th Aug. ,,
To do. 7th, in Dy. Cons., 11th Aug. ,,
From do. 26th Aug., in Cons., 1st Sept. 1806.
To do. 1st, in Dy. Cons., 4th Sept. ,,
From do. 4th. in Cons., 11th Sept. ,,
From Govt., 15th Nov., in Cons., 1st Dec. ,,
From Collr., 29th Oct., in Cons., 9th Nov. 1807. (Para. 5.)
To do. 13th, in Dy., Cons., 14th Dec. ,,
From do. 31st, Oct , in Cons., 11th Nov. 1811.
To do. 19th, in Cons., 19th Dec. ,,
From do. 6th, in Cons., 15th July ,,
From do. 2nd, in Cons., 14th Nov. ,,
From do. 5th, in Cons., 15th June 1812.
From do. 24th, June, in Cons., 2nd July 1812.

From Special Commission to Government, 27th in Cons., 29th September 1802. Para. 55, &c.

107. 'The subject to which these letters relate cannot be treated satisfactorily without entering into consideration of the general question, whether any and what measures can be adopted that will ensue permanent relief to the embarrassed affairs of the Zemindary of Charmahal, by providing for the settlement of the succession, the improvement of the resources of the Estate, and the gradual extinction of the debts with which it is at present encumbered. The Board therefore resolve to review the whole of the correspondence noted in the margin.'

From Collr. 20th Sept., in Cons., 12th Oct. 1812.
From do. 12th, in Cons., 19th Nov. 1812.
Proceedings, 12th, in Cons., 12th April 1813.
To Govt., 28th, in Cons., 28th Sept. 1813.
From Collr., 20th, in Cons., 30th Aug. 1813.
To do. 30th, in Cons., 30th Augt. 1813.
To Govt., 28th, in Cons., 28th Sept. (Para. 2nd) 1813.
To Collr., 1st, in Cons., 1st Oct. 1813.
From do, in Cons., 12th do. „
From do. 20th, in Cons., 29th July „
From Govt., 8th, in Cons , 12th Oct. „
From Collr , 13th and 16th, in Cons., 22nd Oct. 1813.
From do. 29th Oct., in Cons., 9th Nov. 1813.
From do. 11th, in Cons., 21st July 1814.
From do. 22nd Sept., in Cons., 3rd Oct. 1814.
To Govt., 20th, in Cons., 20th Oct. 1814.
From do. 28th, in Cons., 30th do. „
To Collr., 31st Oct., in Dy. Cons., 3rd Nov. 1814.
From do. 4th, in Cons., 13th Nov. 1815.
From do. 5th, in Cons., 28th Oct. 1816.
From do. 15th, in Cons., 24th July 1817.
From do. 1st, in Cons., 19th October 1818.
From do. 1st Sept., in Cons., 11th Oct 1819.
From do. 10th Aug., in Cons., 4th Sept. 1820.
From do. 16th, in Cons., 25th Sept. „
From do. 19th, in Cons., 28th do. „
From do. 27th Oct., in Cons., 9th Nov. „
From do. 20th March, in Cons., 2nd April 1821.
From do. 15th, in Cons., 22nd Sept. 1823.

From Collector of Masulipatam, 5th in Cons., 18th August 1803.

108. 'The Zemindary of Charmahal 'consisted originally, as its name imports, 'of four Purgunnahs Vinnacottah, Godi- 'wade, Bitteryelly and Culdindy. The 'assessment recommended by the Special 'Commission to be fixed upon the Estate 'was Madras Pagodas 31,654 or Star 'Pagodas 34,820. A permanent Cowle 'was prepared accordingly, and sent 'to the Collector to be delivered to the 'Zemindar. A balance was at this time due 'on the Estate, which after deduction of 'several sums remitted, was fixed at Star 'Pagodas 11,686 on account of the Fusly 'preceding the permanent settlement. 'In consequence of this balance not being 'immediately liquidated, the Collector 'retained the Estate under his manage- 'ment and did not present the Cowle to the Zemindar.'

From Collr., 18th in Cons., 29th Sept. 1803.

109. 'The Zemindar petitioned the Board, through the Collector, for a reduction of the 'assessment and the relinquishment of the balances, or in the event of its 'being deemed inexpedient, to reduce the assessment permanently, 'that he should be allowed to hold the Estate on increasing settlement 'coming up to the full assessment in Fusly 1228. The distresses suffered by the Zemindar appeared 'to have been in a considerable degree occasioned by the predatory incursions of Camadena 'Vencatarow, the representative of the elder branch of the family, whose claims to the ancestral 'property had been set aside by the Government in consequence of his rebellious and turbulent 'conduct.'

110. 'The result of the discussions which took place between the Government and the 'Board on the subject of the solicited reduction was that the lessened beriz or progressive 'assessment was fixed as follows :—

To Govt., 30th Sept. 1803, in Dy. Cons., 3rd Oct 1803.

					Pags.
From Fusly	1213	to	1214	... ...	24,000
„	15	to	20	... ...	27,000
„	21	to	22	... ...	31,000

From Govt. 15th Oct., in Con., 3rd Nov. 1803.

'and from Fusly 1223 the full permanent beriz of 34,820.'

From Collr., 8th, in Cons., 15th March 1804.

From Collr., 23rd Oct. 1805, in Cons., 4th Sept. 1806.

111. 'The Zemindar paid up all his arrears and was put in possession of his estate on the '26th February 1804. In March 1805 a new Cowle was forwarded 'intended to have been drawn out according to the terms above stated; 'but on examination it was discovered, that the new assessment was made 'to commence with Fusly 1212 instead of 1213, which would have created 'an arrear of Pagodas 3,000 in addition to a small balance then due, 'but which it was expected would be easily realized.'

From Collr., 25th July, in Cons., 7th Augt. 1806.

To Collr., 7th, in Diary Cons., 11th August 1806.

112. 'At the end of Fusly 1215 the Zemindar by contracting improvident loans had involved 'himself in considerable embarrassments in consequence of which a 'great portion of his Estate was atttached. The Collector, however, 'was of opinion that his Estates were so valuable as to be well able to 'shake off the embarrassment under better management, and he expressed 'a hope that it would not be necessary to resort to their sale. But the 'Board of Revenue were of opinion, that it would be wrong to abstain

From Collr., 26th Aug., in Cons., 1st Sept. 1806.
To do. 1st 1806, in Diary Cons., 4th Sept.
From do. 4th, in Cons., 11th September 1806.

'from enforcing the Regulations which they declared should be allowed 'to take their course. Accordingly sub-division statements were prepared 'of the Purgunnah of Godiwade which was formed into 4 Mootah. 'Certain informalities appearing in these statements, they were re- 'turned for correction; meantime the Zemindar paid his arrears, and the Estates were released.'

From Govt., 15th Nov., in Cons., 1st Dec. 1806, para. 5.
In Dy. Cons., 12th Feb. 1807.
From the Collr., 29th Oct., in Cons., 9th Nov. 1807.
To the Collr., 13th, in Dy. Cons., 14th Dec. 1807.

113. 'An amended Cowle was received from Government on the 15th November 1806, and 'forwarded to the Collector on the 11th February 1807. This instru- 'ment was, however, found like the former to be incorrect inasmuch as 'it made the assessment amount to Pagodas 27,000 from the commence- 'ment of Fusli 1215 instead of 1220. The Collector was desired again 'to return it for correction, but it does not appear that any amended 'Cowle was ever transmitted and none has in consequence ever been 'delivered to the Zemindar; though the terms of the intended agreement have been conformed to 'and enforced.'

From the Collr., 31st Oct., in Cons., 11th Nov. 1811.
To the Collr., 19th, in Cons., 19th December 1811.
From Collr., 6th, in Cons., 15th July 1811.
From Collr., 2nd, in Cons., 14th Nov. 1811.

114. 'Of the various misfortunes which at different times have involved this ill-fated Zemin- 'dary in distress and difficulty, two of the principal were successive failures of renters to whom 'Camadena Soobanady Row had farmed his Estates. Deedoovany Tummiah had the rent for 8 years 'from Fusly 1212, but he failed in 1215, and the Zemindar was compelled to resume the rent. This 'proceeding involved him in a long, troublesome and expensive law suit in which the northern 'Provincial Court gave judgment against the Zemindâr, and although this decision was ultimately 'reversed by a decree of the Sudr Adawlut, which declared a sum of money to be payable by the 'Renter to the Zemindar, yet his Estate was more than once attached by precept of the Provincial 'Court for the fulfilment of their decrees before orders for suspending 'execution could be obtained from the Sudr. The Zemindar again 'rented his Estate for 12 years from Fusly 1216, to Bommadavar Nagana, 'but this renter died in Fusly 1219. The kists for that year were paid 'by his widow B. Shashamme, but in 1220 the Zemindar found himself 'under the necessity of resuming the rent. The confusion incident to 'these events threw the Zemindar 11,000 Pagodas in arrear on account of the revenue of 1220. 'The Government arrear was paid off in November of 1221, but the Bommadavar family are now 'among the chief creditors of the Zemindary.'

From Collr., 5th, in Cons., 15th and 24th June, in Cons., 2nd July, 20th Sept., in Cons., 12th Oct. 1812.

From Collr., 12th in Cons., 19th Nov. 1812.

115. 'At the close of Fusly 1221, just when the orders had arrived for suspending execution 'of the Provincial Court's Decree in favor of D. Tummiah, the rebel 'Camadena Vencata Row renewed his depredations and his threats, he 'sent proclamations into the Zemindary, declaring the country to be 'his rightful heritage, and threatening with mutilation and death any 'persons who should cultivate the ground while possessed by Soobanadry Row. These threats he 'actually proceeded to carry into execution on the persons of two individuals, and such terror was 'occasioned by his proceedings that an entire stop was put to agriculture at the most important 'period of the year. The loss occasioned by these disastrous occurrences could ill be borne by the 'Zemindar, involved as he was in debt to persons by whose advances he had been enabled from time 'to time to save his Estate from sale and alienation for ever. To complete his misfortunes, the 'season proved adverse and the fruits of whatever industry had 'been employed to purpose were lost. Under these circumstances, 'the Zemindar himself solicited that his country might be taken under the Collector's management.'

In Cons., 12th April 1813.

116. 'Under date the 23rd March 1813, the Collector submitted statement of the Zemindar's 'embarrassed affairs. The Sudr Court had admitted the appeal on the 'petition prepared by the Collector who had taken much pains to bring

'to the Court's notice the peculiar points and difficulties of the case. The Estate, however, had 'been declared attached as security for the eventual fulfilment of the decree, amounting to Star 'Pagodas 23,785. Another decree has also been passed against the Zemindar by the Provincial 'Court for Pagodas 23,712, and the Collector expected that an arrear of Pagodas 20,000 would be 'due at the end of the Fusly.'

Proceedings, 12th, in Cons., 12th April 1813.
To Govt., 28th, in Cons., 28th September 1813.

117. 'The Board in their communication to Government of the 12th April and 28th Sep- 'tember 1813, reviewed these events, and stated their opinion that 'though much of the evil suffered by the Zemindar was to be attribut- 'ed to his own folly and extravagance, yet much of it was produced by 'causes over which he had no control, especially by the incursions of C. 'Vencata Row, and they submitted to the consideration of Government whether, since the Govern- 'ment had charged themselves with the Police and protection of Zemindaries, some remission 'should not in equity be made on account of the losses sustained by the outrages of Vencata Row.'

To Govt., 28th, in Cons., 28th Sept. 1813, para. 2.

From the Collr., 20th, in Cons., 30th August 1813.
To do. 30th, do. 30th 1813.

	Pags.
* Balance	31,000
Unavoidable loss by Zemindar	1,171
	19,829
Realized by the Collector	11028
Balance still due ...	8,801

From Collr., 20th, in Cons., 29th July 1813.

To the Collr., 1st, in Cons., 1st Oct. 1813.
From Collr., in Cons., 12th Oct. 1813.

118. 'The Collector estimated the unavoidable losses of the Zemindar at Pagodas 11,171, 'which, if remitted, would leave the balance to be re- 'covered Pagodas 8,801*. The Board having desired 'the Collector to put up the Estate to sale on the 1st 'October, the Collector reported under date the 6th 'October that he had done so, but that no bidders 'presented themselves; but he stated himself to be in 'hopes that an arrangement might be made through the 'mediation of the Zemindar of Mylaveram, two of whose 'daughters were married to the two eldest sons of 'Soobanady Row. Sub-division statements of the Zemin- 'dary had been prepared as follows:'—

Vinnacottah	12,121-20-59
Godewada	14,372-33-54
Bitterjully	4,972-42- 7
Culdindy	3,352-38-40

From Govt., 18th, in Cons., 12th Oct. 1813.
From the Collr., 13th, and 16th, in Cons., 22nd Oct. 1813.

119. 'The Government in reply to the Board's representations thought it inexpedient 'and of bad precedent to allow remission on account of the depredations 'of Vencata Row, though they stated their readiness to grant time for 'the liquidation of the arrears. In the meanwhile the Collector had 'put up the Purgunnahs for sale in liquidation of the balance, exclu- 'sive of the proposed remission, then under reference to Government. The Zemindar of Myla- 'veram purchased Bitterjully for Pagodas 7,125 and Culdindy for Pagodas 3,525, making 'together 10,650, and declared his intention of settling them on his sons-in-law; this intention 'however was never carried into execution.'

From Collr., 29th Oct., in Cons., 9th Nov. 1813.

120. 'In consequence of the resolution of Government not to allow remission on account of 'the losses consequent on Vencata Row's incursions, the Board directed 'the Collector to attach the remaining Mootahs and to propose periods 'for the liquidation of the arrears. The Collector proposed the 'discharge in five equal instalments of Pagodas 2,234-13-2 in each Fusly from 1223 to 1227 'inclusive.'

From Collr., 11th, in Cons., 21st July 1814.

121. 'The out-turn of Fusly 1223, however, was peculiarly prosperous; the Collector Mr. 'Russell had always stated his opinion that the Zemindary would pay 'the assessment fixed, and once freed from embarassment the result of 'this year's collections corroborated that opinion, for the whole of the

'revenue of the year was paid off as well as the whole of the balance above noticed, and a small 'surplus remained payable to the Zemindar.'

From the Collr., in Cons., 3rd Oct. 1814.

122. 'On the 22nd September 1814, the Collector submitted a proposition from the Zemindar 'that the estate should be taken under the Collector's management 'from Fusly 1224 to 1227 inclusive, and that after payment of the 'Government kists, the surplus should be applied to the liquidation 'of a sum due by Rajaswera to Boommadavoor Shashama, to whom the debt had been transferred 'by Shashama Subooryadoo who had sued the Zemindar in Court for 94,000 Rupees, a reservation 'was made of a right to pay out of the surplus a proportionate sum to any other creditors with 'whom the Zemindar might make terms of arrangement by Razeenama. In the event of the 'estate being sold for arrears the debt due to Boommadavoor Shashama was to be paid out of the 'proceeds. The accounts between Soobanadry Row and the late Naganar, the husband of Shashama 'and former renter of the Zemindary, were declared to be finally adjusted by this arrangement.'

To Govt., 20th, in Cons., 20th Oct. 1814.
From do. 28th, in Cons., 30th Oct. 1814.
To Collr., 31st Oct., in Diary Cons., 3rd Nov. 1814.
From the Collr., 4th, in Cons., 13th Nov. 1815.

123. 'This proposition received the sanction of Government, and its operation commenced 'prosperously. On the 4th November 1815 the Collector reported that 'the collections for 1224 had enabled him to pay not only all kists and 'charges, including an advance made by the Bommadavoor family 'for Maramut, but to apply in liquidation of the Razeenama claim Star 'Pagodas 8,224-13-4.'

From Collr., 5th, in Cons., 28th Oct. 1816.

124. 'In 1225 the seasons were adverse and the crops unproductive. The Company's kists 'were paid in full, but of a large sum advanced for tuccavy by the Boom- 'madavoor family, part only was repaid and a portion only of the 'Zemindar's personal allowance was given to him, nothing was paid in 'liquidation of the debt. The season of 1226 was more unpropitious than that of the preceding 'year, the Zemindar's embarrassments increased; that of 1227, however, 'in some degree reduced their rise. In 1228 the seasons were good, 'and money having been judiciously laid out in the preceding year 'in Maramut which had been advanced by the Boommadavoor 'family, the greatest advantage was derived from the favourable 'nature of the season, the demand on the ryots being Rupees 1,62,670, exclusive of tuccavy 'advances, was realized within 40 Rupees; the whole Government balance was paid off, but there 'was no surplus left in discharge of the Razeenama debt, towards which only one payment had 'been made, that in 1224, the first year of the Collector's management under the agreement.'

From Collr., 16th, in Cons., 24th July 1817.
From do., 1st, in Cons., 19th Oct, 1818.
From do., 1st Sept., in Cons., 11th Oct. 1819.

From Collr., 10th August, in Cons., 4th Sept. 1820.

125. 'In Fusly 1229 misfortunes began again to accumulate on this unfortunate Zemindary. 'The collections were made with an arrear of only Rupees 4,715 and 'all the Company's revenue was paid; but a charge was incurred for the 'funeral of the Zemindar's eldest wife who died in this year, and he 'became himself so ill that his life was despaired of.'

From the Collr., 16th, in Cons., 25th Sept. 1820.

126. 'On the 16th September 1820 the Collector reported the death of the Zemindar, and 'that the family were disputing about the succession; a Will was pro- 'duced, said to have been executed by the Zemindar in his last days, in 'favour of the two eldest sons; but it was doubted whether the Will 'was genuine, and even if genuine, whether it could be sustained according to the Hindu Law. In the 'subsequent correspondence, the opinion of the Law Officers of the Zillah Court on the legal claims 'of the sons is given; but the great question of the claims of Timmiah not having been finally 'adjusted, the Collector succeeded in persuading the litigant parties to 'stay all adverse proceedings, at the least until they had secured some- 'thing to succeed to, and the eldest son having by common consent 'become the representative of the family, a petition of appeal prepared 'by the Collector, of which a copy is enclosed in the Collector's letter

From Collr., 16th, in Cons., 25th Sept.
19th, in Cons., 25th Sept.
27th Oct., in Cons., 9th Nov. 1820.
20th March, in Cons., 2nd April 1821.

From Collr. 20th Sept., in Cons., 12th Oct. 1812.
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From Collr., 26th Aug., in Cons., 1st Sept. 1806.
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From Govt., 15th Nov., in Cons., 1st Dec. 1806, para. 5.
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From the Collr., 31st Oct., in Cons., 11th Nov. 1811.
To the Collr., 19th, in Cons., 19th December 1811.
From Collr., 6th, in Cons., 15th July 1811.
From Collr., 2nd, in Cons., 14th Nov. 1811.

'Court for the fulfilment of their decrees before orders for suspending 'execution could be obtained from the Sudr. The Zemindar again 'rented his Estate for 12 years from Fusly 1216, to Bommadavar Nagana, 'but this renter died in Fusly 1219. The kists for that year were paid 'by his widow B. Shashamme, but in 1220 the Zemindar found himself 'under the necessity of resuming the rent. The confusion incident to 'these events threw the Zemindar 11,000 Pagodas in arrear on account of the revenue of 1220. 'The Government arrear was paid off in November of 1221, but the Bommadavar family are now 'among the chief creditors of the Zemindary.'

From Collr., 5th, in Cons., 15th and 24th June, in Cons., 2nd July, 20th Sept., in Cons., 12th Oct. 1812.

115. 'At the close of Fusly 1221, just when the orders had arrived for suspending execution 'of the Provincial Court's Decree in favor of D. Tummiah, the rebel 'Camadena Vencata Row renewed his depredations and his threats, he 'sent proclamations into the Zemindary, declaring the country to be 'his rightful heritage, and threatening with mutilation and death any 'persons who should cultivate the ground while possessed by Soobanadry Row. These threats he 'actually proceeded to carry into execution on the persons of two individuals, and such terror was 'occasioned by his proceedings that an entire stop was put to agriculture at the most important 'period of the year. The loss occasioned by these disastrous occurrences could ill be borne by the 'Zemindar, involved as he was in debt to persons by whose advances he had been enabled from time 'to time to save his Estate from sale and alienation for ever. To complete his misfortunes, the 'season proved adverse and the fruits of whatever industry had 'been employed to purpose were lost. Under these circumstances, 'the Zemindar himself solicited that his country might be taken under the Collector's management.'

From Collr., 12th in Cons., 19th Nov. 1812.

In Cons., 12th April 1813.

116. 'Under date the 23rd March 1813, the Collector submitted statement of the Zemindar's 'embarrassed affairs. The Sudr Court had admitted the appeal on the 'petition prepared by the Collector who had taken much pains to bring

'to the Court's notice the peculiar points and difficulties of the case. The Estate, however, had 'been declared attached as security for the eventual fulfilment of the decree, amounting to Star 'Pagodas 23,785. Another decree has also been passed against the Zemindar by the Provincial 'Court for Pagodas 23,712, and the Collector expected that an arrear of Pagodas 20,000 would be 'due at the end of the Fusly.'

Proceedings, 12th, in Cons., 12th April 1813.
To Govt., 28th, in Cons., 28th September 1813.

117. 'The Board in their communication to Government of the 12th April and 28th September 1813, reviewed these events, and stated their opinion that 'though much of the evil suffered by the Zemindar was to be attributed to his own folly and extravagance, yet much of it was produced by 'causes over which he had no control, especially by the incursions of C. 'Vencata Row, and they submitted to the consideration of Government whether, since the Government had charged themselves with the Police and protection of Zemindaries, some remission 'should not in equity be made on account of the losses sustained by the outrages of Vencata Row.'

To Govt., 28th, in Cons., 28th Sept. 1813, para. 2.

From the Collr., 20th, in Cons., 30th August 1813.
To do. 30th, do. 30th 1813.

	Pags.
* Balance	31,000
Unavoidable loss by Zemindar	1,171
	19,829
Realized by the Collector	11028
Balance still due ...	8,801

From Collr., 20th, in Cons., 29th July 1813.

To the Collr., 1st, in Cons., 1st Oct. 1813.
From Collr., in Cons., 12th Oct. 1813.

118. 'The Collector estimated the unavoidable losses of the Zemindar at Pagodas 11,171, 'which, if remitted, would leave the balance to be recovered Pagodas 8,801*. The Board having desired 'the Collector to put up the Estate to sale on the 1st 'October, the Collector reported under date the 6th 'October that he had done so, but that no bidders 'presented themselves; but he stated himself to be in 'hopes that an arrangement might be made through the 'mediation of the Zemindar of Mylaveram, two of whose 'daughters were married to the two eldest sons of 'Soobanady Row. Sub-division statements of the Zemindary had been prepared as follows:'—

Vinnacottah	... ...	12,121-20-59
Godewada	... ...	14,372-33-54
Bitterjully	... ...	4,972-42- 7
Culdindy	... ...	3,352-38-40

From Govt., 18th, in Cons., 12th Oct. 1813.
From the Collr., 13th, and 16th, in Cons., 22nd Oct. 1813.

119. 'The Government in reply to the Board's representations thought it inexpedient 'and of bad precedent to allow remission on account of the depredations 'of Vencata Row, though they stated their readiness to grant time for 'the liquidation of the arrears. In the meanwhile the Collector had 'put up the Purgunnahs for sale in liquidation of the balance, exclusive of the proposed remission, then under reference to Government. The Zemindar of Mylaveram purchased Bitterjully for Pagodas 7,125 and Culdindy for Pagodas 3,525, making 'together 10,650, and declared his intention of settling them on his sons-in-law; this intention 'however was never carried into execution.'

From Collr., 29th Oct., in Cons., 9th Nov. 1813.

120. 'In consequence of the resolution of Government not to allow remission on account of 'the losses consequent on Vencata Row's incursions, the Board directed 'the Collector to attach the remaining Mootahs and to propose periods 'for the liquidation of the arrears. The Collector proposed the 'discharge in five equal instalments of Pagodas 2,234-13-2 in each Fusly from 1223 to 1227 'inclusive.'

From Collr., 11th, in Cons., 21st July 1814.

121. 'The out-turn of Fusly 1223, however, was peculiarly prosperous; the Collector Mr. 'Russell had always stated his opinion that the Zemindary would pay 'the assessment fixed, and once freed from embarassment the result of 'this year's collections corroborated that opinion, for the whole of the

'revenue of the year was paid off as well as the whole of the balance above noticed, and a small 'surplus remained payable to the Zemindar.'

From the Collr., in Cons., 3rd Oct. 1814.

122. 'On the 22nd September 1814, the Collector submitted a proposition from the Zemindar 'that the estate should be taken under the Collector's management 'from Fusly 1224 to 1227 inclusive, and that after payment of the 'Government kists, the surplus should be applied to the liquidation 'of a sum due by Rajaswera to Boommadavoor Shashama, to whom the debt had been transferred 'by Shashama Subooraya doo who had sued the Zemindar in Court for 94,000 Rupees, a reservation 'was made of a right to pay out of the surplus a proportionate sum to any other creditors with 'whom the Zemindar might make terms of arrangement by Razeenama. In the event of the 'estate being sold for arrears the debt due to Boommadavoor Shashama was to be paid out of the 'proceeds. The accounts between Soobanadry Row and the late Naganar, the husband of Shashama 'and former renter of the Zemindary, were declared to be finally adjusted by this arrangement.'

To Govt., 20th, in Cons., 20th Oct. 1814.
From do. 28th, in. Cons., 30th Oct. 1814.
To Collr., 31st Oct., in Diary Cons., 3rd Nov. 1814.
From the Collr., 4th, in Cons., 13th Nov. 1815.

123. 'This proposition received the sanction of Government, and its operation commenced 'prosperously. On the 4th November 1815 the Collector reported that 'the collections for 1224 had enabled him to pay not only all kists and 'charges, including an advance made by the Bommadavoor family 'for Maramut, but to apply in liquidation of the Razeenama claim Star 'Pagodas 8,224-13-4.'

From Collr., 5th, in Cons., 28th Oct. 1816.
From Collr., 16th, in Cons., 24th July 1817.
From do., 1st, in Cons., 19th Oct, 1818.
From do., 1st Sept., in Cons., 11th Oct. 1819.

124. 'In 1225 the seasons were adverse and the crops unproductive. The Company's kists 'were paid in full, but of a large sum advanced for tuccavy by the Boommadavoor family, part only was repaid and a portion only of the 'Zemindar's personal allowance was given to him, nothing was paid in 'liquidation of the debt. The season of 1226 was more unpropitious than that of the preceding 'year, the Zemindar's embarrassments increased; that of 1227, however, 'in some degree reduced their rise. In 1228 the seasons were good, 'and money having been judiciously laid out in the preceding year 'in Maramut which had been advanced by the Boommadavoor 'family, the greatest advantage was derived from the favourable 'nature of the season, the demand on the ryots being Rupees 1,62,670, exclusive of tuccavy 'advances, was realized within 40 Rupees; the whole Government balance was paid off, but there 'was no surplus left in discharge of the Razeenama debt, towards which only one payment had 'been made, that in 1224, the first year of the Collector's management under the agreement.'

From Collr., 10th August, in Cons., 4th Sept. 1820.

125. 'In Fusly 1229 misfortunes began again to accumulate on this unfortunate Zemindary. 'The collections were made with an arrear of only Rupees 4,715 and 'all the Company's revenue was paid; but a charge was incurred for the 'funeral of the Zemindar's eldest wife who died in this year, and he 'became himself so ill that his life was despaired of.'

From the Collr., 16th, in Cons., 25th Sept. 1820.

126. 'On the 16th September 1820 the Collector reported the death of the Zemindar, and 'that the family were disputing about the succession; a Will was produced, said to have been executed by the Zemindar in his last days, in 'favour of the two eldest sons; but it was doubted whether the Will 'was genuine, and even if genuine, whether it could be sustained according to the Hindu Law. In the 'subsequent correspondence, the opinion of the Law Officers of the Zillah Court on the legal claims 'of the sons is given; but the great question of the claims of Timmiah not having been finally 'adjusted, the Collector succeeded in persuading the litigant parties to 'stay all adverse proceedings, at the least until they had secured something to succeed to, and the eldest son having by common consent 'become the representative of the family, a petition of appeal prepared 'by the Collector, of which a copy is enclosed in the Collector's letter

From Collr., 16th, in Cons., 25th Sept.
19th, in Cons., 28th Sept.
27th Oct., in Cons., 9th Nov. 1820.
20th March, in Cons., 2nd Apirl 1821.

'of the 27th October 1820, was presented to the Sudder Court. On the 12th April 1821 the Sudder 'Court adjudged finally that on an adjustment of accounts, Rupees '8,555 were due by Timmiah to the Government. Copy of this decision 'was enclosed in the Collector's letter, 3rd June 1821. But he reported at the same time that the 'crops of Fusly 1230 had failed entirely.'

In Cons., 14th June 1821.

127. 'Since that time the balances have continued to increase, and several precepts have 'issued for sale of parts of the estate in satisfaction of several decrees and Razeenamahs; but the 'Courts have not peremptorily decided whether in the absence of a Sunnud of permanent 'settlement the estate was liable to be sold. Under these circumstances, the question now for con-'sideration is whether any efficient relief can be afforded to the ancient family to save the estate 'from ruin.'

128. 'The principal creditors have shown so much leniency and consideration that the Board 'are willing to hope that if a scheme of probable adjustment could be drawn out on such data 'as to afford reasonable hope of a regular and continued succession of payments in liquidation of 'their demands, they would accede to the proposed terms. The former Collector, Mr. Russell, was 'always of opinion that the Zemindary lands were sufficiently productive to pay off all balances 'that had at any time in his management accrued; and the out-turn of several Fuslies 'confirmed that opinion; but these were years in which, besides the seasons being favourable, 'a judicious outlay had been made for repairs. This Zemindary 'depends for its productiveness very much on the attention paid to its 'Maramut. The late Collector, Mr. Lane, who drew up certain pro-'positions (on which the orders of the Board would have been earlier passed had not the death of 'the proposer rendered it unavailing), one of which was the outlay of a considerable sum to be 'advanced by Government to put the irrigation of the Zemindary in a permanently efficient state. 'Besides the obtaining the consent of all the creditors to a scheme of gradual liquidation and the 'drawing out a plan of management including the Maramut to be effected by advances from 'Government, another essential point is to obtain the consent of all the brothers, that a Sunnud 'of permanent settlement should now be given to the eldest son as the head of the family, and that 'he should engage in consideration of this selection, to maintain in a proper manner and as far as 'his revenues will allow, the remaining members of the family.'

From Collr., 15th, in Cons., 22nd Sept. 1823.

129. 'The considerations to be urged to the different parties concerned will readily suggest 'themselves to the Collector, and the Board are willing to hope that he may be able to urge them 'with effect. Nothing short of an arrangement complete in all its parts, can be worth submitting 'for the consideration of the Governor in Council; but if it can be made to appear by a progressive 'calculation of the effects of good management, with Maramut repairs proposed to be effected, that 'justice will be done to the resources of the Zemindary and an annual increase of revenue secured; 'and if the family will concur in placing one member at its head, and leave the estate in the Col-'lector's management until the debts shall be discharged, the Board have every reasonable ground 'of hope that the creditors will not be unwilling to accede to such an arrangement which would 'then be submitted for the orders and sanction of Government.'

130. 'It does not appear necessary at present to go into a review of all the measures pro-'posed by the late Collector, Mr. Lane, nor to examine all the claims to remission suggested by him; 'but it will be proper that the present Collector should take them under his consideration, suffice 'it to say that generally the claims to remission did not appear to the Board to be admissible; and 'that the Board have no doubt that although the permanent Sunnud was never actually accepted 'by the late Zemindar, this was owing to the errors in its preparation, which have not, it appears, 'been rectified, and not by any fault of the Zemindar himself. They therefore consider the estate 'as in every respect similarly circumstanced with all others in which the Sunnud-i-Milkeut-i-istimrar

'had been received by the Zemindar. But as the arrangement, if any can be now effected, will 'have to be carried into operation by the present Collector, the Board will prefer receiving a full 'report from him in every point which he is desirous of submitting to their decision or that of the 'Government, and they have every hope that through his exertions the necessity of resorting to 'the sale of any part of the lands will be averted.'

131. 'Under date the 21st February we received an answer to the above communication, by 'which we were informed that under the circumstances therein repre-'sented, the Honorable the Governor in Council concurred with us in 'deeming it expedient that an outlay to the amount of about Rupees '26,602, the sum estimated by the Collector as requisite, should be made on the part of Government 'in the repair and improvement of works connected with irrigation in the Charmahal Zemindary 'in the district of Masulipatam. The Governor in Council also granted authority agreeable to 'our recommendation for the Collector's commencing the issue of advances on this account accord-'ing to the estimate which he had furnished, it being understood that regular estimates 'should be afterwards submitted through the proper channel, and that the whole outlay was 'ultimately to be recovered in the manner which we had described.'

From the Secy. to Govt., in Cons., 2nd March 1826.

132. With reference to the foregoing extract from our proceedings under date the 7th March 1825, we addressed a letter to the Chief Secretary on the 17th July, soliciting the attention of the Honorable the Governor in Council to the letters therein referred to from the present and late Collectors of Masulipatam, relative to the claim of Cotty Sambaseva Row of Masulipatam upon a Razeenama filed by the late Zemindar of Charmahal in a suit in the Provincial Court in the Northern Division, wherein the Zemindar was appellant and Cotty Sambaseva Row respondent, and to the correspondence noted in the margin, which had since passed with the Collector.

In Cons., 17th July 1826.
To the Collector of Masulipatam, 2nd, in Cons., 2nd March 1826.
From Collector, 1st, in Cons., 12th June.

133. The Razeenama in question, we said, was filed in the year 1820, and three villages were mortgaged as security for its execution, on failure whereof the three villages in question were ordered by the Sudder Adawlut to be sold. In return to a precept from the Provincial Court issued in conformity with these orders of the Sudder Adawlut, the Collector submitted that the sale of any part of the lands in question would not be legal without the concurrence of Government, inasmuch as the proprietary right thereto had never been vested in a late Zemindar by the issue of a Sunnud-i-Milkeut-i-istimrar. The Provincial Court admitted this objection as a bar to the execution of the Razeenama, by the sale of mortgaged villages. The Sudder Adawlut, however, doubted whether there was any force in the objection; but for the satisfaction of purchasers they directed an application to be made to Government through the Revenue Department, for their consent to the sale; a reference had accordingly been made to our Board on the subject by the late Collector, Mr. Lane, in the letter dated 10th October 1823, and another by the present Collector in his letter under date the 31st December 1824, at the instance of the creditor Sambaseva Row.

In Cons., 30th Oct. 1823.

In Cons., 17th Jany. 1875.

134. These letters we had taken into consideration in our proceedings on the 7th March 1875; but as it was hoped that the Collector might be able to induce all the creditors to give their consent to some arrangement by which the debts due to them should be gradually liquidated, it was not deemed advisable at that time to agitate the particular question discussed therein. Since, however, the recent communications from the Collector afforded no prospect of any compromise being effected with Sambaseva Row, and as we had reason to believe that the Court of Sudder Adawlut might be pressed for the execution of the Razeenama in his favor, it had become necessary for us to solicit that the sentiments of the Government on the point at issue might be communicated to us for our guidance in the event of a further precept being issued in the case.

135. The causes which prevented the issue of a Sunnud-i-Milkeut-i-istimrar to the late Zemindar of Charmahal, we observed, were fully explained in our proceedings of 7th March 1825, and in Mr. Lane's letter of the 10th October 1823, in which would also be found the Proceedings of the Sudder Adawlut, on the objection of the Collector to execute the Razeenama, for the reasons above stated. Our opinion as to the effect of the omission to issue the Sunnud-i-Milkeut-i-istimrar to the late Zemindar Rajah Soobanadry Row was, we remarked, stated in our proceedings of the 7th March 1825, in the following words: "the Board have no doubt that although the permanent Sunnud was "never actually accepted by the late Zemindar, this was owing to the errors in its preparation "which have not, it appears, been rectified, and not by the fault of the Zemindar himself. They "therefore consider the estate as in every respect similarly circumstanced with all others in which "the Sunnud-i-Milkeut-i-istimrar had been received by the Zemindar." Indeed, we observed, it was under this impression that the Government proceeded in the year 1813, to sell by public auction a sub-division of this original Zemindary for arrears of revenue, and this step alone seemed to preclude them from opposing the sale directed by the Courts, by the use of an argument which, if well founded, should have equally operated as a bar against the sale by themselves for revenue arrears. The question, however, having been mooted, it remained, we said, for the Governor in Council to decide whether, under the circumstances of the case, the lands held by the late Zemindar of Charmahal are exempt from responsibility for his private debts, and in the event of his deciding that they are not exempt, to give a formal sanction to the eventual sale of the three villages in question according to the orders of the Court.

136. Adverting to the heavy arrears of revenue now outstanding against this estate, amounting, as stated in our communication of the 9th February last, to Rupees 92,916, a sum exceeding one year's Péshcush, and to the large advance of Rupees 26,602 lately sanctioned by the Government for the repair of its tanks, &c., constituting a debt to the State of Rupees 1,19,518, it appeared to us, we said, that if the eventual sale of the villages abovementioned in satisfaction of the claim of Sambaseva Row should be allowed, it would perhaps be necessary for the security of the Government to proceed, in the first instance, before the three villages were sold for the private claim to sell another separate portion of the Zemindary sufficient to cover the public demand. Upon this point we promised to report more particularly when we should be informed of the amount of revenue realized in the present year, and of the degree of improvement in the resources of the country effected by the repairs of tanks, &c., now in progress, and also of the final issue of the Collector's negotiation with the Zemindar's creditors.

	92,916
	26,602
	1,19,518

From the Secy. to Govt., 28th July, in Cons., 3rd Aug. 1826.

137. In reply we were informed that the Honorable the Governor in Council consented to the sale ordered by the Sudder Adawlut, of certain villages of the Charmahal Zemindary in the district of Masulipatam.

In Cons., 3rd Aug. 1826.

138. Copy of the foregoing correspondence was forwarded to the Collector on the 3rd August with the necessary instructions on the subject.

Settlement of Aumany Estates, for Fusly 1235.

Progs., in Cons., 4th Dec. 1826.

139. On the 7th December we submitted for the orders of the Honorable the Governor in Council the following extract from our proceedings, under date the 4th of that month.

In Cons., 15th Sept. 1826.

140. 'Read again letter from the Collector of Masulipatam under date the 9th September, 'reporting on the land revenue of his district for Fusly 1235; and on 'management of the estates under attachment for arrears, and in 'consequence of judicial process, and of the villages paying revenue directly to Government.'

141. 'The fixed revenue on the permanently settled lands of all descriptions is Rupees 9,55,115, 'of which Rupees 9,37,793 have been collected of the balance, the chief 'part amounting to Rupees 17,184 is due from the Nundegamah Zemin'dary, an estate belonging to the Bassereddy family. This estate, which 'was taken possession of by Ramanada Bauloo, the younger adopted 'son of the late Zemindar on the death of the elder Jugganada 'Baboo, was assumed by the Collector at the close of the Fusly under orders from the Provincial 'Court in the Northern Division. The whole rent due from the estate for Fusly 1235 was Rupees '1,64,362, of which there ought to have been paid to the Government, on account of Peshcush, 'Rupees 1,33,451. On the assumption of the estate, however, it was found that so much of the 'year's rent had been collected and appropriated privately by the party in possession that what 'remained was insufficient to discharge the balance of Peshcush then due. The deficiency, the 'Collector states, will be recovered from the rent of the current year, or from the party to whom 'the Court may order him to give possession of the estate.'

Demand	... ...	9,55,115
Collection	... ...	9,37,793
	Balance...	17,322

142. 'The estate under attachment for arrears is Charmahal, comprising the Purgunnahs of 'Vennacotah and Goodewada. The rent of this estate for Fusly 1235 'was settled at Rupees 1,27,685, which was collected in full besides 'Rupees 3,322 on account of arrears out of a demand for Rupees '5,508, and miscellaneous receipt amounting to Rupees 1,895, the total 'income brought to account being Rupees 1,32,902.'*

*Note.—The amount stated in the Collector's Report is Rupees 1,38,902, including 6,000 Rupees for Tuccavy, which does not properly come under the head of "Income," or "Revenue."

143. 'The rent above mentioned exceeds that of Fusly 1234 by Rupees 52,198. This excess 'appears to have arisen entirely from additional cultivation and more abundant crops in the 'Nunjee lands. In 1234 the extent of Nunjee lands cultivated was only 194 cutties, and the pro'duce thereof 1,246 candies; in 1235, 749 cutties were cultivated and produced 12,013 candies. 'This produce is considerably larger than that of any year since 1225 except 1228, in which the 'quantity was 14,536 cutties, the extent of Nunjee land cultivated in 1235 is not so great as in '1232, but it exceeds the extent cultivated in 1234, 1233 and 1231, before which the extent of 'cultivation is not shewn. In 1234 the Circar or Zemindar's share of the produce of the Nunjee 'land cultivated was 364 candies, which yielded Rupees 11,138, in 1235 it was 4,069 candies, 'which being commuted for money, gave a rent of Rupees 69,166.'

144. 'The extent of Poonjee land cultivated in 1235 was also greater than in 1234, and 'yielded a greater produce, but the commutation price being lower it gave a less return.'

145. 'The general result of the past year thus appears to have been highly favorable, but 'a still more prosperous result is expected by the Collector in the current Fusly, from the 'combined effect of a very favourable season and of the extension of the means of irrigation by 'the repair of water courses, &c. A small part only of the sum authorized by Government 'to be applied to this purpose has yet been expended,' "yet that '(the Collector observes) being principally bestowed on channels of 'supply, those benefits have resulted by bringing large tracts of old 'waste under irrigation as hold out a reasonable expectation that the 'proceeds of the current season will prove highly advantageous to 'the estate, and therefore deserving a trial ere a final decision shall be pronounced upon the 'alienation of a part either on account of public or private creditors." The remaining 'repairs and improvements which are necessary to provide for the efficient irrigation of the 'country, the Collector expects to be able to complete in a great measure in the course of 'the current year, but the beneficial result which he anticipates, he thinks, will not be fully 'developed until Fusly 1237, and he recommends accordingly that the estates be kept entire until 'the close of that year.'

21st Feby. 1826.		
Sanctioned	...	26,602
Disbursed	...	3,749
	Remains...	22,853

146. 'In reporting to Government on the mortgage held by C. Sambaseva Row, one of the 'private creditors of the late Zemindar of Charmahal, of three villages of this estate which had been 'ordered to be sold, on failure of the execution of a Razeenama filed by the Zemindar in a suit in 'the Provincial Court in the Northern Division, the Board observed with reference to the heavy 'arrears outstanding against the estate, and the large advance lately sanctioned by Government for 'the repair of its tanks, &c., that if the eventual sale of these villages in satisfaction of the claim of 'Sambaseva Row were allowed, it would perhaps be necessary for the security of Government to 'proceed in the first instance to sell a portion of the estate to cover the public demand.'

147. 'It now appears that Sambaseva Row is willing to waive his claim upon the three villages 'mortgaged to him by the Razeenama and to give up a portion of the interest of his debt, on the

From Collr., 18th Nov.

'condition of an early settlement. The principal sum due to this man 'is Rupees 15,400, and he at first proposed to give up a fourth of the 'interest which had accrued thereon at 12 per cent, but the Collector has since induced him to 'deduct a half or Rupees 6,559, by which he has reduced his claim to Rupees 21,959, on condition 'of immediate payment.'

148. 'The Collector proposes that the Government should postpone its prior claim to the 'surplus income of the estate in Fusly 1235 on account of the outstanding balance of Peshcush, 'and permit it to be applied in part to the payment of the debts due to Sambaseva Row, and 'other private creditors whose claims are pressing, but who are willing to make a similar sacrifice 'of interest for the sake of an immediate adjustment in order to secure the preservation of the 'Zemindary in its present state, until its resources and capabilities are fully ascertained by the 'completion of the works now in progress at the expense of Government. It appears to the 'Board that this is the best arrangement that can be made at present. It seems indeed to be 'the only way to prevent the alienation of the estate from the family or its division, by which 'the liberal intentions of the Government in authorizing a large advance to be made for the pur-'pose of repairs and improvements would be entirely frustrated. For this reason and because 'the land will still remain as security for the ultimate satisfaction of the public demand, it is 'resolved to recommend it for the sanction of the Honorable the Governor in Council.'

149. 'The surplus remaining out of the income brought to account for Fusly 1235, amounting, 'as before stated, to Rupees 1,32,902, after deducting the Peshcush* for 'the year and charges of collection, &c., was Rupees 34,208; of which 'the Collector in the first instance applied Rupees 13,254 to the payment of arrears, leaving a net 'surplus of Rupees 20,954. It is now proposed that only so much of the original surplus of 'Rupees 34,208, as may remain after paying the debts specified in the statement enclosed in the 'Collector's letter of the 18th November, be applied to the discharge of arrears. The amount of 'the debts shown in this statement is Rupees 25,955, which being paid, 'there will remain Rupees 8,253 to be carried to the account of Govern-'ment, whereby the arrears will be reduced to Rupees 87,650. The 'statement includes the reduced demand of Sambaseva Row, a debt 'due on a decree to Calapatadu Ramasastrooloo who gives up the 'whole of the interest which has accrued since the date of the decree, and a quarter of the interest 'included in it, and a debt due on a Razeenama to Shait Biree Ramanadoss Gopana Doss, Soucar, 'who relinquishes half of the interest accrued thereon.'

* Rupees 92,729.

Arrear at the commencement of Fusly 1235	95,903
Deduct	8,253
	87,650

150. 'The principal of the remaining private debts amounts to Rupees 88,671, of which 'Rupees 84,171 are due to Bommadavara Vencata Nursimma Naidoo, Zemindar of Goodoor, who 'has proposed to deduct 6 per cent. of the interest on consideration of an early adjustment. Should 'the Government sanction the measure proposed above, a further temporary arrangement may 'perhaps be made for the gradual liquidation of these debts together with the arrears of Peshcush

'in fair proprotions out of the surplus income of the current and ensuing Fusly. At the close of 'Fusly 1237 the result of the new repairs in the resources of the Zemindary will be known, and the 'Board can then finally dispose of the question as to the best means of realizing the arrears then 'outstanding.'

151. 'The estate of six islands which formed a part of the possessions of the late Vassa Reddy 'is under attachment and managed by the Collecter under a precept from the Provincial Court 'in the Northern Division.'

152. 'The settlement of this estate for the past year gave an increase of 1,196 Rs. The 'current jumma amounting to Rupees 14,901 was collected in full 'together with the balance due for Fusly 1234, and there remained after 'paying the Government Peshcush and all charges, a surplus of 'Rupees 5454, which increased the fund in deposit, to Rupees '11,468.'

	Rs.
Fusly 1235 ...	14,985
,, 1234 ...	13,789
	1,196

153. 'In the Circar villages the settlement was very satisfactory, the result being an 'increase of Rupees 2,701 above the settlement of 1234. The total 'demand including arrears was duly collected and a net revenue of 'Rupees 6,664 carried to the account of Government.'

	Rs.
Fusly 1235 ...	8,288
,, 1234 ...	5,587
	2,701

154. 'In concluding their review of the Collector's report of his administration during the 'year past, the Board have much pleasure in observing that it has been generally satisfactory.'

155. In reply to the above the Honorable the Governor in Council was pleased to observe that the only point on which the orders of Government were required was the arrangement proposed by the Collector for reducing the debts due by the estate of Charmahal, making over to certain of the private creditors a portion of the available funds of the Zemindary after discharging the current kists, charges of collections &c., for Fusly 1235, instead of carrying the whole to the credit of Government in part payment of the heavy arrear of Rupees 95,903 due at the commencement of that year. Those funds, it was remarked, amounted to Rupees 34,208, and the sum proposed to be paid to the three creditors who had agreed to relinquish a considerable portion of their claims on condition of immediate payment was Rupees 25,955, leaving Rupees 8,253 to be appropriated to the reduction of the arrears to Government which would then amount to Rupees 87,650.

From the Ag. Secy. to Govt., 26th, in Cons., 28th Dec. 1826.

156. The Governor in Council observed that the object of this recommendation appeared to be to obviate the necessity of dismembering the estate for the sake of a portion of which in satisfaction of private debts, decrees of Court had already been obtained. That this object might certainly be secured in the manner proposed without material inconvenience, if there were no other creditors besides those who were to benefit by the arrangement, but there were two others, the claim of one of whom alone exceeded that of the Government itself, and although the Collector stated that this person "had not been so solicitous as those abovemen-"tioned for a settlement of his accounts," still as "they bore a high interest and had the

" eventual payment secured either by a progressive liquidation or by sale of the estate," the Honorable the Governor in Council was of opinion that it would be proper before sanctioning the proposed arrangements to ascertain that this creditor would not resort to the latter measure and thus defeat the object in view.

157. The resources of the Zemindary appeared to Government to be susceptible of great improvement, and as the proposed settlement with creditors in question appeared to be very favourable to the interests of the estate, the Honorable the Governor in Council was disposed to consent to the general liquidation of the arrears by annual instalments, rather than expose the family to distress and degradation by the sale of its patrimony and the Zemindary—to mismanagement and deterioration by its transfer to speculators, we were accordingly directed to inform the Collector that if the Zemindar of Vulloor Summut, the creditor in question, would agree to receive the sum due to him in the same manner as Government was willing to receive its dues, the arrangement proposed in his letter might be carried into effect without further reference.

158. It would then be proper, we were informed, that he should report for sanction the measures which he might propose to adopt for the liquidation of the remaining public and private debts, stating the period within which he calculated that the whole would be discharged and the grounds of his calculation.

159. The Honorable the Governor in Council was well pleased to observe that the result of the Collector's management of the several descriptions of land noticed in our proceedings was very satisfactory.

Settlement of the Minor Zemindaries of Noozeed, Bezwara and Davercottah, for Fasly 1234.

Vide last General Report, Para., 178, &c.
From the Secy. to Govt., 10th, in Cons., 16th January 1826.

160. In reply to our letter of the 26th December 1825, the Honorable the Governor in Council concurred with us in regarding the report from the Collector of Masulipatam on the Settlement for Fusly 1234 of the estates of the Minor Zemindar of Noozeed, Bezwara and Davercottah as very satisfactory.

In Cons., 16th Jany. 1826.

161. Copy of the foregoing correspondence was communicated to the Collector on the 16th January with the necessary instructions on the subject.

GUNTOOR.

Settlement of the District of Palnad for Fuslies 1233 and 1234.

Proceedings, in Cons., 9th March 1826.

162. On the 13th March, we submitted 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 Settlement of the District of Palnad for Fuslies 1233 and 1234.

From the Collector of Guntoor, 15th, in Cons., 24th Feb. 1825.

163. The following abstract statement exhibits the revenue of Palnaud in Fusly 1233 in comparison with the revenue of the previous year.

—	Jummah of Fusly 1232.			Jummah of Fusly 1233.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ryotwar Settlement	1,48,784	8	7	1,45,692	8	3	0	0	0	3,091	11	4
Aumany.												
Maugauny	19,539	12	11	7,315	14	6	0	0	0	12,223	14	5
Metta in the Mauganny	423	13	8	665	4	5	241	6	9	0	0	0
Garden lands...	330	1	2	363	11	8	33	10	6	0	0	0
Agraharum's Shrotriems...	1,205	13	6	1,364	11	5	158	13	11	0	0	0
Badega on the Enams	42,363	3	11	43,278	5	11	915	2	0	0	0	0
Poollary	12,655	1	10	11,079	7	6	0	0	0	1,575	10	4
Tamarind Topes, &c	639	1	11	1,590	8	7	901	6	8	0	0	0
Enams reverted to the Circar	68	7	2	0	0	0	0	0	0	68	7	2
Metta under Aumany	352	11	7	10	11	9	0	0	0	341	15	10
Lands covered with Water	39	13	3	33	12	5	0	0	0	6	0	10
Zufted Enam	...	...	...	...	...	...	...	...	...	...	...	...
Body of the Tanks	41	10	6	44	8	10	2	14	4	0	0	0
Total Aumany...	77,709	11	5	65,747	1	0	2,253	6	2	14,216	0	7
Total Aumany and Rent...	2,26,493	15	0	2,11,439	9	3	2,253	6	2	17,307	11	11
Recoveries of advances for Tank repair	5,564	11	9	2,190	5	9	0	0	0	3,374	6	0
Total...	2,32,058	10	9	2,13,629	15	0	2,253	6	2	20,682	1	11
Moturpha	2,493	3	10	2,589	10	7	96	6	9	0	0	0
Grand Total...	2,34,551	14	7	2,16,219	9	7	2,349	12	11	20,682	1	11
							Deduct Increase...			2,349	12	11
							Net Decrease...			18,332	5	0

164. The above statement shows a decrease in Fusly 1233 compared with Fusly 1232 of Rupees 18,332. The principal decrease occurred in the wet lands which in this season of general draught were very scantily supplied with water. On the dry lands there was an increase from extended cultivation, and from lands which became subject in this Fusly to the full assessment, but there was a decrease on the whole in consequence of land having been relinquished by poor ryots from want of means to cultivate. The general result of the Settlement, under all the circumstances of this year, the Board consider satisfactory.

165. The Collector remarks, and the Board deem it creditable to his management, that although there was a difference in the demands on account of Fuslies 1232 and 1233 to the amount of Rupees 18,332, the collections on account of Fusly 1233 were only Rupees 6,111 below those of the preceding Fusly, and that the total amount of arrears and old balances at the close of the year were less than they were at the beginning by Rupees 1,586.

166. The Board are happy to observe that the old land measures in the village accounts of Palnaud were converted in this Fusly into acres, goontas and annas according to the recommendation contained in the 42nd para. of their proceedings, under date the 31st July 1823.

Para. 6.

167. The Collector appears to have proceeded with the survey in this Fusly, but he does not particularly mention the lands which were surveyed; " such of the lands " under the Aumany items as allowed of the arrangement (he observes " generally) were surveyed and classed and assessed at the rate at which such classes bore in their " respective villages." The Collector will state in his report for the current Fusly to what land he alludes in this para.; he will also be pleased to state, with reference to his letter under date the 18th October 1824, in which he reported that he had " found it advisable to discontinue for the " present the business of the survey, and to dismiss the establishment " employed" for the purpose, whether he has resumed this important work. The Collector will understand that the Board are particularly desirous that the present

In Cons., 28th Oct. 1824.

"eventual payment secured either by a progressive liquidation or by sale of the estate," the Honorable the Governor in Council was of opinion that it would be proper before sanctioning the proposed arrangements to ascertain that this creditor would not resort to the latter measure and thus defeat the object in view.

157. The resources of the Zemindary appeared to Government to be susceptible of great improvement, and as the proposed settlement with creditors in question appeared to be very favourable to the interests of the estate, the Honorable the Governor in Council was disposed to consent to the general liquidation of the arrears by annual instalments, rather than expose the family to distress and degradation by the sale of its patrimony and the Zemindary—to mismanagement and deterioration by its transfer to speculators, we were accordingly directed to inform the Collector that if the Zemindar of Vulloor Summut, the creditor in question, would agree to receive the sum due to him in the same manner as Government was willing to receive its dues, the arrangement proposed in his letter might be carried into effect without further reference.

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Settlement of the Minor Zemindaries of Noozeed, Bezwara and Davercottah, for Fasly 1234.

Vide last General Report, Para., 178, &c.
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In Cons., 16th Jany. 1826.

161. Copy of the foregoing correspondence was communicated to the Collector on the 16th January with the necessary instructions on the subject.

GUNTOOR.

Settlement of the District of Palnad for Fuslies 1233 and 1234.

Proceedings, in Cons., 9th March 1826.

162. On the 13th March, we submitted 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 Settlement of the District of Palnad for Fuslies 1233 and 1234.

From the Collector of Guntoor, 15th, in Cons., 24th Feb. 1825.

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—	Jummah of Fusly 1232.			Jummah of Fusly 1233.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	RS.	A.	P.
Ryotwar Settlement	1,48,784	8	7	1,45,692	8	3	0	0	0	3,091	11	4
Aumany.												
Maugauny	19,539	12	11	7,315	14	6	0	0	0	12,223	14	5
Metta in the Mauganny	423	13	8	665	4	5	241	6	9	0	0	0
Garden lands...	330	1	2	363	11	8	33	10	6	0	0	0
Agraharum's Shrotriems...	1,205	13	6	1,364	11	5	158	13	11	0	0	0
Badega on the Enams	42,363	3	11	43,278	5	11	915	2	0	0	0	0
Poollary	12,665	1	10	11,079	7	6	0	0	0	1,575	10	4
Tamarind Topes, &c	639	1	11	1,590	8	7	901	6	8	0	0	0
Enams reverted to the Circar	68	7	2	0	0	0	0	0	0	68	7	2
Metta under Aumany	352	11	7	10	11	9	0	0	0	341	15	10
Lands covered with Water	39	13	3	33	12	5	0	0	0	6	0	10
Zufted Enam	...	...	...	...	...	...	...	...	...	...	...	...
Body of the Tanks	41	10	6	44	8	10	2	14	4	0	0	0
Total Aumany...	77,709	11	5	65,747	1	0	2,253	6	2	14,216	0	7
Total Aumany and Rent...	2,26,493	15	0	2,11,439	9	3	2,253	6	2	17,307	11	11
Recoveries of advances for Tank repair	5,564	11	9	2,190	5	9	0	0	0	3,374	6	0
Total...	2,32,058	10	9	2,13,629	15	0	2,253	6	2	20,682	1	11
Moturpha	2,493	3	10	2,589	10	7	96	6	9	0	0	0
Grand Total...	2,34,551	14	7	2,16,219	9	7	2,349	12	11	20,682	1	11
Deduct Increase...										2,349	12	11
Net Decrease...										18,332	5	0

164. The above statement shows a decrease in Fusly 1233 compared with Fusly 1232 of Rupees 18,332. The principal decrease occurred in the wet lands which in this season of general draught were very scantily supplied with water. On the dry lands there was an increase from extended cultivation, and from lands which became subject in this Fusly to the full assessment, but there was a decrease on the whole in consequence of land having been relinquished by poor ryots from want of means to cultivate. The general result of the Settlement, under all the circumstances of this year, the Board consider satisfactory.

165. The Collector remarks, and the Board deem it creditable to his management, that although there was a difference in the demands on account of Fuslies 1232 and 1233 to the amount of Rupees 18,332, the collections on account of Fusly 1233 were only Rupees 6,111 below those of the preceding Fusly, and that the total amount of arrears and old balances at the close of the year were less than they were at the beginning by Rupees 1,586.

166. The Board are happy to observe that the old land measures in the village accounts of Palnaud were converted in this Fusly into acres, goontas and annas according to the recommendation contained in the 42nd para. of their proceedings, under date the 31st July 1823.

Para. 6.

167. The Collector appears to have proceeded with the survey in this Fusly, but he does not particularly mention the lands which were surveyed; "such of the lands "under the Aumany items as allowed of the arrangement (he observes "generally) were surveyed and classed and assessed at the rate at which such classes bore in their "respective villages." The Collector will state in his report for the current Fusly to what land he alludes in this para.; he will also be pleased to state, with reference to his letter under date the 18th October 1824, in which he reported that he had "found it advisable to discontinue for the "present the business of the survey, and to dismiss the establishment "employed" for the purpose, whether he has resumed this important work. The Collector will understand that the Board are particularly desirous that the present

In Cons., 28th Oct. 1824.

objectionable system of taking the Government share of the produce of the Maugauny lands in kind may be superseded by a money assessment as early as possible.

168. In para. 7 of the letter under consideration, the Collector requests sanction for certain charges, amounting to Rupees 2,755-6-1, for the expenses attending the preparation of the Jummabundy accounts according to the accompanying Statement No. 4.

Para. 15.

The first item in this statement is 800 Rupees for the pay of an Acting Deputy Sheristadar at 200 Rupees a month. The Collector mentioned his appointment of this Officer in his letter dated 27th April 1824, but the object of the appointment, as there stated, appeared to be to relieve the regular establishment of the district from the superintendence of the business in the Aumany Estates, and with that view the expense attending it ought to have been charged against the revenues of those estates. The Board also are not quite satisfied as to the necessity of the appointment of a second Deputy Sheristadar, and they see no reason, at any rate, for his salary being 200 Rupees a month, while it is proposed to fix the pay of the first Deputy at 120 Rupees. On these points the Collector will afford further explanation. The remaining charges, amounting to Rupees 1,955-6-1, it is resolved to recommend for the sanction of Government.

2,755-6-1
800-0-0
1,955-6-1

169. The Board proceed to consider the accounts of the Settlement of this district for Fusly 1234, transmitted by the Collector with his report under date the 18th May 1825, and a statement of the same subsequently forwarded by the Head Assistant in charge under date the 11th August 1825.

In Cons., 13th June 1825.
Do. 18th Aug. 1825.

170. The accounts transmitted before the close of the Fusly and the statement afterwards forwarded differing in some respect, the Board have made use of the latter in preparing the following Abstract on the supposition that it exhibits the actual Settlement.

	Jummah of Fusly 1233.			Jummah of Fusly 1234.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Individual or Ryotwar Settlement	1,45,692	8	3	1,53,559	13	4	7,867	5	1	0	0	0
Aumany.												
Maugauny												
Metta in the Maugauny	7,315	4	6	4,710	15	1	0	0	0	2,604	15	5
Zareeb or Garden lands	665	14	5	712	1	3	46	12	10	0	0	0
Agraharum's Shrotriems	363	11	8	857	4	10	493	9	2	0	0	0
Badega on the Enams	1,364	11	5	1,442	11	7	782	0	2	0	0	0
Poollary	43,278	5	11	43,362	13	10	84	7	11	0	0	0
Tamarind Topes, &c.	11,079	7	6	12,139	1	9	1,059	10	3	0	0	0
Enams reverted to the Circar	1,590	8	7	110	14	1	0	0	0	1,479	10	6
Metta under Aumany	...	...	...	...	...	...	...	...	...	...	...	...
Lands covered with Water	10	11	9	6	5	2	0	0	0	4	6	7
Zufted Enams	33	12	5	40	3	11	6	7	6	0	0	0
Body of the Tanks	...	...	...	...	...	...	...	...	...	...	...	...
... ...	44	8	10	222	6	4	177	13	6	0	0	0
Total Aumany ..	6 ,747	1	0	63,604	13	10	1,946	13	4	4,089	0	6
Total Aumany and rent	2,11,439	9	3	2,17,164	11	2	9,814	2	5	4,089	0	6
Dasabaugum or recoveries of advances for Tank repairs ...	2,190	5	9	1,439	5	1	0	0	0	751	0	8
Total...	2,13,629	15	0	2,18,604	0	3	9,814	2	5	4,840	1	2
Moturpha	2,589	10	7	2,420	3	6	0	0	0	169	7	1
Grand Total...	2,16,219	9	7	2,21,024	3	9	9,814	2	5	5,009	8	3
Deduct Decrease...							5,009	8	3			
Net Increase...							4,804	10	2			

171. The above statement shews an increase of revenue in Fusly 1234 compared with Fusly 1233 of Rupees 4,804. The principal increase appears to have been derived from the dry lands, on which the excess of revenue in this Fusly is more than double the deficiency in the last. The increase is stated to have arisen partly from Cowle lands having been subject to the full

assessment, and partly from additional cultivation; generally however the season appears to have been unfavorable to the cultivation both of the dry and wet lands. With respect to the latter the Collector stated "that in most places there was no wet cultivation at all. The state of the "season, the Collector further reports, was such as to induce him to "strike out of the accounts all newly occupied land, ploughed only "but not cultivated, and on Cowle, which remain uncultivated, was allowed to stand at the rate "of the preceding years, and to be raised a step in the Cowle terms only in the year to come. "This measure the Board under the actual nature of the season consider to have been proper."

Para. 5.

172. The Collector stated that he anticipated no permanent injury to the country from the successive bad seasons in the two last Fuslies, at the same time he remarked that larger balances than usual at the end of the year were to be expected.

Demand ... 2,17,164-11-2
Collection ... 2,03,635-1-10
Balance to 11th July... } 13,529-9-4

See Monthly Statements of Demand, Collection & Balance.

173. The Board, however, observe that the collections of current revenue exclusive of Dasabaugam or Tank Marahs and Moturpha, amounted at the close of the Fusly to Rupees 2,03,635-1-10, the balance being Rupees 13,529-9-4, which had been reduced on the 1st January to 10,593-9-8.

174. 'The Board are happy to remark the instances of improvement noticed by the Collector 'in the 7th para. of his report.'

175. 'In the 8th para. of the Collector's Report a reference is made to a letter addressed 'by him to the Board, under date the 14th June 1824, on the subject of 'the Jareeb or garden lands in the Palnaud District. The subject was 'discussed in the Board's Proceedings under date the 31st July 1823, 'and the Collector was directed in any arrangements he might propose for the regulation of the 'assessment upon these lands,' "to keep in mind the general principle that the ryot should be "allowed the full benefit of all advantages that may arise from improvements effected by his own "personal industry and means, according to which rule any profit which a person may obtain "by digging a well at his own expense should be exclusively his own, and should on no account "be followed by an increase of land-tax."

In Cons., 21st June 1825, para. 28.

176. 'The Collector in the letter referred to argued against this principle, observing' that "the understanding existing when the Survey assessments were fixed, "was, that a higher rate would be demanded on Metta or dry lands "being converted into garden, and which understanding corresponded "with the practice hitherto in the District." 'With the above letter the Collector transmitted a 'copy of his Hookumnamah for Fusly 1234, which contained a provision for the settlement of the 'Jareeb lands as before according to his own view.'

Para 2nd.
From the Collr. of Guntoor, 14th, in Cons., 21st June 1825.

177. 'The Collector's argument for increasing the assessment on dry lands which have been 'adopted for garden cultivation at the expense of the ryot, rests on the assumption that it has 'been hitherto the practice of the country to put an additional tax on garden land, and that if the 'practice be now departed from, there would be an inequality in the assessment of old and new 'garden lands to the disadvantage of the former. Before giving any final orders on the subject, 'the Board desire that the Collector will submit a statement shewing the actual extent of garden 'land under cultivation; at the present time by means of wells constructed by individuals at 'their private expense, and the number of wells of that description now existing, with a separate 'statement shewing the rate of assessment imposed on such lands in comparrison with the rate 'of assessment on the dry lands in the neighbourhood when these statements shall have been 'received, the Board will resume the consideration of the subject.'

178. 'It is satisfactory to find from the Collector's report that the classification of the lands n every village was corrected in Fusly 1234 according to the direction contained in the 24th para. of the Board's Proceedings under date the 31st July 1823.'

In Cons., 26th June 1823.

179. 'It is stated by the Collector that the investigation of the Enams which he mentioned 'as being in progress in his report dated 9th June 1823 is not 'yet completed, it is desirable that he should prosecute it to a 'conclusion.'

In Cons., 3rd Feby., 1825.
17th, in Cons., 17th Feb. 1825.

180. 'On the 28th January 1825, the Collector submitted a Memorandum shewing the 'scale according to which he proposed to confer Enams on the heads 'of villages who perform the duties of Moonsiffs, as required by the '45th para. of the Board's Proceedings of the 31st July 1823. In reply he was desired by the Board to furnish more particular information on the subject. No notice, however, is taken of it by the Collector in this report, nor have the Board since received from him the information required. The Collector will be pleased to furnish it as soon as convenient.'

181 'The Board observe a difference in the arrangement of several items of land revenue in the English and the Native accounts both for Fusly 1233 and Fusly 1234, which requires explanation. In the English account for Fusly 1233 the amount of revenue under a Ryotwar Settlement is stated to be Rupees 1,45,692-8-3. In the Native account deducting Bunjur Cowle, the amount is stated to be Rupees 1,46,145-4-11. In the latter several items are included under the head of Ryotwar which are in the English accounts entered under Aumany. With this difference in the detail, the accounts agree in the aggregate. The same difference is observed in the English and Native accounts for Fusly 1234. The Collector will be pleased to explain how some items are entered under Aumany in one account and under a Ryotwar Settlement in another, and will state which of the two accounts is correct. For the future he will be pleased to make all his accounts correspond.'

In Cons., 26th June 1863.

182. 'The Collector recommended in his letter dated 9th June 1823, that the Aumeen of 'Timmery Cottah should be allowed the assistance of his son as a 'Deputy, and at the suggestion of the Board he included the appointment of a Deputy Aumeen with a salary of 30 Rupees a month in the New Moyen Zabitah 'which he submitted on the 27th April 1824. He now reports that 'he has conferred the office of Aumeen on the sons, the father being 'too infirm to perform the duty, and he recommends that the full 'pay of the two appointments be consolidated, and granted to him as 'his allowance for the future. He makes this recommendation on the grounds that the pay of the Aumeen of Timmery Cottah ought to be on a par with that of the Aumeen of Datchapully, because the revenue under the superintendence of these officers are nearly equal, and the former has greatly improved his. The Board approve of the principle on which the Collector's proposal is founded, and recommends accordingly that authority be granted to raise the pay of the Aumeen of Timmery Cottah to 100 Rupees a month.'

	RS.
Aumeens	70
Deputy do. ...	30
Total...	100

183. 'In conclusion the Board have to express their approbation of the Collector's general management in the two Fuslies in which his proceedings have been under review.'

From the Secy. to Govt., th, in Cons., 11th May 1826.

184. In reply we were informed that the Honorable the Governor in Council was happy to observe that the Settlement had been satisfactory in both Fuslies, 1233 and 1234, considering the nature of the seasons; and that the general management of the Collector Mr. Whish had received our approbation.

Vide para. 167 of this Report.
Vide para. 168 of this Report.

185. The Honorable the Governor in Council was pleased to approve of our having called the attention of the Collector to the expediency of prosecuting the survey, and of our having particularly pressed on him the importance of establishing a money assessment, instead of the practice of taking the Government share of the produce of the Maugauny lands in kind; and agreeably to the recommendation contained in the 6th paragraph of our Proceedings, the Governor in Council was further pleased to sanction the charges to the amount of Rs. 1,955-6-1, incurred in the preparation of the Jummabundy accounts for Fusly 1233.

186. The Honorable the Governor in Council approved of our caution, with respect to the question of raising the assessment on land brought under garden cultivation, at the expense of the ryot, and desired to be informed of the view which you might take of the subject, after we had received the statement which we had called upon the Collector to furnish.

187. The Honorable the Governor in Council concurred with us in deeming it desirable that the Collector should prosecute the inquiry into Enams.

Vide para. 182 of this Report.

188. In conclusion, the Honorable the Governor in Council agreeably to our recommendation, granted sanction for increasing the pay of the Aumeen of Timmery Cottah from seventy (70) to one-hundred (100) Rupees per month from the date when the office of Deputy Aumeen, the salary of which was thirty (30) Rupees, was discontinued.

189. Copy of the foregoing letter was communicated to the Collector of Guntoor on the 11th May.

Settlement of the Estates of the late R. Rajah Mulrauze Vencata Goonda Row, for Fusly 1235, and on the subject of making over the Zemindary to the Government under certain conditions.

To the Chief Secy., 1st, in Cons., 1st April 1819.
From Govt., 28th April, in Cons., 6th May 1819.
To Govt., 8th, in Cons., 8th Novr. 1819.
From Govt., 4th, in Cons., 16th Dec. 1819.
To the Chief Secy. to Govt., 17th, in Cons., 17th Aug. 1826.
In Cons., 29th June and 3rd July 1826.

190. With reference to the correspondence noted in the margin, we submitted for the consideration of the Honorable the Governor in Council two letters from the Collector of Guntoor, dated respectively the 14th and 23rd June last.

191. We observed that the first of these letters contained a report of the settlement for Fusly 1235 of the Zemindaries of Innacondah, Bellumcondah and Rauchoor and 4 villages, Gurkapad, &c., composing the estate, conditionally made over to the Government in Fusly 1228 by the late Rajah Mulrauze Vencata Goonda Row, with an account of its past management, and an exposition of its present condition and resources, and that the second contained a petition from the widow of the late Vencata Goonda Row, in which she represented that she had been adjudged by the Court of Sudder Adawlut to be the lawful successor to the estate of her late husband, and accordingly solicited that if it be the purpose of Government to retain the estate surrendered by her husband, on the conditions proposed by him, orders might be issued for the payment of the stipulated pension in arrears from Fusly 1228 to Fusly 1235, and for the continuance of the same for the future; otherwise that she might be put in immediate possession of the estate in question.

To Govt., 8th, in Cons., 18th Nov. 1819, para. 4.
* Rupees 1,09,459-2-6.

192. The Government are aware, we said, that the late Zemindar Mulrazue Vencata Goonda Row, "a considerable time before he died, presented a formal petition "to the Collector, proposing to transfer to Government the Zemin-"daries before mentioned, on obtaining for himself and his heirs a "perpetual pension of Madras Pagodas* 28,43,034-16, and that the Board authorized the

"Collector at the Zemindar's request to take temporary charge of the estate on his behalf,' which arrangement had been approved by the Government. We observed that the first objec of this arrangement was to ascertain the value of the estate which the Zemindar proposed to surrender to Government, but the Zemindar having died in the meantime, and succession to his property being disputed, that it was subsequently deemed expedient to retain possession of the estates till one or other of the claimants should establish a just claim to them, before the proper Court of justice.

From Govt., 4th, in Cons., 16th Dec. 19.

193. We observed that it appeared by the Collector's Report, under date the 14th June, that the aggregate valuation of the estates composing this property at the time of the permanent settlement was Rupees 5,47,295; the average of the late Zemindar's collections from Fusly 1217 to Fusly 1224, Rupees 5,57,429; and including the three years from Fusly 1225 to 1227, in which the resources of the country had become much deteriorated from bad management Rupees 5,04,158.

In Cons., 29th June 1826.

	Rs.
Jumma	3,38,792
Collections in Fusly 1228	2,86,908
Deficiency	51,884
*Fractions omitted. Fusly 1234	4,89,075
Average from 1229 to 1234	4,11,479
	77,596
†Settlement of Fusly 1235 including Moturpha remission...	5,12,223
Collection of 1234 including do. ...	4,89,075
	23,148

Para. 24.

194. We added that the first year of the Collector's management was extremely unfavorable, and that the collections fell short of the Company's Jumma; that from Fusly 1229 to Fusly 1234, the collections amounted to Rupees 24,68,896,* the average kist being 4,11,479; that at the conclusion of this period there remained a surplus of only Rupees 13,654 after the payment of the Company's kists and the charges of management. That the collections of Fusly 1234 greatly exceeded the average of the period in which it was included; that the Settlement of Fusly 1235† again considerably exceeded the collections of the preceding year, and that a surplus was expected after the payment of the Company's kists and the charges of management of about Rupees 1,23,198.

195. From the foregoing statement it will be seen, we remarked, that Fusly 1235 was the first year since the Collector assumed the management, which afforded a surplus whence the pension demanded by Vencata Goonda Row, as the condition of his surrender of the estates in question, could have been paid. That it seemed that the ruinous effects of the Zemindar's bad management continued long after his control ceased, and indeed were not yet repaired. The property however, we said, was manifestly improving, and that the Collector estimated that the average settlement from Fusly 1235 to Fusly 1239 would not be less than Rupees 5,12,408, and that the average annual surplus would be Rupees 1,22,848, which would afford the means of paying the pension, and leave something over to meet contingent losses. We added that the Collector stated that his estimate had been made with great care and attention to moderation; that he had given a statement shewing the lands not taken into account in framing it, but which, if brought into cultivation, he reckoned to be capable of yielding a revenue of Rupees 1,09,297, and that on the whole he concluded from his prospective estimate of the resources of these estates, that they were at least sufficient for the present to secure the Government from loss in receiving them burdened with the pension stipulated for by Vencata Goonda Row, and were likely to afford an eventual gain.

	Rs.
1235...	5,12,223
1236...	5,04,706
1237...	5,11,045
1238...	5,15,310
1239...	5,18,760
Average	5,12,480
Average annual Surplus	1,22,849
Pension	1,09,459
	13,389

Statement No. 3, Column 41.

196. Considering the history of these estates, and the large revenue derived from them by the late Zemindar until their resources were impaired by his ruinous measures, we said that we had little doubt that the Collector's conclusion was just as to the eventual result of a good system of management under the liberal administration of the British Government, and that even if there were not, as there appeared to be, an immediate prospect of the property yielding a

return sufficient to pay all the charges to which it would be liable, including of course the Company's Jumma and the pension to the hire of Vencata Goonda Row, we would be inclined, with the view of ameliorating the condition of the inhabitants, and ultimately restoring the country to a state of prosperity, which it was not likely to attain under the Zemindary system, to recommend that the pension should be granted and the estates assumed on the part of Government from the commencement of the current Fusly.

197. But it would be observed, we said, that the widow of the late Zemindar, on whom the succession had devolved, by the Decree of the Sudder Adawlut, alluded to in her petition, claimed the pension in arrears from Fusly 1228, when the estate was originally transferred to the Collector's charge, with no alternative but the immediate restoration of the property. That the amount of her claim for eight years at Pagodas 28,430¾ per annum, she stated to be Pagodas 2,27,446, or Rupees 7,96,061-0-0. We stated our opinion that the largeness of this demand compared with the actual surplus realized from the estate since it had been in the hands of Government, would seem to put it entirely out of the question, and that we apprehended that the Petitioner did not expect that it would be acceded to, and was only desirous to recover the property surrendered by her husband, and that if she persisted in demanding the restitution of the lands, unless the pension was paid to her in arrears, that we did not know upon what grounds a compliance with her demand could be justly refused. The Collector suggested, we said, that "the estates could but be viewed as "under management till the heir at law should be declared," and that on the surplus funds being made over to the legal heir, the Government were entitled to take the estates, on the condition of granting the pension originally stipulated for from the present time. We could not, however, we stated, concur in this reasoning, for it was evident from the late Zemindar's Will that the understanding on his part was that if the arrangement proposed by him should be finally agreed to by Government, it was to take effect from the time at which the proposal was made, and were it otherwise, the arrangement not having been concluded, he might, if he were alive, modify the terms of his first proposal or retract it altogether; and in his stead, his heir might do the same. However exorbitant the Petitioner's claim might be considered, we apprehended that she had a right to insist upon its being admitted, as the condition of her yielding her title to the property; and should the Government not be prepared to accede to it, we stated our opinion that there was no alternative but to put her in possession.

Letter dated 23rd June, in Cons., 3rd July 1826.

198. With reference to the above letter, we submitted on the 12th October to the Honorable the Governor in Council the letter noted in the margin from the Collector of Guntoor, enclosing a petition from the widows of Pedda Goonda Row, praying that the Talooks of Innacondah, Bellumcondah, &c., conditionally made over to the Government by the late Mulrauze Vencata Goonda Row, might be continued under Aumany, pending a suit between the Petitioners and the widow of the said Vencata Goonda Row, whose claim to receive the pension stipulated for by her deceased husband, or to be put in possession of the estates conditionally surrendered by him was, we said, before the Government.

To the Chief Secy. to Govt., in Cons. 12th Oct. 1826.

19th, in Cons., 21st August 1826.

199. We observed that with respect to the claim of the widows of Pedda Goonda Row relative to the lands in question, we begged leave to quote the following passage of a letter formerly addressed to the Collector of Guntoor on the subject, and which was communicated to Government on the 8th November 1819.

13th, in Cons., 13th Sept. 1819.
In Cons., 8th Nov. 1819.

"As regards the claimants to these estates, a late decision of the Sudder Adawlut* has "established the Zemindary right in lands to be vested in the person "to whom the Sunnud-i-Milkeat Istimrar was granted, and in his heirs "or assigns to the exclusion of claimants previously to the issue thereof, the widows, therefore,

* In the Nozeed case.

"though entitled to a maintenence, being the widows of Pedda Goonda Row, to whose exclusion "the Sunnud was granted for all these lands, to the late Mulrauze Goonda Row, would probably "be adjudged to have no right to the estates in question."

In Cons., 17th Aug. 1826.

200. We further begged leave to observe that although the Court of Sudder Adawlut made no special adjudication respecting the particular lands in question in their decree in favor of Lutchmiah, copy of which was enclosed in her petition submitted to Government in our letter of the 17th August last, yet as she was therein recognized generally as the heir of the late Vencata Goonda Row, there seemed, we said, to be no room for doubt that her right to the possession of these estates in the event of their being given up by the Government or to receive any pension that might be granted in lieu of them, if it came into question, would be admitted by that Court without hesitation as the necessary consequence of their former decree.

To the Chief Secy. to Govt., in Cons., 13th Nov. 1826.

In Cons., 30th Octr. 1826.

In Cons., 6th Nov. 1826.

201. On the 13th of November we transmitted for the information of the Honorable the Governor in Council the letter noted in the margin from the Collector of Guntoor, under date 25th October, reporting that the suit instituted by the widows of Pedda Goonda Row against the widow of the late Mulrauze Vencata Goonda Row, had been dismissed by the Provincial Court in the Northern Division, and that a further letter dated 31st October, enclosing a petition from the said widows to the Honorable the Governor in Council, praying that the estates claimed by them might be retained under Government pending the adjudication of the Sudder Adawlut, on an appeal which they were about to institute in that Court.

From the Acting Secy. to Govt., 24th Nov., in Cons., 4th Dec. 1826.

202. In reply to the above letters, it was stated by the Honorable the Governor in Council that it appeared from the Collector's report there had been an annual augmentation in the amount of the collections from the Zemindaries of Innacondah, Bellumcondah, &c., since they came under his management, and that with the prospect thus afforded of further improving the resources of the country and ameliorating the condition of the people, it would be satisfactory if the lands could be retained under the same superintendence without incurring the loss of so large a sum as the amount of the arrears of pension claimed by the widow of Mulrauze Vencata Goonda Row.

203. The Governor in Council was persuaded that if the widow understood her own interest she would perceive the advantage of confirming the arrangement proposed by her late husband on receiving the surplus now on hand, with an addition to it from one to one and a half lac of Rupees, which the Government would be willing to allow. It was further remarked by the Governor in Council that under the Zemindar's own management the value of these estates was gradually decreasing at the time he offered them to Government, and that in his Will he stated he had taken that step under a conviction that women were incapable of managing the property. That it was not therefore to be expected that the widow, if she assumed any charge of them, would be able to save the estates from being exposed to sale for arrears after a few years' management—a result which would be regarded as a disgrace by the family, and probably by herself, but which might be avoided by acceding to the terms now proposed.

204. The Governor in Council was of opinion that the Collector should be desired to press these observations on the attention of the widow in person.

In Cons., 29th June 1826.

205. The Governor in Council considered the fact reported in the 29th paragraph of the Collector's letter of the 14th June last of certain notoriously troublesome characters having surrendered themselves, and having "been "brought to a civil and peaceable mode of livelihood," to be highly creditable to Mr. Whish's administration of the country.

206. The result of the Revenue management of the lands since they came under the Collector's control, and the candour with which his personal interest in the permanent retention of the Zemindaries, as raising the Collectorate to the scale of an unsettled District was avowed, were also considered by the Governor in Council to reflect great credit on Mr. Whish.

207. On the subject of our 2nd letter, under date 12th October, the Governor in Council observed that the decree of the Sudder Adawlut in the Appeal No. 3 of 1824, in which certain real and personal property of the late Vencata Goonda Row was adjudged to belong to his widow Lutchmiah, was passed in a suit to which the present Petitioners were not parties, and which was not instituted either for the recovery of the Zemindaries of Innacondah, Bellumcondah, &c., or of the pension in lieu of them.

208. It was also observed by the Governor in Council that the Sudder Adawlut in the Decree stated their opinion that "under the Hindu Law a man is authorized to dispose of his "property by Will, which under the same Law he could have alienated during his survivorship "by any other instrument," and that the Taluks of Cadalee and Sydapooram having been purchased and acquired by the late Vencata Goonda Row himself, we were understood to come within this description of alienable property; but that the claim of the widows of Pedda Goonda Row before the Government was for a share of the *hereditary* Zemindary of the Innacondah and Bellumcondah, or of the pension (in lieu of it) which they contended Vencata Goonda Row had no right under any circumstances to dispose of. The Governor in Council remarked that the complaint in their own words was that Vencata Goonda Row had "delivered over to Government (without "being known to us) the Taluks of Innacondah, Bellumcondah and Rachoor in the Circar of "Guntoor (which were jointly retained by him since the time of our husband) on condition to receive "an allowance to our family in lieu of them," and that his widow is endeavouring to secure to herself the said Taluq "contrary to the several documents executed by her husband the above "Vencata Goonda Row and herself, to our husband, to our mother-in-law and to us, as well as "to the public officers." That they then referred to a pledge which they conceived to have been given by the Government in an Ennoyetnamah addressed to them by the Collector, in which it was stated that in the event of all the claimants not agreeing to make over the lands to Government as proposed by the deceased Zemindar, they should be retained under the Collector's management until the right to them shouldbe determined by the Courts. This was observed by the Governor in Council to be in conformity to the orders conveyed to us in the 8th paragraph of the lettter from Government of the 4th December 1819. That it was true that the Government were not at that time aware of the existence of the widow, but that as the arrangement was not altered after her claims were made known, the circumstances of the case remained as to the orders in question, the same as if she had been one of the first claimants. The right to these estates, it was further remarked, had not yet been finally determined by the Courts, and as the widows of Pedda Goonda Row, notwithstanding the dismissal of their suit in the Provincial Court, as reported in our letter, under date 13th November, had resolved to press their claims to a further and final decision by the Sudder Adawlut, it appeared to the Governor in Council consistent with former orders and with the line of proceeding hitherto observed in this case, that the Collector should retain the lands under his management, until the Decree of the Sudder Court should be made known or the litigant parties come to an amicable adjustment—especially as an authenticated statement of the grounds upon which the Provincial Court had rejected the suit of the widows of Pedda Goonda Row had not been produced by the opposite party, and no order, as far as the Government were informed, had yet been received by the Collector from any Court directing him to place the widow of Vencata Goonda Row in possession of the estates in question.

In Cons., 16th Dec. 1819.

In Cons., 4th Jany. 1827.

209. Copy of the foregoing correspondence was communicated to the Collector on the 4th January 1827.

NELLORE.

REGARDING THE ARRANGEMENT MADE BY THE PRINCIPAL COLLECTOR FOR GIVING EFFECT TO THE REMISSIONS FROM THE SETTLEMENT FOR FUSLY 1234.

Vide last Genl. Report, para. 254 to 287.
In Cons., 17th Nov. 1825.
To the Chief Secy. to Govt., in Cons., 13th July 1826.
24th, in Cons., 13th March 1826.

210. With reference to our proceedings, under date the 20th October 1825, on the settlement of Nellore for Fusly 1234, and Mr. Secretary McLeod's letter of the 8th November in reply thereto, we submitted for the information of the Honorable the Governor in Council, on the 13th July, a letter from the Principal Collector, reporting the arrangements he had made for giving effect to the remissions from the settlement of that Fusly, authorized by us on the recommendation of the Principal Collector and approved and confirmed by the Government.

211. We observed that the total amount of remission sanctioned by Government was Rupees 1,73,942-2-0, of which the sum of 50,000 Rupees was a special remission of a balance due by poor ryots, and Rupees 1,23,942-2-0 a general remission or abatement of the Jumma on account of the depreciation of the coarser kinds of paddy subsequently to the settlement. The demand for the former sum never having been enforced was remitted, and of course written off; of the latter we remarked that the greater part appeared to have been actually collected, and only Rupees 44,005-15-0 to have been outstanding against the ryots, to whom the remission of this outstanding balance had been published agreeably to our instructions, and written off accordingly in the accounts. Of the amount actually collected, Rupees 7,290-12-0, we observed, had been credited on account of a balance under the head of Russooms, &c., for Fusly 1234, and the remainder, amounting to Rupees 72,645-7-0, was to be credited by a deduction in the puttahs of the current Fusly, except in a few instances in which ryots who occupied land in last year had given it up in the present, wherein it would be necessary to make direct payments in money to the individuals to whom remission is due. These payments, we said, the Principal Collector would superintend in person.

212. We stated that we considered the arrangements of the Principal Collector for giving effect to the remissions sanctioned by Government, as above stated, to be judicious, and felt confident that the result would be satisfactory.

213. In addition to the remissions already sanctioned by Government, the Principal Collector stated that there was a sum of Rupees 853-13-1 to be returned to ryots, being an overpayment on account of Poligars' Russooms. For the repayment of this sum we requested the sanction of Government.

From the Secy. to Govt., dated 28th July, in Cons., 3rd Aug. 1826.
In Cons., 17th Nov. 1825.

214. The Honorable the Governor in Council concurred with us in approving of the arrangements made by the Principal Collector of Nellore for giving effect to the remissions sanctioned, under date the 8th November 1825, relative to the settlement of that District for Fusly 1234.

215. The Governor in Council sanctioned the refund of Rupees 835-13-1 overpaid by ryots in the same district on account of Poligar's Russooms.

In Diary Cons., 7th Aug. 1826.

216. Copy of the above correspondence was sent to the Principal Collector on the 3rd August.

Appointments—in Cons., 20th Feby. 1826.
In Diary Cons., 4th May 1826.

217. On the 17th February Mr. E. Smalley was promoted to the situation of Principal Collector. Mr. J. Orr, Sub-Collector of Nellore.

BELLARY.

From the Secy. to Govt., in Cons., 6th Feb., 1826.
Vide last General Report, paras. 340 to 382.

218. SETTLEMENT FOR FUSLY 1234.—Under date the 31st January, we received a letter from the Secretary to Government, acknowledging the receipt of our letter, dated the 29th December 1825, enclosing the report of the Collector and the Proceedings of our Board on the settlement of the District of Bellary for Fusly 1234, and conveying to us the following observations, having reference to the paragraphs of our Proceedings noted in the margin.

Para. 6.

"The Collector having stated, as one of the causes of the difference between the amount of "the Settlement and that of the cultivation entered in the accounts "kept by the Curnums, that the ryots had been allowed to throw up "some waste which they had agreed for (Caboolaty Bunjer), but which they did not want; you "have been led from this to fear that the Amildars are still disposed to keep up the revenue "by means of the imposition of waste. It is very proper that the vigilant attention of the "Collector should be directed to the object of checking such a disposition, wherever it may shew "itself. But the Governor in Council observes that the Caboolaty Bunjer though thrown up "by the ryot when he found that the rain had failed, may have been taken by him voluntarily "in the early part of the season. It is necessary that he should declare early what he means "to keep or take in order that what he will not engage for may be given to another."

"The new arrangement to clear up the confusion about the waste part of field is satisfactory."

Para. 7.

"The Governor in Council concurs in your opinion that the proposed enquiry concerning "the hamlets in the Talooks of Harpoonhully and Koodlaghee should "be made at a future period, when the state of the District will give "the Collector leasure to conduct it without withdrawing his attention from objects of prior "importance."

Para. 8.

"The Governor in Council concurs in your approbation of the change effected by the Collec-"tor of entering in the accounts the actual number of ryots holding "Puttahs instead of inserting as such the number of Puttahs issued."

Para. 9.

"The Governor in Council approves generally of the measures taken by the Collector with "respect to Enam lands. The important subject of the permanent "arrangements to be adopted regarding these lands will, of course, "receive from you the fullest and most deliberate consideration."

Para. 11.

"The alteration made in the Puttah, striking out the provision for levying an extra assess-"ment on the other ryots of a village to compensate for the failure "of individuals, is approved of. The Moochilkah should be retained "as proposed by your Board."

Para. 12.

"The new statement referred to in this paragraph is considered "very satisfactory."

Para. 14.

"The Governor in Council is of opinion that the causes of the difference here adverted to "between the accounts of Fusly 1816 and the Statement No. 5 "furnished by the Collector, in respect of the whole extent and value "of land capable of cultivation ought to be ascertained."

Para. 17.

"The proceedings of the Collector in regard to the Nutt Cowle are considered very proper. "His conduct of which the 29th paragraph of his report gives an "account in granting the established abatement to such ryots as had "cleared their fields, has attracted particular approbation."

Rupees 436-5-4, and the establishment of 2 Superintendents and 20 Gumastahs entertained from the 7th November 1825 for the purpose of copying accounts at a monthly charge of Rupees 420.

226. We further recommended that the appointment of a head Record-keeper on a salary of 50 Rupees per mensem might be confirmed for the future, and that there might be added to the establishment a second Record-keeper and an Assistant on salaries of 30 Rupees and 15 Rupees respectively, as proposed by the Principal Collector, and that the establishment at present entertained for copying records at Rupees 420 per mensem should be continued as long as might be necessary.

227. We considered it desirable that four copies should be made of each of the most important of the Survey accounts, one to be deposited in the office of the Board of Revenue, one in the Collector's Cutcherry, and the others to be with the Amildars and Curnums respectively; and we begged leave to recommend accordingly, that the establishment then employed in copying the Pymayesh Chitta and Tarwar accounts might be continued, after they had accomplished the work in hand, for that purpose. That the Pymayesh Chitta and Tarwar accounts and the accounts numbered 7 and 8 in the Principal Collector's letter, viz., "the Sillasilla beriz or statement of demand and collections for 20 years," and the "Taram jumabundy," or those which we had principally in view in this recomendation.

228. We stated that should the Honorable the Governor in Council approve of the above proposal, we would further recommend that it be extended to the District of Cuddapah, in order that the records of the survey might be rendered equally complete in both divisions of the Ceded Districts. That in the meantime we recommended that the Principal Collector of Cuddapah might be authorized to employ an establishment of 10 Gumastahs at 14 Rs. each, and 1 Head Gumastah at 20 Rupees per mensem for the purpose of re-copying the accounts which were torn and otherwise damaged as proposed by the Sub-Collector in a letter received from him, bearing date the 31st March when he was in charge of the District.

In Cons., 4th April 1825.

From the Chief Secy. to Govt., 29th Aug., in Cons., 4th Sept. 1826.

229. In reply we were informed that the Honorable the Governor in Council approved and sanctioned the measures we had proposed.

To the Principal Collr. of Cuddapah, in Cons., 21st Sept. 1826.

230. An extract from the foregoing correspondence was transmitted to the Principal Collectors of Bellary and Cuddapah on the 11th and 21st September respectively, with the necessary instructions on the subject.

Appointment—in Cons., 20th Feby. 1826.

231. On the 17th February Mr. T. W. Robertson was promoted to the situation of Principal Collector, and Mr. W. Mason, Sub-Collector of Bellary.

CUDDAPAH.

From the Secy. to Govt., in Cons., 6th Feby. 1826.

Vide last General Report, Paras. 457 to 476.

232. SETTLEMENT FOR FUSLY 1234.—Under date the 31st January we received a communication from the Secretary to Government, acknowledging the receipt of our letter of the 29th December 1825, enclosing the report of the Collector of Cuddapah and the Proceedings of our Board on the settlement of that District for Fusly 1234, and conveying to us the following observations.

233. The Governor in Council agreed with us in thinking that the mode in which the Collector had repaid to the ryots of the Chenwore Taluq, the collections improperly made from them for Fusly 1231 was very judicious and proper.

234. The remission granted on account of wells was fully approved of.

235. The Governor in Council considered it very satisfactory that the ryots had been relieved from the whole of the waste land which was imposed on them contrary to their desire.

236. After the adverse season of 1223, it was advisable to take special care that the settlement of Fusly 1234 should be moderate, and should make full allowance for the losses of the ryots, and the Governor in Council had observed with great satisfaction that this appears to have been done.

237. The diligence and the zealous co-operation of Mr. Russell, the Collector, and Mr. Ogilvie and Mr. Wheatly, the Sub-Collector and Head Assistant, were very commendable, and were regarded by the Governor in Council with continued approbation.

238. Agreeably to our recommendation, the Governor in Council granted sanction for increasing the salary of the Deputy Sheristadar in the Cutcherry of the Collector of Cuddapah from 175 to 245 Rupees per month, the pay allowed for the same office in the District of Bellary.

In Cons., 6th Feby. 1826.

239. Copy of the foregoing letter was communicated to the Collector of Cuddapah on the 6th February.

POONGANOOR ZEMINDARY.

To the Chief Secy., in Cons., 30th March 1826.

25th, in Cons., 30th March 1826.

240. With reference to Para. 477 and following of our last general letter, we submitted on the 30th March last for the consideration and orders of the Honorable the Governor in Council, the letter noted in the margin from the Principal Collector of Cuddapah.

241. We observed that Mr. Russell communicated a request from the Poligar of Poonganoor that the village of Nedigoontah might be substituted either for the village of Poonganoor or Yatavakalo, or even for the two villages of Poonganoor and Chillamungalum, the Puttahs of which, under the authority of the Honorable the Governor in Council, were then given in his name.

242. That Mr. Russell stated that he was not aware of the reason which had led the Poligar to desire this arrangement, but that he was very anxious that the measure might be sanctioned.

243. We said that we saw no objection to a compliance with the Poligar's desire in this respect, and therefore proposed that the village of Nedigoontah in which the Poligar wished the Puttahs to be given in his name for the future might be substituted according to his request for the villages of Poonganoor and Chillamungalum. That the aggregate beriz of the two latter, it would be observed, was Rupees 2,633-15-2, and the beriz of the former Rupees 2,516-12-5, the difference being Rupees 117-2-9 less in the village of Nedigoontah.

244. That in considering the immediate subject of this reference, it had occurred to us that it might not be beyond the views of Government in entrusting the Poligar with the management of his Pollam to permit the whole of the Puttahs in the Poonganoor District to be given in his name, and to be issued directly by himself at the period of the conclusion of the annual settlement, the business thereof being conducted by his own servants under his immediate superintendence, subject only to the general control of the Collector and under an obligation to observe the same principles in the settlement of his Pollam, as were observed in the settlement of the other parts of the Cuddapah District generally.

245. That such an arrangement would, we observed, be very acceptable to the Poligar, and as his general good conduct and ready obedience to the orders of Government gave him a claim to any mark of favour which consistently with the orders of the Honorable Court of Directors

Para. 19.

" Your Board and the Collector seem to concur in thinking that Nutt land for which remis- " sion is made should be surveyed. The Governor in Council will be " prepared to sanction the expense which it may be necessary to " incur on this account, it is understood that a few surveyors were formerly allowed for the purpose " of measuring lands cleared from Nutt and brought into cultivation from the waste."

Para. 26.

Enclosure A in a letter from Govt., 31st Jany., in Cons., 6th Feby. 1826.

" A copy of the communication to which it is understood that you here refer, from the late " Board, for preparing Regulations to the Government, on the subject of " a proposed new Regulation for the investigation of the tenures upon " which Enams are held, is herewith transmitted to you. After giving " your consideration to what is therein stated you will be pleased to submit your sentiments on the " subject fully to the Government, and if you should be prepared to propose specific rules for " effecting the object in view and think a regulation necessary, you will furnish the draft of " such an enactment as you would recommend."

Para. 28.

" Nothing can be more useful and commendable than the free " intercourse here remarked on between the Collector and the ryots.

Para. 31.

" The Collector proposes not to grant remission to Iyan or original wet land assessed no " higher than ten Contaroya fanams, nor to dry land converted into " wet, excepting well land, unless when the assessment thereon has " been fixed on a fair principle that is equal to the average assessment of the Iyan wet land of " the same village or its neighbourhood, your Board approved of the Collector making this a " general rule for the present, but you think it probable that he will find occasion to relax its " application on particular cases; and you have directed him to do so whenever he considers it " necessary. The Governor in Council concurs in your sentiments on this subject, and approves " of your instruction to the Collector."

Para. 34.

" The Governor in Council concurs with you in regarding as objectionable and unfit to be " carried into effect the proposal of the Collector which is here advert- " ed to. The granting of more favourable terms in a particular case " than the usual Cowle affords, could only operate as an injudicious bounty disturbing the " natural tendency of industry to employ itself in the manner most profitable both to the people " and the State. As the usual terms afford sufficient general encouragement to the exclusion of " cultivation, there can be no doubt that the ryots of the Yadakee Talook who have proposed to " settle at Valapamadoogoo, will extend their cultivation upon those terms if they have more stock " than is necessary for the lands already cultivated by them; and if they have not, it is not desirable " that they should be, induced to extend it."

Para. 35.

" The Governor in Council concurs with you in thinking it necessary that the revision and final " correction of the survey assessment in Gooty and Raidroog should be " completed, and the remission which may be found requisite granted."

" With reference to the 36th para. of the Collector's report, the Governor in Council observes " that the opposition of the ryots of Salapoor to the examination of their lands, affords strong per- " sumption of fraud where there is none, the ryots knowing that they are secure against any " increase of assessment, are always anxious for inquiry in the hope of obtaining remission."

" The Governor in Council fully concurs with you in regard to the favourable sentiments which " you have expressed concerning the administration of the Collector Mr. Robertson during the year " under review, and particularly in your commendation of his zealous and judicious personal exertions. " The Governor in Council had derived much satisfaction from the testimony borne by your Board " and the Collector to the merits of the Sub-Collector Mr. Viveash, and from the evidence afforded

" by his own report of his attention to his duties. The favourable mention of the late Mr. Gosling, " both in the Collector's report and in your Proceedings, has also attracted the notice of the " Governor in Council, who participates in your regret on account of the death of so promising " a young public servant."

Vide last General Report, Paras. 450 and 451, in Cons., 16th Feb. 1826.

219. Copy of the foregoing letter together with an extract, Paras. 5 and 6 of a letter from Government, under date 25th November 1825, relative to the Enams in the Ceded Districts, were transmitted to the Principal Collector on the 16th February with the necessary instructions on the subject.

State of the Survey Accounts in Bellary and Cuddapah and the measures adopted for putting them in order in these Districts.

To the Chief Secy. to Govt., in Cons., 7th Aug. 1826, in Cons., 12th Dec. 1825.

220. On the 7th August we submitted for the consideration of the Honorable the Governor in Council, a letter from the Principal Collector of Bellary, reporting on the state of the survey accounts in that division of the Ceded Districts and the measures which had been taken for putting them in order.

221. We observed that the Principal Collector stated that on proceeding to examine into the state of the Native records, he had found them in such a state of confusion that it was necessary to appoint a separate establishment for the purpose of arranging and registering them. That this work had been in progress since October 1824, and that a considerable portion of the Dufters had been examined and arranged, but that much remained to be done, and that until the whole was completed, the Principal Collector would of course be unable to report particularly what accounts of the Survey were missing, and that he believed many of the smaller documents were lost.

222. That the most important accounts of the Survey were stated to be the Pymayesh Chitta or accounts of measurement and the Tarwar or Register of fields that the Pymayesh Chitta accounts had been lodged at the time of the survey in the Talook Cutcherries and no copy had been made of them; and that the Tarwar accounts had been also lodged in the Talook Cutcherries, but that a copy had been made of them and deposited in the Collector's Cutcherry; and that the rest of the accounts had been lodged in the Collector's Cutcherry.

223. We observed also that the Principal Collector, finding that there was no copy of the Pymayesh Chitta in his office, and that some of the Tarwar accounts were missing and others muti- lated, thought it expedient, with reference to our instructions on the subject, to employ an establish- ment for the purpose of preparing a new and complete set of each for the whole District. And that this work he expected would be accomplished about the middle of January last, but that it had been estimated that a further period of $7\frac{1}{2}$ months would be occupied in examining and comparing the new copies with the original accounts, and two months in making copies of smaller documents.

2 Superinetndents at 3·) Rupees	60
20 Gumastahs at 18 Rs...	360
Total...	420

224. He observed too that the separate establishment employed by the Principal Collector in arranging and registering the native records consisted of a Record- keeper on a salary of 50 Rupees a month, with 3 Hoozoor Gumastahs and 3 extra Gumastahs under him, that one of the latter receiving 15 Rupees and the others 10 Rupees each per mensem. That the establishment employed in copying the Pymayesh Chitta and Tarwar accounts consisted of 2 Superintendents at 30 Rupees each and 20 Gumastahs at 18 Rupees each per mensem.

225. We stated that we fully approved of all the measures taken by the Principal Collector for the arrangement of the survey accounts and for rendering them complete, and recommended that his appointment of a Record-keeper on a salary of 50 Rupees per mensem might be sanctioned from the 1st October 1824. We also recommended for sanction the actual charge incurred on account of the extra Gumastahs employed under the Record-keeper to the 1st December 1825

could be conferred on him, we ventured to submit that suggestion to the consideration of the Honorable the Governor in Council.

246. In reply we were informed that the Honorable the Governor in Council acceded to our suggestion of permitting the Poligar of Poonganoor to issue Puttahs in his own name throughout the Pollam, it being understood that the management of it was entrusted to him subject to the general control of the Collector, and that the same principles were to be observed in the settlement of it as were generally observed in the District of Cuddaah.

From the Secy. to Govt., 21st, in Cons., 27th April 1826.

247. Copy of the foregoing correspondence was communicated to the Principal Collector on the 27th April.

Appointment—in Cons., 20th Feb. 1826.

248. On the 17th February Mr. J. W. Russell was promoted to the situation of Principal Collector of Cuddapah.

CHINGLEPUT.

249. SETTLEMENT FOR FUSLY 1234.—Under date the 21st February we received an answer to our letter, dated the 27th of October 1825, enclosing the report of the Collector and the proceedings of our Board on the Settlement of the District of Chingleput for Fusly 1234.

From the Secy. to Govt., in Cons., 2nd March 1826.
Vide last Genl. Report, Para. 549 to 575.

250. The Governor in Council approved of our observations on the Collector's report.

251. In the case referred to in Para. 16 of our Proceedings and in all similar cases, the greatest care, it was observed, should be taken to ascertain beyond a doubt, what we justly regarded as the first object of enquiry, namely, whether the assessment was fair and moderate.

Vide last Genl. Report, Para. 565.

252. It was further observed that the garden lands to which we had alluded in Para. 19, should be measured and classed in the regular progress of the survey as you proposed, and that we had properly called for further information respecting the assumed Shotrium village to which we alluded in Para. 20.

Vide last General Report, Para. 568.
Do. do. Para. 569.

253. Our remarks in Para. 22 respecting the outstanding balance on account of Tuccavy in the Collector's accounts were considered just. It was observed that if a ryot owes a balance both of Tuccavy and of revenue after collections have been made from him equal to the amount advanced him as Tuccavy, this must be owing to a defective mode of keeping the accounts. All collections from him after the Tuccavy has become due should be regarded as received in repayment of Tuccavy, until it has been fully repaid, and whatever balance may afterwards be due from the ryot, it must be on account of revenue alone.

Vide last General Report, Para. 571.

254. The Governor in Council, we were informed, consider the settlement as satisfactory, and had derived much gratification from learning that the people are becoming sensible of the disadvantages of the survey and assessment. Mr. Cunliffe's attention to this important measure, it was observed, had been very commendable, as had also been the diligence and zeal with which he has exerted himself generally in the discharge of his public duties. It was confidently hoped, we were told, that the survey and assessment would be successfully prosecuted by his successor Mr. Viveash.

255. We were also informed that the favorable mention made by Mr. Cunliffe and by our Board of his late Head Assistant Mr. Crawley, had been received by the Governor in Council with much satisfaction.

256. Copy of the foregoing letter was communicated to the Collector of Chingleput on the 2nd March.

RELATIVE TO THE TRANSFER OF THE VILLAGE OF ADIALACHERRY TO THE ZEMINDARY OF ANICUT.

257. We submitted for the orders of the Honorable the Governor in Council Petition No. 540 of 1825, together with the report of the Collector of Chingleput under date 24th October 1825.

To the Chief Secy., 2nd, in Cons., 2nd March 1826, in Cons., 7th Nov. 1825.

258. We stated that the prayer of the Petitioner was that the village of Adialacherry, in the Chingleput District, might be reannexed to the Zemindary of Anicut, of which he was the proprietor, and that compensation to the amount of Pagodas 689-34-45 might be paid to him for the period during which he was out of possession. This village formed, we said, part of the Zemindary of Anicut at the time of the permanent settlement, but that it was subsequently given up to the Dutch in 1818, and was included in the territory at Sadras, lately ceded to the British Government.

Vide statement affixed to the Collector's letter.

259. We remarked that on reference to the correspondence noted in the margin, it would be seen that Government were pleased, under date the 22nd September 1818, in consequence of the transfer of Adialacherry to the Netherlands Government, to sanction the remission of Rupees 14-3½ in the annual assessment of the estate of Anicut and the payment of Rs. 45¼, being the proportion of the purchase money which the village cost, with reference to the total purchase money of the whole Zemindary.

Letter to Govt., 27th, in Cons., 27th Augt., 1818.
Do. from do. 22nd Sept., in Cons., 5th Oct. 1818.

260. As by this arrangement Adialacherry was entirely separated from the estate, of which it had formed a part, the propriety or otherwise of its restoration was now, we said, for the consideration of Government; that in the 2nd para. of the Collector's letter, the village was stated to be immediately contiguous to the other parts of the Zemindary and at some distance from the Circar lands, which would render it necessary to keep up a separate establishment of a Zilladar and a peon, whose pay would absorb all the revenues from the lands. It will be observed, we said, that the amount for which sanction was asked on this account is 162 Rs. per annum, while the highest sum stated to have been collected is Rs. 143½.

261. Under these circumstances and in consideration of the village having been separated from the estate in consequence of political arrangements now no longer subsisting, our Board recommended that it might be given up to the Petitioner on his re-paying the amount of the purchase money formerly returned to him, viz., Rs. 45¼. We stated that should this arrangement be approved by Government the future assessment payable by the Mootahdar would be that originally fixed on the estate, viz., Rupees 14,521-8.

262. It might be proper, we said, to advert to the observation contained in the 3rd para. of the Collector's letter, that should it be deemed expedient to give the village up, it might hereafter involve a question as to the "lease in perpetuity" under which it was held. On referring to the instrument therein alluded to, as conferring a lease in perpetuity, our Board observed that so far from being a permanent grant of the village, it was simply an attestation on the part of the Commissioner of the Netherlands Government, that two persons named Arialacharry and Mootialcharry had rented the village during the period that it belonged to the Dutch. These individuals no doubt, we said, procured this document under an impression that it would strengthen their claims to the rent in the event of the Government being disposed to continue that system of management, but that if intended to prove a title to hold the village in farm it was utterly useless.

Enclosure A in a letter from the Collector, 12th, in Cons., 14th Nov. 1825.

263. With regard to that part of the petition which related to compensation, our Board deemed it unnecessary to observe further than that the claim was totally groundless, the Mootahdar having already been fully indemnified by the re-payment to him of the original purchase-money and the subsequent annual deduction of Rupees 143½ in the assessment of this estate.

264. In reference to what has been stated regarding the lease in perpetuity, we observed that we had understood that some of the foreign Governments on the Coast had, since their return to India in some instances, disposed of their rights in perpetuity over certain of the lands situated within their territory. The possibility of such an arrangement should, we were of opinion, be brought to the notice of the authorities at home; for, in the event of any other foreign Government ceding their settlement, as the Netherlands had done, if the cession be accompanied by the usual provision for respecting private property and landed tenures, it might lead to a transfer to our Government of a territory void of any revenue, the same having been thus transferred, as we understood, in some cases, not to the natives, but to the subjects of the foreign Government itself.

From the Secy. to Govt., 14th, in Cons., 20th March 1826.

265. Agreeably to our recommendation abovementioned, the Governor in Council granted authority for re-annexing the village of Adialacherry to the Zemindary of Anicut on the conditions that the Zemindar should repay the amount formerly returned to him as purchase money, namely, Rs. 454, and that the future assessment of the estate should be that originally fixed on it, namely, Rupees 14,521-8-0 per annum

266. The possible consequence of the transfers of the Government right to revenue from land which were understood to be made to individuals by some of the foreign Governments on the Coast would, as we had suggested, be brought to the notice of the Honorable the Court of Directors.

In Cons., 20th March 1826.

267. Copy of the above correspondence was communicated to the Collector of Chingleput on the 20th March.

Relative to Remission claimed by the Zemindar of Palaveram on certain Land purchased by Government near Guindy.

In Cons., 2nd Jany. 1822.

268. With reference to para. 492 of our General Report, under date the 2nd January 1823, we were informed in a letter from the Secretary to Government, under date the 24th December 1822, that the Honorable the Governor in Council granted the proposed remission of Rupees 403-6-9 in favor of the Zemindar of Palaveram on account of ground taken by Government near Guindy.

From the Actg. Secy. to Govt., 20th, in Cons., 30th June 1823.

269. It having been resolved that the small village of Guindy, situated near to the Government House at that place, and certain lands lying to the north and south of that property should be purchased on account of the Government and annexed to the residence of the Honorable the Governor, we were directed to give effect to these intentions, for which purpose we were told that the Sub-Treasurer would be desired to hold the following sums at our disposal.

270. For the purchase of the village of Guindy, Pagodas 564.

271. For the purchase of the lands in the vicinity of the Government House, Pagodas 1,085.

In Cons., 31st Jany. 1825.

272. In a letter from the Secretary to Government, under date the 28th January 1825, we were desired to report upon the claim to quit-rent which was preferred in extract then furnished to us of a letter from Moomtauz-ool-Oomra Bahadur to the Chief Secretary to Government, under date the 15th January 1825.

From Govt., 27th Nov., in Cons., 20th Dec. 1821.
From Chinglepat, 14th, in Cons., 21st Feb., 1822.
To Govt., 21st, in Cons., 21st do.
From do. 8th, in Cons., 14th March.
From Chingleput, 6th, in Cons., 11th April.
To Govt., 11th, in Cons., 11th do.
From do. 30th April, in Cons., 6th May.
From Govt., 27th, in Cons., 30th Sept.
From Chingleput, 15th, in Cons., 15th Nov.
To Govt., 9th, in Cons., 9th Dec.
From do. 24th Dec., in Cons. 2nd Jany. 1825.
From Govt. 20th, in Cons., 30th, June 1823.
To Chingleput, 19th, in Cons., 19th Jany. 1824.

273. With reference to the correspondence noted in the margin, on the subject of land purchased by Government at Guindy and Palaveram, and to the letter from the Secretary to Government last noticed relative to the claims of Moomtauz-ool-Oomra Bahadoor, Zemindar of Palaveram, on account of such purchase, we submitted for the information of the Honorable the Governor in Council on the 14th September 1826, a letter from the Collector of Chingleput, under date 26th June 1826, with enclosures 1 and 2, and requested that sanction for the payment of such portion of the value of the lands purchased as still remained due, viz., to the Mirassidars, Rs. 927-14-1, and to the Zemindar Moomtauz-ool-Oomra Rs. 1,495-14-3.

274. The following abstract, we observed, would bring under one view the extent of land purchased at Guindy and Palaveram, the value thereof, the amount already paid to the Mirassidars and to the Zemindar, and the balance remaining to be paid to those parties respectively.

275. We also solicited sanction for the remission of Rupees 425-5-3 from Fusly 1236 in the permanent Beriz of the Palaveram Zamindary.

—	Extent of Land.			Value.						Amount already paid.						Balance.					
				Mirassidars.			Zemindars.			Mirassidars.			Zemindars.			Mirassidars.			Zemindars.		
	C.	Goont.	Sf.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Palaveram.																					
Value of Lands	53	84½	...	515	8	1	...	...	...	...	...	...	...	...	...	515	8	1	...	...	...
Remission ...	...	...	...	...	...	...	282	10	10	...	...	...	...	...	...	...	...	...	282	10	10
Add amount of remission calculated for cawnies 9, goontahs 27⅞, from 12th May of Fusly 1231, amounting to Rupees ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	989	13	0
																			1,272	7	10
Guindy.																					
Value of Land	168	56	99/128	5,230	7	8	...	...	...	4,818	1	8	...	...	...	412	6	0	...	...	..
Add amount paid to the inhabitants of Vencatapoorum the value of their houses	...	..	..	..	...	...	...	...	...	1,825	0	7	...	...	...	...	...	...	...	...	...
										6,643	1	7									
Remission	...	...	...	...	...	...	863	14	4	...	..	...	741	6	11	...	...	...	122	7	5
Add amount paid in arrears from 1st January of Fusly 1230 to the end of Fusly 1231..	...	...	..	...	...	...	...	..	...	...	...	...	518	3	10	...	...	...	...	...	...
													1,254	10	9	927	14	1	1,94	15	3
Add amount of remission from Fusly 1231 to 1235, at Rs. 20-3-0, alluded to in the Collector's letter under date 14th February 1822, but never sanctioned.																			100	15	0
																			1,495	14	3

276. In reply to the above we were informed in a letter from the Chief Secretary to Government, under date the 26th September 1826, that agreeably to our recommendation the Honorable the Governor in Council authorized the Collector of Chingleput to pay to the Mirassidars Rupees 927-14-1, and to the Zemindar of Palaveram Rupees 1,495-14-3, being the balance due to them respectively, on account of the purchase of certain land at Guindy and Palaveram.

277. The Honorable the Governor in Council also, we were told, sanctioned a remission of Rs. 425-5-3 in the permanent Beriz of the Palaveram Zemindary.

278. Copy of the foregoing correspondence was communicated to the Collector on the 2nd October.

Relative to the proposal of His Highness the Rajah of Mysore to take upon himself the performance of the Garooda Ootsavum on the 3rd day of the Great Festival at Conjeveram.

From the Chief Secy. to Govt., in Cons., 11th May 1826. Dated 24th April 1826, dated 5th May 1826, in Cons. 11th May 1826.

279. On the 5th May we received for our information and guidance the copy of a letter noted in the margin from the Officiating President at Mysore, with copies of its enclosures and a copy of the reply to it.

To the Chief Secy. to Govt. 11th, in Cons., 11th May 1826.
11th, in Cons., 11th May 1826.

280. In reply to which we submitted for the consideration of the Honorable the Governor in Council, a letter which had been addressed to the Collector of Chingleput, relative to the proposal of His Highness the Rajah of Mysore, to take upon himself the performance of the ceremony termed "Garooda Ootsavum" at the Varoodarajasawmy Pagoda at the 3rd day of the great festival at Conjeveram.

From the Collr., 25th, in Cons., 30th May 1825.
To do. 18th, in Cons., 18th July.
From do. 29th Aug., in Cons. 1st Sept.
To do. 26th, in Cons., 26th do.

281. We further submitted for the information of Government the correspondence noted in the margin, which passed in the year 1825 between our Board and the Collector of Chingleput on the same subject.

Proceedings of the Board, in Cons., 9th Nov. 1815.

282. We remarked that the ceremony alluded to was formerly conducted at the charge of the Government, and the expenses on account of it received their annual sanction up to Fusly 1224; when in consequence of a misconception on the part of the Collector of an order of our Board respecting the manner in which the charge should be brought to account, the usual allowance was discontinued and the expenses of the ceremony were afterwards defrayed out of the Pagoda Funds.

From the Collr., 20th, in Dy. Cons., 24th April 1826.
To do. 22nd, in Dy. Cons., 24th do.

283. We added that the mistake of the Collector in discontinuing the Government allowance on account of this ceremony being brought to our notice by the reference made to us in 1825 regarding the proposal of His Highness the Rajah of Mysore, to furnish the funds necessary for its performance, we desired that the mistake might be rectified and the ceremony performed as usual at the expense of Government, and it will be seen, we said, by the correspondence noted in the margin that measures have been taken by the Collector to conduct the ceremony according to former custom at the approaching festival.

To the Collr., 10th, in Cons., 10th May 1826.

284. We further stated that the Government would observe from the letter we had addressed to the Collector, that while we had endeavoured to restore the ancient custom of the Pagoda, we had pointed out to the Collector the propriety of his admitting the Rajah of Mysore to celebrate any ceremony consistent with established usage; but that as His Highness was understood to be a zealous proselyte to one of the two prevalent sects of Vishnoo, under which nearly all the numerous subjects of this Government attending the festival class themselves, and as great feuds had ever existed between the two, we had deemed it proper to put the Collector on his guard against any innovation being admitted under cover of the ceremony alluded to by His Highness.

To the Chief Secy. to Govt., 22nd, in Cons., 22nd May 1826, 19th, in Cons., 22nd May 1826.

285. With reference to the above letter, we submitted for the information and orders of the Honorable the Governor in Council the letter noted in the margin from the Collector of Chingleput, explaining the objections in his opinion which existed against a compliance with the request of His Highness the Rajah of Mysore to be permitted to perform annually the Garooda Ootsavum at Conjeveram at his private expense.

286. We added that we concurred generally in the Collector's observations on this subject.

From the Chief Secy. to Govt., 2nd, in Cons., 5th June 1826.
Vide Enc. A. in a letter from Govt., in Cons., 5th June 1826.

287. In reply the Honorable the Governor in Council entirely approved of our instructions to the Collector of Chingleput, relative to the application on the part of the Rajah of Mysore to be permitted to perform certain ceremonies at Conjeveram, and also of the Collector's view of the matter, and transmitted for our information copy of a letter which had in consequence been addressed to the officiating Resident at Mysore.

To the Chief Secy. to Govt., in Dy. Cons., 31st July 1826, in Cons., 19th June 1826.

288. With reference to the above correspondence, we laid on the 29th June, before the Honorable the Governor in Council, a letter from the Collector of Chingleput, under date 13th June, furnishing an account of the actual expense incurred in the celebration of the Garooda Ootsavum festival at Conjeveram, amounting to Rs. 1,035-1-10, which we begged to recommend might receive the sanction of Government.

From the Secy. to Govt., 4th, in Cons., 10th July 1826.

289. Agreeably to our recommendation above stated, the Honorable the Governor in Council sanctioned a charge of Rs. 1,055-1-10 by the Collector of Chingleput on account of expenses incurred on the occasion of the Garooda Ootsavum festival at Conjeveram.

290. The foregoing sanction was communicated to the Collector on the 10th July.

Appointment—in Cons., 16th Feby. 1826.

291. In consequence of Mr. Cunliffe's promotion to South Arcot, Mr. H. Viveash was appointed Collector of Chingleput on the 10th February.

NORTHERN DIVISION OF ARCOT.

Proceedings in Cons., 9th Feby. 1826.
From the Principal Collr., 24th, in Cons., 28th Nov. 1825.

292. Settlement for Fusly 1234.—On the 9th February we submitted for the information and orders of the Honorable the Governor in Council, the following extract from our proceedings of that date on the settlement of the Northern division of Arcot for Fusly 1234, as detailed in the report from the Principal Collector noted in the margin.

293. The following statement exhibits the settlement formed in the Northern division of Arcot in Fusly 1234 in comparison with that of the preceding year.

—	Fusly 1233.			Fusly 1234.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue including Cavelly	10,04,802	12	9	14,10,196	8	3	4,05,393	11	6	...	...	...
Moturpha	31,051	1	1	27,096	12	9	...	...	...	3,954	4	6
Abkarry	1,04,100	0	0	70,000	0	0	...	...	...	34,100	0	0
Sayer	1,53,100	0	0	1,20,785	12	2	...	...	...	32,314	3	1
Salt	17,811	8	0	17,556	14	0	...	...	...	240	10	
Tirputty Offerings	95,556	11	1	1,46,356	2	10	50,799	7	9	...	...	...
Peishcush	4,21,047	0	8	4,21,047	0	8	...	...	...	...	...	...
Total...	13,27,469	1	7	22,13,039	2	8	4,56,193	3	3	70,623	2	2
Deduct Decrease...							70,623	2	2			
Net Increase...							885,570	1	1			

294. The calamitous effects of the drought which occurred in the previous Fusly 1233 were no where more severely felt than in this Province. In districts 'where the produce consists chiefly 'of dry grains, the inhabitants suffered comparatively little, but as many parts of the Northern 'Division of Arcot yield only rice, and the harvest is there dependent on the filling of 'the tanks, a failure in the monsoon leaves the ryots of that district very generally without the 'means of subsistence.'

Statement 2.
Statement No. 5.
Para. 37.

295. 'In Fusly 1233 numbers of the inhabitants were driven from their homes from this 'cause, and as the rains of Fusly 1234, although more plentiful on 'the whole, were extremely late and very partial, many have been 'prevented from returning. The Board observe from the statement 'transmitted by the Principal Collector, that with few exceptions, 'the earth was not sufficiently moistened to admit of the plough 'being used, until the latter end of August, at which time the season was too far advanced 'to enable the ryots to redeem the time that had been lost. The price of grain rose in some 'taluqs to nearly 300 per cent. above the rates at which the survey commutations were calculated, 'and the decrease in the population is estimated by the Principal Collector at 73,071 souls.'

Land Revenue of 1232...	19,47,010	5	10
Do. do. of 1234...	14,10,196	8	3
	5,36,813	13	7

296. 'Under these untoward circumstances, the result of the Settlement is as favorable 'as could be anticipated, it shows indeed a decrease of 'Rs. 5,36,813-13-7 below the land revenue of Fusly 1232, 'but it exceeds that of Fusly 1233 by Rupees 4,05,393-11-6, 'and appears to have been conducted on just principles.'

In Cons., 18th April 1825.
To the Principal Coll'r., 12th, in Cons., 12th May 1825.
From do., 25th, in Cons. 26th May 1825.
To do., 28th, in Cons., 28th July 1829.

297. 'In regard to some of the minor points of detail, a reference was made by the Princi- 'pal Collector on the 16th April 1825, and his proceedings have been 'regulated by the instructions then given. The more important fea- 'tures of the Settlement are the general reduction of 12½ per cent. in the 'survey assessment in all the taluqs that have been surveyed, amount- 'ing to Rs. 96,365-2-7; the remission of the second crop assessment, 'where the water in the tanks was not sufficient to produce a second crop, Rs. 27,366-9-5, the

'deduction of the rent of all fields which the ryots were unable to cultivate Rs. 4,03,935-13-1, an 'abatement of the land tax in favor of those individuals whose grain was destroyed Rs. 28,810-8-9, 'and the restoration of the privileges of the village officers amounting to Rs. 1,68,127-4.'

Para. 28.
Proceedings of the Board, in Cons., 30th Dec. 1824.
Para. 15.

298. 'In not extending the general reduction of the assessment to the taluqs where the 'survey remains to be made, the Principal Collector was influenced by 'the belief that no satisfactory judgment can at present be formed 'in regard to the extent to which it should be carried. The attempt 'was made by his predecessor in Fusly 1233, and a remission was then granted to the amount of 'Rs. 10,502-11-6, but, as observed by the Board at the time, the principle by which it had been 'regulated was not explained, and as it varied from Rs. 3-2-0 to 1-1 per cent, there seems reason 'to apprehend that it was in a great degree arbitrary. It appears to the Board therefore that 'Mr. Nisbet has acted judiciously in the course he has pursued.'

Para. 30.
Para. 15.

299. 'The Board concur likewise with him in considering the principle on which the assess- 'ment is shown to have been formed in this District on lands irrigated 'from tanks to preclude the demand of an additional rent where the 'water may be insufficient to produce a second crop; they approve also of the remission granted 'for lands not tilled, and feel satisfied that every precaution has been used to regulate the deduc- 'tion on account of damaged crops by the actual necessities of each case.'

300. 'But the Board are disposed to doubt the expediency of the arrangement which appears 'to have been adopted in respect to the restoration of the privileges of the village officers.'

Para. 31.

"It being universally understood," Mr. Nisbet observes, "that under a pledge of the "Government both would be immediately restored, I was induced to "deduct them from the settlement, but I did so with a proviso that "pending the investigation of the above accounts, and the receipt of your Board's orders thereon, "only one half of the Meerah should be collected, and no part of the Manium rents, permiting "however those Mirassidars, who were themselves tenants to withhold their kists for the present. "Of the remainder, the sum of Rs. 62,440-0-7 has been paid to the Sircar, and is now in "deposit, a part is due by the ryots, and a small part has been usurped by the Monigars and "Curnums."

301. 'One objection to this arrangement is, that it has placed some of the parties in a far 'better situation than others, another, that it assumes the accounts prepared by the Curnums to 'be authentic before their accuracy has been ascertained. It is extremely desirable that all room 'for future doubt and suspicion should be prevented by examining into the correctness of these 'documents, before the privileges of the village officers are permanently restored, and the Board 'could have wished that the restoration, when carried into effect, should be made at the same 'period throughout the District.'

302. 'It is feared that this object cannot now be easily effected, since the collection of the 'land rent from those who have been permitted to withhold payment might bear hard in many 'cases. But the Board desire that the inquiry into the authenticity of the accounts may be 'prosecuted without delay, with the view of establishing a general and uniform system; and 'they think that the allowances of the several individuals for the last year should be immediately 'disbursed from the funds in the Principal Collector's hands.'

Para. 4.
Para. 25.

303. 'It has been already observed that the land revenue exceeded that of the preceding 'year in the sum of Rs. 4,05,393-11-6. It may be proper here to 'remark that of this amount, a small portion, viz., Rs. 3,269-9-1, arose 'from the reversion of certain Jaghire lands which have lately lapsed to Government, and that in 'the land revenue the only item of decrease is in the settlement of fruit gardens and tank fisheries, 'which were of necessity much affected by the want of water.'

304. 'The increase in the Tirputty offerings is explained to be merely nominal, having 'been caused by bringing to account some gold and silver which had 'been received in former years.'

Para. 41.

Para. 42.
From the Principal Collector, 19th, in Cons., 22nd Aug. 1825.
To do., 29th, in Cons., 29th Aug. 1825.

305. 'The Zemindar of Cavatinugger having fallen in arrear, 'the Board have authorized the attachment of a part of his Zemindary 'with the view of securing the dues of the Government from the 'resources of the present year.'

Para. 39.

306. 'Owing to the late period at which the settlement was formed, a considerable balance 'of land revenue remained outstanding at the end of the Fusly, viz., 'Rs. 61,188-0-11¼, but of this Rs. 23,037-3-6 had been collected, prior to the date of the Principal Collector's report.'

Paras. 33, 34.
Para. 29.

307. 'In submitting his report on the transactions of the year, the Principal Collector 'has incidentally noticed the inconvenience arising from the present 'state of the law in respect to Village Maniums, and the diminution 'in the collections on account of Moturpha. In respect to the first of 'these points it will be unnecessary to enter into any discussion, as the Honorable the Governor 'in Council has already directed the preparation of a regulation with the view of correcting the 'evils complained of, but the question suggested by Mr. Nisbet in regard to the Moturpha, 'although not immediately connected with the settlement of the land revenue, is of too great im'portance to be left undetermined. After observing that the revenue from this source had fallen off,

Para. 36.

'Mr. Nisbet says,—"this is chiefly owing to deaths and to abandon'ment of trade. The rates of the tax in this district, being particularly 'light, I would have assessed this loss on the remaining traders, upon the ground of their benefit'ing by the diminished competition incidental to the departure of their neighbours, but finding 'that the measure would be opposed, and being in doubt how far I should be justified by law in 'doing so, and considering moreover the distress of the season, I was induced to give up my 'design. I am, however, desirous to obtain your Board's opinion on this point, and on the 'subject, generally, of increasing this branch of the revenue, and shall, accordingly submit, 'at an early date, a proposition to this effect."'

308. 'Under all the circumstances of the case, it would have been a sonrce of deep regret 'to the Board if the Principal Collector had carried into effect the measure he appears once to have 'contemplated. Where, in the ordinary course of events, and in times of prosperity, a diminution 'in the number of persons engaged in traffic may be found to increase the advantages of those 'who remain, a tax which is calculated on the profits of trade may perhaps admit of augmentation, 'but where the reduction in the number of contributors is occasioned by pestilence or famine, such 'a measure would be felt as a grievous burthen, and would be calculated to produce serious evils, by preventing the return of those who have gone away, and leading to the desertion of those who 'remain. The customs of the Ceded Districts also are not in many material points applicable to 'the Northern Division of Arcot, and the Board propose soon to address the Government on the 'subject of the Moturpha generally.'

309. 'In concluding these observations, the Board perform a gratifying part of their duty in 'expressing the high sense they entertain of Mr. Nisbet's exertions. From the late period at which 'he assumed charge of the District (14th February 1825), the settlement was attended with more 'than ordinary difficulty, and the prosecution of the survey has in consequence been in some degree 'impeded: it is trusted, however, that much progress will be made during the present season.'

310. 'The Board have observed with satisfaction the favourable mention made by the Princi'pal Collector of the Sub-Collector Mr. Harington and the late Head Assistant Mr. Bruce. The 'former gentleman was compelled by ill-health to leave the District in May, and having thus been

'prevented from completing the settlement of the Taluqs under his charge, has not sent in any 'report, but the Board will expect him to supply this omission in the current Fusly.'

From the Secy. to Govt., 18th, in Cons., 31st July 1826.
Vide Para. 294 of this Report.

311. In reply we were informed that the Governor in Council concurred with us in thinking, that considering the effects of the calamitous season which had passed, the settlement was as favorable as could have been expected, and that it appeared to have been formed on just principles.

Vide Para. 300 of this Report.

312. That the Governor in Council approved of our observations on the arrangements which appeared to have been adopted by the Principal Collector with respect to the restoration of the privileges of the village officers, and would expect to be informed of the further steps taken in this matter.

Vide Para. 308 of this Report.

313. That the Governor in Council fully concurred in our opinion that when the number of persons engaged in any particular trade is diminished by such causes as famine and epidemic disease, the advantages which the survivors may be supposed to derive from the removal of competitors cannot justly be made a plea for increasing the taxes which they have to pay.

314. That the Governor in Council observed with pleasure that we have so much reason to be satisfied with Mr. Nisbet's exertions, and had derived satisfaction from the favorable mention made by that gentleman of the Sub-Collector Mr. Harington, and the late Head Assistant Mr. Bruce.

315. A copy of the above letter was sent to the Principal Collector on the 31st July 1826.

Proposition of His Highness the Naib-i-Mukhtar for settling permanently the Lease of the Cavelly Lands, &c., of Ismalcoopum and Shayarapooram.

From the Chief Secy. to Govt., in Cons., 4th May 1826.

316. On the 28th April the Chief Secretary to Government transmitted to us a note from His Highness the Naib-i-Mukhtar, and informed us that it was the desire of the Honorable the Governor in Council that the application of His Highness relative to the settlement in perpetuity of the lease of the Cavelly lands, palmira trees, &c., in the two villages of Ismalcoopum and Shayarapooram Jaghires should be complied with so far as might be consistent with the proper interests of the parties concerned.

To the Chief Secy. to Govt., 22nd, in Cons., 22nd June 1826.
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317. In reply we transmitted for the information of the Honorable the Governor in Council a letter with an enclosure from the Principal Collector of North Arcot, under date 31st May, by which it appeared that the proposition of His Highness the Naib-i-Mukhtar for settling permanently the Cavelly lands of Ismalcoopum and Shayarapooram, and certain other revenue drawn therefrom, on account of Government under the head of Poligar Russooms and ready money collections, was unobjectionable.

Enclosure No. 1

318. We stated that the Principal Collector has submitted a statement of average collections both for ten years and for five. That the latter average, for the reasons explained by the Principal Collector, appeared to afford a more correct result for a permanent assessment than the former. That the difference in amount, however, was not very considerable, and that it remained with the Government to determine which should be adopted.

From the Chief Secy. to Govt., 4th, in Cons., 10th Aug. 1826.

319. In reply to the above the Chief Secretary transmitted to us copy of a letter to the Officiating Government Agent at Chepauk, and we were informed that as the difference was so small between the average of five and that of ten years, the Governor in Council had adopted the latter average in conformity to the request of the Naib-i-Mukhtar.

320. Copy of the foregoing correspondence was transmitted to the Principal Collector on the 10th August.

Relative to the Project of digging a Tank in the Chittoor District by means of Convicts.

In Cons., 7th July 1825.
Do. 19th June 1820.
To the Chief Secy. to Govt., 3rd, in Cons., 3rd April 1826.

321. With reference to Paras. 17 and 18 of the General letter from England, dated 18th August 1824, and to the order of Government thereon, communicated to us under date the 21st June, relative to the project of digging a tank in the Chittoor District by means of convicts, the execution of which had been suspended by Government on the 16th June 1820, in order that

304. 'The increase in the Tirputty offerings is explained to be merely nominal, having 'been caused by bringing to account some gold and silver which had 'been received in former years.'

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PROPOSITION OF HIS HIGHNESS THE NAIB-I-MUKHTAR FOR SETTLING PERMANENTLY THE LEASE OF THE CAVELLY LANDS, &c., OF ISMALCOOPUM AND SHAYARAPOORAM.

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From the Chief Secy. to Govt., 4th, in Cons., 10th Aug. 1826.

320. Copy of the foregoing correspondence was transmitted to the Principal Collector on the 10th August.

RELATIVE TO THE PROJECT OF DIGGING A TANK IN THE CHITTOOR DISTRICT BY MEANS OF CONVICTS.

321. With reference to Paras. 17 and 18 of the General letter from England, dated 18th August 1824, and to the order of Government thereon, communicated to us under date the 21st June, relative to the project of digging a tank in the Chittoor District by means of convicts, the execution of which had been suspended by Government on the 16th June 1820, in order that

In Cons., 7th July 1825.
Do. 19th June 1820.
To the Chief Secy. to Govt., 3rd, in Cons., 2nd April 1826.

further inquiry might be made as to its probable utility, we submitted for the information of the Honorable the Governor in Council that it appeared from our records that the inquiry contemplated by the Government had been at first deferred on account, it was supposed, of the absence of the Collector in the Northern Division of Arcot, who did not assume the charge of his district until the 17th August 1820, and that it had not been afterwards prosecuted, probably because it had become less possible than it had been at first considered in consequence of the removal of the Magistrate by whom the scheme had been suggested, and also of the Collector as well as of the officer by whom the plan had been digested and the means of execution calculated.

322. No steps having been taken to determine the questions formerly referred by Government to our consideration relative to the proposed work, it was, we observed, deemed proper before adopting any new measures for that purpose to ascertain in the first instance whether in the then state of the jails, and after the changes which had occurred in the lapse of so many years, such a work was one which Government were disposed to undertake. We therefore submitted that point to the consideration of the Honorable the Governor in Council, in order that we might obtain instructions upon it which would guide our further proceedings on the subject.

From the Secy. to Govt., in Cons., 25th April 1826.

In Cons., 19th June 1820.

323. In reply to the above we were informed by a letter from the Secretary to Government, under date the 14th April, that as the disposition of Government to undertake anywhere such a work as it was formerly proposed to execute in the Zillah of Chittoor was entirely dependent on the prospect of advantage from it to the public interests, and as that must be mainly determined by the points which were referred to our consideration on the 16th of June 1820, the Governor in Council was still desirous that we should inquire into those points and report the result. We were directed to bear in mind that it was on that occasion intimated to us that although for special reasons it had been originally intended to execute the projected work in the Zillah of Chittoor, yet the choice of an eligible situation for the purpose was no longer confined to that district.

In Cons., 4th May 1826.

324. Instructions on the foregoing subject were communicated to the Collectors of North Arcot, Bellary, Cuddapah, South Arcot, Coimbatore, Nellore, Tinnevelly, Trichinopoly and Madura respectively on the 4th May.

Relative to the Pension to the Family of the former Jagheerdar of Satgud.

From the Chief Secy. to Govt., in Cons., 10th June 1824.

325. On the 4th June 1824 we received from Government copy of a letter from the Principal Collector of the Northern Division of Arcot with copies of its enclosures, and were desired to take into consideration and report what provision it might seem to us to be proper that the Government should make for the family of the former Jagheerdar of Satgud.

To the Chief Secy. to Govt., 23rd, in Cons., 23rd August 1824.

In Cons., 21st Decr. 1801.

326. Our Board in reply stated that the only information to be found on our records in regard to the grant of the pension enjoyed by that person was contained in the 4th para. of a letter from the Chief Secretary to Government, dated the 15th December 1801, wherein the Board were informed that His Highness the Nabob had granted a pension of 250 Rupees a month to Herasut Khan, which the Collector of Arcot was instructed to pay to him.

23rd in Dy. Cons., 28th Dec. 1801.

327. We stated that in communicating these instructions the Collector of Arcot was informed that His Highness's one-fifth of the revenues of the Carnatic would be debited with the amount of the pension.

328. It would therefore appear, we said, that the pension enjoyed by Herasut Khan was paid to him by the Nabob, and the Board conclude that it would remain with His Highness to determine whether any and what portion of it should be continued to his family.

From the Chief Secy. to Govt., dated 12th, in Cons., 15th August 1825.

329. With reference to the above we received for our information and guidance the annexed extract from the Minutes of the Honorable the Governor in Council.

Minute dated 12th August 1825.

"From the foregoing letter it appears that the pension of 250 Rupees per month which, "with the concurrence of the Nabob of the Carnatic, was granted to "Herasut Khan, under date the 15th of December 1801, and ordered "to be placed to the debit of His Highness's one-fifth of the "revenue, has, from the beginning up to Herasut Khan's death on the 20th October 1823 "when it ceased, been charged to the Head of 'Pensions and Charitable Allowances,' and has never "been recovered from the Nabob. It was obviously the duty of the Accountant-General to have "corrected the erroneous entry in the accounts of the Collector of the Northern and Southern "Divisions of Arcot, and it was his exclusive duty to have given effect to the resolution of "Government that the charges was to be borne by the Nabob. This omission on the part of the "predecessors of the present Accountant-General cannot now with propriety be rectified, since, "after a lapse of nearly 24 years, it would have a most ungracious appearance to render the "Nabob liable to a disbursement hitherto defrayed by the Company. It is hoped, however, that "care will be taken to guard against any similar inadvertence."

"Resolved, that the Board of Revenue be desired to ascertain the nature and duration of the "tenure by which Herasut Khan's family held the garden at Sautgur, so that it may be determined whether the pension granted in lieu of it should be considered as having been hereditary "or only for life. In the meantime, the Principal Collector of the Northern Division of Arcot is "authorized to pay to Jaffier Ally Khan, son of Herasut Khan, a pension of two hundred (200) "Rupees per month chargeable to the Government."

To the Chief Secy to Govt., dated 28th, in Cons., 28th Nov, 1825.

From the Principal Collr. of the Northern Division of Arcot 4th, in Cons., 7th Nov. 1825.

330. With reference to the above we transmitted for the information of the Honorable the Governor in Council the letter noted in the margin from the Principal Collector, stating that the information he had collected concerning the nature and duration of the tenure by which the late Herasut Khan and his ancestors held the Jaghire of Sautgur.

331. We stated that it appeared from this report that the Jaghire of Sautgur was acquired by the grandfather of Herasut Khan by a grant from the sovereign of Delhi and devolved to him by hereditary succession; that it appeared further that it was at a remote period resumed from Herasut by the Nabob Wallajah who first granted to him a smaller Jaghire in lieu of it, and finally resumed this also, allowing to the former Jaghiredar little more than a bare subsistence, and that on the temporary assumption of the Carnatic by the Honorable Company a pension of 250 Rupees a month was allowed to him by the British Government, which though discontinued by Wallajah was confirmed on the eventual cession of the country in 1801, and was enjoyed by him accordingly during his life.

332. Having laid this information before the Government, we said that it appeared to us to be unnecessary to offer any remarks on the subject.

From the Chief Secy. to Govt., dated 13th, in Cons., 19th Dec. 1825.

333. In reply to the above we received for our information and guidance the annexed extract from the Minutes of the Honorable the Governor in Council, under date the 13th December 1825.

Minute dated 13th Dec. 1825.

"The Governor in Council takes into consideration the correspondence which has lately "passed respecting the claim of Jaffier Ally Khan, son of the late "Herasut Khan, to a continuance of the monthly allowance of two "hundred and fifty Rupees as a compensation for the loss of the Sautgur Jaghire. From Lord "Clive's letter of the 10th of November 1801 to His Highness the Nabob Azeemul Dowlah, and "from His Highness's answer of the 17th of that month, it is evident that the Government "intended and that the Nabob agreed that the Jaghire should be transferred to His High-"ness on condition of the Jaghiredar receiving from His Highness the stipulated allow-"ance. By an oversight of the Accountant-General the payment of that allowance has not, "according to the Nabob's request, been hitherto deducted from His Highness's one-fifth. It is "not proposed by the Governor in Council, that the arrears for so long a period shall now be "charged to the Nabob, but from the 1st of January, the payment of 250 Rupees per month to "the Jaghiredar's family will, according to the original agreement, be deducted from the Nabob's "one-fifth."

"Resolved, that the foregoing resolution be communicated to the Officiating Government, "Agent at Chepauk, for the information of His Highness the Prince Azeem Jah, and also to the "Board of Revenue, the Civil Auditor, and the Accountant-General. The Board of Revenue will "instruct the Principal Collector of the Northern Division of Arcot that from the 1st January "Jaffier Ally Khan is to receive the full allowance of 250 Rupees per month."

From the Chief Secy. to Govt., 13th, in Cons., 16th Jany. 1826.

334. We further received copy of a note dated the 4th January 1826, from the Prince Azeem Jah Bahadur to the Officiating Government Agent, in which it was stated that the Jaghire of Sautgur was never delivered to the Nabob, but was resumed by the Company's Government, and that the Sautgur garden was not worth nearly so much as the sum of two hundred and fifty (250) Rupees per month to be paid to Herasut Khan's son in lieu of it, and were directed to cause the facts of the case to be accurately ascertained.

To the Chief Secy. to Govt., 13th, in Cons., 13th March 1826. In Cons., 20th Feby. 1826.

335. In reply we transmitted for the information of the Honorable the Governor in Council the letter of the 16th February from the Principal Collector in the Northern Division of Arcot together with its enclosure.

In Cons., 7th Nov. 1825.

336. We observed that Mr. Nisbet stated that "the information of the Prince was perfectly correct as regarded the fact of the chief part of the Jaghire" having been included in the Company's possessions, and that on this point he referred to a former letter of his on the subject, dated 4th November 1825, upon which our Board reported on the 28th of the same month. It thence appeared, we said, that the old original Jaghires of Sautgur was estimated at 3 lacs of Rupees annual revenue, and that having been resumed by Wallajah, it of course was included in the possessions of the Honorable Company of the cession of the Carnatic.

In Cons., 19th Dec. 1825.

337. We remarked that but the small pension of Rupees 250 per mensem was not given as any proper equivalent either for this large Jaghire or for the minor one of Rupees 50,000 subsequently granted by Wallajah to Herasut Khan, that both were resumed by Wallajah, and it was when both were thus resumed, that on the assumption of the Carnatic Herasut Khan obtained a pension from Lord Macartney, which ceased on the Nabob's return to power; that it was a second time granted by Lord Cornwallis, and a second time ceased on the Nabob's recovering his authority, but was finally renewed in 1801 as stated in the Minutes of Council of the 13th December 1825.

338. We stated that the correspondence which then passed in the Political Department quoted in these Minutes was not before the Board, but that if it was thence evident "that the Govern- "ment intended and that the Nabob agreed that the Jaghire should be transferred to His Highness "on condition of the Jaghiredar receiving from His Highness the stipulated allowance," we had no doubt that neither the old resumed Jaghire of 3 lacs, nor the other resumed one of 50,000 Rupees were here alluded to, both having, as the Prince correctly stated, been included in the Company's possessions. The Jaghire here alluded to seemed, we said, to have been that small portion of the old Jaghire of 3 lacs, which under the name of the Sautgur Gardens was then left unresumed by the Company in the Nabob's hands, and which now remained in the Prince's charge.

339. We observed that the value of these gardens appeared to be much more than His Highness the Prince was led to suppose. The survey value of the ground, we said, calculated with reference to the assessment on land of the same quality in the neighbouring villages, was Rupees 3,696, but that the annual produce of the garden was calculated by the Collector to be upwards of Rupees 8,000 per annum, that in either case the amount was more than equivalent for the payment of pension of Rupees 250 per mensem or Rupees 3,000 per annum objected to by the Prince.

From the Chief Secy. to Govt., in Cons., 17th April 1826.

340. On the 14th we received for our information and guidance the annexed extract from the Minutes of the Honorable the Governor in Council of that date.

Minute dated 14th April 1826.

"As it appears that the *Jaghire* of Sautgur has been resumed by the Company, and as the "pension of 250 Rupees per mensem which the Nabob Azeem-ood- "Dowlah agreed to allow to the family of the Jaghiredar, in considera- "tion of His Highness having been put in possession of the gardens, is of greatly inferior value to

"the Jaghire, has by mistake been all along charged to the Company, the Governor in Council "resolves that the son of Herasut Khan shall from the date of his father's death receive from the "Principal Collector of the Northern division of Arcot the full pension of 250 Rs. a month, and "that it shall continue to be charged to the Company. In relieving the Nabob from the charge, "the Governor in Council has taken into consideration that although the value of the garden may "exceed the amount of the pension, yet the garden does not yield any value to His Highness, "but is only an honorary possession."

"Ordered that the foregoing resolution be communicated to the Board of Revenue, the 'Government Agent at Chepauk, the Accountant General and the Civil Auditor."

341. Copy of the foregoing correspondence was transmitted to the Principal Collector in the Northern division of Arcot on the 17th April.

In Cons., 20th Nov. 1826.

342. On the 17th November Mr. D. Davis was appointed Sub-Collector of North Arcot.

SOUTHERN DIVISION OF ARCOT.

Vide last General, Report, Paras. 677 to 688. From the Secy. to Govt., 21st Feby. In Cons., 2nd March 1826.

343. Settlement for Fusly 1234.—In reply to our letter dated the 12th of December 1825, enclosing our proceedings together with the reports of the Principal Collector and the Sub-Collector on the settlement of the Southern division of Arcot for Fusly 1234, the Honorable the Governor in Council was pleased to observe that considering the nature of the season and of the preceding one, and adverting to the small amount of the outstanding balance at the close of the Fusly, the settlement might be regarded as very satisfactory.

344. The Governor in Council gave full credit to the statement of the Principal Collector and the Sub-Collector that no compulsory measures to increase the cultivation were authorized or permitted, and observed that it had been already remarked in replying to our communication relative to the settlement of Bellary, that the exertion of any influence over the people in this respect could not instantly be inferred from their relinquishing in the course of the season lands which at its commencement they had engaged to cultivate.

345. It was added that the sentiments of the Governor in Council respecting the merits of Mr. Hyde as a Revenue officer, and the loss which the public service had sustained in his departure from India, had been lately communicated to us, that the evidence afforded by the papers under review of the ability and diligence of the Sub-Collector Mr. Chamier was regarded as highly creditable to him, and that the favorable mention which was made of Mr. P. Grant and Mr. Fraser had been received by the Governor in Council with much satisfaction.

346. Copy of the foregoing letter was communicated to the Principal Collector on the 2nd March.

347. In consequence of Mr. Hyde's departure for England, Mr. B. Cunliffe was promoted to the situation of Principal Collector, Mr. J. D. Drury, Sub-Collector of South Arcot.

SALEM.

Settlement for Fusly 1234 and the State of the Survey Accounts.

Proceedings, in Cons., 6th Feb. 1826.

348. On the 9th February we submitted for the information and orders of the Honorable the Governor in Council the following extract from our Proceedings under date the 6th of that month, on the settlement of Salem for Fusly 1234 and the state of the original accounts of the survey in that District.

6th, in Cons., 18th July 1825, 18th, in Cons., 26th May 1825.

349. 'The Board proceed to the further consideration of the 'letters noted in the margin from the Collector.'

350. 'The first of these letters contains the Collector's annual report on his settlement for 'the late Fusly 1234. The other regards the state of the original accounts of the survey on this 'District, a matter most intimately connected with the settlement of its land-revenue.'

351. The following statement gives a general view of the settlement effected by the Collector in Fusly 1234.

—	Gross Settlement.								Deduct for Cowle.						Net Settlement.						Increase.			Decrease.		
	Fusly 1233.				Fusly 1234.				Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.								
	Acres.	Assessed at.			Acres.	Assessed at.																				
LANDS UNDER THE COLLECTOR'S CHARGE.		Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Poonjah or Dry land ...	4,05,655— 7	6,09,931	10	1	4,18,433— 6	6,34,167	1	1	...	...	...	...	...	...	6,09,931	10	1	6,34,167	1	1	24,235	7	0	...	..	..
,, on Cowle	85,277— 3	1,35,130	9	9	76,911—12¾	1,28,389	8	2	56,292	13	8	55,050	2	1	78,837	12	1	73,339	6	1	...	...	...	5,498	6	0
,, Pasture	11,693— 2½	16,831	9	5	12,153— 5¼	17,572	8	11	10,389	13	10	10,912	15	0	6,441	11	7	6,659	9	11	217	14	4	...	...	...
Total Dry ...	5,02,625—12½	7,61,893	13	3	5,07,498— 8¼	7,80,129	2	2	66,682	11	6	65,963	1	1	6,95,211	1	9	7,14,166	1	1	18,954	15	4	...	...	...
Nunjah or Wet land ...	34,593— 7¾	2,66,129	8	0	41,032—12¼	3,06,058	6	0	...	...	...	...	...	...	2,66,129	8	0	3,06,058	6	0	39,928	14	0	...	...	...
,, on Cowle	3,149— 3¼	24,648	10	0	5,126— 8¼	38,004	15	1	8,526	2	5	14,632	10	11	16,122	7	7	23,372	4	2	7,249	12	7	...	...	...
,, Pasture	124—13½	517	2	7	149— 4½	750	2	5	335	1	6	551	14	9	182	1	1	198	3	8	16	2	7	...	...	...
Total Wet ...	37,869— 8½	2,91,295	4	7	46,308— 9¼	3,44,813	7	6	8,861	3	11	15,184	9	8	2,82,434	0	8	3,29,628	13	10	47,194	13	2	...	...	...
Garden land	11,841— ¾	66,477	9	0	12,300— 9	68,038	9	1	...	...	...	...	...	...	66,477	9	0	68,038	9	1	1,561	0	1	...	...	...
,, on Cowle	200— 4	1,655	0	11	304— 2¾	2,175	2	10	689	10	9	1,007	1	4	965	6	2	1,168	1	6	202	11	4	...	...	...
,, Pasture	195— 1	1,075	2	10	183— 3¼	1,015	6	9	724	0	4	676	8	9	354	2	6	338	14	0	...	...	...	15	4	6
Total Garden ...	12,236— 5¾	69,207	12	9	12,787—15	71,229	2	8	1,410	11	1	1,683	10	1	67,797	1	8	69,545	8	7	1,748	6	11	...	...	...
Total of the lands under the Collector	5,52,731—10¾	11,22,396	14	7	5,66,595—$\frac{1}{16}$	11,96,171	12	4	76,954	10	6	82,831	4	10	10,45,442	4	1	11,13,340	7	6	67,898	3	5	...	...	...
Tax on Trees ...															35,458	2	5	35,908	1	10	449	15	5	...	...	...
Jody ...															35,458	8	4	35,843	12	11	5	4	7	...	...	...
Hill Revenue ...															26,434	12	0	26,288	13	2	...	..	...	205	14	10
Grand Total under the Collector...															11,43,173	10	10	12,11,321	3	5	68,353	7	5	205	14	10
DEDUCT.																										
Remission to Brahmins Village Sibbondy and shares of Agraharam Villages ...															88,693	1	0	92,756	1	8	4,063	0	8	...	...	...
Net Total under the Collector...															10,54,408	9	10	11,18,565	1	9	64,290	6	9	205	14	10
Zemindary lands ...															6,07,197	11	2	6,07,197	11	2	...	...	...	...	...	...
Peishcush of 3 restored Pollams ...															19,941	4	1	19,941	4	1	...	...	...	...	...	...
Gadegavil lands ...															3,556	3	6	3,222	8	10	...	...	...	333	10	8
Jody or lands granted on favorable tenure ...															20	0	0	20	0	0	...	...	...	...	...	...
Total...															16,85,195	12	7	17,48,946	9	10	64,290	6	9	539	9	6
Farms and Licenses ...															79,478	5	3	76,900	13	3	...	...	...	2,577	8	0
Moturpha and ready money Collections ...															91,115	4	11	71,436	9	0	...	...	...	19,678	11	11
Sayer ...															2,29,415	0	0	2,03,485	0	0	...	...	...	25,930	0	0
Grand Total of the Settlement...															20,85,204	6	9	21,00,769	0	1	64,290	6	9	48,725	13	5
Deduct Decrease ...																					48,725	13	5			
Net Increase ...																					15,564	9	4			

352. 'It seems unnecessary to follow the Collector in a detailed recapitulation of the amount 'of the various items composing this settlement, for the foregoing statement furnishes all the 'information that the Government can desire on this head. It will suffice generally to remark 'that no variation has taken place in the demand on the Zemindary land, or on the three restored 'Pollams, both of which are assessed in perpetuity. In the Gadigavil lands a small apparent 'decrease to the extent of Rupees 333-10-8 is observable, which, on examination of the enclosure 'No. 4 in the Collector's Report, will be found to have arisen, not from any actual diminution of 'revenue from this source, but from the omission altogether in Fusly 1234 of the revenue which 'was derived during the previous year under this head in the Taluq of Namcal, in consequence 'of its being claimed by a Mootahdar, as explained in para. 63 of the Collector's Report. The 'Collector will be pleased, without delay, to submit the separate communication on this subject 'which is therein promised.'

353. 'The trifling alterations under the three several heads of "Tax on Trees," "Jody" and "Hill revenue," require no remark from the Board.'

354. 'In the extra revenue there is a uniform decrease to the amount of Rupees 2,577-8-4 'on account of Farms and Licenses, Rupees 19,768-11-11 under the head of Moturpha, and Rs. '25,930 under that of the Customs. On these several minor branches of receipt the Collector 'has forwarded a separate report which will hereafter be laid before the Government, mean-'time it will be sufficient to observe, as to the first of these defalcations, that it is to be 'attributed chiefly to a decrease in the Abkarry rents. The reduction in the Moturpha arises 'from the abolition, under the orders of Government dated the 17th December 1824, 'of the plough tax in the Baramahal, producing Rupees 11,523-12-7, from the reduction 'of the loam tax to the extent of Rs. 6,458-15-4 principally in conse-'quence of a decreased demand for the cloth manufacturer of the 'country, partly from ryots who formerly paid Moturpha to the extent of Rs. 1,026-3-0 obtaining 'exemption from it by engaging in agriculture, and from Moturpha ryots paying Rs. 669-13-0 'having either died or left. The custom revenue fell off in Fusly 1234 apparently from the rents 'in the previous year having been too high.

In Cons., 23rd Dec. 1824.

355. 'Notwithstanding, however, the permanency of the demand on the Zemindary and 'the Pollam lands, and the material reduction which has thus taken place chiefly in the extra 'branches of revenue, to the total amount of Rs. 48,725-13-5, as exhibited in the foregoing state-'ment, there is an increase, from the lands under the immediate charge of the Collector, to the 'extent of Rs. 64,290-6-9, shewing the net result of the total settlement, in Fusly 1234, to exceed 'that of the previous year, by Rs. 15,564-9-4.'

356. 'The increase here noticed consists of Rs. 47,194-13-2 in the wet, Rs. 18,954-15-4 in the 'dry, and Rs. 1,748-6-11 in the garden lands under the Collector's charge; to which are added Rs. '449-15-5 an increase in the tax on trees, and Rs. 5-4-7 in the Jody, making a total gross increase of 'Rs. 68,353-7-5, from which a net increase of Rs. 4,063-0-8 on account of the charges for Village 'sibbandy, &c., being deducted, there remains Rs. 64,290-6-9, the net increase in the Ain lands 'under the Collector's management, as before stated.'

357. 'The net settlement of the Ain lands under the Collector's charge for Fusly 1234 'producing the above result, is not, as to its total amount, unsatisfactory. The reason in the 'Districts below the Ghauts was more favorable than in the previous year, and though not equally 'so in the Baramahal, the tanks received a late, but, with that exception, an average supply of 'water, and in the net settlement, amounting to Rs. 11,18,565-1-9, the chief increase will accordingly 'be found in the wet or irrigated lands.'

358. 'The Collector states that of this increase, to the amount of Rupees 47,194-13-2, 'nearly 30,000 Rupees may be attributed to the tank repairs; and the Board observe that the 'Nunjah cultivation at the full assessment has this year exceeded that of the previous Fusly by 'nearly 7,000 acres, assessed at Rupees 39,929-14.'

359. 'The Collector, however, has altogether omitted to explain the increase in the settle-'ment of nearly 2,000 acres of Nunjah land, assessed at about 14,000 Rupees, granted on Cowle 'at Rupees 7,249-12-7, beyond the land so occupied at the settlement of the previous Fusly. The 'Board conclude that the Cowle for this additional wet land has been confined to the terms 'prescribed by them in their letter of the 23rd January 1823, but on this point, as well as on the 'cause of the increased occupation to this extent of Nunjah held on Cowle, the Board desire 'particular explanation from the Collector.'

360. 'In the dry or Poonjah lands the increased occupation of land at the full assessment 'has been about 13,000 acres, giving an increase of Rupees 24,235-7-0 in the settlement, whilst 'that occupied on Cowle has diminished to the extent of more than 7,000 acres, showing a decrease 'in the revenue of Rupees 5,498-6-0. The Board are quite at a loss to reconcile this result with 'the 62nd para. of the Collector's report, in which he states that the increase in the revenue from 'dry land arises principally from "Cowle lands which were cultivated in the previous year hav-'ing been charged with the increased Cowle rent, and from new lands having been taken upon 'Cowle." If the accounts forwarded by the Collector are correct, the quantity of dry land on 'Cowle which has been abandoned in Fusly 1234 seems to have exceeded that newly occupied to the 'extent of some thousand acres, and has consequently caused a decrease, instead of an increase 'in the settlement, and though some Cowle lands have no doubt, in due course, been charged with 'the additional Cowle rent, this has not nearly covered the deficiency arising from the former 'cause. Possibly the Collector intended to explain that the increase in question arose from land 'formerly on Cowle having been charged, not "with the increased Cowle rent," as he states it, but 'with the full assessment, the period limited for its exemption therefrom having ceased, and it being 'now transferred from the head of Cowle land to that under the full assessment. If so the terms 'which he has used do not convey this meaning; for he attributes the increase to the Cowle lands 'alone, under which head a decrease is observable.'

361. 'As connected with the subject of the Cowle lands, both wet and dry, the Board remark 'that, after stating the net settlement of the lands immediately under his own charge at 'Rupees 11,18,565-1-9 as before explained, the Collector in para. 35 of his report, adds, "In this 'is included the amount of Cowle Bunjer and Enam Bunjer, the former amounts to Rupees '15,084-9-11, and the latter to Rupees 274-3-4;" and after justifying the insertion of this waste, 'he goes on to say, "puttahs were issued for the whole of the above land the same as others; 'and it is proper to remark that in general they were received without the least objections 'being made." The Board can nowhere trace in the accounts the data whence the Collector 'assumes the waste included in the settlement at the amount here quoted; he will be pleased 'to furnish an account particulars thereof, with such explanations as may enable the Board to judge 'how far it is correctly stated at this extent. From the expressions used, however, the Board 'cannot but apprehend that waste land, under the head of Cowle, has, in some cases, if not newly 'added, at least been continued to the ryots against their consent.'

362. 'The orders which the Board formerly issued went to guard the Collector in the 'Salem District, where waste has not been yet accurately assessed, against encouraging the 'occupation of waste on Cowle, so as to interfere prejudicially with the cultivation of the regularly 'assessed land already occupied. Indeed, in the Salem District, no land should be newly given 'on Cowle, except to substantial ryots possessing stock to improve it, and who, on occupying it 'can furnish security that its cultivation if continued by them shall not interfere with that of the

352. 'It seems unnecessary to follow the Collector in a detailed recapitulation of the amount of the various items composing this settlement, for the foregoing statement furnishes all the information that the Government can desire on this head. It will suffice generally to remark that no variation has taken place in the demand on the Zemindary land, or on the three restored Pollams, both of which are assessed in perpetuity. In the Gadigavil lands a small apparent decrease to the extent of Rupees 333-10-8 is observable, which, on examination of the enclosure No. 4 in the Collector's Report, will be found to have arisen, not from any actual diminution of revenue from this source, but from the omission altogether in Fusly 1234 of the revenue which was derived during the previous year under this head in the Taluq of Namcal, in consequence of its being claimed by a Mootahdar, as explained in para. 63 of the Collector's Report. The Collector will be pleased, without delay, to submit the separate communication on this subject which is therein promised.'

353. 'The trifling alterations under the three several heads of "Tax on Trees," "Jody" and "Hill revenue," require no remark from the Board.'

354. 'In the extra revenue there is a uniform decrease to the amount of Rupees 2,577-8-4 on account of Farms and Licenses, Rupees 19,768-11-11 under the head of Moturpha, and Rs. 25,930 under that of the Customs. On these several minor branches of receipt the Collector has forwarded a separate report which will hereafter be laid before the Government, meantime it will be sufficient to observe, as to the first of these defalcations, that it is to be attributed chiefly to a decrease in the Abkarry rents. The reduction in the Moturpha arises from the abolition, under the orders of Government dated the 17th December 1824, of the plough tax in the Baramahal, producing Rupees 11,523-12-7, from the reduction of the loam tax to the extent of Rs. 6,458-15-4 principally in consequence of a decreased demand for the cloth manufacturer of the country, partly from ryots who formerly paid Moturpha to the extent of Rs. 1,026-3-0 obtaining exemption from it by engaging in agriculture, and from Moturpha ryots paying Rs. 669-13-0 having either died or left. The custom revenue fell off in Fusly 1234 apparently from the rents in the previous year having been too high.

In Cons., 23rd Dec. 1824.

355. 'Notwithstanding, however, the permanency of the demand on the Zemindary and the Pollam lands, and the material reduction which has thus taken place chiefly in the extra branches of revenue, to the total amount of Rs. 48,725-13-5, as exhibited in the foregoing statement, there is an increase, from the lands under the immediate charge of the Collector, to the extent of Rs. 64,290-6-9, shewing the net result of the total settlement, in Fusly 1234, to exceed that of the previous year, by Rs. 15,564-9-4.'

356. 'The increase here noticed consists of Rs. 47,194-13-2 in the wet, Rs. 18,954-15-4 in the dry, and Rs. 1,748-6-11 in the garden lands under the Collector's charge; to which are added Rs. 449-15-5 an increase in the tax on trees, and Rs. 5-4-7 in the Jody, making a total gross increase of Rs. 68,353-7-5, from which a net increase of Rs. 4,063-0-8 on account of the charges for Village sibbandy, &c., being deducted, there remains Rs. 64,290-6-9, the net increase in the Ain lands under the Collector's management, as before stated.'

357. 'The net settlement of the Ain lands under the Collector's charge for Fusly 1234 producing the above result, is not, as to its total amount, unsatisfactory. The reason in the Districts below the Ghauts was more favorable than in the previous year, and though not equally so in the Baramahal, the tanks received a late, but, with that exception, an average supply of water, and in the net settlement, amounting to Rs. 11,18,565-1-9, the chief increase will accordingly be found in the wet or irrigated lands.'

358. 'The Collector states that of this increase, to the amount of Rupees 47,194-13-2, nearly 30,000 Rupees may be attributed to the tank repairs; and the Board observe that the Nunjah cultivation at the full assessment has this year exceeded that of the previous Fusly by nearly 7,000 acres, assessed at Rupees 39,929-14.'

359. 'The Collector, however, has altogether omitted to explain the increase in the settlement of nearly 2,000 acres of Nunjah land, assessed at about 14,000 Rupees, granted on Cowle at Rupees 7,249-12-7, beyond the land so occupied at the settlement of the previous Fusly. The Board conclude that the Cowle for this additional wet land has been confined to the terms prescribed by them in their letter of the 23rd January 1823, but on this point, as well as on the cause of the increased occupation to this extent of Nunjah held on Cowle, the Board desire particular explanation from the Collector.'

360. 'In the dry or Poonjah lands the increased occupation of land at the full assessment has been about 13,000 acres, giving an increase of Rupees 24,235-7-0 in the settlement, whilst that occupied on Cowle has diminished to the extent of more than 7,000 acres, showing a decrease in the revenue of Rupees 5,498-6-0. The Board are quite at a loss to reconcile this result with the 62nd para. of the Collector's report, in which he states that the increase in the revenue from dry land arises principally from "Cowle lands which were cultivated in the previous year having been charged with the increased Cowle rent, and from new lands having been taken upon Cowle." If the accounts forwarded by the Collector are correct, the quantity of dry land on Cowle which has been abandoned in Fusly 1234 seems to have exceeded that newly occupied to the extent of some thousand acres, and has consequently caused a decrease, instead of an increase in the settlement, and though some Cowle lands have no doubt, in due course, been charged with the additional Cowle rent, this has not nearly covered the deficiency arising from the former cause. Possibly the Collector intended to explain that the increase in question arose from land formerly on Cowle having been charged, not "with the increased Cowle rent," as he states it, but with the full assessment, the period limited for its exemption therefrom having ceased, and it being now transferred from the head of Cowle land to that under the full assessment. If so the terms which he has used do not convey this meaning; for he attributes the increase to the Cowle lands alone, under which head a decrease is observable.'

361. 'As connected with the subject of the Cowle lands, both wet and dry, the Board remark that, after stating the net settlement of the lands immediately under his own charge at Rupees 11,18,565-1-9 as before explained, the Collector in para. 35 of his report, adds, "In this is included the amount of Cowle Bunjer and Enam Bunjer, the former amounts to Rupees 15,084-9-11, and the latter to Rupees 274-3-4;" and after justifying the insertion of this waste, he goes on to say, "puttahs were issued for the whole of the above land the same as others; and it is proper to remark that in general they were received without the least objections being made." The Board can nowhere trace in the accounts the data whence the Collector assumes the waste included in the settlement at the amount here quoted; he will be pleased to furnish an account particulars thereof, with such explanations as may enable the Board to judge how far it is correctly stated at this extent. From the expressions used, however, the Board cannot but apprehend that waste land, under the head of Cowle, has, in some cases, if not newly added, at least been continued to the ryots against their consent.'

362. 'The orders which the Board formerly issued went to guard the Collector in the Salem District, where waste has not been yet accurately assessed, against encouraging the occupation of waste on Cowle, so as to interfere prejudicially with the cultivation of the regularly assessed land already occupied. Indeed, in the Salem District, no land should be newly given on Cowle, except to substantial ryots possessing stock to improve it, and who, on occupying it can furnish security that its cultivation if continued by them shall not interfere with that of the

'land already occupied by them, and that they will not draw away any other Sirkar ryots from 'Government land, for the occupation of the land thus newly granted on Cowle.'

363. 'But where land has already been occupied on Cowle, a contract has been formed 'between the ryot and the Collector, the latter decreasing the demand for revenue on the express 'condition of the land being cleared by the former, and on breach thereof, by the ryot leaving 'the land uncleared, the Collector should judiciously select a few contumacious ryots, and if their 'Cowle land be unfit for occupation at the full assessment, should levy from them the rent due as 'the penalty for their breach of contract, in order to induce general regularity elsewhere in the 'observance of its terms. This, however, should be done only where the ryot has behaved dis-'honestly, as when Tuccavy received by him for Circar waste has been perverted to the occupation 'of Enam or other land, or where he has enjoyed several crops at a low Cowle assessment, and yet 'leaves the Cowle land uncleared and unfit for the occupation of another ryot at the full assess-'ments such a proceeding by the Collector is occasionally necessary to check fraud, but it should 'never be adopted as a universal or invariable practice for ryots who take land on Cowle with 'the fairest intention of a strict observance of their contract may from misfortune fail, and when by 'actual want of means or failure of the season their stock is unequal to a continuance of the Cowle, 'and they are reduced to seek a subsistence by becoming cultivators under the ryots more 'wealthy than themselves, or even under Enamdars, the Cowle cannot be rigidly enforced with any 'advantage, and such waste land should be excluded from the settlement.'

364. 'In the Ceded Districts, where the black lands at the expiration of a certain number of 'years become covered with nuth grass, requiring a large plough drawn by 12 bullocks to extirpate 'it, which it is not in the means of the poorer cultivators to employ, it is usual to grant such land 'on Cowle to the wealthier ryots without any restriction as to their retaining it when the Cowle 'expires with the view of employing their stock to effect that which the poorer ryots cannot effect, 'it being well known that once cleared, the poorer ryots will, gladly re-occupy such land, which 'for many years to come will then require only the common plough and 2 bullocks. The same 'arrangement does not exactly apply to Salem, where land requiring a similarly expensive process 'is unknown. But in both Districts the object of the remission of the rent upon Cowle is to have 'the waste cleared, so as to be fit for the occupation of any ryot, and except where the means of 'the ryot fail the Cowle should be enforced in the manner above explained.'

365. 'As connected with the subject of waste land, the Board remark that the Collector in 'Para. 10 of his Report states Rs. 368-9-6 to have been assessed on ryots who left their lands at 'the full assessment waste. This is quite at variance with the established orders of the Govern-'ment, and is totally disapproved by the Board. These ryots apparently occupied Zemindary lands. 'But whatever restriction may be requisite against the increased occupation of Enam, the Collec-'tor in his report shows that the remaining Zemindars cannot to any extent compete with the 'Government, and that the ryots may be safely left to occupy either Zemindary or Aumany lands 'at pleasure. The Board therefore direct this assessment be paid to the ryots in person by the 'Collector, and that no such assessment for waste be ever again included in the statement.'

366. 'The Collector, after explaining that the settlement was made at Salem, Ossoor, 'Raizepoor, Nameul, Darampoory and Kistnagherry, adds that the Puttahs in the two last taluqs 'were distributed by the Sub-Collector in two other taluqs by his Assistant, and in the remaining 'taluqs by himself. He then goes on to state that "none of the inhabitants were called from their 'respective taluqs, the Curnums alone were assembled at the above places, and were sent back 'to their villages immediately the accounts were written.'"

367. 'Nothing can be more expedient than for a Collector to prevent the inhabitants 'being unnecessarily called away from their homes, or respective taluqs, and he should always 'detain the Curnums and other village officers away from their proper stations as short a time as

'possible. But this, in a ryotwar settlement, can only be done by the Cutcherry which makes 'the settlement visiting the people, instead of making the people attend them. In the present 'case, however, it would appear that though the Cutcherries of the Collector and his subordinates 'visited six different taluqs, the settlement was there made with the Curnums alone, and that 'after they were dismissed, the Puttahs were subsequently distributed in each taluq to the 'ryots.'

368. 'This is by no means a satisfactory mode of effecting a ryotwar settlement. Under such 'an arrangement, the ryots are assembled not *during*, but *after* the settlement, and their assent to 'their Puttahs is not given, but assumed. Even in districts where the field survey accounts are 'in the highest order, one of the greatest checks against frauds by the Curnums is the annual 'assemblage of the ryots to discuss individually, with the Cutcherry, the accounts which the 'Curnums have prepared. When each man states his objections, in the hearing, not only of his 'neighbours, but of the inhabitants of the surrounding villages, and the subject is publicly 'canvassed in the Cutcherry, the frauds of the Curnums and intrigues of the more leading or 'powerful men in the village are at once exposed. The state of each field is spoken too by many 'eye-witnesses, and it is easy to decide whether it is waste or not, whether entered at its proper 'well-known assessment, or at a false rate, and whether the proper fields belonging to each ryot 'are entered in his Puttah, or others substituted for them. Indeed the notoriety of the fixed 'assessment, and the publicity of this annual discussion, are a check on all concerned in the 'settlement, from the Collector's Cutcherry downwards, and the poor man finds in the Collector 'and his Cutcherry a powerful protection from the partiality or oppression of his village officers. 'But where the arrangement adopted by the Collector in Salem exists, and the settlement is 'formed with the Curnums alone, combination between them and the Cutcherry is facilitated. 'The great check on fraud is withdrawn, the implied assent of the ryots is an empty form, and 'the Collector dwindles into a mere distributor of the Curnum's Puttahs, thereby strengthening 'the thraldom in which the petty village accountant is already too apt to hold the inhabitants.'

369. 'The Board also regret to find that, besides omitting to summon the ryots to the 'discussion of the settlement before it was made, the Collector of Salem and his Cutcherry have 'for some years past been still further at the mercy of the Curnums. The original survey 'accounts of the field assessments, the only other check against the frauds of these village officers, 'do not appear to have been systematically consulted; for had they been so, their defective state 'would have necessarily formed matter of representation by the Collector to the Board instead 'of forming the subject of an enquiry under their orders, but, as the Collector states, originally 'commenced a year previously.'

370. 'The Collector's letter of the 18th May last contains his report on the state of these 'accounts, and the Board regret to add that it is far from being satisfactory.'

371. 'It does not appear that the Collector has been able to discover any trace of the 'Register in the native language of the survey accounts which was mentioned by Colonel Read, 'as prepared. Of the essential Khetwar, or field assessment accounts, he states that they are 'altogether wanting in 153 villages. But of these, 141 are hill villages, which never were 'completely surveyed, and only 12 are surveyed villages. Of these 12, 7 are under the Collector, 'the other 5 being included in the Zemindaries still under Mootahdars. But of the former, one, 'and of the latter, three, are Survamaniams.'

372. 'Of the remaining 6 Aumanie villages, of which the survey accounts are altogether 'wanting, the Collector explains that the settlements have been hitherto framed by reference to 'the former Puttahs and the Curnums accounts, and he proposes to re-measure their lands, as also 'those of the two unalienated villages under the Zemindars, should they revert to Aumanie in 'order to complete the survey accounts. The Board desire that the Collector will transmit a list

'of the names of these villages specifying the amount of their settlement for the present year, 'compared with that of the year Doormutty. He will also explain why the ryots' Moochilkas in 'the Cutcherry have not been referred to in preference to the Puttahs in their hands.'

373. 'In 180 other villages, of which some accounts exist either in the Cutcherry or with 'the Curnums, the Khetwar or field accounts which are essential are also wanting. Of these 'villages, 121 are now under Aumanie. The Collector has not explained whether for any of these '121 villages the accounts of the year Doormutty are not forthcoming, he will furnish this 'explanation, and will submit four separate lists of the respective villages, included in the several 'four last columns (No. 9) of the statement enclosed in his letter, accompanied by the same infor-'mation respecting the amount of their statement for the present Fusly compared with that for the 'year Doormutty, as has been before required for the six villages abovementioned. He will like-'wise transmit a similar explanatory list of 328 Aumanie villages specified in Column 7, the ac-'counts of which exist in the hands of the Curnams alone. The Collector will add other columns 'to this last list, shewing the names of the writers of these accounts, and will explain whether 'they are still alive and whether the accounts are in appearance old or new. The whole 'of the lists above required will be transmitted both in English and Mahratta.'

374. 'Out of the villages mentioned in Column 4 as those of which all the accounts are forth-'coming in the Huzzoor, the Collector will select one, and will transmit for that village the 'original accounts of the four descriptions respectively specified in that statement, for the inspec-'tion and examination of the Board.'

375. 'When the Board obtain the further explanations and information herein called for, 'they will be better able to supply the Collector with final detail orders as to the best means of 'supplying the deficiency existing in the survey accounts. But the very circumstances stated by 'the Collector in his letter of the 18th May last, and by the Sub-Collector in his report on the 'settlement, led the Board to believe that the remaining accounts of Colonel Read's survey which 'are still wanting have not been destroyed. They therefore hope that energetic but judicious 'measures may still be further adopted by the Collector for their discovery as no legal means 'should be left untried for the recovery of these valuable documents. The present Collector 'must now be fully impressed with the benefit to be derived from the result of the great local 'experience which was then embodied in the record of the revenue survey, and strenuous efforts 'to recover what is still wanting must be made, before the Board consent to relinquish, as irre-'coverable, that which it is too evident may not be adequately supplied from any other source.'

376. 'Having made such remarks as the revision of the Collector's proceedings in the 'settlement for Fusly 1234 seemed to demand, the Board observe that the balance of it out-'standing at the close of the year was Rs. 1,42,474-3-5, but that on the 30th November last this 'balance had been reduced to Rs. 87,605-1-7. Of this amount Rs. 7,105-15-0 is stated to be due 'from the Zemindars in possession of their estates, the Board conclude on account of their counter-'demand for the Moturpha collections resumed by the Collector, on which point, as connected 'with that of the Moturpha generally, they are about to address the Government. The balance 'in the Ain lands was then only Rs. 15,849-13-11, but the Sayer, Abkarry and Moturpha balances 'amount to Rs. 27,564-12-3, Rs. 14,649-14-8, and Rs. 15,205-4-6 respectively, and are so heavy as 'to require early and special explanation, particularly under the reduced settlement made of these 'branches of receipt.'

377. 'As regards those points not immediately connected with the settlement, incidentally 'noticed in the letters before them, it is satisfactory to the Board to observe, in the reports both 'of the Collector and of his subordinate, undoubted proofs of the general moderation of the 'survey field assessments, as now existing in the Salem District. The sub-renting of fields by 'the ryots of the Baramahal is dwelt upon by Mr. Drury, who considers that "these usages are

'objectionable." The various modes of sub-rent, which he describes, may cause some little 'inconvenience in the realization of the Government dues, but far from being objectionable, 'they are the natural result of a low assessment. Indeed, if the land and its produce be 'held, as they invariably should be, answerable, in the first instance, for the Government 'rent, though temporary inconvenience may occasionally arise from the intricacy of sub-'rents, the realization of the revenue can never be materially impeded; and where light 'assessment has sown the seeds of private property in the soil, the Revenue officers should 'nourish its growth and facilitate its arrival at maturity, by adopting their revenue details to the 'sub-rents which are necessarily produced by a favorable assessment, and by refraining from dis-'turbing them. The Board approve of Mr. Cockburn's observations on this part of the Sub-Col-'lector's report.'

378. 'The facility with which the land rent is realized is also particularly noticed by Mr. 'Cockburn, and the Board are glad to find that further enquiry and examination has satisfied that 'gentleman that the existing rates of assessment in his district do not require the alteration he at 'one time supposed. In the lands of the Namcul and Parmutty taluqs, attention to the repairs of 'the channels for irrigation seems alone to have been wanting to prove the fairness of the original 'assessment. The lands waste elsewhere are described as generally being the inferior soils "hard-'ly susceptible of culture," and where this is not the case, as having been assessed highly in con-'sequence of their great productive powers, but at the same time sufficiently low to induce their 'occupation under the terms of Cowle sanctioned by the Board.'

379. 'The Collector reports that, before the close of the then current month, nearly two lacs 'of palmyra seeds would have been sown to re-place the trees cut down by the former Mootahdars, 'and he happens judiciously to have selected in many instances the bunds of the tanks for 'this purpose. The arrangement suggested by the Government for the rent of topes is 'alluded to by the Sub-Collector, with reference to whose observations the Collector explains 'that garden and topes planted since 1802 are taxed at double the survey field assessment 'of the ground they occupy, whilst the cocoanut, palmyra, and betel-nut trees planted before 'that time are taxed at a rate varying from 1 to 2 annas per tree, exceeding the other, 'in some instances, so much as fifteen fold. He contemplates some arrangement for 'equalizing these separate assessments, and so soon as he lays before the Board the result of the 'enquiries now making on this subject by his Cutcherry, they will be prepared to consider the 'best mode of disposing of these topes. Meantime it will be proper to give the respective villagers 'the preference, where the rent of the topes adjacent to their villages can be made annually to 'them, without any material sacrifice of revenue, or impeding any general arrangement which may 'hereafter be adopted, and this seems particularly desirable as regards tamarind or other fruit topes, 'which do not appear involved in the same difficulty as cocoanut, betel-nut and palmyra trees.

380. 'The Board regret to find that difficulties have occurred in the preparation of the 'statement of the Enams of the village servants about to be restored. The Collector, however, 'promises its early transmission with a report thereon, and as the speedy settlement of this 'arrangement is calculated to give increased efficiency to the village establishments, the Board 'desire that no time be lost in transmitting the same at an early date.

381. 'With reference to Para. 14 in the Sub-Collector's report, the Board desire that the 'Collector will furnish a statement of the number of abandoned wells therein alluded to in his 'District, with his sentiments as to whether the new occupants thereof could with advantage 'continue the cultivation under them, on the terms suggested by Mr. Drury.'

382. 'With respect to the minor estates on which the Collector has been in the habit of 'reporting in his annual jummabundy, the Board desire that he will hereafter discontinue this

'of the names of these villages specifying the amount of their settlement for the present year, 'compared with that of the year Doormutty. He will also explain why the ryots' Moochilkas in 'the Cutcherry have not been referred to in preference to the Puttahs in their hands.'

373. 'In 180 other villages, of which some accounts exist either in the Cutcherry or with 'the Curnums, the Khetwar or field accounts which are essential are also wanting. Of these 'villages, 121 are now under Aumanie. The Collector has not explained whether for any of these '121 villages the accounts of the year Doormutty are not forthcoming, he will furnish this 'explanation, and will submit four separate lists of the respective villages, included in the several 'four last columns (No. 9) of the statement enclosed in his letter, accompanied by the same infor- 'mation respecting the amount of their statement for the present Fusly compared with that for the 'year Doormutty, as has been before required for the six villages abovementioned. He will like- 'wise transmit a similar explanatory list of 328 Aumanie villages specified in Column 7, the ac- 'counts of which exist in the hands of the Curnams alone. The Collector will add other columns 'to this last list, shewing the names of the writers of these accounts, and will explain whether 'they are still alive and whether the accounts are in appearance old or new. The whole 'of the lists above required will be transmitted both in English and Mahratta.'

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'objectionable." The various modes of sub-rent, which he describes, may cause some little 'inconvenience in the realization of the Government dues, but far from being objectionable, 'they are the natural result of a low assessment. Indeed, if the land and its produce be 'held, as they invariably should be, answerable, in the first instance, for the Government 'rent, though temporary inconvenience may occasionally arise from the intricacy of sub- 'rents, the realization of the revenue can never be materially impeded; and where light 'assessment has sown the seeds of private property in the soil, the Revenue officers should 'nourish its growth and facilitate its arrival at maturity, by adopting their revenue details to the 'sub-rents which are necessarily produced by a favorable assessment, and by refraining from dis- 'turbing them. The Board approve of Mr. Cockburn's observations on this part of the Sub-Col- 'lector's report.'

378. 'The facility with which the land rent is realized is also particularly noticed by Mr. 'Cockburn, and the Board are glad to find that further enquiry and examination has satisfied that 'gentleman that the existing rates of assessment in his district do not require the alteration he at 'one time supposed. In the lands of the Namcul and Parmutty taluqs, attention to the repairs of 'the channels for irrigation seems alone to have been wanting to prove the fairness of the original 'assessment. The lands waste elsewhere are described as generally being the inferior soils "hard- 'ly susceptible of culture," and where this is not the case, as having been assessed highly in con- 'sequence of their great productive powers, but at the same time sufficiently low to induce their 'occupation under the terms of Cowle sanctioned by the Board.'

379. 'The Collector reports that, before the close of the then current month, nearly two lacs 'of palmyra seeds would have been sown to re-place the trees cut down by the former Mootahdars, 'and he happens judiciously to have selected in many instances the bunds of the tanks for 'this purpose. The arrangement suggested by the Government for the rent of topes is 'alluded to by the Sub-Collector, with reference to whose observations the Collector explains 'that garden and topes planted since 1802 are taxed at double the survey field assessment 'of the ground they occupy, whilst the cocoanut, palmyra, and betel-nut trees planted before 'that time are taxed at a rate varying from 1 to 2 annas per tree, exceeding the other, 'in some instances, so much as fifteen fold. He contemplates some arrangement for 'equalizing these separate assessments, and so soon as he lays before the Board the result of the 'enquiries now making on this subject by his Cutcherry, they will be prepared to consider the 'best mode of disposing of these topes. Meantime it will be proper to give the respective villagers 'the preference, where the rent of the topes adjacent to their villages can be made annually to 'them, without any material sacrifice of revenue, or impeding any general arrangement which may 'hereafter be adopted, and this seems particularly desirable as regards tamarind or other fruit topes, 'which do not appear involved in the same difficulty as cocoanut, betel-nut and palmyra trees.

380. 'The Board regret to find that difficulties have occurred in the preparation of the 'statement of the Enams of the village servants about to be restored. The Collector, however, 'promises its early transmission with a report thereon, and as the speedy settlement of this 'arrangement is calculated to give increased efficiency to the village establishments, the Board 'desire that no time be lost in transmitting the same at an early date.

381. 'With reference to Para. 14 in the Sub-Collector's report, the Board desire that the 'Collector will furnish a statement of the number of abandoned wells therein alluded to in his 'District, with his sentiments as to whether the new occupants thereof could with advantage 'continue the cultivation under them, on the terms suggested by Mr. Drury.'

382. 'With respect to the minor estates on which the Collector has been in the habit of 'reporting in his annual jummabundy, the Board desire that he will hereafter discontinue this

'practice, and submit thereon a separate annual report to the Court of Wards. The estate of 'Sunkurry Droog has been so unproductive that heavy arrears of revenue have accrued since the 'minority, though in the present year they are less than in any former Fusly. It is necessary, 'under these circumstances, that the allowance to the minor should be strictly regulated by clause '2nd, Section XIV, Regulation V of 1804. The Collector will accordingly lose no time in submit-'ting to the Court of Wards an account, shewing first the money annually realized from this estate 'since it came under his charge; secondly, the allowance to the minor and other charges; thirdly, 'the net amount annually credited to the Government jumma; and fourthly the balance now due 'to Government, and if arrears are due from any other minor estate, he will submit similar accounts 'with respect to it.'

383. 'The Board are well pleased to observe that the Collector reports favorably of the 'services of Mr. Drury the Sub-Collector, whose report evinces considerable local knowledge and 'attention to his duty, and that he also makes favorable mention of his Head Assistant Mr. Davis.'

384. 'As recommended by the Collector, the Board submit that an addition be made for the 'present to the Sub-Collector's establishment of one Peishcar at 100 Rupees and two Mootsuddies 'at 17 Rupees per mensem, for the reasons stated by Mr. Drury. The Karpoons have not yet 'been long enough employed in this district to justify the removal of the taluq Peishcars; but 'when they shall have become more efficient, and the accounts of the district are in better order, 'the whole establishment will be revised.'

From the Secy. to Govt., 24th Feb., in Cons., 2nd March 1826.

385. In reply to the foregoing proceedings we received the following letter from Government.

"It appears to the Governor in Council that under the description of Cowle lands which were "charged last Fusly, with the increased Cowle rent, the Collector not "quite correctly included Cowle lands raised to the full assessment, as "supposed by our Board. If this is the case it reconciled the apparent inconsistency which you "have remarked in the Collector's representations."

Board's Proceedings, Para. 12.

"Where it is the custom of the country to grant no remission for waste included in lands "held on Cowle for a term of years, such remission is not necessary, "provided the Cowle be taken voluntarily by the ryot, because the con-"ditions of it are in other respects so favorable as to compensate the loss from waste; neither is it "necessary in such a case to relieve the ryot from the charge on account of the portion of his "Cowle lands which remains waste. But the case is quite different if the Cowle lands have not "been taken voluntarily by the ryot."

Para. 13.

"When a ryot wishes to extend his cultivation he will generally prefer land which is near his "own, whether it be old waste or lately cultivated land and his conve-"nience should be studied. It is generally understood that when a "ryot gets lands on Cowle for a term of years, he is to have it cleared where there is any doubt, "on this point, a clause expressly stipulating it might perhaps with advantage be inserted in the "puttah."

Paras. 14 and 15.

"The Governor in Council is of opinion that some exertion may be necessary in making the "refund which you have proposed, while the ryot is protected from op-"pression, the revenue must be guarded from fraud. If the ryot gave "notice that he meant to relinquish his Putkut land, so that it might have been given to another, "the money levied from him should be repaid. If he gave no such notice, but left the land with "the intention of returning to it next year, it should not be repaid, because if he could leave his "land and still have the option of returning to it, this would encourage him to cultivate Enam land "and give his own land an occasional fallow, at the expense of the revenue. The Collector in

Para. 17.

"the 36th paragraph of his report on the settlement, explained that waste lands is often "included in a ryot's puttah at his own desire in order that by the payment of a moderate "assessment, he may secure the land as his own property. The circumstances which justified "in certain descriptions of cases the demand of rent for land lying uncultivated in this district, "were also stated very clearly in the Sub-Collector's Report, paragraph 6."

"In an extensive province the Collector cannot make the settlement personally with every "ryot. But he can do so in one, two or more taluqs, and in one or "two villages of every taluq, and in every taluq he can always "assemble the Heads of Villages as well as the Curnums. What he cannot do himself in detail "with the ryots must be left partly to the subordinate European officers, and partly to the "Tahsildars. The Collector by selecting different taluqs every year for making the ryotwar "settlement himself, will maintain an efficient control over the whole."

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"No means should be left untried to discover the survey accounts. It is believed that in "many instances the Mootahdars concealed or destroyed them. But "there were two copies, one in the village and one in the Collector's "Cutcherry, and it is probable that one or other still remains."

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"The remarks both of the Collector and your Board on the sub-"ject of sub-renting are very just and proper."

"The Governor in Council has derived much pleasure from the Collector's statement of the "facility with which the Land Revenue is levied in this province. 'The Land Revenue', says "that officer in the 37th paragraph of his report on the settlement, 'continue to be collected with "as little difficulty as I have found them to be since my arrival in the district. In fact the col-"lection of the Land Revenue is the easiest part of my duty. It is not in my recollection at the "present moment that the property of a single ryot has been sold in order to enable him to pay "his kist to Government, nor has it ever come to my knowledge that in order to do so they have "ever had recourse to such extreme means.' This representation is highly satisfactory."

"The Governor in Council has observed with much pleasure the favorable mention made in "your Proceedings and the Collector's Report of the Sub-Collector Mr. Drury and the Head "Assistant Mr. Davies."

To the Collector of Salem, in Cons., 10th Aug. 1826.

386. Copy of the foregoing letter was forwarded to the Collector on the 10th August with the necessary instructions on the subject.

Application of Mr. G. F. Fischer for a grant of Land in the Shevaroy Hills.

From the Secy. to Govt., in Cons., 24th April 1826.

387. On the 18th April 1826, Government transferred to us for our consideration and report copy of a letter from Mr. G. F. Fischer applying for a grant of land on the Shevaroy Hills.

To the Chief Secy. to Govt., 31st, in Cons., 31st July 1826.
To the Collr., 1st, in Cons., 1st May 1826.
From the Collr., 11th, in Cons., 17th July 1826.

388. In reply we submitted for the information of the Honorable the Governor in Council the correspondence with the Collector of Salem noted in the margin.

389. We stated that it would be observed that Mr. Fischer applied for a grant of land containing 141 acres, 2 roods and 2,802 square feet, which was described as being totally uncultivated and covered with jungle, and from its situation "quite incapable of being selected for a "place of residence for invalid or others." That it was Mr. Fischer's intention to clear it, with

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390. That under the circumstances which had been represented in Mr. Fischer's letter to Government, dated 10th April 1826, confirmed as they were by the report of the Collector, his application for the grant of land in question appeared to us unobjectionable, and we begged leave to recommend that it might be sanctioned accordingly.

Enclosure A in a letter from Govt., 18th, in Cons., 24th April 1826.

391. The reply from the Secretary to Government under date the 11th August conveyed to us the sanction of the Honorable the Governor in Council for the issue of the Government grant applied for by Mr. Fischer.

From the Secy. to Govt., in Cons., 21st August 1826.

392. Copy of the foregoing correspondence was transmitted to the Collector on the 21st August.

Appointment—in Cons., 4th Dec. 1826.

393. On the 28th November Mr. A. Crawley was appointed Sub-Collector of Salem.

TANJORE.

From the Secy. to Govt., 21st Feby., in Cons., 6th March 1826.
Vide last General Report, Paras. 839 to 880.

394. Settlement for Fusly 1234.—The Government in acknowledging the receipt of our letter dated the 1st December 1825, enclosing reports from the Principal Collector and Sub-Collector of Tanjore, and our proceedings relative to the settlement of that Province for Fusly 1234, conveyed to us the following observations.

Board's Proceedings, Paras. 2 to 19.

"These paragraphs relate to a deviation which has taken place from the mode in which the "assessment of Land Revenue in Tanjore was intended and understood by your Board and by the Government to have been determined. "In inserting in the puttahs a stipulation that the public demand "might be increased, should it afterwards appear that 'the villages were capable of yielding a "greater excess of produce above the assumed grain amount than 20 per cent,' the Principal "Collector certainly departed from the principles which the Government had sanctioned for the "settlement of the province even if the circumstances which he has represented rendered this "measure inexpedient, it was improper in him to adopt it without your knowledge and appro- "bation."

"Your remarks generally upon this subject are very proper, and strictly applicable to the "kind of settlement which had been directed to be introduced, and which there was until lately "every reason to consider as actually prevailing in Tanjore. The object and intention of Govern- "ment in the orders to which you refer is correctly stated in the 9th paragraph of your Proceedings, "but the extent to which the faith of Government was pledged to the people is obviously limited "to the degree in which that intention was carried into effect by the engagements actually entered "into with them by the Principal Collector. When Government regarded its faith as pledged to "adhere to the principles of assessment which had received its sanction, those principles were "understood to have been mutually agreed to by the Officers of Government on the one side, "and the Mirassidars on the other. This now appears not to be the case, and as the Proceedings of "the Principal and the Subordinate Collector, in taking advantage of the stipulation above referred "to, were agreeable to the conditions of the subsisting engagements, they do not seem to have "afforded the Mirassidars any ground to complain of injustice. This conclusion is strengthened by "observing, that where the Mirassidars objected to the increased demand, they appear to have "done so merely by disputing the fact of an excess of produce to the extent which would entitle

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"It appears that in 913 villages settled on the actual produce, the revenue fell short by "Rupees 2,45,891-15-0, of what would have been collected if the princi- "ples of the settlement had not necessarily been departed from in "favor of the Mirassidars, on account of the lands having suffered from draught in the early "part of the season and from inundation towards its close; and that in 569 of these the revenue the view of making an experiment in the cultivation of coffee and cotton, and that he stated truly that "nothing would contribute more to render the situations calculated for building, "and the Hills in general, healthier," than the operations which he had in contemplation for this purpose.

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25 to 27 and 33.

"It appears that in 913 villages settled on the actual produce, the revenue fell short by "Rupees 2,45,891-15-0, of what would have been collected if the princi- "ples of the settlement had not necessarily been departed from in "favor of the Mirassidars, on account of the lands having suffered from draught in the early "part of the season and from inundation towards its close; and that in 569 of these the revenue

406. Read again the Report of the Principal Collector of Tanjore on the settlement of the Province for Fusly 1235, also a letter from the Principal Collector submitting a statement of the demand, gross collections, charges and net revenue of Tanjore from Fusly 1225 to 1235 both inclusive.

20th, in Cons., 25th Sep. 1826.
22nd, do. 25th ,, 1826.

407. The land Revenue of Tanjore for Fusly 1235 exclusive of the income derived from Cavelly allowances, &c. was settled at Rupees 33,80,585* as follows :—

* Note.—Fractions omitted.

Rs.		
28,44,489	Revenue of money-rented villages	4,098
31,983	Do. of villages settled on a grain rent	4
4,00,289	Do. of villages under the Aumany	618
1,03,824	Do. of villages partly alienated and paying a fixed rent ...	934
33,80,585		

408. The money-rented villages are separated in the accounts into three classes, viz :

Money-rented villages.

1st.—Those settled at the 'standard Jumma with an increase by price.'

2nd.—Those settled at the 'standard Jumma without any increase of price.'

3rd.—Those which having 'suffered materially in the early part of the season from inundation 'and afterwards from drought, it was found necessary to settle at their actual price.'

409. In the first class there are 3,031 villages comprehending 51,587 vaylies of wet land assessed at a standard grain amount of 86,92,971 cullums, of which the Government share commuted at the standard price gives a revenue of Rupees 18,53,172. But in Fusly 1235 the average selling price of grain in these villages being $17\frac{22}{64}$ per cent above the fixed Jummabundy price, there remained on the commutation of the Government share of the standard grain amount into money, after relinquishing 10 per cent to the Mirassidars, a net gain of $7\frac{22}{64}$ per cent., amounting to Rupees 1,38,193 surplus to the standard revenue, the total demand of Government from the wet land in these villages being Rupees 19,91,366.

410. In the same class there are 634 villages containing 13,655 vaylies of wet land. In these villages the selling price did not exceed 10 per cent. above the standard rate of commutation, the settlement was therefore made at the standard Jumma Rupees 4,10,351 calculated on a standard produce of 18,14,429 cullums.

411. In the 3rd class there are 433 villages containing 6,934 vaylies of wet land bearing a Jumma of Rupees 2,10,630 assessed on a standard grain amount of 10,23,275 cullums. In these villages in consequence of the calamities of inundation and drought which they successively suffered, the crops fell far short of the standard produce, the Mirassidars were therefore properly relieved from their engagements to pay the fixed Jumma on their lands, and the settlement for the year was made in some cases on an estimate, but generally according to the actual produce, the Government share being taken at 50 per cent on the lands settled on an estimate, and at 55 per cent as in the Aumany villages, on the lands settled at their actual produce, and commuted at the current selling price. The result of the settlement made the Government demand on the wet lands in these villages amount to Rupees 1,58,060, which is Rupees 52,570 below the standard Jumma, the decrease being occasioned by a deficiency of produce to the amount of 4,29,079 cullums below the standard grain amount.

SETTLEMENT.		
	Rs.	
1st Class ...	19,91,366	
2nd do ...	4,10,351	
3rd do ...	1,58,060	
		25,59,777
STANDARD JUMMA.		
	Rs.	
1st Class ...	18,53,172	
2nd do ...	4,10,351	
3rd do ...	2,10,630	
		24,74,153
		85,624

412. The total revenue of the wet lands in the money-rented villages was thus settled at Rupees 25,59,777, being Rupees 85,624 above the standard Jumma. The dry lands in the same villages were settled at Rupees 1,85,241, the garden lands at Rupees 56,213, and the tope lands at Rupees 43,256, forming a total of Rupees 2,84,711, which, added to the revenue of the wet lands exhibited above, shews the total demand of the Government from the money-rented villages for Fusly 1235 to be Rupees 28,44,489.

413. The four villages settled on a grain rent contain 752 vaylies of wet land. The rent fixed on them is the Government share of an assumed standard produce, calculated as in the money-rented villages, but committed at the current selling price instead of a Jummahbundy rate. The revenue of Fusly 1235 was settled in this manner at Rupees 31,758, to which is to be added Rupees 225 for the dry garden and tope lands, making a total of Rupees 31,983.

Villages on a grain rent.

414. 'In the 618 villages under Aumany, the total extent of wet land cultivated in Fusly '1235 was 11,129 vaylies, and the actual produce 14,76,465 cullums, the Government share of 'which was settled according to the current selling price at Rupees 3,71,455. The dry garden 'and tope lands were settled at Rupees 28,832. The total revenue of the Aumany villages thus 'amounted to Rupees 4,00,289, which is Rupees 92,899, or $18\frac{13}{16}$ per cent. below the standard 'assumed for them, the deficiency being caused, as Mr. Cotton observes, by a decrease both in 'cultivation and produce, resulting in the wet lands from the deterioration effected by inundations, 'and in the dry lands "from the great want of rain generally felt throughout the year."'

415. 'The following is a comparative statement of the whole revenue of Tanjore for Fuslies '1234 and 1235; the remissions for loss of crops which are excluded from the Jumma of Fusly '1235 being also deducted from the Jumma of Fusly 1234.

—	Fusly 1234.			Fusly 1235.			Increase.				Decrease.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Per Cent.	Rs.	A.	P.	PerCent.
Land Revenue	47,18,330	4	7	3,380,585	15	6	...	...	...	...	1,337,744	5	1	$28\frac{23}{64}$
Cavil Allowances	2,29,592	1	6	178,666	15	1	..	...	...	...	50,925	2	5	$22\frac{3}{16}$
Farms and Licenses	19,271	10	11	19,344	4	10	72	9	11	$\frac{3}{8}$	...	...	...	...
Abkarry	46,026	14	0	42,956	0	0	...	...	...	...	3,070	14	0	$6\frac{11}{16}$
Salt	3,11,484	13	9	2,97,511	7	11	...	...	...	..	43,973	5	10	$4\frac{1}{2}$
Sayer	4,03,503	5	6	3,91,266	7	3	...	..	...	...	12,236	14	3	3
Sea Customs	62.078	0	5	77,912	14	8	15,864	14	3	$25\frac{9}{16}$	...	...	...	...
Stamp	66,521	0	4	53,053	6	3	...	...	...	...	13,467	10	1	$20\frac{1}{4}$
Moturpha	10,895	11	5	10,160	14	0	...	...	...	...	734	13	5	$6\frac{3}{4}$
Total ..	58,67,703	14	5	44,51,488	5	6	15,936	8	2	...	13,82,153	1	1	...
										Deduct Increase...	15,937	8	2	...
										Net Decrease..	14,16,215	8	11	$24\frac{1}{8}$

" was less than the standard grain amount converted into money at the average by the sum of " Rupees 94,958-4-10. Sanction is granted for remitting this sum, which, as you have observed, " has been improperly included in the settlement."

30 and 31.

" The causes of the increase in the number of Aumany villages seem to deserve further " enquiry; your observations on the subject have much weight, and the " Governor in Council hopes that due consideration will be given to " them by the Principal Collector."

21 to 23 and 33 to 35.

" It appears that the total demand of Government on account of the revenue derived imme- " diately from land was Rupees 49,71,808-13-9 exclusive of the collec- " tions which are to be returned, and that the total Jumma of all " branches of revenue was Rupees 59,96,587-0-7; of this Rupees 59,22,945 had been collected on " the 31st of July, leaving a balance of Rupees 73,642. Agreeably to your recommendation, the " sanction of Government is granted for the remissions spcified in paragraph 34 of your Pro- " ceedings amounting to Rupees 1,141-11-0, and for the eventual remission of the further sum of " Rupees 23,659 for the reason stated in paragraph 35 by the deduction of these sums, the balance " outstanding on the 31st of July is reduced to Rupees 48,842."

" The amount of the revenue as above stated is in the highest degree satisfactory, particularly " when the smallness of the balance which remained uncollected at so early a period after the " termination of the Fusly year is considered. But there is no doubt that the great increase of " revenue in this Province is mainly attributable to the accidental circumstances of high prices " together with crops so good as to produce with those prices a much more favorable result " than that of an ordinary harvest and average prices. The great number of villages indeed " which suffered severely from drought or from inundation shews that the harvest was not " generally abundant. But the deficiencies in this respect were greatly overbalanced by the " unusually high prices."

36 to 38.

" You will be pleased to submit such explanation as you may obtain on the subject, of the " passage in the Sub-Collector's Report which is quoted in the 36th " paragraph of your Proceedings."

39 and 40.

395. The Governor in Council, it was added, had derived much pleasure from our expression of the high sense which we continued to entertain of the conduct of the Principal Collector Mr. Cotton in the general management of the affairs of the Province, as well as from the testimony borne both by the Principal Collector and ourselves to the merits of the Sub-Collector Mr. Sinclair. The Governor in Council had also, it was stated, observed with satisfaction, the favorable mention made by the Principal Collector of his Assistants Mr. Blackburne and Mr. R. A. Bannerman.

In Cons., 20th March 1826.

396. Copy of the foregoing letter was transmitted to the Principal Collector on the 20th March with the necessary instructions on the subject.

To the Chief Secy. to Govt., 27th. in Cons., 27th Feb. 1826. Vide last Genl.,Report Paras. 839 to 880, 9th and 20th Feb. 1826, in Cons.. 16th and 27th Feb. 1826.

397. In reference to our former Proceedings upon the settlement of the Tanjore Province for Fusly 1234, enclosed in our letter of the 1st December 1825, we transmitted further communications from the Principal Collector, which the Board requested might be laid before the Honorable the Governor in Council.

398. We remarked that the Principal Collector appeared to have conformed to the Board's orders, and had instructed his subordinate to " discontinue an examination of the " produce of the rented villages excepting where it had been discovered that there was an excess " of land above what might be expected from the remeasurement of the same extent, or where " there had been an increased cultivation of Nunjah on extra land, the produce of which formed " no part of the standard grain amount."

399. Mr. Cotton, however, we observed, in his first letter explained that the standard grain amount assumed by him was deemed rather to be accurate as applied to the entire district than to particular villages, as it was drawn " from old accounts, and as there could be no doubt " of great changes having taken place in the irrigation of the country since that time."

400. There is not, we added, any part of our former Proceedings which goes to object to a revision of the accounts of produce where it was notoriously known that the sums laid out by Government had afforded new or additional means of irrigation to particular villages. An increase from this cause alone indeed would, we said, stand much on the footing of an increase from extended cultivation by the inclusion of extra land formerly omitted from account. What we object to was a general investigation in the rented villages, and a provision unauthorized by them on the Government, that the Company should share in all produce whatever exceeding 20 per cent. above the standard.

401. We said that there did not appear to be any thing new in the Collector's letter which called for further remark: that a full discussion of the points requiring observation having taken place in our former Proceedings, we would here only add that our former impressions were rather confirmed by the papers above referred to, from which it would appear that without any reference to them, or to the Government, a pretty general remeasurement of the lands had been in operation under the Sub-Collector. With reference to this, he observes, we said that " as in most villages whatever excess of arable land may be found, the same " number of kuttees or sub-divisions with the same names are still kept up, it is not practicable to " ascertain whether the surplus be an addition to the old extent by the bank which bounds it " having been removed or be merely a more correct measurement." If the latter be the case, we remarked that the apparent excess of land would arise merely from a difference in the measurement which would not justify any increase of assessment as it might arise from a difference in the standards used, or in the care with which it might be made, and the Principal Collector seemed to allude particularly to such a case in his instructions to Mr. Sinclair.

402. We added, that we found that from not adverting to the produce above 20 per cent being affected by the increased price, and to the extra revenue drawn from a commutation of the Mailvarum of the excess, where the Mirassidars refused to agree to the additional assessment, the amount to be given up to the Mirassidars was stated by them at Rupees 14,692 only instead of Rupees 35,410 from the inclusion of the two latter items.

From the Secy. to Govt., 7th, in Cons., 24th April 1826. Vide Para. 394, &c., of this Report.

403. In acknowledging the receipt of the above letter, with its enclosures, it was stated that those papers were not considered to require any remark from Government in addition to the observations and instructions which had been already communicated to us, with reference to the settlement for Tanjore in Fusly 1234.

404. Copy of the foregoing correspondence was transmitted to the Principal Collector on the 24th April.

Proceedings in Cons., 19th Oct 1826.

405. SETTLEMENT FOR FUSLY 1235.—On the 9th November, we submitted for the orders of the Honorable the Governor in Council the following Extract from our Proceedings, under date the 19th October, on the settlement of the District of Tanjore for Fusly 1235.

416. From the above statement it appears that there was a decrease of land revenue in Fusly 1235, amounting to Rupees 13,37,744, and a decrease of Rupees 50,925 in the cavil allowances; the total decrease in the revenue derived directly from the land, to which the Board propose to confine their observations on this occasion, being Rupees 13,88,669.

417. The decrease in the Land Revenue is detailed as follows :—

	Rs.
'Money rented villages	11,49,632
'Grain rented villages	15,739
'Unsettled villages	1,67,242
'Villages settled on a permanent grain rent ...	4,225
'Ardamaniem villages or those in which half the Government share is alienated } ...	906
	13,37,744'

418. 'The decrease of Rupees 11,49,632 in the money-rented villages is the difference 'between a gross decrease of Rupees 13,85,524, and a gross increase 'of Rupees 2,35,892. To facilitate comparison these villages are 'divided in the accounts into six classes.'

Money-rented villages.

419. 'In the first class are exhibited the villages which were rented, and paid a full Jumma 'both in 1234 and 1235. In these there was a total decrease of Rupees 11,18,283, and a total 'increase of Rupees 26,458, the net decrease being Rupees 10,91,824. The decrease was almost 'entirely occasioned by the fall in the price of grain, the surplus gained in 1234 by the excess 'of price being reduced in 1235 to the extent of Rupees 11,16,818. The increase arose from 'the assessment imposed in 1235 on an excess of land found on re-measurement, from the increased 'assessment on land yielding a second crop, and from the assessment imposed on waste land 'newly brought into cultivation. This increase appears to have occurred chiefly, if not entirely, 'in the division under the management of the Sub-Collector, and the 'Principal Collector has been required to furnish further explanation 'respecting the measures from which it resulted, and to state his opi-'nion as to the propriety and expediency of those measures.'

See letter to the Principal Collector, dated 19th, in Cons., 19th Oct. 1826.

420. 'In the second class of villages, comprising those which were rented both in 1234 'and 1235, but which in 1234 suffered from inundation and drought, and in 1235 only paid a full 'Jumma, there was a total increase of Rupees 1,40,734, and a total decrease of Rupees 49,336, 'leaving a net increase of Rupees 91,388. The increase arose from extended cultivation and 'better crops on the lands which suffered in 1234, from the calamities before mentioned, and from 'a partial excess of price available to the Government above the Jummahbundy rate. The 'decrease was occasioned principally by the difference between the high selling price of 1234 'which gave a large excess to Government, and the standard rate at which the settlement was 'made in 1235.'

421. 'In the villages of the third class containing those which were under rent both in 1234 'and 1235, but which paid a full Jumma in 1234, only having been injured by drought and 'inundation in 1235, there was a net decrease of Rupees 1,38,170, the total decrease being 'Rupees 1,68,553, and the total increase Rupees 30,382. The decrease was caused by a dimi-'nution of cultivation and produce and by the fall in the price of grain. The increase on the 'other hand was occasioned by a partial gain by excess of price, and the difference between the 'Government share under rent and under Aumany, the latter being taken in 1235.'

422. 'In the fourth class, including the villages which were under rent in both Fuslies, 'and in both suffered from inundation and drought, there was a decrease in 1235 of Rupees '9,930, caused almost wholly by the fall in the current selling price, and an increase of Rupees

'8,748 arising from a greater extent of cultivation, and a large produce in 1235, the result being 'a net decrease of Rupees 1,182.'

423. 'In the two remaining classes comprehending the villages which were under Aumany 'in 1234, and under a money-rent in 1235 paying the full Jumma, and one also under Aumany in '1234 and rented in 1235, but which suffered from drought in the latter year, there was a total 'decrease of Rupees 39,422 set off by a total increase of Rupees 29,579; the decrease having 'arisen principally from the difference between the selling price in 1234, and the standard price 'at which the settlement was made in 1235, and the increase principally from the assessment on 'account of additional cultivation, and an excess of produce.'

424. 'The net decrease of Rupees 15,738, in the grain rented villages, was occasioned 'entirely by the fall in the current selling price by which the annual 'settlement is determined.'

Grain rented villages.

425. 'In the villages under Aumany there was a net decrease in 1235 of Rupees 1,67,242. 'The number of these villages is 618, of which 45 were rented in 1234, 'and 573 were under Aumany in both Fuslies. The net decrease in 'the villages rented in 1234 was Rupees 3,924, occasioned principally by the fall in the price of 'grain. The net decrease in the villages under Aumany in both years was Rupees 1,63,317, 'resulting from a total decrease of Rupees 2,11,677, of which Rupees 1,96,114 is the difference 'between the current selling prices of 1234 and 1235, and a total increase of Rupees 48,359, 'produced chiefly by an increase of cultivation.'

Unsettled villages.

426. 'In the villages settled on a permanent grain rent, the 'decrease was entirely owing to the fall of price, and in the Ardamanium 'villages partly to that cause and partly to a decrease of produce.'

Nelgoottagay and Ardamanium villages.

427. 'The decrease in the revenue derived from the cavil allowances resulted chiefly from 'the same "causes which occasioned the decrease of the land revenue. '"The net decrease, as shewn above, was Rupees 50,925, of which '"Rupees 47,198 is the difference between the surplus gained by excess of price in 1234, and '"that gained in 1235."'

Cavil allowances.

428. 'The net decrease of Rupees 13,88,669 in the land revenue of 1235, including cavil 'allowances, is thus fully accounted for; and the actual result of the 'settlement of the year by which the Government derives from the 'land alone a clear revenue of Rupees 35,59,252, is in the opinion of the Board highly satisfac-'tory. The amount being, as shown in the statement A, submitted by the Principal Collector on 'the 18th July last, only $\frac{9}{32}$ per cent. below the assumed Jumma of the whole district, which, as the 'Aumany villages, according to the report of the Principal Collector, it is calculated on an extent 'of wet land, the greatest ever brought into cultivation in any one year, and not likely to be fully 'cultivated again, is a very high standard of comparison.'

In Cons., 24th July 1826.

429. 'Of this revenue, Rupees 35,16,773 were actually realized on the 31st August, and of 'the balance amounting to Rupees 42,479, the Principal Collector is expected to collect a great 'part immediately.'

430. 'It only remains for the Board to notice the remark of the Principal Collector respect-'ing the Aumany villages. The number of villages under Aumany in '1234 was 662, and in 1235 the number was 618. Adverting to the 'small apparent decrease in the number of villages settled under this system in 1235, compared 'with 1234, the Principal Collector argues from it that the people are decidedly averse to a 'change to a fixed settlement. But in point of fact, instead of 4 no less than 49 villages which 'were under Aumany in 1234 were settled on a money rent in 1235; and although 45 other 'villages came under Aumany in 1235, it does not appear that it was from any predilection which 'the Mirassidars had to the system, but from accidental curcumstances. The Principal Collec-'tor proceeds, however, in support of his argument to observe "that of the 484 Aumany Nunjah

Report, Para. 5.

'villages in the principal division of the District, 49 yielded a produce greater than the standard 'grain amount assumed for their Jummahbundy, by cullums 17,889 or 15¾ per cent., and that 'there were 41 again, that gave a produce equal to, or within 10 per cent. of the assumed 'produce, forming a decrease of only 8,283 cullums or 5½ per cent.;" and still, he says, the 'Mirassidars have refused to accept the proffered terms of rent.

No. 9.

'Referring to the statement from which the Principal Collector took 'the above details, the Board observe that out of 618, the total number of Aumany villages 'in the District, only 66 yielded an excess of produce above the standard grain amount, the 'average of the excess being 14¾ per cent., and that only 59 yielded a produce within 10 'per cent. below the standard, the average being 4⅚, while the rest in number 486 yielded 'a produce averaging 37¼ below the standard; the whole number of Aumany villages yielding 'a produce below the standard being 545, and the averages of the 'deficiency 33⅝ per cent. 'The facts disclosed by this statement do not lead the Board to the same conclusion with the 'Principal Collector, but they are very important in another point of view, as affording 'reason to suspect that the assumed standard in a considerable number of the Aumany 'villages may be really too high, and that it may be a knowledge of this circumstance which deters 'the Mirassidars from acceding to the terms of settlement which have been accepted in other 'parts of the District. The Board are anxious that the Principal Collector should reconsider the 'subject in this view, and communicated to them his deliberate opinion upon it before he resigns 'the important trust with which he is charged.'

431. 'The Board proceed to consider the statement enclosed in the Principal Collector's 'letter of the 22nd September, shewing the Demand, Gross Collections, Charges and Net Revenue 'of Tanjore from Fusly 1225 to 1235. This statement includes the five years of the last quin-'quennial rent, and the six years following, in which the Province has been under the manage-'ment of Mr. Cotton.'

432. 'The object of the Principal Collector in submitting this statement, as explained in 'his letter, was to enable the Board to judge whether the settlement of Fusly 1235 gives a fair 'revenue for the Province. Confining their observations to the land revenue, the Board remark 'that the average of the five years from 1225 to 1229, being the term of the last quinquennial 'rent, amounts to Rupees 33,49,319, and the average of the six years 'from 1230 to 1235, ,under Mr. Cotton's management, to Rupees '37,72,394, the increase in the average of the latter period being 'Rupees 4,23,075. It is proper, however, to observe that the revenues of Fuslies 1233 and 1234 'included in this period were raised to an extraordinary height by 'peculiar circumstances. Fusly 1235 comes next in the amount of its 'revenue to the two preceding Fuslies, and exceeds the averageof the 'five years of the quinquennial lease by Rupees 2,09,933, and the average 'of the eight years from 1225 to 1232 by Rupees 2,72,633. The average 'of the current collections in the five years of the quinquennial rent is 'shewn to be Rupees 30,14,971 on an average revenue, as before 'stated of Rupees 33,49,319, the average balance being Rupees '3,34,348. The average again of the current collections in the 'eight years under Mr. Cotton's management on an average revenue 'of Rupees 37,72,394 is shown to be Rupees 35,83,146, leaving an 'average balance of Rupees 1,89,248 or Rupees 1,45,100 less than 'the average in the quinquennial lease—a result affording the 'most creditable proof of the efficiency of Mr. Cotton's administra-'tion which, whether considered with reference to the settlement of 'the last Fusly only, or reviewed in connection with those of previous 'years, is entitled to the Board's high approbation.'

37,72,394
33,49,319
4,23,075

35,59,252
33,49,319
2,09,933

35,59,252
32,86,619
2,72,633

33,49,319
30,14,971
3,34,348

37,72,394
35,83,146
1,89,248

3,34,348
1,89,248
1,45,100

433. 'The Report of the Sub-Collector of Tanjore, which accompanied the Report of the 'Principal Collector on the settlement of Fusly 1235, the Board have 'thought it necessary to return, in order that Mr. Cotton may make 'such comments as he may deem proper on the various details which it 'exhibits, and the numerous observations and suggestions contained 'in it relative to the general administration of the District, and that he may also explain certain 'points connected with the settlement of the past year in the division under the management 'of the Sub-Collector which appear to demand particular notice.'

See letter to the Principal Collector, dated 19th, in Cons., 19th Oct. 1826.

434. 'The Board are happy to observe that Mr. Sinclair continues to apply himself with 'much zeal and assiduity to the discharge of his duties, and that the conduct of Mr. R. A. 'Bannerman and Mr. A. J. Cherry, the Assistants to the Principal Collector, has been such as to 'merit his approbation.'

435. With reference to our Proceedings the Honorable the Governor in Council was pleased to observe that as the Principal Collector stated that he was not aware that in this year there had been any deviation from the principles of the settlement introduced into his District, as they are understood and recognized by our Board; and as we had not submitted any points connected with them for the orders of Government, it was considered unnecessary to do more than notice generally the result of that settlement as affecting the revenue derived from the Province of Tanjore.

From the Acting Secy. to Govt., 5th, in Cons., 14th Dec. 1826, Para. 2 of the Collector's Report.

436. The revenue for Fusly 1235, it was remarked, including the subordinate branches of it, amounted to Rupees 44,51,488-5-6, and was less than that for Fusly 1234, in the sum of Rupees 14,16,215-8-11; the principal deficiency, it was stated, was in the land revenue, and was observed to have arisen chiefly from the decrease in the available excess by price, and from alterations in the extent and description of cultivation, difference in the rates of Warum, and other causes which did not, it was added, require notice in detail. In the Salt, Sayer and Stamp Departments there was observed also to be a deficiency, the cause of which was not explained in the Collector's letter, as the several branches of extra revenue formed the subject of a separate report to our Board.

Fusly 1234...	58,67,703	14	5
Do. 1235...	44,51,488	5	6
	14,16,215	8	11

437. It was stated that notwithstanding these deficiencies, it appeared on reference to the statement of the Demand, Gross Collections, Charges and Net Revenue of Tanjore from Fusly 1225 to Fusly 1235, both inclusive (discussed in the 25th and 26th paragraphs of our Proceedings) that with the exception of Fuslies 1233 and 1234, when the revenues were raised in an extraordinary degree by peculiar circumstances, the collections of current Land Revenue in Fusly 1235 had exceeded in amount those of every year in the statement, whilst the advances of Tuccavy to enable the inhabitants to carry on the extensive cultivation from which this revenue was obtained, had been reduced (from being found, it was presumed, not to be required) from a sum of upwards of 2½ lacs of Rupees in round numbers to less than half a lac; and that the collections were stated to have been made "without any distraint of property," and as the Collector believed without any distress to the people.

Vide Paras, 431 and 432 of this Report.

Para. 54 of the Collector's Report.

438. This result was considered by the Governor in Council to be highly creditable to Mr. Cotton's administration of the Province, and confirmed the favorable sentiments of him as a Revenue Officer which had uniformly been entertained by his superiors.

439. It was stated that the zeal evinced by the Sub-Collector Mr. Sinclair in the discharge of his duty as noticed by the Principal Collector was highly satisfactory; and that the Governor in Council would expect at an early period to receive that gentleman's report, which we stated had been referred to the Principal Collector for his observations.

440. The Governor in Council observed with satisfaction the favourable mention which was also made by the Principal Collector of the services of his Assistants Mr. R. A. Bannerman and Mr. A. J. Cherry.

441. Copy of the foregoing letter was communicated to the Sub-Collector in charge on the 14th December.

Regarding the possession of Lands by Public Servants either by Inheritance or Private Purchase in the Districts in which they are employed and the Sale of Lands by Public Auction for Arrears of Revenue to them and their connections.

442. On the 22nd June we submitted for the information and orders of the Honorable the Governor in Council the two following extracts from our Proceedings, dated 8th August 1825, and 19th June last respectively, on the subject of the sale of lands for arrears of revenue in the Province of Tanjore.

Proceedings, in Cons., 8th Aug. 1825.
Proceedings, in Cons., 19th June 1826.

From the Prinl. Collr. of Tanjore, 14th, in Cons., 21st July 1823, Paras. 78 to 88.
To the Chief Secy. to Govt., 20th, in Cons., 20th Nov. 1820.
From the Secy. to Govt. 16th, in Cons., 22nd Jany. 1824, Para. 4.
To the Prinl. Collr. of Tanjore, 22nd, in Diary Cons., 26th Jany. 1824.
From do of do 16th, in Cons., 19th Aug. 1824, Enclosure 1, Para. 78.
To do of do 30th, in Cons., 30th Aug. 1824, Para. 4.
From do of do 3rd, in Cons., 9th Sept. 1825, Para. 4.
From do of do 16th, in Cons., 22nd Nov. 1824.
From the Chief Secy. to Govt., 22nd Sept., in Cons., 7th Oct. 1824.
To the Prinl. Collr. of Tanjore, 7th, in Cons., 7th Oct. 1824.
From do of do 23rd, in Cons., 27th Decr. 1824.
To do of do 13th, in Cons., 13th Jany. 1825.
From do of do 18th, in Cons., 24th "
From do of do 16th, in Cons., 24th Feby. 1825.
From do of do 25th, Feby., in Cons., 3rd March 1825.
From do of do 21st, in Cons., 28th Feby. 1825.
To do of do 3rd, in Cons., 3rd March 1825.
From do of do 9th, in Cons., 17th "
From do of do 19th, in Cons., 24th "
To do of do 28th, in Cons., 28th "
From do of do 12th, in Cons., 18th April 1825.

443. 'Read again the 'following correspondence 'relating to the question of 'public servants being land-'holders, and to the sale of 'the lands of Mirassidars 'in Tanjore for arrears of 'revenue and the purchase 'of the same by public ser-'vants and their connec-'tions.'

Enclosure No. 1 in the Prinl. Collr.'s letter of 14th, in Cons., 21st July 1823, Para. 78.

444. 'Mr. Roberts, the Sub-Collector of Tanjore, having noticed in his Report for Fusly '1233, the system prevailing in that Province of allowing the public 'Cutcherry and Talook servants to become the prospritors of land, the 'Government in advertence to the abuses attendant upon such a 'practice, observed that it was a point which merited particular attention. The Principal Collec-'tor was immediately informed of the sentiments of Government, and 'he was subsequently reminded of the importance of the subject 'and requested to give his early consideration to it, in consequence 'of the practice being again brought to the notice of the Board in a letter from the Sub-Collector 'Mr. Sinclair. The Principal Collector replied that the subject had 'not escaped his attention, and stated that the Board might expect 'a report from him upon it; at the same time he observed that he 'was "not aware of any evil in existence from public servants and 'their relations being in possession of lands, and that where they had been obtained honestly 'and fairly, they, in his opinion, contributed to their respectability, 'and formed a stronger security for faithful services than any other 'they could give." On the 16th November, the Principal Collector 'transmitted two statements prepared from returns made by the public servants of the Pro-'vince, one* of lands held by themselves, their relations and con-'nections by right of inheritance or private purchase, the other† show-'ing their connection with the purchasers of lands that have been

30th. in Cons., 30th Aug. 1824, Para. 4.

Enclosure in Prinl. Collr.'s letter of 15th, in Cons., 19th Aug. 1824, 3rd, in Cons., 9th Sept. 1824.

Enclosure in Prinl. Collr.'s letter of 16th, in Cons., 22nd Novr.
A. & B.

* A.
† B.

'sold at public auction for arrears of revenue. On this occasion the Principal Collector 'remarked that "although the connection some of the servants have with the lands sold 'at outcry, may appear irregular, and he considered improper, and would certainly have 'been checked had he been aware of it in time;" still "from the attention he had given 'to the sales of land, having them always conducted in his presence, after every opportu-'nity had been given to the defaulters to pay the arrears due by them, and through the 'enquiries he had since made, he had not the slightest reason to believe that the purchasers had 'gained the least undue advantage by their connection with the pub-'lic servants." "On the 13th January the Board adverting to the 'fact here admitted desired a statement to be furnished of *all* the 'villages sold for arrears of revenue between the beginning of 1820 'and the end of 1824, whether to public servants or private individuals; the Fuslies in which the 'arrear accrued, the amount of such annual accumulation, and the aggregate arrear at the time 'of sale, the number of shares in which each village was then held, the Mirassidars to whom 'those shares belonged, the number and shares of the purchasers, 'and the date on which the sale took place." On the 25th February 'a statement was furnished by the Principal Collector "showing the 'number of villages in each Talook of which the whole extent or 'parcels of land have been sold at public outcry to the end* of Fusly 1231 for arrears of revenue 'to Fusly 1230," and Mr. Cotton reported that similar statements were 'in preparation for the lands sold subsequently, and would be sub-'mitted as soon as completed. These, however, have not yet been received, nor has the particular 'statement called for by the Board been provided.'

To the Prinl. Collr., in Cons., 13th Jany. 1825.

In Cons., 3rd March 1825. Enclosure C. in the Prinl. Collr's. letter of the 25th Feby. 1825.

* July 1822.

445. 'On the 22nd September 1824, the Government transmitted for the report of the Board 'a Petition from Vencat Row, late Dewan of Travancore, stating that 'on his resignation of his appointment in Travancore "he had pur-'chased in public outcry in Fusly 1232, two villages, *viz.*, Paroovalandan 'and Temberah appertaining to the Manargoody Talooks," in the Zillah of Tanjore, and praying 'that a permanent assessment might be fixed upon them. This Petition was forwarded to the 'Principal Collector for report, and on the 23rd December he submitted 'statements shewing the annual value of the villages for a series of 'years, and the settlement proposed to be fixed upon them.'

From the Chief Secy., in Cons., 7th Oct 1824.

In Cons., 27th Dec. 1824.

446. 'Before laying these statements before the Government, the Board thought it proper 'to transmit to the Principal Collector for his report a Petition addressed to them by a person 'who represented himself to be a Mirassidar of Temberah, one of the villages in question 'complaining that although he and several others owed no arrear to the Government, the 'Head Sheristadar Goondoo Pundit had caused the whole village including their shares to be 'sold with the view of obtaining it for his relation Narahurry Row then holding the 'situation of Tahsildar. Adverting also to the statement B transmitted as before men-'tioned, with the Principal Collector's letter of the 16th November 1824, and purporting 'ing to "shew the connection which the public servants have in the 'villages that have been sold by outcry for an arrear of revenue in 'Tanjore," the Board remarked, with reference to the assertion of the late Dewan of Travancore 'that he had purchased the village of Temberah at public sale; that in the statement it is 'mentioned that ⅓th share was purchased by the brother-in-law of the Tahsildar before named, 'and that the share so bought was stated to be still in the possession 'of his (the Tahsildar's son). For the explanation of this point, 'the Board directed the Principal Collector to ascertain and report 'whether any connexion existed between the Sheristadar Goondoo Pundit, the Tahsildar Nara-'hurry Row and Vencat Row. They further desired him to transmit a separate account for the

In Cons., 22nd Nov. 1824.

To the Principal Collr., 13th, in Cons., 13th Jany. 1825.

'villages of Temberah and Paroovalandan, exhibiting in addition to other details, the names and 'shares of the original Mirassidars, the balances due from each at the period of sale, the 'names and shares of the purchasers, and the relation in which they severally stand to the 'persons then or now holding office in his district.'

447. 'With respect to the connexion between the Sheristadar Goondoo Pundit, the Tahsil- 'dar Narahurry Row and Vencat Row, the Principal Collector reported 'that Goondoo Pundit and Narahurry Row are related by blood, and 'more closely allied by Narahurry Row having adopted the second son 'of Goondoo Pundit, and that both Goondoo Pundit and Narahurry Row are allied to Vencat Row 'by intermarriage in their families.'

18th, in Cons., 24th Jany. 1824.

448. 'The Principal Collector subsequently reported on the Petition abovementioned, com- plaining of the sale of the village of Temberah, and transmitted several statements to which he referred as shewing that nothing irregular or improper had taken place in the sale of the lands of that village or of 'those of the village of Paroovalandan in the same Talook. He afterwards submitted another 'Memorandum with reference to the foregoing statement on the same subject, shewing the 'particulars of the sale of the village of Temberah more correctly, referring at the same time to 'certain accounts, mentioned as accompanying his letter.'

16th Feby. 1825, Enclosures A, B, and C, and Nos. 1 to 4, in Cons., 24th Feby.
21st, in Cons., 28th Feby.

449. 'These accounts not having been received in due course, the Board requested that they 'might be supplied as soon as possible, and that similar accounts might 'be furnished for the other village purchased by Vencat Row, viz., 'Paroovalandan. They also requested with a view to the explanation of the Petition that had been 'presented to them by the inhabitants of these villages, that the Curnums of both might be sent 'to their office with the accounts shewing all the details of the management of their respective 'villages for Fusly 1211, in which year it appeared that the arrears for which they had been sold 'had begun to accumulate to the day of sale.'

3rd, in Cons., 3rd March.

450. 'The particular accounts required by the Board was accordingly duly forwarded, and 'the Curnums were also sent with the accounts of their respective 'villages. From these accounts they have prepared Abstract* state- 'ments under the instructions of the Board, and in explanation 'thereof have given the depositions† marked Nos. 1 and 2.'

19th, in Cons., 24th March.
* A. Abstract Statement of Paroovalandan.
† No. 1 Deposition.
*B. Abstract Statement of Temberah.
†No. 2 Deposition.

451. The Board proceed now to the consideration first, of the information before them regard- 'ing the possession of lands by public servants either by inheritance or private purchase, and the 'sale of the lands of Mirassidars by public auction for arrears of revenue to such servants and their 'connections; and secondly, of that particularly relating to the sale of the villages of Temberah 'and Paroovalandan.'

452. 'By the statement A, transmitted with the Principal Collector's letter of the 16th 'November 1824, it appears that in 156 villages lands comprising an extent of 817 vaylies, and 'producing an annual Jumma of Rupees 33,076, are held by public servants and their connections 'in Tanjore, which have been obtained either by inheritance or private purchase. The greater 'part of these lands have been acquired within the last ten years, and almost the whole within '20 years; some are said to have been held "for a long period," but whether for more or less 'than 20 years is not apparent; a few only appear to have descended to the present possessors by 'inheritance.'

453. 'The Board are not aware that the possession of private property in land by individuals 'in the public service is anywhere positively prohibited, but they do not concur with the Princi-

'pal Collector in thinking that there is no evil, but much good in such a circumstance; on the 'contrary they are of opinion that the occurrence of abuses is much to be apprehended under a 'system which permits public servants in the Revenue Department to become possessed of lands 'in the District in which they are employed. It gives them an immediate personal interest 'in opposition to the interests of the public, and there can be no doubt in such a case which 'will prevail; and if abuses are of likely occurrence generally under such a system, there would 'appear to be reason especially to apprehend they will take place in the province of Tanjore, 'where from the fluctuating nature of the settlement which is left to be adjusted annually accord- 'ing to the price of grain, there is more opportunity of malversation, and every prossible check 'is necessary to prevent it. It would be unjust indeed to require of public servants who may be 'in the situation of landholders to give up their property as the condition of their remaining in 'office. But it is proper that an arrangement should be made that no person be employed in 'the place of Tahsildar or other influential office in a division where he or any of his near 'relations or connections is in the possession of land; and it would be better for the future 'generally to engage in the public service persons whose private interests are not so likely to 'come in collision with those of the Circar.'

454. 'The next question which comes under consideration, viz., the sale of the lands of 'Mirassidars by public auction for arrears of revenue to public servants and individuals connect- 'ed with them is of infinitely greater importance, and demands the most serious attention.'

455. 'By the statement C, transmitted with the Principal Collector's letter of the 25th 'February, it appears that sales of land for arrears have taken place in 232 villages; that of 'the total extent of Nunjah and Poonjah land contained therein, 'vaylies 6,469,* bearing a Jummah amounting to Rupees 1,84,181, 'there has been sold in this account vaylies 3,779, the Jummah 'thereof being Rupees 1,00,523, and the land belonging to 915 individual Mirassidars. That 'this land was sold for arrears amounting to Rupees 3,09,544, and 'produced at sale Rupees 1,20,384, leaving a balance of Rupees '1,89,159, ultimately reduced by the further recovery of Rupees '1,272 to Rupees 1,87,886.'

* Note—Fractions are omitted.

Ayen ... 2,10,677
Tuccavy ... 99,466

456. 'It is to be observed that the arrears for which this extent of land has been sold have 'been accumulating from Fusly 1211, A. D. 1801-2; that is to say, 'from the year after the commencement of the Company's undivided 'government that the sales did not commence until Fusly 1218, and 'that the outstanding balances for the four first Fuslies from 1211 to '1214 inclusive, are solely on account of Tuccavy.'

No. 1 in C. Principal Collr's. letter, 25th February, in Cons., 3rd March 1825, Para. 6.

457. 'Out of the land thus sold for arrears, 1,230 vaylies were purchased by public ser- 'vants and their relations and connections in 32 parcels or lots, as 'shewn by the statement B which accompanied Mr. Cotton's letter of 'the 16th November. Of these 32 parcels of land, only 4 were pur- 'chased previous to 1820, and the remainder 28 in number, between '1820 and November 1823 under the administration of Mr. Cotton. 'The Jummah upon the land sold was Rupees 37,571, the arrears due 'Rupees 1,23,193, and the amount for which it was purchased Rs. '44,101, being no more than Rupees 6,530 above the amount of the 'annual Jummah, upon the whole. In many instances, the purchase money barely exceeds the 'Jummah, and in a considerable number it is absolutely less. In three cases the arrear is less 'than the Jummah, and in two of these, the land sold brought upwards of five times the amount 'of the arrear.'

In Cons., 22nd Nov. 1824.
From Govt. Mr. Cotton was appointed Ag. Collr. of Tanjore, 8th, in Cons., 11th Oct. 1819.
From the Ag. Collr. took charge 13th, in Diary Cons., 20th Dec. 1819.
From Govt. appointed Collr. 15th, in Cons., 20th Jany. 1820.

458. 'In examining this part of the subject, the Board have been much surprized to 'discover the extent to which the practice of resorting to the sale of 'Mirassy lands has been carried in Tanjore, notwithstanding the 'system has been expressly disapproved by the Court of Directors 'with a particular reference to that Province, and still more so to find that the revenue servants 'of the District have been permitted to purchase so large a portion of the lands sold, since 'the objections of the Honorable Court referred particularly to suspicions being excited in 'the minds of persons who had suffered from their hereditary estates being wrested from 'them in satisfaction of the demands of Government in regard to the motives of public officers in 'transactions of this nature. With respect indeed to lands purchased, as these have been at 'public sale by Native officers employed in the District, the purchases having been made in 'opposition to the principle of Section 20, Regulation XXVI of 1802, the Board are of opinion 'that they are liable to be annulled.'

General letter 22nd May 1818, Para. 70. Communicated to the Collr. of Tanjore, 1st, in Diary Cons., 5th July 1819.

459. 'The general statement called for by the Board on the 13th January not having been 'furnished, they are not informed of the particulars of the arrears for which the lands were 'sold, and the circumstances under which they accrued; they therefore pass on to the consider-'ation of the statements, &c., relating particularly to the villages of Temberah and Paroovalan-'dan, which being full and detailed, not only exhibit the circumstances under which they 'were brought to sale, but may also, the Board conceive, be taken as illustrating the general 'system of management which has been pursued in this Province in respect to arrears.'

460. 'In the memorandum enclosed, in Mr. Cotton's letter of the 21st February, it is 'stated that the detailed account of arrears of the village of Temberah 'on its sequestration for the arrear due to the end of Fusly 1228 was 'prepared and forwarded to the Huzoor on the 31st July 1819, and it is presumed by the 'Principal Collector that a proclamation was issued about the same time for the sale thereof. 'A second proclamation* for the sale was issued, it appears, 'on the 17th December 1821, but no sale having 'taken place, another notice was published on the 2nd 'November, and finally a fourth proclamation was made 'including the whole lands of the village both cultivated 'and waste, and the sale then took place on the 5th 'April 1823, three years and eight months after the first 'sequestration of the lands for the arrear of revenue due from them.'

In Cons., 28th Feb. 1825.

* NOTE—An original copy of this proclamation bearing the seal and signature of the Principal Collector has been submitted to the Board by a petitioner who has preferred a complaint regarding the sale of this village, whereby it appears that the village was advertised for sale for Ch. 6,344, stated to include arrears up to Fusly 1229, with interest and anlmagaunm, whereas the arrears alone are stated to amount to this sum in the Principal Collector's Memorandum and the accounts.

461. 'The arrear commenced in Fusly 1211, A. D. 1801-2, and the amount for which the 'lands were sold, after carrying to account the sums recovered from time to time, and particularly 'by appropriating to this purpose the ryots' share of the produce during the period the lands 'were under sequestration and Aumany management, as will be noticed hereafter, was Rupees '9,932 or Chuckrums 6,384.'

The particulars are as follows :—

Fuslies.			Balance of Current.	Balance of Tuccavy.	Balance on account of Repairs.	Total.
				Ch.		
Under Aumany ...	1211	...	None.	293 7 7	None.	293 7 7
	1212	...	Do.	246 5 7	Do.	246 5 7
	1213	...	Do.	60 9 1½	39 2 15½	100 2 1
Rented Annually ...	1214, 1215, 1216	...	No balance.			
Under a Triennial Lease	1217, 1218	...	Do.			
	1219	...	Ch. 880 2 12¾	14 5 12	None.	894 8 8½
Under Aumany ...	1220	...	297 1 0¼	324 7 8	Do.	621 8 8½
	1221	...	No balance.			
Under a Triennial Lease	1222	...	252 6 13¼	125 3 12½	Do.	378 0 9½
	1223	Sequestered..	446 5 7	90 0 0	Do.	536 5 7
	1224		430 8 4¼	271 2 14¾	Do.	702 1 3½
Under Aumany ...	1225	...	None.	111 7 3	Do.	111 7 8
Under a grain rent ...	1226	Under attachment.	339 0 5¾	221 8 11	Do.	550 9 0¾
	1227		818 2 0½	57 3 14	Do.	875 5 14½
	1228		267 0 4½	415 3 0	Do.	682 3 4½
	1229		389 9 5½	None.	Do.	389 9 5½

462. 'The aggregate of these outstanding balances made the total sum of arrears for which 'the village was sold on the 5th April 1823, or 21 years after the first item became due.'

463. 'It is a remarkable circumstance that the balance of Tuccavy that remained outstand-'ing on account of the first three years of this period should not have been collected during the 'five years succeeding in which the current revenues were fully realized. It ought to have been 'demanded then, and as the whole amount for the three years was inconsiderable, probably in 'that case it would have been recovered.'

464. 'From the Principal Collector's Memorandum, it would seem that the village was 'sequestered for the first time in the beginning of Fusly 1229, but in 'the Curnum's statement it is entered as under sequestration in Fuslies '1223 and 1224, and from 1226 to 1229, and the Curnum in his depo-'sition states that it was attached on the 12th July of Fusly 1223 for the arrears of revenue out-'standing from 1211 to 1222, and that the whole process of cultivation and of reaping and 'thrashing the produce, and finally the sale thereof was conducted under the superintendence of 'Circar servants both in Fuslies 1223 and 1224, and also 1226 to 1229.'

Answer to Question 7.
Do. do. 3 and 4.

465. 'Regarding the distribution of the produce, the Curnum also stated that the shares of 'the Mirassidars, Poracoodies and the Circar respectively are in the 'following proportions, viz., the Mirassidars' share 23½, the Porakoodies 'or actual cultivators' share 26½, and the Circar's 50 per cent.; but that in the year just mentioned, 'the Meerassidars' share was added to that of the Circar in satisfaction 'of the previous arrears, and the aggregate amount 73½ per cent. of the

Answer to Question 11.

Answer to Question 14.

'produce, credited to the Government that the Tuccavy advanced to the ryots was recovered from 'the cultivators'* share if sufficient for that purpose, otherwise that the 'deficiency was left standing as a balance. Thus it appears that in 'Fusly 1223, the amount credited to the Circar from the cultivators' 'share on account of Tuccavy was 150 Chuckrums. In 1224 the cultivators' share was taken in 'full by the Circar. In 1226 it was also taken in full after the deduction of certain charges and 'the amount due to ryots who had not received Tuccavy. In 1227, the whole amount was assum- 'ed by the Circar, and also in 1228. In 1229, a large portion of the cultivators' share was received 'by ryots who had not taken Tuccavy, the remainder was expended in the payment of charges 'and the wages of Circar officers.'

* Parakoodywarum.
Do. 15.
Do. 17.

466. In these six years then in which it appears by the Curnum's accounts that the village was under sequestration, it would seem that not only were the shares* of the Government and the Mirassidars† collected by the Circar in order to make good the public revenues, but to those ryots who had received Tuccavy, there was not left any portion even of the cultivators' share, and in three years out of the six, according to the account, not one individual received the smallest share of the produce of his labour, and still in every one of these years there is entered a balance against the village on account of Ayen revenue, and in five out of six on account of Tuccavy.

* Mailwarum.
† Toondoowarum.

467. The total amount of arrear for which the village was exposed to sale, was, as before observed, Rupees 9,932-5-3 or Chuckrums 6,384-4-0; of which only Chuckrums 1,272-9-2½ accrued under rent, Chuckrums 1,374-0-10¼ under Aumany, and Chuckrums 3,737-4-3¼ under sequestration. This village was sold on the 5th April 1823, and purchased by Vencat Row, the late Dewan of Travancore, on account of his son Sreeneevasa Row, for Rupees 2,852-6-9, being a little more than the Jummah of one year; besides which Rupees 504-8-0 was collected from the share of the Mirassidars‡ as the Board understand in the period between the advertisement of the lands, and the time the sale took place, leaving a balance in the accounts of Rupees 6,575-6-5 which is irrecoverable.

‡ Jumma of Fusly 1232, Rs. 2,837-11-9.

468. 'The village of Paroovalandan was advertised for sale on the 1st December 1820, for 'outstanding arrears amounting to Chuckrums 19,362, after carrying to account the sums received 'under this head in the manner described above together with interest 'and Sibbendy§ charges, making a total sum of Chuckrums 22,821-3-6. 'These arrears had also been accumulating from Fusly 1211.'

§ Aulmaganun.

The particulars are as follows :—

Fuslies.	Balance of Current.		Balance of Tuccavy.	Balance on account of Repairs.	Balance on account of Repairs.	Total.
Aumany	1211	... ...	None.	636 5 0	None.	635 5 0
	1212	... ..	1,100 3 9	2,599 0 0	None.	3,699 3 9
	1213	... ...	None.	26 9 5¼	40 1 6¾	67 0 11¾
Rented Annually	1214					
	1215	... ...	No balance.			
	1216					
Under a Triennial lease ...	1217					
	1218	... ...	Do.			
	1219	... ...	3,395 3 13¼	None.	None.	3,395 3 13¼
Aumany	1220	... ..	297 5 3¾	Do.	Do.	297 5 5¾
	1221	... ...	No balance.			
Triennial Lease	1222	Under attachment.	1,563 2 14½	Do.	Do.	1,563 2 14½
	1223		2,328 7 13	Do.	Do.	2,328 7 13
Aumany	1224		2,917 4 0¼	Do.	Do.	2,917 40¼
	1225	... ...	No balance.			
Grain Rent	1226	Under attachment.	1,497 2 4	Do.	Do.	1,497 2 4
	1227		No balance.			
	1228		1,583 0 7	Do.	Do.	1,583 0 7
	1229		1,441 8 12¼	Do.	Do.	1,441 8 12¼

469. 'Of the whole of the outstanding arrears, amounting, as before mentioned, to Chuckrums '19,362-4-13¼, only Chuckrums 3,395-3-13¼ became due under rent, Chuckrums 4,635-4-13 under 'Aumany, and Chuckrums 11,331-6-3 under sequestration.'

470. 'The village, it appears, was sequestered at the beginning of 1222 for old balances. In '1222, 23 and 24, both the Government and Mirassidars were taken by the Circar, and from 'the Collector's share also estimated at 26½ per cent. so much as was sufficient to cover the Tuc- 'cavy advanced to the ryots; those who had not taken Tuccavy receiving their Warum in full, but 'in case of the cultivator's share being insufficient to cover the amount of Tuccavy advanced, the 'whole being taken. The same system was followed in each Fusly from 1225 to 1229.'

471. 'The village, as before mentioned, was advertised for sale on the 1st December 1820, 'but the sale did not take place until the 21st August 1822, and then the cultivated lands only were 'sold, and the waste lands not until the 18th January 1823. By the Principal Collector's state- 'ment A* it would appear that it was exposed to sale for arrears only, and 'not for arrears and interest according to the terms of the advertisement. 'The amount realized by the sale on account of arrears amounting to Rupees 30,119-6-8 was 'Chuckrums 6,265-1-0 or Rupees 9,745-11-5, being less than the 'annual* Jummah, and the sum of Rupees 641-4-5 was subsequently 'collected from the share of the Mirassidars, leaving a balance 'outstanding of Rupees 19,732-6-10.'

* A.

* Annual Jumma ... ... Rs. 10,312 5 10
,, 9,745 1 5
Rs. 566 10

472. 'With reference to the sum credited on account of arrears from the Mirassidar's share 'in each village, as noticed before, in addition to the amount produced 'at sale, it is proper here to remark that it appears by the Curnum's 'statements that they were both under Aumany in Fuslies 1230 and '1231, that is, after they were advertized for sale, and that the whole of the Mirassidar's share 'in these years was carried to the account of Government.'

Temberah ... Rs. 504
Paroovalandan ... ,, 641

473. 'It has been seen that the arrears for which these two villages were exposed to public 'sale commenced in Fusly 1211, the first year after the commencement 'of the Company's undivided administration, and the same circumstace 'has been observed in regard to the lands sold in the Province generally. Now it is very 'extraordinary that balances of Fuslies 1211 and 1212 should be brought into account against the 'Mirassidars, and their lands sold for the same, since the Government, under date the 3rd August '1821, ordered the whole of the outstanding balances to the beginning of 1213 to be written off to 'profit and loss. It is true that the villages Temberah and Paroovalandan were advertised for 'sale before the remission was sanctioned, but the sales did not take place until a long time after- 'wards.'

From Govt., in Cons. 9th Aug., 1821.

474. 'From 1217 to 1219, the villages of the Province generally were rented on a triennial 'lease, and on the 31st December 1815 there remained a balance out- 'standing on account of Fuslies 1218 and 1219 to the amount of Star 'Pagodas 73,415-0-52. Of this, the Board recommended in their Proceed- 'ings, under date 5th August 1816, that a remission should be made to 'the inhabitants of Star Pagodas 62,467-29-37, leaving a balance of 'Star Pagodas 10,947-15-15, in the collection of which they suggested 'that the Collector should be permitted to exercise his discretion. The 'sum still outstanding, excluding the amount of losses by inundation, &c., after the sale of the 'lands of the Mirassidars, &c., is Rupees 19,413.'

Para. 12, Proceedings 5th. in Cons., 5th Aug., 1816.
Statement A. Enclosure in the Prinl. Collr.'s letter the 25th Feby., in Cons., 3rd March 1825.
1218 ... Rs. 5,016 12 11
1219 ... ,, 14,396 3 5
Rs. 19,413 0 4

475. 'It does not appear when the sales on this account took place. With reference, however, 'to the disapprobation expressed by the Honorable Court of this mode of recovering arrears of

'revenue, this point should be explained, as well as the reasons which induced the Collector under 'the ample discretion allowed to him to resort to a measure of such severity, by which in the end 'little more than half the outstanding balance has been recovered.'

476. 'From 1220 to 1224 inclusive, the Province generally was under a quinquennial lease, 'with exception of some villages which remained under Aumany. Among these were the villages 'Temberah and Paroovalandan, which continued under Aumany as abovementioned in 1220 and '1221, but were rented in the three following Fuslies.'

477. 'The Board recommended under date the 5th August 1816, the remission of Star 'Pagodas 1,00,793 on account of this lease out of a balance of Star 'Pagodas 1,47,821. One item of the proposed remission was "Pagodas '"59,108, the portion estimated to be irrecoverable, out of a balance '" of 86,597-35-51, due *from villages originally rented, but which having fallen in arrear during* '" *the lease, were of necessity assumed and managed by the Circar servants.*" With regard to this 'item, the Board remarked that, "it could not in fact be regarded in the light of a balance *so* '" *much as an unavoidable reduction in the settlement.*'"

Proceedings, in Cons., 5th Aug. 1816, Para. 12.
Para. 24.

478. 'Now it has been seen that the villages of Temberah and Paroovalandan, although 'nominally rented from 1222 to 1224 inclusive, were in fact sequestered, the one in 1222, the 'other in 1223, and remained respectively under the management of the Circar servants until the 'end of the lease; the balances entered in these years therefore if not included in the remission 'recommended by the Board, should at least have been held in suspense agreeably to their observa- 'tions on the subject, and rather submitted as cases in which remission should be granted than 'rigorously exacted. It would seem, however, that after the resources of these villages had been 'drained to the utmost for the realization of the public revenue in each year, and nothing was left 'to the cultivating ryots, but what they could obtain by fraudulent concealment and other 'dishonest and clandestine means, the actual deficiency in the annual Jumma was still written 'against them as a balance to be made good in some succeeding year, or as it proved by the sale 'of the lands. The same process, it would appear, was carried into effect in the four years of the 'second general quinquennial lease from 1226 to 1229, during which these villages, although 'nominally rented, were actually under sequestration and managed by the Circar servants.'

479. 'The result is by much the largest portion of the accumulated amount of arrears for 'which the villages were ultimately sold, is composed of balances or 'rather deficiencies which occurred in years during which they were 'under the management of the public servants, and their whole 'resources at the disposal of the Circar. Another portion is made 'up of balances which occurred under Aumany, and the remainder consists of balances 'which became due under rent. For the two last items only, the Mirassidars, the Board 'apprehend, could justly be held responsible, and both together are considerably less than the 'amount of arrear which accrued under attachment.'

Temberah.	Paroovalandan under attachment.
Chs.	Chs.
3,737 4 3¼ ...	11,331 6 3

480. 'With respect particularly to deficiencies occurring in the revenue of villages 'under attachment, the Board consider the principles stated in the 'Proceedings above alluded to, under date the 5th August 1816, to be 'correct and proper; and although no answer has been received from Government on the 'points therein treated of, and the remissions recommended on account of the triennial and 'quinquennial leases have not yet been sanctioned, they were intended to regulate the conduct 'of the local authorities and should have been implicitly followed; it is therefore with regret, the 'Board observe, that no attention has been paid to them, while different principles have been 'extensively acted upon.'

In Cons., 5th Aug., 1816.

481. 'From the enquiry which the Board have made concerning the mode in which 'the arrears accumulated, for which the villages in question were brought to sale, and the 'length of time during which they had been standing, there seems reason to conclude 'independent of all other considerations that the measure was harsh, not to say unjust; but when 'they take into consideration that it is contrary to the expressed sentiments of the Court of 'Directors, which were communicated to the Principal Collector for his information and guidance, 'that it was carried into effect without authority; that balances which had been ordered to be 'written off were brought into the account of arrears for which the lands were sold; that the sales 'in both cases were put off from time to time until after a very long period had elapsed from 'the dates of the first advertisements; and that the lands were finally sold to a person intimately 'connected with individuals high in office on the Revenue Establishment of the Province, viz., 'the head Sheristadar of the Huzzoor Cutcherry and the Tahsildar of a District for an 'inconsiderable value far below the amount of the accumulated arrears, although much exceeding 'the amount which is thought to be justly demandable from the Mirassidars, the Board are led 'to regard the whole transaction with distrust and suspicion, and to conceive that there are but 'too good grounds for the complaints preferred by the inhabitants in regard to the interference of 'the public servants in a manner injurious to their interests, and calculated to throw discredit on 'the Government.'

482. 'On a review of the whole subject, the conclusion at which the Board have arrived is, that 'it is most desirable and expedient in every prossible case to annul the sales of Mirasi land 'which have taken place on account of arrears, and particularly to set aside the purchases which 'have been made of such land by public servants employed in the Province of Tanjore, or by 'persons connected with them. The Board do not see how justice can be done to the inhabitants 'unless some measure of the nature be adopted. Before issuing any definite orders, however, on 'the subject, they desire that it may be fully considered and reported upon by the Principal 'Collector with reference to the observations here recorded. The Board do not wish the Princi- 'pal Collector to enter into any discussion of the details, but to report generally upon the points to 'which they have principally directed their attention. They desire to be informed in short 'whether the view they have taken of the circumstances which have come under their notice is in 'the main correct; they desire also to have the Principal Collector's opinion as to the best mode 'of effecting the object they have in view, namely, to restore to the Mirassidars the lands which 'have been taken from them and sold for arrears, so as to do them justice with as little loss as 'possible, to the parties by whom they may have been purchased.'

483. The Principal Collector will be pleased to give his best attention to this very important subject, and to report upon it at his earlist convenience.

Proceedings in Cons., 19th June 1826.
From the Prinl. Colr. 16th, in Cons., 22nd Sept. 1825.
To do. do. 22nd, in Cons. 22nd do. do.
From do. do. 27th, in Cons., 3rd Octr. 1825.
To do. do. 3rd, in Cons., 3rd Octr. 1825.
To do. do. 19th, in Cons., 19th Decr. 1825.
From do. do. 29th Decr., in Cons., 2nd Jany, 1826.
From do. do. 9th, in Cons., 16th Feby. do.
To do. do. 20th, in Cons., 2[illegible]th March do.
From do. do. 26th April, in Cons., 1st May do.

To Mr. Wallace 22nd, in Diary Cons., 26th Octr. 1812.

486. 'The matter discussed in these papers is not one of a novel nature in Tanjore; so long ago as October 1812, the Board in transmitting to the then Collector a petition purporting to come from the Mirassidars and other inhabitants, stated that some of its allegations seemed founded in truth, and called the Collector's "particular attention to that part of the petition which alleges the purchase of lands by the public servants under fictitious names."'

From Mr. Wallace, in Cons., 8th Feby. 1813.
Statement No. 2 do.

487. 'The Collector in his reply of the 16th January 1813, transmited statements of all the lands sold by public auction in Tanjore from Fusly 1217 to Fusly 1222, (1812-13) either under decrees of Court or for arrears of revenue, whence it appeared that of 4,172 *vaylies* of land sold for Chuckrums 82,020, in 382 villages during these six years, 3,931 vaylies sold for Chuckrums 78,482 had been purchased by private individuals, and only 241 vaylies sold for Chuckrums 3,538 has been bought by public servants or their relations; of these 88 vaylies of the value of Chuckrums 490 had been since disposed of by them, and no more than 152 vaylies of the value of Chuckrums 3,047 then remained in their possession.'

Para. 5.

488. 'In laying this information before the Board, the Collector observed, "I think it proper here to state that the purchase of land exposed for public sale has been repeatedly and publicly prohibited to the public servants, and that the provisions of Regulation XXVI of 1802 on that subject have more than once been published throughout the Provinces."'

In Cons., 26th Oct. 1813.

489. 'Accordingly, it was on these grounds that the Collector recommended, and that the Board (as reported to Government on the 26th October 1813) directed all the servants who had made such purchases to be dismissed, and suits to be instituted for annulling such of these sales as admitted of legal proof.'

In Cons., 3rd Aug. 1815. Para. 28.

490. 'Some years after this, the Board in their Proceedings of the 5th August 1816, took a general review of the quinquennial lease in the Tanjore district from Fusly 1220 to 1224, and stating the total quantity of land in Tanjore at about 80,000 *vaylies*, they remarked that during the five years in question, "Mirassy property in land to the extent of 3,581 vaylies was sold for arrears of revenue, producing Pagodas 35,451."'

From Govt., 14th April, in Cons. 6th May 1819.

491. 'It was this statement which called for the remarks contained in the general letter from the Honorable the Court of Directors of the 22nd May 1818, in which, with reference to Tanjore, they dwelt on "the great hardship particularly within those territories which are not permanently settled, of resorting to a sale of the lands for the realization of arrears of assessment;" and these orders from Paras. 52 to 70 were duly conveyed to the Collector in Tanjore in a letter dated 1st July 1819, calling his particular "attention to those parts of the Honorable Court's observations, which relate to the sale of the lands of Mirassidars."'

In Cons., 5th July 1819.

From the Prinl. Collr., 14th, in Cons., 21st July 1823, No. 1.
Enclosure No. 1, in the Principal Collr.'s letter 15th, in Cons., 19th August 1824.
* In Diary Cons., 26th Jany. 1824.
† In Cons., 30th Aug. 1824.
In Cons., 22nd Nov. 1824.

492. 'The subject of lands being extensively held by the public native servants was renewed by the Sub-Collector, Mr. Roberts, in his report on the settlement of the talooks under his charge in Fusly 1231, and again by his successor Mr. Sinclair in the following year, and the Board accordingly pressed it upon the attention of the Principal Collector under date 22nd* January and 30th† August 1824. Mr. Cotton in consequence on the 16th November 1824, submitted his opinion on the question, forwarding at the same time two statements prepared from returns made by the public servants of the Province, the one of lands held by themselves, their relations and connections by right of inheritance or private purchase; the other shewing their connection, and the purchasers of lands sold at public auction for arrears of revenue.'

From the Chief Secy. 22nd Sept., in Cons., 7th Oct. 1824.

In Cons., 27th Dec. 1824.

493. 'Previously to this period the Government had transmitted to the Board a petition from Vencat Row, late Dewan of Travancore, stating that on his resignation of his appointment in Travancore "he had purchased in public outcry in Fusly 1232, two villages, viz., Paroovalandan and Temberah appertaining to the Manargoody Talook," in the Tanjore District, and praying that a permanent assessment might be fixed upon them. This petition was forwarded to the Principal Collector for his report, and on the 23rd December 1824, he submitted accounts shewing the annual value of these two villages, and the assessment which he proposed to fix on them in perpetuity, but it having been found, on reference to the records of this office that a complaint had some time before been presented to the Board by a person who represented himself to be a Mirassidar of Temberah, one of the villages in question, in which it was alleged that although the petitioner and several others owed no arrear to the Government, the Head Sheristadar Goondoo Pundit had caused the whole village to be sold, with the view of obtaining it for his relation Narahurry Row, who then held the situation of Tahsildar, it was considered to be proper to refer this complaint to the Principal Collector for enquiry before taking any further steps towards a compliance with Vencat Row's request, the more especially as though not mentioned in the Principal Collector's letter of the 23rd December 1824, it appeared from the statements received from him on the 16th November 1824, that the entire village had not been purchased by Vencat Row at the public sale, as that person had stated, but that a fifth share* of it had been bought by the brother-in-law of the Tahsildar before named, and was still in the possession of this Tahsildar's son.'

In Cons., 22nd Nov. 1824.

* NOTE.—The Board have since had reason to observe that this was an error. The purchaser was Sreenevasa Row, the son of Vencat Row, and brother-in-law not of the Tahsildar, but of the Head Sheristadar's son Kristna Row, whom the Tahsildar adopted as his son, and the entire village seems to have been bought by Streenevasa Row, though only one-fifth remained in Kristna Row's name.

To the Principal Collr., 13th, in Cons., 13th Jan. 1825.

494. 'In forwarding this petition to the Principal Collector, the Board particularly adverted to the contradiction here noticed, and as it was of importance to obtain a correct view of the circumstances which led to and attended the sale of the two villages in question, as well as of the extent to which the sale of lands had been carried throughout the Province and of the quantity purchased by the public servants, the Board took that opportunity to require several statements, from which it was hoped this information might be collected. For a detail of the accounts then called for, the Board must refer to their Proceedings of the 8th August 1825; suffice it here to observe that at the date of those Proceedings, the statements supplied by the Principal Collector were still defective, as regarded the general question, inasmuch as they shewed only the sales which occurred to the end of Fusly 1231, for arrears of rvenue to the close of Fusly 1230, without specifying the Fuslies in which the arrears accrued; but in respect to the two villages of Temberah and Paroovalandan, they were more complete, and the Board had, therefore, the means of tracing with great distinctness the circumstances under which the lands of these villages were brought to sale.

Proceedings, in Cons., 8th Aug. 1825, para. 17.

495. 'The Principal Collector in his reply of the 9th February last, now under consideration, appears to admit that the view taken by the Board in their Proceedings of the 8th August last, of the circumstances of those two villages, is in the main correct, and does not dispute the justice of the inference then drawn by the Board that they may "be taken as illustrative of the general system of management which has been pursued in this Province, in respect to arrears." It may, therefore, be useful to consider the details of these two villages before proceeding to the general

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'question. With this view the Board will briefly recapitulate the more material facts noticed in 'their former Proceedings, referring to that document itself for those of minor importance.'

496. 'In respect to Temberah, it was shewn thatt he entire lands of the village were put 'up to sale on the 5th April 1823 (Fusly 1232) for arrears, amounting 'to Rupees 9,932-5-3, and were purchased by Vencat Row,* the 'late Dewan of Travancore, on account of his son Strinivass Row 'for Rupees 2,852-6-9, being little more than the Jumma of one year, 'and less than the sum due to Government by about Rupees 7,000; 'that of the amount constituting this arrear, no part had accumulated 'during the three years† immediately preceding the sale, but that 'the balances were for the most part of old date commencing with 'the first year of our administration of the Province, viz., Fusly 1211, 'and ending with Fusly 1229, viz :—

* Note.—This the Board have since observed was an error. The purchaser, as before stated in a former note, was Strinivass Row himself.

† Note.—No balance appears to have accrued in Fuslies 1230-1 and 2. See Statement A, Enclosure in Principal Collector's letter, dated 23rd, in Cons., 27th December 1824.

Under Aumany	Fusly 1211	... ...	293	7	7
	do. 1212	... ...	246	5	7
	do. 1213	... ...	100	2	1
Annual rents	do. 1214	... ...	...	...	...
	do. 1215	... ...	...	...	...
	do. 1216	... ...	...	...	...
Triennial lease	do. 1217	No balance.			
	do. 1218	No balance.			
	do. 1219	... ...	894	8	8¾
Under Aumany	do. 1220	... ...	621	8	8½
	do. 1221	No balance.			
Triennial lease	do. 1222	... ...	378	0	9½
Sequestered ...	do. 1223	... ...	536	5	7
" ...	do. 1224	... ...	702	1	3¼
Aumany " ...	do. 1225	... ...	111	7	3
Under a grain Rent, under Sequestration...	do. 1226	... ...	550	9	0¾
	do. 1227	... ...	875	5	14½
	do. 1228	... ...	682	3	4½
	do. 1229	... ...	389	9	5½

497. 'The Board proceeded to remark that of the balances which accrued in the three years 'immediately following the transfer of the country, *viz.*—1,211-12 and 13, the whole, excepting 'only Rupees 39-2-15½ due on account of repairs, was a balance of Tuccavy, which it seemed 'hard to include in a demand to be realized by the sale of the Mirassidars' lands after a lapse 'of 20 years, even if there were no other mitigating circumstances connected with the case; but 'especially so when it was considered that the revenue of five succeeding years had been fully 'liquidated, and that the inhabitants might probably, at that period, have possessed the means of 'meeting this further demand, if it had then been made, but that it appeared harsh in a still greater 'degree, when it was remembered that the Government had under date 3rd August 1821 ordered 'the whole of the outstanding balances of two of these Fuslies, namely, 1211 and 1212, to be 'written off to profit and loss. It was further observed that according 'to the accounts of the Curnam, this village had only been under the 'uncontrolled management of the inhabitants from Fusly 1214 to 1219, and again in Fusly '1222 when they held it under rent, that from Fusly 1211 to 1213, and again in Fuslies 1220, '1221 and 1225, it was under Aumany, that it was sequestered by the Collector for arrears of

In Cons., 9th Aug. 1821.

'revenue on the 1st day of Fusly 1223, and continued under him during 1224, and was again 'under sequestration in the four following years, 1226-7-8 and 9; that during these six years of 'sequestration, the whole process of reaping and thrashing the produce, and finally the sale there-'of was conducted under the superintendence of the Circar servants, and that not only the shares 'of the Goverment and the Mirassidars had been collected by the Circar in order to make good 'the public revenue; but that to those ryots who had received Tuccavy, there was not left any 'portion even of the cultivator's share, and that in three years of the six according to account, 'not one individual received any part of the produce of his labour, although in every one of 'those years, a balance had been entered against the village on account of Ayen revenue, and 'in five out of the six on account of the Tuccavy.'

498. 'As the origin and progress of the balances which led to the sale of the 2nd village 'Paroovalandan, are in all material points precisely the same as those of Temberah, it is need-'less to recapitulate them in this place. It will be found on reference to the Board's former 'Proceedings, that in both the arrears began at the same period, and accumulated in the same 'years and under the same system of management, and that in Paroovalandan, as in Temberah, 'the amount for which the lands were sold included balances which had been ordered by Govern-'ment to be remitted.'

499. 'But it was not in respect to the balances of Fuslies 1211 and 1212 only that arrears 'which had been recommended to be remitted were enforced by the sale of the Mirassidars' 'lands. On this subject, as well as in respect to some other points of importance connected with 'these villages, the Board will quote from their former Proceedings.'

"From 1220 to 1224 inclusive, the Province generally was under a quinquennial lease with "exception of some villages which remained under Aumany. Among "these were the villages of Temberah and Paroovalandan which con-"tinued under Aumany as abovementioned in 1220 and 1221, but "were rented in the three following Fuslies."

Proceedings, 8th, in Cons., 8th Aug. 1825. Para. 34.

"The Board recommended under date the 5th August 1816, the remission of Star Pagodas "1,00,793 on account of this lease, out of a balance of Star Pagodas "1,47,881. One item of the proposed remission was Pagodas 59,108 "(Rs. 2,06,878) the portion estimated to be recoverable out of a balance "of 86,597-35-51 due *from villages originally rented, but which having fallen in arrear during* "*the lease, were of necessity assumed and managed by the Circar servants.*" With regard to this "item, the Board remarked that it could not in fact be regarded in the light of a balance *so* "*much as an unavoidable* reduction in the settlement."

Proceedings, 8th Aug. 1825. Para. 32.

"Now it has been seen that the villages of Temberah and Paroovalandan, although nominally "rented from 1222 to 1224 inclusive, were in fact sequestered, the "one in 1222, the other in 1223, and remained respectively under the "management of the Circar servants until the end of the lease. The balances entered in these "years therefore if not included in the remission recommended by the Board, should at least have "been held in suspense, agreeably to their observations on the subject, and rather submitted as "cases in which remission should be granted than rigorously exacted. It would seem, however, "that after the resources of these villages had been drained to the utmost for the realization "of the public revenue, in each year, and nothing was left to the cultivating ryots but what "they could obtain by fraudulent concealment and other dishonest and clandestine means, the "actual deficiency in the annual Jummah was still written against them as balance to be made "good in some succeeding year, or, as it proved, by the sale of the lands. The same process, it "would appear, was carried into effect in the four years of the second general quinquennial lease

Para. 36.

'question. With this view the Board will briefly recapitulate the more material facts noticed in 'their former Proceedings, referring to that document itself for those of minor importance.'

496. 'In respect to Temberah, it was shewn thatt he entire lands of the village were put 'up to sale on the 5th April 1823 (Fusly 1232) for arrears, amounting 'to Rupees 9,932-5-3, and were purchased by Vencat Row,* the 'late Dewan of Travancore, on account of his son Strinivass Row 'for Rupees 2,852-6-9, being little more than the Jumma of one year, 'and less than the sum due to Government by about Rupees 7,000; 'that of the amount constituting this arrear, no part had accumulated 'during the three years† immediately preceding the sale, but that 'the balances were for the most part of old date commencing with 'the first year of our administration of the Province, viz., Fusly 1211, 'and ending with Fusly 1229, viz :—

* NOTE.—This the Board have since observed was an error. The purchaser, as before stated in a former note, was Strinivass Row himself.

† NOTE.—No balance appears to have accrued in Fuslies 1230-1 and 2. See Statement A, Enclosure in Principal Collector's letter, dated 23rd, in Cons., 27th December 1824.

Under Aumany	Fusly 1211	293	7	7
	do. 1212	246	5	7
	do. 1213	100	2	1
Annual rents	do. 1214	...	...	...
	do. 1215	...	...	...
	do. 1216	...	...	...
Triennial lease	do. 1217 } No balance.			
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	do. 1219	894	8	8¾
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497. 'The Board proceeded to remark that of the balances which accrued in the three years 'immediately following the transfer of the country, *viz.*—1,211-12 and 13, the whole, excepting 'only Rupees 39-2-15½ due on account of repairs, was a balance of Tuccavy, which it seemed 'hard to include in a demand to be realized by the sale of the Mirassidars' lands after a lapse 'of 20 years, even if there were no other mitigating circumstances connected with the case; but 'especially so when it was considered that the revenue of five succeeding years had been fully 'liquidated, and that the inhabitants might probably, at that period, have possessed the means of 'meeting this further demand, if it had then been made, but that it appeared harsh in a still greater 'degree, when it was remembered that the Government had under date 3rd August 1821 ordered 'the whole of the outstanding balances of two of these Fuslies, namely, 1211 and 1212, to be 'written off to profit and loss. It was further observed that according 'to the accounts of the Curnam, this village had only been under the 'uncontrolled management of the inhabitants from Fusly 1214 to 1219, and again in Fusly '1222 when they held it under rent, that from Fusly 1211 to 1213, and again in Fuslies 1220, '1221 and 1225, it was under Aumany, that it was sequestered by the Collector for arrears of

In Cons., 9th Aug. 1821.

'revenue on the 1st day of Fusly 1223, and continued under him during 1224, and was again 'under sequestration in the four following years, 1226-7-8 and 9; that during these six years of 'sequestration, the whole process of reaping and thrashing the produce, and finally the sale there- 'of was conducted under the superintendence of the Circar servants, and that not only the shares 'of the Goverment and the Mirassidars had been collected by the Circar in order to make good 'the public revenue; but that to those ryots who had received Tuccavy, there was not left any 'portion even of the cultivator's share, and that in three years of the six according to account, 'not one individual received any part of the produce of his labour, although in every one of 'those years, a balance had been entered against the village on account of Ayen revenue, and 'in five out of the six on account of the Tuccavy.'

498. 'As the origin and progress of the balances which led to the sale of the 2nd village 'Paroovalandan, are in all material points precisely the same as those of Temberah, it is need- 'less to recapitulate them in this place. It will be found on reference to the Board's former 'Proceedings, that in both the arrears began at the same period, and accumulated in the same 'years and under the same system of management, and that in Paroovalandan, as in Temberah, 'the amount for which the lands were sold included balances which had been ordered by Govern- 'ment to be remitted.'

499. 'But it was not in respect to the balances of Fuslies 1211 and 1212 only that arrears 'which had been recommended to be remitted were enforced by the sale of the Mirassidars' 'lands. On this subject, as well as in respect to some other points of importance connected with 'these villages, the Board will quote from their former Proceedings.'

"From 1220 to 1224 inclusive, the Province generally was under a quinquennial lease with " exception of some villages which remained under Aumany. Among " these were the villages of Temberah and Paroovalandan which con- " tinued under Aumany as abovementioned in 1220 and 1221, but " were rented in the three following Fuslies."

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"The Board recommended under date the 5th August 1816, the remission of Star Pagodas " 1,00,793 on account of this lease, out of a balance of Star Pagodas " 1,47,881. One item of the proposed remission was Pagodas 59,108 " (Rs. 2,06,878) the portion estimated to be recoverable out of a balance " of 86,597-35-51 due *from villages originally rented, but which having fallen in arrear during " the lease, were of necessity assumed and managed by the Circar servants.*" With regard to this " item, the Board remarked that it could not in fact be regarded in the light of a balance *so " much as an unavoidable* reduction in the settlement."

Proceedings, 8th Aug. 1825. Para. 32.

"Now it has been seen that the villages of Temberah and Paroovalandan, although nominally " rented from 1222 to 1224 inclusive, were in fact sequestered, the " one in 1222, the other in 1223, and remained respectively under the " management of the Circar servants until the end of the lease. The balances entered in these " years therefore if not included in the remission recommended by the Board, should at least have " been held in suspense, agreeably to their observations on the subject, and rather submitted as " cases in which remission should be granted than rigorously exacted. It would seem, however, " that after the resources of these villages had been drained to the utmost for the realization " of the public revenue, in each year, and nothing was left to the cultivating ryots but what " they could obtain by fraudulent concealment and other dishonest and clandestine means, the " actual deficiency in the annual Jummah was still written against them as balance to be made " good in some succeeding year, or, as it proved, by the sale of the lands. The same process, it " would appear, was carried into effect in the four years of the second general quinquennial lease

Para. 36.

" from 1226 to 1229, during which these villages, although nominally rented, were actually under " sequestration and managed by the Circar servants."

Temberah under attachment Paroovalandan.

Chuckrums.	Chuckrums.
3,737-4-3½	11,331-6-3

" The result is that by much the largest portion of the accumulated amount of arrears for " which the villages were ultimately sold is composed of balances " or rather deficiencies which occurred in years during which they were " under the management of the public servants, and their whole " resources at the disposal of the Circar."

Para. 39.

500. After these remarks the Board proceeded to observe that " from the enquiry they had " made concerning the mode in which the arrear had accumulated for " which the villages in question had been brought to sale, and the " length of time they had been standing, there seemed reason to conclude, independently " of all other considerations that the measure was harsh, not to say unjust; but that when " they also took into consideration that it was contrary to the expressed sentiments of the " Court of Directors which were communicated to the Principal Collector for his information " and guidance that it was carried into effect without authority; that balances which had " been ordered to be written off were brought into the account of arrears for which the lands were " sold; that the sales in both cases were put off from time to time until after a very long period had " elapsed from the dates of the first advertisements, and that the lands were finally sold to a " person intimately connected with individuals high in office on the Revenue Establishment of the " Province, *viz.*, the Head Sherishtadar of the Huzoor Cutcherry and the Tahsildar of a Dis- " trict, for an inconsiderable value far below the amount of accumulated arrears, although much " exceeding the amount which was thought to be justly demandable, from the Mirassidars, they " were led to regard the whole transaction with distrust and suspicion, and to conceive that there " were but too good grounds for the complaints preferred by the inhabitants in regard to the " interference of the public servants in a manner injurious to their interest and calculated to " throw discredit on the Government."

501. ' It should be observed that the Board judged it proper, before submitting the pro- ' ceedings here quoted to Government, to forward them to the Principal Collector in order that ' he might have the opportunity of pointing out any error in the *data* upon which their conclu- ' sions had been formed, and with the further view of obtaining his opinion as to the measures ' which it might be proper to pursue for the purpose of annulling such sales as might be con- ' sidered objectionable.'

From the Prinl. Collr. 16th, in Cons., 22nd Sept. 1825.

502. ' Shortly after the receipt of these proceedings the Principal Collector addressed the ' Board stating his intention of replying to them at length in a few ' days, but meantime urging an immediate decision as to the right of ' Government to sell lands for arrears of revenue, and submitting two ' instances in proof that the revenues of the Government could not be realized unless he ' was allowed to resort to that measure; but the cases in question appearing to be far too ' unimportant to render it necessary to anticipate a full and deliberate consideration of ' the general question, the Board communicated this opinion to the Principal Collector, ' observing at the same time that " it appeared sufficient in ordinary administration of ' the revenue, that he should be guided by the provisions of Regulation ' XXVIII of 1802, which are declared to be applicable to lands in ' which a khus collection is made on the part of Government, and that in ' cases where the exercise of the powers invested in the Collector by that Regulation might ' prove ineffectual, and he might deem it necessary to resort to the sale of Mirassidar's land, a ' reference should be made to the Board with a particular statement of the arrears proposed to be ' recovered by that means." '

To the Prinl. Colr. 22nd, in Cons., 22nd Sept. 1825, para. 2.

503. On the 27th of September 1825, the Principal Collector again urged the necessity of ' authorizing him to sell lands or the recovery of arrears, but on this ' occasion also the Board could see no such emergency in the cases ' which he had thought proper to submit as to afford a reasonable ' cause for pressing them to form a hasty judgment on a point which ' he was aware they were desirous of considering with careful and impartial deliberation.'

From the Prinl. Collr., 27th Sept., in Cons., 3rd Oct. To do. in Cons., 3rd Oct, Para. 2.

504. ' The following are the observations which the Board on this occasion communicated ' to the Principal Collector on the cases which he submitted.'

Para. 4.

" The first case submitted by you as shewing the necessity of immediately determining the " question at issue is a small arrear of Rupees 574 outstanding on " account of the last Fusly in the Trivalore talook out of a demand " of Rupees 6,06,541, which you say is deemed recoverable only by the sequestration and sale of " the Mirassidars' lands. It does not appear whether in this case any attempt had been made " to recover the arrear by the process indicated in Regulation XXVIII of 1802; if not there was " no reason whatever for the reference; if that process has been pursued and found insufficient, " still the Board believe it to be contrary to the usual practice in Tanjore to proceed immediately " to the extreme measure of selling the Mirassidars' lands; at least it is the reverse of what you " describe to be the practice in your letter dated 14th February 1821, and considering that the " small arrear alluded to is on account of the late Fusly, and therefore only of a few months' " standing, the Board cannot think that delay will be productive of any bad consequences."

Para. 5.

Ayen	...	425	4	¼
Tuccavy	...	1,437	14	11
		1,863		

" The other case of the village of Punneyore, against which there is a balance of Rupees 1,863, is " one which appears to be in some respects similar to those noticed in " the Board's Proceedings of the 8th August,—the total amount of the " balance being composed of items the first of which became due so " long back as Fusly 1219, A. D. 1808-9, and the last in Fusly 1228, " A. D. 1817-18, the first and principal item only being on account of " Ayen revenue, and the rest on account of Tuccavy. The Board can see no necessity for any " hasty proceeding in a case of this description to recover old balances, whereof the latest is of " seven years' standing, particularly when it appears that the revenue for the last seven years has " been punctually realized. On the contrary it seems to be one in which, under any circumstances, " they would hesitate to authorize the sale of the land, and certainly not without information more " full and satisfactory than is now before them with respect to the condition of the village and " the reason of the balances being left outstanding from 16 to 17 years without any measures " being taken for their recovery."

505. ' Having taken this review of the previous correspondence, the Board proceed to the ' consideration of the three last letters from the Principal Collector noted at the commencement of ' these proceedings. In doing so, it may be proper to premise that besides the remissions from ' Fusly 1220 to 1224, recommended by them on the 5th August 1816, as stated in Para. 18 of these ' Proceedings, the Board with reference to the subsequent balances from Fusly 1224 to 1226, ' observed, in their Proceedings of the 25th June 1818, as follows. In ' consideration of the generally unfavorable circumstances of the season, ' and the low price of grain which has prevailed during the greater ' part of the period in which these balances have accrued, the Board are of opinion that the Col- ' lector should abstain from selling the lands, or confining the persons of defaulters, in satisfaction ' thereof, except where the same may be necessary for the sake of example from the renters having ' misappropriated the produce of the village instead of fulfilling their agreements.'

In Cons., 25th June 1818, Para. 46.

"from 1226 to 1229, during which these villages, although nominally rented, were actually under "sequestration and managed by the Circar servants."

"The result is that by much the largest portion of the accumulated amount of arrears for "which the villages were ultimately sold is composed of balances "or rather deficiencies which occurred in years during which they were "under the management of the public servants, and their whole "resources at the disposal of the Circar."

Temberah under attachment	Paroovalandan.
Chuckrums.	Chuckrums.
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Para. 39.

501. 'It should be observed that the Board judged it proper, before submitting the pro-'ceedings here quoted to Government, to forward them to the Principal Collector in order that 'he might have the opportunity of pointing out any error in the *data* upon which their conclu-'sions had been formed, and with the further view of obtaining his opinion as to the measures 'which it might be proper to pursue for the purpose of annulling such sales as might be con-'sidered objectionable.'

502. 'Shortly after the receipt of these proceedings the Principal Collector addressed the 'Board stating his intention of replying to them at length in a few 'days, but meantime urging an immediate decision as to the right of 'Government to sell lands for arrears of revenue, and submitting two 'instances in proof that the revenues of the Government could not be realized unless he 'was allowed to resort to that measure; but the cases in question appearing to be far too 'unimportant to render it necessary to anticipate a full and deliberate consideration of 'the general question, the Board communicated this opinion to the Principal Collector, 'observing at the same time that "it appeared sufficient in ordinary administration of 'the revenue, that he should be guided by the provisions of Regulation 'XXVIII of 1802, which are declared to be applicable to lands in 'which a khus collection is made on the part of Government, and that in 'cases where the exercise of the powers invested in the Collector by that Regulation might 'prove ineffectual, and he might deem it necessary to resort to the sale of Mirassidar's land, a 'reference should be made to the Board with a particular statement of the arrears proposed to be 'recovered by that means." '

From the Prinl. Collr. 16th, in Cons., 22nd Sept. 1825.

To the Prinl. Colr. 22nd, in Cons., 22nd Sept. 1825, para. 2.

[illegible] of September 1825, the Principal Collector again urged the necessity of 'authorizing him to sell lands or the recovery of arrears, but on this 'occasion also the Board could see no such emergency in the cases 'which he had thought proper to submit as to afford a reasonable 'cause for pressing them to form a hasty judgment on a point which 'he was aware they were desirous of considering with careful and impartial deliberation.'

From the Prinl. Collr., 27th [illegible], in Cons., 3rd Oct. To do. in Cons., 3rd Oct., Para. 6.

504. 'The following are the observations which the Board on this occasion communicated 'to the Principal Collector on the cases which he submitted.'

"The first case submitted by you as shewing the necessity of immediately determining the "question at issue is a small arrear of Rupees 574 outstanding on "account of the last Fusly in the Trivalore talook out of a demand "of Rupees 6,06,541, which you say is deemed recoverable only by the sequestration and sale of "the Mirassidars' lands. It does not appear whether in this case any attempt had been made "to recover the arrear by the process indicated in Regulation XXVIII of 1802; if not there was "no reason whatever for the reference; if that process has been pursued and found insufficient, "still the Board believe it to be contrary to the usual practice in Tanjore to proceed immediately "to the extreme measure of selling the Mirassidars' lands; at least it is the reverse of what you "describe to be the practice in your letter dated 14th February 1821, and considering that the "small arrear alluded to is on account of the late Fusly, and therefore only of a few months' "standing, the Board cannot think that delay will be productive of any bad consequences."

Para. 4.

"The other case of the village of Punneyore, against which there is a balance of Rupees 1,863, is "one which appears to be in some respects similar to those noticed in "the Board's Proceedings of the 8th August,—the total amount of the "balance being composed of items the first of which became due so "long back as Fusly 1219, A. D. 1808-9, and the last in Fusly 1228, "A. D. 1817-18, the first and principal item only being on account of "Ayen revenue, and the rest on account of Tuccavy. The Board can see no necessity for any "hasty proceeding in a case of this description to recover old balances, whereof the latest is of "seven years' standing, particularly when it appears that the revenue for the last seven years has "been punctually realized. On the contrary it seems to be one in which, under any circumstances, "they would hesitate to authorize the sale of the land, and certainly not without information more "full and satisfactory than is now before them with respect to the condition of the village and "the reason of the balances being left outstanding from 16 to 17 years without any measures "being taken for their recovery."

Para. 5.

Ayen	...	425	4	½
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505. 'Having taken this review of the previous correspondence, the Board proceed to the 'consideration of the three last letters from the Principal Collector noted at the commencement of 'these proceedings. In doing so, it may be proper to premise that besides the remissions from 'Fusly 1220 to 1224, recommended by them on the 5th August 1816, as stated in Para. 18 of these 'Proceedings, the Board with reference to the subsequent balances from Fusly 1224 to 1226, 'observed, in their Proceedings of the 25th June 1818, as follows. In 'consideration of the generally unfavorable circumstances of the season, 'and the low price of grain which has prevailed during the greater 'part of the period in which these balances have accrued, the Board are of opinion that the Col-'lector should abstain from selling the lands, or confining the persons of defaulters, in satisfaction 'thereof, except where the same may be necessary for the sake of example from the renters having 'misappropriated the produce of the village instead of fulfilling their agreements.'

In Cons., 25th June 1818, Para. 46.

514. 'Mr. Cotton, in his letter of the 26th April, observes, with reference to the large 'remission of Rupees 2,06,878 recommended by the Board on the 5th 'August 1816, which he has withheld from the people, that, on his 'arrival he still found it as a demand, "and one (he adds) which from Mr. Hepburn's correspon- 'dence I can discover no intention he had of remitting as long as the land, which by the regula- 'tions is declared and was always considered in this district security for the land revenue, was 'available by continuing the property of the defaulters, and certainly my view of the policy of 'the measure gave me no thought on the subject."'

In Cons., 1st May 1826.

515. 'The remission which the Board recommended no doubt remained as a demand, because the 'authority of Government for its being written off has not yet been granted, as the Board have not been 'favored with any orders from Government on their proceedings of the 5th August 1816 recommend- 'ing the remissions for Fusly 1219 to Fusly 1224. These proceedings, however, had induced Mr. Hep- 'burn to refrain from realizing that of which the collection was thus enforced by Mr. Cotton, as well 'as the other remissions therein specified. The Board's orders of the 25th June 1818, towards the 'close of Mr. Hepburn's administration, expressly forbade the sale of lands for the *subsequent* 'balances of Fuslies 1225, 26 and 27, and just before Mr. Cotton was appointed these orders 'were confirmed by the communication on the 1st July 1819, of the orders of the Honorable the 'Court of Directors of the 22nd May 1818 before quoted.'

516. Independently, however, of instructions from superior authority, the Board are surprised that policy alone did not suggest a different proceeding to an officer of Mr. Cotton's experience. To enforce such old demands against the people could not fail to depress all exertion, and agricultural enterprize, there can be no motive for improvement where there is no feeling of security, and a man can hardly be expected to bestow labor or expense on his cultivation, when the Government to satisfy arrears which accumulated 20 years back, perhaps when he was a child, not only sequester all the produce and appropriate the whole crop, including both the Mirassidars' and cultivators' shares to themselves, but at last sell the land itself and deprive him of his hereditary property in the soil.

517. The Board proceed to notice the extent of Mr. Cotton's sales.

518. The Statement E, enclosed in his letter of the 26th April last, combined with that marked A, in his letter of the 29th December 1825, shews that his sales took place in 474 villages, paying Rupees 5,32,520 annually, and containing 4,465 Mirassidars; of whom 2,436 Mirassidars paying Rupees 2,53,068 annually, were free from balances, and 2,029 Mirassidars paying Rupees 2,79,452 annually, owed balances to the extent of Rupees 8,16,401; of which 51,210 had been due upwards of 15 years, and 7,59,626 within that period. The price given for the land sold in these villages was Rupees 3,33,306; the *Toondaverum* also sold for Rupees 39,081, making a total of Rupees 3,72,388, of which Rupees 5,038 was credited to interest and Sibbendy, Rupees 5,674 of surplus was returned to the landholders. Rupees 711* was credited to Church Sawmy Bogum, Rupees 1,775 to Abkarry and fish rents, and Rupees 3,59,188 was credited to the balances of the Land Revenue.

In Cons., 1st May 1826.
In Cons., 2nd Jan. 1826.

* Vide Statement B.

519. Of this sum, Rupees 38,506 was from the Toondaverum, the remainder Rupees 3,20,682 was from the sales of land, of which Rupees 2,19,200 was credited to the balances due when Mr. Cotton took charge, and Rupees 1,01,481 to the balances which accrued subsequently.

B. Enclosure in Mr. Cotton's letter, 26th April, in Cons., 1st May 1826.

520. Of the 474 villages in which the sales took place, the Statement B, enclosed in the Principal Collector's letter of the 29th December 1825, shews that 170 entire villages belonging to 740 Mirassidars, paying annually

In Cons., 2nd Jany. 1826.

Rupees 1,35,628, and containing 4,033 *vaylies* of land were sold for balances to the extent of Rupees 4,27,174 and produced Rupees 1,65,800, whilst in the 304 remaining villages paying Rupees 3,96,892, containing 10,512 *vaylies* held by 3,725 Mirassidars, only parcels of land to the extent of 4,049 *vaylies* held by 1,289 Mirassidars paying annually Rupees 1,43,824, and owing a balance of Rupees 3,83,662, were sold for Rupees 1,93,388, making a total in the 474 villages of 8,082 *vaylies* of land held by 2,029 Mirassidars paying 2,79,452, and owing a balance of Rupees 8,10,836, sold for Rupees 3,59,188 as before stated.

521. During the six years from Fusly 1217 to Fusly 1222, the sales of land by public auction, according to the statement sent by Mr. Wallace, were only 4,172 vaylies including those in satisfaction of decrees of Court, as well as for arrears of revenue. During the five years from Fusly 1220 to Fusly 1224, the public sales for arrears, as reported by Mr. Hepburn, were only 3,581 *vaylies*, and previously to Fusly 1230, Mr. Cotton himself in the Statement C, enclosed in his letter of the 26th April last, reports the total sales for arrears to have been only 5,230 *vaylies*. His own sales from 1820 to 1824 inclusive have for five years amounted to 8,082 *vaylies*, exceeding all the preceding sales by more than 50 per cent., and being much more extensive than those of any of his predecessors.

From Mr. Wallace, 16th Jan., in Cons., 8th Feb. 1813, Para. 4. Enclosure No. 1.

Proceedings 5th, in Cons., 5th August 1816, Para. 28. In Cons., 1st May 1826. Statement D, in Cons., 1st May 1826, Para. 41.

522. 'The 4,172 vaylies mentioned by Mr. Wallace sold for 82,020 Chuckrums or Rupees '1,27,586, being about 30 Rupees per vayly. The 3,581 specified by 'Mr. Hepburn produced Pagodas 35,451 or Rupees 1,24,078, being 'nearly 35 Rupees per vayly. The 5,230 stated by Mr. Cotton himself 'as sold previously to Fusly 1230 produced Rupees 21,80,025, or at the 'rate of Rupees 41 per vayly; whilst the 8,082 vaylies sold by Mr. 'Cotton produced Rupees 3,33,306, or at the rate of Rupees 41 per 'vayly, so that in general, the prices obtained for the lands sold by Mr. Cotton do not appear to 'have been in the aggregate below those obtained by his predecessors. But the deficit after the 'sales up to Fusly 1230 is shown in the Principal Collector's letter of the '26th April, Statement C, to have been only Rupees 13,039, whilst the 'deficit by Mr. Cotton's sales has been no less than Rupees 4,51,648 as shown in the State- 'ment D enclosed in the same letter.'

Enclosure No. 2, in Mr. Wallace's letter, 16th Jany., in Cons., 8th Feby. 1812. Proceedings 5th Augt. 1816, Para. 28. Enclosure C. in Mr. Cotton's letter 16th April, in Cons., 1st May 1826.

In Cons , 1st May 1826.

523. 'The cause of this seems sufficiently obvious. It does not appear that Mr. Cotton's 'predecessors proceeded to the extreme measure of selling Mirassi land except for the realization 'of the current revenue or of recent arrears. But the present Principal Collector seems to have 'resorted to this measure, not only to enforce the payment of arrears due so far back as 18 'years, but for the realization of heavy demands which had been remitted by Government, or 'which the Board had recommended for remission, the collection of which his predecessors 'suspended to a great extent if not entirely, but the whole of which he attempted to realize by 'this means, though he succeeded to a trifling amount only as shewn in his letter of the '26th April last. It has been already explained in Para. 41, that 'of the balances for which the sales took place under Mr. Cotton, 'Rupees 51,210 had been due upwards of 15 years, and 7,59,626 'since that period. Notwithstanding the Board's call of the 13th 'January 1825 for an account of "the Fuslies in which the arrears accrued," and their allusion 'thereto in the 17th Para. of their Proceedings of the 8th August last, they have no 'information on this point. If any inference may be drawn from the Statement A in the 'Principal Collector's letter shewing the arrears due not *before* but after the sales took place, it 'would be that the principal arrears for which the sales were made were due for the triennial '(Fusly 1219) and first quinquennial (Fusly 1220 to 1224) lease arrears, which, if the Board's orders 'of the 5th August 1816 had been obeyed, would have been remitted; and it is evident from

In Cons., 1st May 1826. In Cons., 13th Jany. 1826. Para. 5. In Cons., 1st May 1826.

'that statement that the sales took place partly to realise the demand for Rupees 1,86,290 'remitted by Government on the 3rd August 1821; for, after the sales 'were made, a deficit is shewn for Fusly 1211 of Rupees 15,485, and 'for Fusly 1212 of Rupees 14,236.'

In Cons., 9th Aug. 1821.

524. Under any circumstances the public sale of land in Tanjore for arrears of revenue to the extent to which it has been carried by Mr. Cotton would have been matter for regret; but when the principal object of it seems to have been the realization of obsolete demands long dormant, great part of which had been either actually remitted by the Government, or recommended by the Board for remission, the measure is the more extraordinary, particularly when coupled with the fact that he acted under a positive prohibition issued towards the close of his predecessors' administration, against the sale of land, even for recent arrears confirmed by orders from England just before he took charge. But when the Board find that, in the face of the enactments contained in the Law, so frequently proclaimed in Tanjore, and notwithstanding their orders alluded to in Para. 6 of these Proceedings, a considerable portion of the lands thus sold have been purchased by the public servants, the whole of the proceeding becomes yet more open to objection.

525. The Board were not at first aware whether the Statement B, enclosed in Mr. Cotton's letter of the 16th November 1824, referred to the purchasers of the public servants and their relatives in the whole of the 474 villages noticed in Para. 41, &c., or only to those in the 232 villages mentioned in their former Proceedings of the 8th August last. The explanations given in the Principal Collector's letter of the 26th April last shew that it includes all their purchases not only in the 474 villages in question, but in four others in which purchases took place previously to Fusly 1230.

In Cons., 22nd Nov. 1824.
In Cons., 1st May 1826, Para. 2.

Statement B. in Cons., 22nd Nov. 1824.

526. 'The following is an abstract of these purchases.'

—	Vaylies M. G.	Revenue payable formerly.	Revenue payable in Fusly 1233.	Arrears due when sold.	Price paid.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
By sundry individuals ...	728 16 $97\frac{4}{16}$	25,653 8 1	30,502 13 11	81,651 10 $0\frac{1}{2}$	31,024 11 $11\frac{1}{2}$
By Nurrahari Row ...	501 14 $6\frac{3}{4}$	11,918 0 11	17,479 0 8	41,541 13 8	13,077 3 11
	1,230 11 $8\frac{2}{16}$	37,571 9 0	47,981 14 7	1,23,193 7 $8\frac{1}{2}$	44,101 15 $10\frac{1}{2}$

527. 'On reference to the Statement B itself, it will be observed that previously to 1820 'when Mr. Cotton was appointed, the only public native servants who had purchased lands sold by 'public auction for arrears were Chundra Saikhara Pillay, Amildar of Mayaveram, whose father in '1811 and 1818 bought 22 vaylies of land in his name, he being then employed in the Province of 'Trichinopoly. Canacasabay Moodelly, Peishcar in Trivady, who in 1813 had bought 2 *vaylies*, 'and the Cashkeeper Gopauliah, who in 1814 had purchased 10; so that with the exception of 'these 34 *vaylies*, the whole 1,230 were bought by the public native servants since 1820 during 'Mr. Cotton's administration.'

528. 'With one single exception,* the first purchase was thus 'made under Mr. Cotton was by his Head Huzzoor Sheristadar 'Goondoo Punt, on the 16th August 1820, of 15 *vaylies*; to which in

* That of the Tahsildar of Manargoody on the 15th July 1820.

'the subsequent year, he added 15 more. The example thus set by him was followed in 1822 by his '"Deputy Runga Row, who bought 64 *vaylies* in 1823; the Head Javab'nevis bought 41* vaylies, the Goomashta Seenapa 22,* and the "Deputy 'Duffadar" 24* vaylies. The late Sheristadar of the Sub-Collector bought '36* vaylies, the Tahsildar of Trivellore 92,* of Keevalore 66,* of 'Manargoody 46,* Combaconum 37, Mayaveram 12, Nannelum 62,* a subsequent Tahsildar of 'Combaconum 72,* and the rest entered under the names of "sundry individuals," in the foregoing 'abstract was bought by Peishcars, Nat Curnums and a Deputy Police Officer. But the purchases 'of all were moderate, compared with those of Nurrahurry Row, late Tahsildar of Trivady, who at 'three different periods bought no less than 501 vaylies of land, and became a landholder, paying 'to Government Rupees 17,479 per annum.'

* These seem to have been the quantities originally purchased, though only parts of these stand in the "name of the present possessor."

529. 'Of these last extensive purchases, 25 vaylies in the village of Maharauzepooram were 'bought by Nurrahurry Row on the 22nd December 1821 in the name of an agent, and are 'stated by the Principal Collector to be enjoyed by himself. The rest consisted of the two entire 'villages of Jepaula Gramum, *alias* Paroovalandan and Temberah, respecting which the Board 'entered into detailed remarks in their former Proceedings of the 8th August last, purchased for 'him by Sreenivassa Row and now held for him by Kristna Row.'

530. 'The following account taken from Mr. Cotton's letter of the 18th January 1825, of 'the connection of these two persons with Nurrahurry Row himself, 'Vencut Row, the late Dewan of Travancore, and his Head Sheristadar Goondoo Punt, will tend to elucidate the true history of these purchases.'

In Cons., 24th Jany. 1825.

531. 'Goondoo Punt's mother and Nurrahurry Row's grandmother by the father's side 'were sisters. These two persons are therefore related by blood, but they are still further 'intimately connected; for Nurrahurry Row having no son adopted in 1806 Kristna Row, the '2nd son of Goondoo Punt by his 2nd wife. This son, "about 8 years ago," was married to 'Vencut Row's daughter, and is the person who now holds these villages for Nurrahurry Row.'

532. 'Sreenivassa Row, the purchaser, is Vencut Row's son, therefore brother-in-law of 'Kristna Row, the son of Goondoo Punt, adopted by Nurrahurry Row.'

533. 'But besides this connexion, Goondoo Punt and Vencut Row became still more inti'mately connected in 1823, by the daughter of Goondoo Punt marrying the second son of 'Vencut Row, thereby reciprocally binding by a second marriage in 1823, the connexion origi'nating eight years ago in the marriage of Kristna Row to Vencut Row's daughter.'

"These lands purchased by Nurrahurry Row in the name of his son was, when he was out "of employment," says Mr. Cotton in a remark on the Statement B before mentioned. "Now, "though independently of other circumstances, such purchase in a fictitious name would, under "Section 16, Regulation XXVI, 1802, be contrary to law; yet the fact now stands clear that "Kristna Row, though the adopted son of Nurrahurry Row, was the actual son of Goondoo Punt, "the Collector's Head Sheristadar, who had therefore a direct interest in these sales."

534. The Statement B indeed shews that of the lands bought by the public servants in the names of others, a part only is now in the possession of their present possessors, as a third, a sixth, &c., and the case of Kristna Row, it is stated in one instance, to be one-fourth, and in the other one-fifth of the two entire villages before mentioned. Though this document accompanied the Collector's letter of the 22nd November 1824, it is a curious fact that without reference to it, Mr. Cotton on the 23rd December 1824 recommended these very two villages to be granted on a fixed rent of Rupees 13,229-7-5, to Kristna Row's father-in-law Vencut Row, the late Dewan of Travancore, as if he and he only were their exclusive proprietor.

In Cons., 27th Dec. 1824.

535. It appears to the Board that in 1806 Goondoo Punt having got Nurrahurry Row to adopt his son Kristna Row, took advantage of the adoptive father Nurrahurry Row's temporary non-employment from June 1821 to October 1823, to purchase on his behalf, or in his name, in August 1822 and April 1823, by means of Vencut Row's son Sreenivassa Row, the two villages in question for his own son Kristna Row; that in 1823, he by a second marriage connected himself still more closely with Vencut Row, his son's father-in-law, and in 1824, endeavoured to obtain by that person's application to the Government a favorable assessment on these villages under the pretence that Sreenivassa Row's purchase was for his father Vencut Row, when in fact it was for Kristna Row, Goondoo Punt's son adopted into Nurrahurry Row's family.

From the Chief Secy. to Govt., 22nd Sept., in Cons., 7th Oct. 1824.

536. ' On this subject the Principal Collector observes " that although the connexion some ' of the servants have with the lands sold at outcry may appear irre- ' gular, and be considered improper, and would certainly have been ' checked had he been aware of it in time, still from the attention he ' has given to the sales of land having them always conducted in his presence, after every oppor- ' tunity had been given to the defaulters to pay the arrears due by them, and from the enquiries ' he had since made, he has not the slightest reason to believe that the purchasers have gained ' the least undue advantage by their connexion with the public servants." He adds, that ' " though the Regulations clearly prohibit any purchase made by ' public servants in employ in the District, there is nothing that ' forbids the connexions of public servants becoming purchasers of land, and there cannot, in the ' opinion of the Principal Collector, be the slightest objection made to Dewan Vencut Row's ' purchase of the two villages of Temberah and Paroovalandan on the grounds of this connexion, ' which is only recently formed with Goondoo Punt by the intermarriges of their children." '

See Enclosure in his letter of the 9th, in Cons., 16th Feby. 1826, Para. 21.

Para. 23.

537. ' The Board observe that though the purchasers in question were in the names of various ' relatives, agents or others, there seems reason to believe that these were the *ostensible* purchasers ' only, and that the actual purchasers were those public servants whose names are entered in the ' Statement B. Indeed Mr. Cotton in his letter of the 26th April last, explains that this statement ' was prepared from returns made by his public servants themselves, ' in obedience to an order which he issued; and though he urges ' this " as a reason for some indulgence being shown to them ;" he ' states " that much more has been brought to light than would have been discovered by ' the accounts." The Board also remark that the lands bought by the other servants to the ' extent of 720 vaylies, cost them 31,000 Rupees, or at the rate of about 44 Rupees per vayly, ' whilst the lands in Nurrahurry Row's name to the extent of 500 vaylies, cost only 13,000 Rupees ' or about 26 Rupees per vayly. Nor has it escaped the observation of the Board that these ' defaulting lands producing Rupees 37,571, no sooner became the private property of the public ' servants, who could not realize that revenue from them than they produced Rupees 44,101.'

In Cons., 1st May 1826, Para. 2.

538. ' The Principal Collector indeed shows that this is not the result in these lands alone, ' but that, in the 474 villages in which sales took place, the average ' collections which were 3,42,497 Rupees before the sales, rose to ' 6,05,033 after they had been made. This result is in a great degree to ' be ascribed to incidental causes, such as the abundant crops and unusually high price of grain ' which have raised the revenues in Tanjore of late years beyond their usual standard; also no ' doubt partly to the transfer of the lands from those who were impoverished, to those who had ' abundant capital for its improvement. But where such extensive purchases by the public ' native servants took place, it is highly probable that the previous collections were purposely ' reduced, and the cultivation which produced them purposely discouraged with the view of public ' servants bringing the lands to the hammer and securing the best as their own property at a low ' price. Indeed the detailed examination into which the Board have gone respecting the two

Statement C in his letter of the 29th Dec. 1825, in Cons., 2nd Jany. 1826.

' villages before specified, leaves a strong impression on their minds that this actually was the ' case in these two instances at least.'

539. ' The Board remark on reference to the Statement No. 2 enclosed in Mr. Wallace's ' letter of the 16th January 1813, that in the list of the improper ' purchases of lands sold by public auction, then made by the native ' public servants who were directed on that account to be dismissed, there were 32 vaylies ' held by Narayana Row, " son of Goondoo Pundit, 2nd Sheristadar in the Huzoor Cutcherry," ' and more than 45 by " Runga Row, adopted son of Appoo Row, Head Sheristadar in the ' Huzoor Cutcherry." The Board now find the very same 32 vaylies in question now entered in ' the Statement A. enclosed in Mr. Cotton's letter of the 16th Novem- ' ber 1824, as if they had been obtained by " inheritance" or " private ' purchase" by Goondoo Pundit, whose total property under that head is entered at 73 vaylies, ' whilst his Deputy of the same name, if he be not the same person as Runga Row above noticed, ' is stated so to hold 86 vaylies, of which 26 stand in Goondoo Pundit's name. It has already ' been shown that in the Statement B. Goondoo Pundit is entered as the holder of other ' 30 vaylies, and Runga Row of other 64 obtained at the public sales for arrears, making the ' total of the lands thus held by Goondoo Pundit 103, and by Runga Row 150, independently of ' the 500 odd vaylies in the two villages before mentioned, which Goondoo Pundit has secured ' for his son adopted into the family of Nurrahurry Row.'

In Cons., 8th Feby. 1813.

In Cons., 22nd Nov. 1825.

540. Mr. Cotton has objected to any of the sales of land which have taken place under his administration being annulled, and has argued that the purchases of such as have been made even by his native officers contrary to Section 20, Regulation XXVI of 1802, can be annulled only by a Court of justice.

541. ' On the ground that fictitious names have been substituted for those of the real ' purchasers, many of these sales might be annulled under Section 17 of that law. But this ' would indispensably require delay, and proof " before the Adawlut." '

542. ' This does not, however, seem to be the case under Section 20. There the sale to native ' officers seems declared *ipso facto* null and void, and it is only when the Government may desire ' to obtain the " forfeiture" of the lands that " proof before the Adawlut" is required.'

543. ' In order, however, to avoid all Cavil, the Board propose to refrain from proceeding ' under either of these two sections. Under Section 5 of the same law, it is competent for the ' Collector to proceed to the sale of lands only under the sanction of the Board of Revenue. This ' is further elucidated by Section 11, which requires the publication of the advertisement for the ' sale " in the office of the Secretary of the Board of Revenue," and as the whole of the sales under ' Mr. Cotton's administration have been without the Board's sanction or privity, and most of them ' contrary to their express orders of the 25th June 1818, the Board deem this the best and safest ' ground for annulling such, as from the information before them appear open to objection.'

544. ' The want of their sanction is the broad ground upon which all these sales are ' declared illegal, but to annul the whole would produce such a change in extensive property as ' would create vast confusion and individual wrong. The Board, however, cannot lend their ' sanction to the underhand practices, and the systematic evasion of their former orders by the ' native servants in Tanjore, or confirm a system which would organize fraud and oppression ' in the province, they accordingly declare such part only of Mr. Cotton's sales to be null and ' void as are entered in the Statement B. enclosed in his letter of the 16th November 1824, ' and the same are annulled accordingly. The purchase money for ' these lands, amounting to Rupees 44,101-15-10¼, must be repaid by ' the Collector to the individuals who bought them, and the lands must revert to their former ' proprietors. The Principal Collector will be pleased to submit a statement showing *Fusleewar*

In Cons., 22nd Nov.

560. ' The Governor in Council concurred entirely in the sentiments expressed by us in our
' proceedings of the 8th August 1825, regarding the possession of lands
' by public servants either by inheritance or private purchase in the
' districts in which they are employed, and the sale of lands by public
' auction for arrears of revenue to them and their connections. There were no prohibition, it was
' remarked, against the possession of private property in land by public servants in the districts in
' which they serve, but it was considered better on the whole, even in districts permanently settled,
' that a proprietor of land should hold no high office in the district in which his land lay. In
' districts not permanently settled, it was not the desire of Government that the possession of land
' should occasion the removal of a Tahsildar or other principal servant; but it ought to be sufficient
' to prevent the owner from being appointed to any high office in his own district. An influ-
' ential officer like a Tahsildar, it was remarked, ought not to be permitted to purchase land in his
' own district, when sold either by private or public sale, without previously resigning his office
' should he purchase without resigning, he should be dismissed from office, and if the purchase
' should be of land sold for arrears of revenue, the sale should be null. It might be thought that
' there could be no harm in allowing him to purchase land when sold for private sale. But this
' appeared to the Governor in Council to be objectionable on two grounds; first, on that of his
' becoming a land-holder in his own district; and secondly, on that of its leaving an opening for
' converting into a private what would otherwise have become a public sale. In all unsettled
' districts it was remarked, but especially in Tanjore, where the settlements fluctuated annually
' according to prices, and in many villages both according to prices and to produce, the principal
' revenue servants had many means of causing the sale of lands and villages without appearing to
' be concerned in it. They might over-rate the produce and the price. They might prevent remis-
' sion where it was necessary by under-rating the loss of crop from want of water or other cause,
' and they might insist on punctual payment of the kist, when the delay of a month or two would
' have saved the land owner from great loss, and he might in this manner often be obliged to sell
' his land in order to avoid a heavier loss by attempting to retain it. The Governor in Council
' observed that he believed it was generally understood by the revenue servants that they were
' not to purchase land in the district in which they served, and that this circumstance restrained
' them. But were this check removed by such purchases being openly authorized by Government,
' they would soon be carried to an extent which would be extremely injurious both to the land-
' holders and to the public revenue.'

Vide Paras. 452 and 453 of this Report.

561. ' The question, however, of permitting revenue officers to be proprietors of land in
' their own districts, was of much less consequence than that of permitting them and their
' relations to be the purchasers of lands sold by public auction for arrears of revenue. Where-
' ever such a practice was suffered to exist, it must tend to facilitate the oppression of the
' land-holders, to spread corruption among the revenue servants, and to destroy the confidence
' of the people in the protection of the Government. The statement given by us was, it was
' remarked, sufficiently proved how rapidly such a mischievous practice increased where it
' met with any encouragement as in Tanjore. It appeared that land
' belonging to 915 individuals bearing an assessment of Rupees
' 1,00,523 had been sold on account of arrears amounting to Rupees
' 3,09,544, and produced at sale Rupees 1,20,384. That these arrears had been accumulating
' from so old a date as 1801-2, the first year of the Company's undivided administration of the
' province. That of this land 32 lots were purchased by public servants and their relations and
' connections. That of these lots only 4 were purchased previous to 1820, and the remaining
' 28 between 1820 and November 1823. That the assessment upon the land thus sold was
' Rs. 37,571, the arrears due Rupees 1,23,193, and the purchase money Rupees 44,107; and that
' though in general the purchase money was less than the arrear, yet in two cases it was more
' than five times the amount.'

Vide Paras. 455 &c., of this Report.

562. ' It was further remarked that the purchases made by the public servants and their
' connections from 1820 to November 1823, showed how rapidly the evil was increasing, until it
' was checked by the petitions of the inhabitants. It was considered that the two instances in
' which land had been sold for more than five times the amount of the arrears, would probably not
' have occurred, had the public servants not been concerned; and we were desired to call for
' further explanation respecting them.'

563. ' The Honorable the Governor in Council was pleased to state that the details which
' we had given of the circumstances under which the villages of Tem-
' berah and Paroovalandan had been sold, exhibited very distinctly
' the abuses with which the practice of selling lands for arrears of revenue had been attended in
' Tanjore. The village of Temberah, it was remarked, had been sold in April 1823 for arrears to
' Vencut Row, the late Dewan of Travancore, who is related both to the Head Sheristadar of
' Tanjore and to the Tahsildar of the district in which Temberah is situated.'

Vide Paras. 459, &c., of this Report.

564. ' These arrears, it was observed, commenced so early as 1801-2, and amounted at the
' time of sale to Chuckrums 6,384-4-0, of which more than one-half or Chuckrums 3,737-4-3½
' accrued, while the village was under sequestration, and managed by the Circar servants. During
' the period of sequestration, which with an interval of two years lasted six, the whole of the pro-
' prietor's share of the produce had been taken by the Circar for arrears, the cultivators who had
' received Tuccavy had received no part of the cultivators' shares; and in three of these years
' not one individual in the village had received any share of the produce of his labor; and yet, in
' each of these six years, there was entered a balance against the village on account of revenue,
' and in five years of the six on account of Tuccavy. The particulars of the arrears and sale of
' Paroovalandan, it was observed, were nearly similar to those of Temberah.'

565. ' It was considered that the system followed with regard to these arrears had been
' unjust and oppressive to the inhabitants, and had no doubt been likewise injurious to the reve-
' nue, and it was stated that the Mirassidars ought to have been held liable only for such arrears
' as arose while the villages were in their own hands, and that the arrears which occurred under
' sequestration ought to have been borne exclusively by Government; it was observed that the
' cultivators who had received Tuccavy were no doubt answerable for it; but accidents often hap-
' pened which rendered them unable to pay it, and when this occurred it should be remitted. A
' measure so harsh as the seizure of their whole share of the produce for its liquidation ought never
' to be resorted to.'

566. ' It was further remarked that the balances of Fuslies 1211 and 1212 were included in
' these arrears, though they were ordered by Government to be struck
' off, and no cause had been assigned for their having been retained.
' The Board, it was observed, had recommended that after remitting Star
' Pagodas 62,467-29-37 on account of Fuslies 1218 and 1219 in the pro-
' vince of Tanjore, the Collector should exercise his discretion in collecting the remaining balance
' of Star Pagodas 10,947-15-15. The balance on this account, however, notwithstanding the sale
' of so much land, was still Rupees 19,413, and the Governor in Council desired that this should
' be at once remitted. The Honorable the Governor in Council was
' pleased further to express his approval of the principles stated by us
' in recommending a remission of Star Pagodas 59,108, out of a balance of Star Pagodas
' 86,597-35-51 on account of the lease from Fusly 1220 to 1224 due from villages originally rented,
' but afterwards assumed and managed by the Circar servants, namely, "that the deficiency
" which there occurred could not in fact be regarded in the light of a balance so much as an
' unavoidable reduction in the settlement." '

Govt. to Board of Revenue, 3rd, in Cons., 9th Aug. 1821.

Vide Para. 474 of this Report.

Vide Paras. 477, &c. of this Report.

567. 'It was observed that the custom of keeping the accumulating balances of a great 'number of years standing against districts was productive of many serious evils, and was scarcely 'even attended with any real advantage. It was seen how small a portion of them has been recovered 'in Tanjore after the lapse of so many years, and the adoption of such rigorous measures, and if 'all the effects of this recovery could be traced, it would probably be found that it had been obtain-'ed partly out of the current year's revenue, and partly by disabling the proprietor from carrying 'on his cultivation to the usual extent, and that Government had in fact gained little or nothing 'by the recovery. It thus appeared that these old balances were good for little else than furnish-'ing the means of corrupting the revenue servants and of oppressing the inhabitants. The 'Governor in Council was therefore of opinion that a period should be limited beyond which no 'balance of land revenue should be demanded. It was observed that it ought, perhaps, in no case 'to exceed two years after the close of the year in which the balance became due; but in general 'it might probably with advantage be confined to the commencement of the kists of the ensuing 'year or to the first six months of that year. This rule, it was considered, might be applied not 'only to all unsettled districts, but with some exceptions to all under temporary leases, and we 'were desired to take the subject into our consideration and report our sentiments regarding it. 'In the meantime the Governor in Council was pleased to sanction the remission recommended 'in the 25th and 26th paragraphs of our Proceedings, under date the '5th August 1816, on account of the triennial and quinquennial leases 'in Tanjore.'

Vide Para. 480 of this Report.

568. 'The Governor in Council was pleased to express his entire concurrence in our remarks 'on the conduct of the revenue servants of Tanjore in the sale of lands for arrears of revenue as 'being injurious to the inhabitants and calculated to throw discredit on the Government, and in 'the propriety of annulling, as far as might be practicable under the Regulations, all sales of 'Mirassi land for arrears of revenue, and particularly such as had been made to the public 'servants of the province and their connections.'

569. 'It was remarked that in our Proceedings of the 19th June we had continued our 'observations on the sale of lands in Tanjore, and it appeared further 'that purchases by public servants had begun so far back as 1812. 'The then Collector, it was observed, had said that the purchase by public servants of lands 'exposed for public sale had been repeatedly and publicly prohibited; 'and he had recommended, and we had directed, that the servants 'concerned should be dismissed, and suits should be instituted for 'annulling the sales. These measures and the orders of the Honorable the Court of Directors 'which were conveyed to the present Collector, and his attention particularly called to the para-'graphs which prohibited the sale of Mirassi lands ought, it was remarked, to have made him 'more cautious in authorizing their sale. But it appeared to the Honorable the Governor in 'Council that he seemed to have considered this severe measure rather as the ordinary way of 'recovering balances than as one which was to be resorted to only in extreme cases. And the 'Honorable the Governor in Council agreed with us in thinking that 'the cases of the two villages which the Principal Collector was 'anxious to sell for arrears, were not so urgent as to require an 'immediate decision, and make it necessary for us to anticipate the full consideration of the 'general question as in one of the villages, the arrears were very trifling, and in the other the 'last item composing the arrears had become due seven years before, and ever since that time 'the revenue had been punctually realized.'

In Cons., 19th June 1826.

Vide Paras. 486, &c., of this Report.

Vide Paras. 502, &c., of this Report.

570. 'It was remarked that the Principal Collector had stated that what is usually termed 'sequestration in Tanjore is nothing more than the superintendence of 'the Circar servants as the Mirassidar continues to manage the land, 'and to cultivate it with his own people we had objected to such a

Vide Paras. 510, &c., of this Report.

'nominal system of sequestration, and the Honorable the Governor in Council observed that 'it would certainly be more complete if the land were taken entirely out of his hands. But this 'might often be inconvenient, and as the Circar servants superintend the cultivation, and 'reaping and measuring, he was of opinion that there was such a degree of interference or 'sequestration as ought to exempt the proprietor, after the delivery of the Circar share of the 'produce from every other demand, and considered the sale of lands, under such circumstances, 'on the plea of their not having yielded the amount at which they had been estimated or 'assessed, as a severe and unjustifiable measure.'

571. 'The collection of old arrears, it was observed, were destructive of exertion, and of 'agricultural enterprize. But it appeared that no less than 474 villages had been sold either 'in whole or in part for arrears, of which a very considerable part was of an old date. The 'particulars were as follows':—

						Rs.
Sold entire 170 villages belonging paying a revenue of...				to 740 Mirassidars ...	Rupees	1,35,628
Sold in part	304	do.	do.	to 1,289 ...	„	1,43,824
Do.	474	do.	do.	to 2,029 ...	„	2,79,452

'The balances for which they were sold amounted to Rupees 8,10,830. The sales yielded 'Rupees 3,59,188 or considerably less than half the balances. It was 'remarked that Mr. Cotton's sales had not only been much more 'extensive than those of all his predecessors, but that they had been for 'older arrears, and had been rendered still more objectionable by the great purchases of the 'public servants. Those of Nurrahari Row alone, it was observed, paid a revenue of Rupees '17,479-8-0. Those of all the other servants Rupees 30,502-13-11. The first purchase with one 'single exception had been made by the Sheristadar Goondoo Punt in August 1820, and was soon 'followed by many others; but all, it was remarked, were small in comparison with those of 'Nurrahari Row, which included the two whole villages of Paroovalandan 'and Temberah, whose affairs we had so fully investigated; it appeared 'that these villages were held by Krishna Row, the second son of 'Guudoo Punt, that Beemah Row was adopted by Nurrahari Row, who is son-in-law of Vencut 'Row, the late Dewan of Travancore. That Srinivasa Row the purchaser is the son of Vencut Row, 'and that Goondoo Punt endeavoured to get the villages at a low assessment through the appli-'cation of the Dewan at Madras, who repeatedly urged the subject under the plea that the 'villages were for himself, while in fact they were purchased for the Sheristadar's son Kristna 'Row.'

Vide Paras. 521, &c., of this Report.

Vide Paras. 531, &c., of this Report.

572. 'The transactions regarding these two villages the Honorable the Governor in Coun-'cil shewed to what an extent the frauds of the public servants might 'be carried, if not completely put a stop to by adequate measures. The 'Governor in Council therefore approved of our annulling the sales to 'public servants and their relations, as well as our resolutions to 'dismiss the Sheristadar and his Deputy to require the Collector's 'report on the other servants, to prohibit private purchase of land by 'revenue servants on pain of dismissal from office, and to call on the 'Collector for a report on old balances in order that such as cannot 'be collected may be written off. The Governor in Council was pleased further to concur in 'our opinion that the power of sale could not be relinquished in districts settled Ryotwar with-'out endangering the realization of the revenue, but that it should be cautiously exercised.'

Vide Para. 544 of this Report.

Vide Para. 546 of this Report.

Vide Para. 549 of this Report.

Vide Para. 554 of this Report.

In Diary Cons., 20th July 1826.
Vide Paras. 519, 550 and 552 of this Report.
In Diary Cons., 10th Aug. 1826.

573. 'Copy of the foregoing letter was communicated to the 'Principal Collector on the 18th July, and Paras. 73, 74 and 76 of 'our Proceedings, under date 9th June last, were also circulated for 'the information and guidance of the several Collectors on the 7th 'August.'

Average amount of Revenue derived from the Danish Settlement for the last three Years during which they were under the British Government.

From the Chief Secy. to Govt., in Cons., 26th Jany. 1826.

574. On the 24th January we were desired to submit for the information of the Honorable the Governor in Council a statement showing the average amount of revenue derived from the Danish Settlements adjoining to the territories of this Presidency for the last three years during which they had been under the British Government.

To the Chief Secy. to Govt., in Dy. Cons., 13th March 1826.
28th Feb., in Cons., 6th Mar. 1826.

575. In reply to the above, we submitted on the 9th March the letter noted in the margin, from the Principal Collector of Tanjore, transmitting the statement called for by the Honorable the Governor in Council, shewing the average amount of gross revenue derived from the Danish Settlement of Tranquebar for the last three years during which it had been under the British Government.

Fusly 1222.		Fusly 1223.		Fusly 1224.		Total.		Average.	
S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.
14,585	13 57	17,803	20 76	14,138	3 68	46,526	38 41	15,508	42 67

Relative to the delivery of certain Villages to His Highness the Rajah of Tanjore.

From the Chief Secy. to Govt., 28th, in Cons., 31st Oct. 1825.
Vide Enclosure A. in the letter from Govt., in Cons., 31st Oct. 1825.

576. We received from Government extracts of a letter from the Resident of Tanjore with an extract of the reply to it, and were desired that the Principal Collector of Tanjore might be instructed to make over to His Highness the Rajah the four villages of Potoor, Tennumur and Cunnangoody, Maglayoor and Vennaputty, which were granted to His Highness by a Sunnud bearing date the 8th of November 1805, and also to pay to His Highness the amount of the collections from the villages in question since that date. The Principal Collector will report, it was added, the amount of the collections.

To the Chief Secy. to Govt., 9th, in Cons., 9th Jan. 1826.
From the Prinl. Collr., 23rd Dec., in Cons., 2nd Jan. 1826.

577. With reference to the above letter, we laid before the Honorable the Governor in Council, a letter from the Principal Collector of Tanjore, reporting that he had delivered over to His Highness the Rajah, in pursuance of the orders of Government, the four villages of Potoor, Tennumur, Vennaputty and Cunnangoody, Maglayoor, and paid to him through the Resident the collections of current revenue amounting to Rupees 878-2-1$\frac{3}{16}$.

578. We stated that the Principal Collector transmitted detailed statements of the annual collections in each of the villages from 1215 to 1234 both inclusive, and an abstract statement shewing the amount of net collections realized to have been Rupees 84,888-10-1, and that he suggested that they might be submitted to the Accountant General, that he might calculate and determine the amount payable to His Highness and furnish him with the necessary instructions on the subject.

579. This appeared to us, we said, the best mode of adjusting the accounts of these villages in order to fulfil the intentions of Government, and we therefore begged leave to recommend that it be adopted.

From the Chief Secy. to Govt., 15th, in Cons., 16th March 1826.

580. In reply to the above we received for our information the annexed copy of a copy on the subject which had been addressed to the Accountant-General.

To the Acct.-Genl., 10th March 1826.

"I am directed by the Honorable the Governor in Council to transmit to you the accompany-"ing copy of a letter to the Board of Revenue with a copy of their "reply and copies of its enclosures, and to desire that you will apprize "the Principal Collector of Tanjore of the amount to be paid over by "him to His Highness the Rajah in pursuance of the resolution of Government."

581. Copy of the foregoing letter was communicated to the Principal Collector on the 16th March.

Relative to an exchange of certain Lands between the Company and His Highness the Rajah of Tanjore.

From the Chief Secy. to Govt., in Cons., 17th July 1826.
Vide enclosure in the letter from Govt., in Cons., 17th July 1826.
To the Chief Secy. to Govt., 7th, in Cons., 7th Sept. 1826.
To the Prinl. Collr., 27th, in Dy. Cons., 31st July 1826.
From the Prinl. Collr., 22nd, in Cons., 28th Aug. 1826.

582. On the 14th July we received for our information and guidance copies of a letter from the Resident at Tanjore under date the 3rd July, and of the reply to it, and with reference thereto we laid before the Honorable the Governor in Council copy of a letter addressed to the Principal Collector of Tanjore with his original reply.

583. We observed that Mr. Cotton stated that the cause of his declining to take into consideration the exchange of lands between the Company and his Highness the Rajah at the time he last addressed the Resident, was the employment of the chief part of his establishment in the preparation of all his annual accounts for the Fusly just then expiring.

"I now," he proceeded to state, "consider the business suspended until the important ques-"tion at present before the Government, respecting the new jurisdiction claimed by the Rajah is "decided, that we may understand clearly what we are about to surrender, and what we are to "receive in exchange."

584. As Mr. Cotton appeared, we observed, to refer to a correspondence which was not before our Board, we forwarded his letter with remark.

From the Chief Secy. to Govt., 15th, in Cons., 21st Sept. 1826.

585. In reply to the above, the Honorable the Governor in Council desired that the preparatory measures for an exchange of lands between the Rajah of Tanjore and the Company's Government might not be deferred on account of the questions depending with respect to the jurisdiction to be exercised by His Highness, but might be adopted without further delay.

586. Copy of the foregoing letter was communicated to the Principal Collector on the 21st September.

To the Chief Secy. to Govt., 19th, in Cons., 19th Oct. 1826.
In Cons., 2nd and 19th Oct. 1826.

587. With reference to the above letter from Government, we laid before the Honorable the Governor in Council communications from the Principal Collector of Tanjore, under dates the 25th September and 13th October.

588. In the former of these, Mr. Cotton informed us, we said, that statements shewing the revenue and population of the villages and gardens proposed to be exchanged were under preparation, and would be submitted to us, but that his other business, while he continued in the district, would not admit of his taking further preparatory measures.

589. We added that these statements had been submitted by Mr. Cotton in his latter communication with his observations on the proposed exchange; that he remarked that the annual revenue of the villages the Rajah desired to gain possession of, was Rupees 7,652 higher in amount than in those he proposed to give up, and that the population was 6,634 greater in the former than in the latter; 2ndly, that the villages the Rajah desired to have transferred to him were, with one exception, of some extent and favorably situated, while the lands he proposed to relinquish were comprised in ten villages, and that the revenue of six of these situated in the high District of Puttoocottah was alienated for the support of three Pagodas, and that the extent of most of the gardens was very small; that they contained no population, and produced a very trifling revenue which it would be difficult to realize; 3rdly, that in the villages the Rajah desired to receive there were two rivers, the banks of which required constant attention to prevent serious inundations, and that wherever rivers ran through any of the villages belonging to the Rajah, his people neglected the banks, and the Tahsildars found considerable difficulty in repairing them until an application had been made to the Rajah on the subject; 4thly, that the proposed extension of limits round the Fort of Tanjore embraced all the European residences, and that as all detachments of troops and Government stores passing between Negapatam and Trichinopoly must necessarily halt at Tanjore and within these extended limits, there would be a probability of quarrels arising between men of these parties and the Rajah's people; supplies, &c., would also require to be sought in the event of an exchange within the Rajah's jurisdiction.

		Rs.	A.	P.
Circar Villages	...	18,496	5	0
Rajah's Villages	...	10,840	7	10
		7,656	13	2
Circar Villages	...	8,200	0	0
Rajah's Villages	...	1,566	0	0
		6,634	0	0

Amounting to Rs. 654-11-9.

590. Mr. Cotton concluded by expressing his belief that the former Resident, Colonel Blackburne, was opposed to an extension of the Rajah's limits and jurisdiction, and by referring to an Extract from the Minutes of Council, under date 1st April 1823, relative to the limit of the Esplanade of the fortress of Tanjore, and the direction of additional pillars for the effectual preservation of the line of separation.

From the Chief Secy., 11th, in Cons., 14th April 1823.

591. Under these circumstances, it was evident, we said, not only that the Rajah of Tanjore would gain, and the Government lose, both in revenue and population by the proposed transfer, but that it would be productive also of considerable inconvenience in other respects.

592. With reference to the above we were informed in a letter from the Chief Secretary to Government, under date the 10th November last, that all that was then required was that the necessary preliminary information should be procured regarding the exchange of territory wished by the Rajah of Tanjore, and should be communicated between the Principal Collector and Resident. That done, fair terms could, it was observed, afterwards be arranged.

From the Chief Secy. to Govt., in Cons., 20th Nov. 1826.

593. Copy of the foregoing correspondence was communicated to the Sub-Collector in charge on the 28th November with the necessary instructions on the subject.

In Cons., 20th Nov. 1826.

Relative to certain Arrack Shops established by the Renter of His Highness the Rajah's Arrack Farm outside the Fort of Tanjore, but within the Rajah's limit.

594. On the 4th December we submitted to Government the letter noted in the margin from the Sub-Collector in charge of Tanjore, submitting copy of a correspondence between the Principal Collector and the Resident at the Court of His Highness the Rajah, relative to certain arrack shops lately established by the renter of the Rajah's Arrack Farm outside the Fort of Tanjore, but within the limits of His Highness.

To the Chief Secy. to Govt., in Cons., 4th Dec. 1826. 16th, in Cons., 27th Nov. 1826.

595. We observed that in consequence of the Abkarry Renter of the Trivady Talook having pleaded inability to fulfil his engagements with Government owing to some additional arrack shops having been newly established within the Rajah's jurisdiction round the Fort of Tanjore, the Principal Collector had addressed the Resident on the subject, stating his recollection of a correspondence between Colonel Blackburne and Mr. Wallace in 1806, which ended in arrangements acceded to by His Highness to prevent disputes arising between his Renter and the Company's in the exercise of their respective privileges, and requesting that as the correspondence was not complete on his records, the Resident would furnish him with a copy of it. That this correspondence the Resident in his reply had observed was probably a private one, and that he had added that he had written to the Rajah requesting that his renter might be ordered immediately to remove the arrack shops if established contrary to custom.

596. That the Resident having subsequently found on his records several private letters between Colonel Blackburne and Mr. Wallace on matters connected with arrack, had informed the Principal Collector that an arrangement had been agreed to by the Rajah before April 1806, and that the nature of it was sufficiently evident from the several private letters on the subject, although he could not find a copy of it. That the impression on the Resident's mind was that the Rajah's Renter had no right to open any shops outside the Fort, and that he had promised to furnish the Principal Collector with a copy of the agreement made in 1806, if he could procure it from the Palace.

597. That on the 17th October, the Principal Collector had informed the Resident that the shops newly established and complained of by the Company's Renter were still open, and that there being no less than eleven arrack shops and one toddy shop then open outside the Fort of Tanjore, the Company's Renter had refused to pay his instalments.

598. We added that the Sub-Collector in the letter then submitted had reported the continuance of the sale of arrack at the shops objected to, and that he had stated that in consequence of the Rajah's Renter not being bound by the restrictions and penalties in force in the Company's territory, he was able to draw away the custom of the Talook Abkarry Renter, close to some of whose shops were many of those complained of by him. These irregularities being a source of loss to the Government revenue as well as at present in prospect, we submitted the case for the orders of the Honorable the Governor in Council.

599. In reply to the foregoing, the following observations were communicated to us in a letter from the Acting Secretary to Government, under date the 12th December.

From the Acting Secy. to Govt., in Cons., 25th Dec. 1826.

"There is no part of the Treaty between the Rajah of Tanjore and the Company which "restricts His Highness from establishing arrack and toddy shops at any place within his own "limits, and unless some subsequent agreement, founded on considerations of mutual convenience "between the Collector and the Rajah's Circar, can be produced, the terms of which the Rajah's "officers have failed to observe, the Honorable the Governor in Council would be very unwilling "to cause any communication to be made to His Highness from Government on a subject which, "as involving at most a trifling loss of revenue, would probably, under other circumstances, be "considered as a matter unworthy of remonstrance, and in the absence of any specific agreement could not but be regarded as an act of overbearing interference."

Relative to the Departure of Mr. J. Cotton, Principal Collector of Tanjore, to England.

600. On the 7th December we submitted to Government a letter from Mr. John Cotton, Principal Collector in Tanjore, soliciting that the permission of the Honorable the Governor in Council might be obtained for him to proceed to England by one of the first ships of the coming season, and

To the Chief Secy. to Govt., in Cons., 7th Dec. 1826, 22nd, in Cons. 27th Nov. 1826.

in consideration of his length of service, and the very few months during the whole period that he was absent from his duties, that the sanction of Government might be also obtained for his drawing his full allowance till the date of his embarkation.

601. We remarked that Mr. Cotton was appointed Collector in Tinnevelly in 1813, and had risen in succession to the more arduous and responsible situation of Collector and Principal Collector in Tanjore.

602. We observed that during the thirteen years that he has filled these important offices, we had frequent occasion to bring his merits to the notice of Government, and that our records bore ample testimony to the unremitting zeal with which he had applied himself to his public duties.

	Rs.
Average of the collections from Land Revenue for the 5 years preceding Mr. Cotton's management, viz., from Fusly 1225 to 1229.	33,49,319
Average of the collections from the Land Revenue for the six years of Mr. Cotton's management ..	37,72,394
	4,23,075

603. Soon after his appointment to the Province of Tanjore, Mr. Cotton was called upon, we said, to introduce the settlement which is now in force; that in the performance of this task, he had great difficulties to encounter, and the success with which they were surmounted, and the care with which he had since superintended the operation of the system, had been particularly evinced by an important accession to the public revenue and by an improvement on the condition of the people.

604. We therefore performed, we said, a very gratifying duty on this occasion in recording the high sense which we entertained of Mr. Cotton's distinguished merits, whilst we could not but express our regret at the loss which the public service would sustain by his retirement.

605. In conclusion we observed that if an exemption from the established rules respecting the salaries of officers absent on leave from their stations could in any case be allowed, we considered Mr. Cotton to have a peculiar claim to the indulgence which he solicited.

From the Acting Secy. to Govt., 12th, in Cons., 21st Dec. 1826.

606. In reply to the above, the Honorable the Governor in Council permitted Mr. Cotton, Principal Collector of Tanjore, to proceed to England by one of the first ships of the approaching season.

Dated 28th Dec. 1821, 4th Jany. 1825.

607. With regard to Mr. Cotton's request that he might be permitted to draw his full allowance till the date of his embarkation, the Honorable the Governor in Council observed that as on a similar application from the Civil Auditor on the part of Mr. Cooke, the late Principal Collector in the Northern Division of Arcot, it was considered reasonable to determine as a general rule that leave of absence for one month, without loss of allowance, should be granted to Collectors repairing to the Presidency for the settlement of their accounts preparatory to their return to Europe; it had been further resolved that the said period of one month should be exclusive of the period of similar duration allowed by the orders of the 22nd November 1825 in lieu of the term of six weeks during which absentees were formerly subject to deduction of one-sixth from their allowances, so that a Collector who might not have been absent from his situation during any preceding portion of the year, would by these means be allowed a period of two months on the whole without loss of allowances for the settlement of his accounts preparatory to his embarkation for Europe.

608. The Honorable the Governor in Council observed with much satisfaction the very favorable terms in which we had recorded our testimony to the unremitting zeal with which Mr. Cotton had discharged the duties of Collector and Principal Collector in Tinnevelly and Tanjore, during a period of thirteen years, and was of opinion that the important accession to the revenue and the improvement in the condition of the people which we had noticed, were satisfactory proofs of the judgment with which that zeal had been directed.

609. It was further remarked that the sentiments which we had recorded on the occasion, and which were fully concurred in by the Honorable the Governor in Council, would be brought to the notice of the Honorable the Court of Directors by an early opportunity.

610. Copy of the foregoing correspondence was communicated to Mr. Cotton on the 20th December.

TRICHINOPOLY.

611. Settlement for Fusly 1235.—On the 17th August we submitted for the information and orders of the Honorable the Governor in Council, the following Extract from our Proceedings, under date the 14th of that month, on the settlement of the Trichinopoly District for Fusly 1235.

Proceedings, in Cons., 14th Aug. 1826.

612. 'The Board proceed to take into consideration the report of the Collector of Trichino-'poly on the settlement of the Land Revenue in that District for Fusly 1235.'

613. 'The Collector reports that the season was not very favorable, the settlement, however, 'as shown in the following comparative statement, exceeded that of 'Fusly 1234 by Rupees 10,326.

From the Collr., 5th June, in Cons., 6th July 1826.

	—	Land Revenue of Fusly 1234.			Land Revenue of Fusly 1235.			Increase.			Decrease.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Wet Talooks.	Conaud	2,78,857	2	3	2,81,561	12	6	2,704	10	3	...	...	...
	Vetticutty	1,63,624	12	4	1,61,864	11	11	...	...	...	1,760	0	5
	Iyalore	1,23,155	5	2	1,27,924	8	8	...	...	...	230	12	6
	Lalgoody	2,76,994	12	8	2,78,045	7	8	1,050	11	0	...	...	...
	Total ..	8,47,632	0	5	8,49,396	8	9	3,755	5	3	1,990	12	11
Dry Talooks.	Torriore	2,43,884	6	2	2,49,976	7	3	6,092	1	1	...	...	...
	Wodiarpolliam	1,20,610	3	4	1,23,650	6	6	3,040	3	2	...	.	...
	Arialore	1,43,190	6	6	1,46,096	2	8	2,905	12	2	...	...	...
	Volcondapooram	1,28,912	9	7	1,25,436	1	0	...	...	...	3,476	8	7
	Total ..	6,36,597	9	7	6,45,159	1	5	12,038	0	5	3,476	8	7
	Grand Total...	14,84,229	10	0	14,94,555	10	2	15,793	5	8	5,467	5	6
					Deduct Decrease .			5,467	5	6			
					Net Increase ..			10,326	0	2			

614. 'It is observed that there is an increase of revenue in the talook of Conaud, which 'appears to have been produced by raising the assessment on the seven 'villages alluded to in Paras. 2 to 7 of the Board's Proceedings, under 'date the 8th August 1823.'

Conaud Talook, Rs. 2,704-10-3.

615. 'These villages were rented under the decennial lease for Rupees 38,647, but having 'been deprived in Fusly 1227 of their usual means of irrigation, in consequence of the measures 'then taken to afford an additional supply of water to the Tanjore 'country, the collections in that year amounted only to Rupees 22,431, 'and in Fusly 1228 fell off to Rupees 18,974. In the following Fuslies 'the villages were under Aumany, the Government receiving a warum or share of the produce at '60 per cent. In Fusly 1231 they were rented on a settlement from 30 to 40 per cent. below the

Para. 21, letter from Collr. of Trichinopoly, dated 30th Augt. 1819, in Cons., 2nd Sep. 1819.

'former rates of assessment, and the reduced rates appear to have been continued up to Fusly '1235. But by the extension of cultivation in the meantime in consequence of the repair of the channels of irrigation and the construction of a calingula, the settlement of Fusly 1234 exceeded that of Fusly 1231 by Rupees 4,615.

Para. 9.

Fusly 1231 ...	Rs.	22,795- 6-5
Do. 1234 ...	„	27,410-12-5
	Rs.	4,615- 6-0

'In Fusly 1235 the resources of these villages seem to have been so 'much improved, that the Collector considered them able to bear the 'same rate of assessment as the other villages of the talook. "This 'year," he says, "the Mirassidars have with some difficulty assented to 'the rate of Teerwa being raised again subject to the sanction of the Board, so that the permanent 'remission in the assessment on Nunja land will be 20 per cent. the same as was made in the other 'villages of Conaud and Laulgoody in Fusly 1231." By raising the 'assessment the settlement of Fusly 1235 was increased to Rupees 30,684 'or Rupees 3,273 above that of Fusly 1234. This settlement being 20 'per cent. below the decennial rent, the Collector appears to regard as 'the proper standard for the future. Under the particular circum'stances of the year, however, he was obliged to make remissions in two 'villages which reduced the settlement to Rupees 29,743.'

Fusly 1234 ..	Rs.	27,410-12 5
Do. 1235 ...	„	30,684- 9.5
Increase ...	Rs.	3,273-13-0

Commersompettah and Mallachapooram.

616. 'It is not very clear what the Collector intended to intimate by the following passage 'in the 10th para. of his report. "I can only state that it has been my earnest wish that the 'Government should derive every benefit from the improved condition of the villages, but to have 'proceeded too rapidly in raising the rent would have been injurious to the inhabitants, and though 'more cultivated land was discovered, when the villages were surveyed, there has been no actual 'increase in the extent of it." These observations seem to be of an apologetic character, and 'it might be inferred from them that the Collector was hardly satisfied that the actual improve'ment in the condition of the villages was sufficient to warrant the augmentation of the assess'ment, and that he had proceeded to raise it in last Fusly rather from an impression that this 'was expected by the Board than from a conviction that the land was capable of bearing the 'additional tax. The Board in their Proceedings on the settlement of Fusly 1234 remarked 'upon the great disparity between the revenue of the year and the decennial rent, and observed 'that the subject required the Collector's attention, but it was far from their wish that he 'should press the Government demand beyond the real improve'ment in the resources of the villages. If, as the Board trust, 'the Collector is fully satisfied that the supply of water now 'obtained by these villages is sufficiently plentiful and certain to 'put the lands on an equality with those of other villages, the 'settlement should be confirmed, otherwise he should make a proportionate reduction in their 'favor.'

	Rs.
Decennial rent	38,647
Settlement of Fusly 1234 ...	27,410
Difference	11,237

617. 'In Paras. 11 and 12, the Collector states the circumstances of the dry village of 'Mailayculcund Cottay in this Talook, and the particulars of a settlement which he has made 'with the inhabitants subject to the sanction of the Board. The Collector represents that the 'average rate of assessment per cawny in this village is Rupees 8-13-8, while in the nine adjoining 'villages it is only Rupees 4-5-8, and that no reduction of the assessment has ever been made 'in it, "the consequence of which, he observes, is that a great quantity of land has been left waste 'for many years past, from the inability of the inhabitants to cultivate all of it." He states "that 'the full rent on the whole extent of land that can be cultivated, at the present rate of assess'ment, would be Rupees 897-7-2." The arrangement which he has made with the inhabitants he 'thus describes. "The inhabitants applied for the average rate of Teerwa or Nunjah lands to be 'reduced to Rupees 4-8-6 per cawny, the average of what it is in the two next villages, pro'mising at the same time to get all the lands cultivated, and as the settlement on those terms 'will be Rupees 555-4-7, an excess above the average collections for the last 12 years in the sum

'of Rupees 145-10-2, I have ventured to come to an agreement with them, subject to the sanc'tion of your Board." '

618. 'The Board observe that it is possible that the *average* rate of land-tax in this village 'may be much higher than the average in the nine other villages alluded to, and the existing assess'ment may still be duly proportioned to the actual value of the land in each, for many or perhaps 'every one of the nine villages may have a far less proportion of *fine* land than Mailayculcundoor 'Pettah, in which case the *average* rate of assessment ought to be much higher in the latter than 'in the former. The circumstance of this village not having hitherto been allowed the reduction 'made in others, would seem to shew that there must be some local peculiarity in it which the 'Collector has overlooked.'

619. 'The Board further observe that the inability of the ryots to cultivate *all* the lands of 'a village does not prove that the assessment is too high. Perhaps the population of the village 'may have been reduced by disease and the inability to cultivate all the lands may arise from the 'want of cultivators. Under such circumstances, to lower the assessment would not be to remove 'an obstacle to cultivation, but to hold out a bounty which might draw agricultural stock from 'other villages to the detriment of the revenue.'

620. 'With respect to the statement of the Demand, Collection and Balance of the village 'for 12 years to Fusly 1234 inclusive, the Board infer from it rather 'that the village is improving under the existing assessment than 'that it is declining from over assessment. The collections during the last few years have been 'greater than they were at the beginning of the series, and since Fusly 1230 have been 'realized without a balance. In 1232, the village was rented for Rupees 858-7-0, nearly the full 'amount of the rent at the present rate of assessment of the whole extent of land that can be 'cultivated in the village. The Collector states indeed that the renter was unable to fulfil his 'engagement, but the rent was nevertheless collected from his security, and the fact of an 'inhabitant of the village (for the Board cannot suppose the renter to have been a stranger) 'having undertaken to rent it at an amount so nearly approaching the full aggregate assessment 'at the existing rate of all the cultivable land in the village, would seem to argue that the produc'tive power of the land cannot be so far below this rate as to call for a reduction of 38 per cent, 'which the inhabitants have demanded, and the Collector has allowed, subject to the confir'mation of the Board.'

Enclosure No. 2.

621. 'The Collector states that the inhabitants promise to get *all* the lands of the village 'cultivated, and the settlement on these terms, he observes, will be Rupees 555-4-7, or Rupees '145-10-2 above the average collections of the last 12 years. It is, however, below the average of 'the last four years from 1231 to 1234 inclusive, or excluding Fusly 1232, only 70 Rupees above 'the average of 1231, 33 and 34. But it is to be observed that Rupees 557 is the highest 'amount of rent which could be demanded at the new rate, whereas Rupees 897 might be 'obtained at the old rate, on the village becoming fully cultivated.'

622. 'The Collector does not explain what settlement is to be made if the ryots do 'not fulfil their promise of cultivating *all* the lands; whether the full Beriz is to be the 'established demand under all circumstances, or whether the demand is to be regulated by the 'extent of cultivation; if the former be his plan, it is objectionable as being contrary to the princi'ples of an annual Ryotwar settlement; if the latter, it appears to the Board very improbable 'that the future revenue will come up to the standard he has assumed.'

623. 'On the whole the Board are far from being satisfied as to the expediency of the 'arrangement made by the Collector, and cannot sanction the proposed alteration of the exist'ing rate of assessment without full proof of the necessity of such a measure. For the 'present, the Collector will understand that the settlement of the village is to be made as

'heretofore. Should he think it necessary, he will make further enquiry into the actual 'circumstances of this particular village, in comparison with other villages in its vicinity, 'with reference to the foregoing observations, and if from the result of such enquiry he should still 'be of opinion that a reduction of the assessment is requisite to put it in on a footing of equality 'with the adjoining villages, he will be pleased to make a further representation on the subject, 'submitting at the same time detailed accounts of each of the villages alluded to, showing the 'extent of land in cultivation divided into classes, the rates of Teerwa, and the amount of produce 'and rent of each class for a series of years.'

624. 'There is no part of a Collector's duty which requires more discretion than the altera- 'tion of the established rates of assessment, as the effect of an error in an arrangement of this 'nature is not confined to the particular village to which it is applied, but may be widely extend- 'ed. The Board will always be ready to attend to any suggestion for lightening the assessment 'where the necessity of it may be fully proved. But they desire that it may be considered as a 'rule on no occasion to be departed from; that the existing rates shall 'not be altered, with a view to the correction of any supposed inequa- 'lity without their sanction being first obtained. This restriction will 'be understood, of course, not to apply to the usual remission on lands held in Cowle, which will 'be given as usual.'

Circular letter from the Board, dated 2nd, in Cons., 2nd Sept. 1824.

625. 'In their Proceedings under date the 8th August 1825, the Board made some obser- 'vations regarding the village of Comaramungalum in the Vetticutty Talook, in which the Col- 'lector had recommended a reduction of the assessment in consequence of the distress to which the 'inhabitants were reduced, and directed him to make a further enquiry into the circumstances 'of the village, and to furnish explanation on the points noticed by the Board, particularly with 'reference to the Mirassi of the village which the Collector seemed to intimate was the joint 'right of several inhabitants, whereas it appeared to the Board to be held by one individual; in 'which case the Collector's agrument for the reduction of the assessment from the impoverishment 'of the inhabitants would be left without foundation. The Collector accordingly addressed the Board 'on this subject in a letter dated 20th September 1825, in which he stated 'that he was aware that the village, as supposed by the Board, was 'held by a single Mirassidar, a person of some property, who for some years had possessed other 'villages on the same tenure, and that it was cultivated by persons of low rank dependant upon 'him. The Collector added in this letter some further particulars regarding the situation and 'circumstances of the village, and again expressed his opinion that it was settled in Fusly 1231, and 'without due consideration to its produce and condition, the reduction made by him in Fusly '1234, however, he explained was never intended to be permanent. The Board in reply 'observed that the amount the Collector had sent of the produce and 'collection of the village under the peculiar circumstances of the 'case, by no means satisfied them that the assessment was too heavy; they therefore desired him 'to compare the average assessment per cawny in this village with that of similar lands in other 'villages, and to submit a statement showing the result, with his report for Fusly 1235.'

In Cons., 3rd Oct. 1806.

3rd, in Cons., 3rd Oct. 1825.

626. 'The Collector has accordingly submitted two comparative statements of the assess- 'ment and produce of Comaramungalum and four other villages, which, he observes, "will show that 'the average of the produce per cawny is somewhat less, and the rate of Teerwa somewhat higher 'in this village than in the neighbouring villages similarly situated." These statements the Board 'will take into consideration when they proceed with the examination of the accounts, which they 'formerly called for the purpose of ascertaining the principles of 'the existing assessment in the district generally, and which they 'noticed having received in their Proceedings under date the 8th August '1825. The Board had commenced the examination of these accounts, but were interrupted by

Proceedings, dated 23rd, in Cons., 23rd Sept. 1822.

'the death of the Gumastah who had been sent with them from Trichinopoly. Until the Board 'are prepared to give definitive orders regarding the assessment of this village, the Collector will 'continue the present settlement. The history of the village and of 'the persons who have held the Mirassi render it unlikely, at least, 'that it should have been assessed more heavily than others, and if the 'rate of tax really be higher, it is so probably from some peculiarity, which renders it able to 'bear the additional burden.'

Proceedings, dat 18th Aug. 1825, Para. 8, &c.

"To shew the benefits that have arisen from a moderate assessment in this district (the Col- "lector observes) I have only to state that the settlement of the cur- "rent Fusly exceeds that of Fusly 1231, the year in which the final "reduction in the rent took place, in the sum of one lac, eleven thousand, two hundred and forty- "six Rupees, and that the outstanding balance is something less than fifteen hundred Rupees."

Para. 24.

'The Board observed that Fusly 1231 was not a favorable year, and that the settlement 'of Fusly 1235 fell short of the revenue 'of Fusly 1230, it however exceeds that of 'Fusly 1229. On the whole the Board con- 'sider the result of the settlement satisfac- 'tory, and it is with much gratification they 'observe that the district seems to be in 'a flourishing state, land has risen in value, 'the cultivation is extending, and the 'revenue is realized with punctuality.'

						RS.	A.	P.
229.	Land Revenue including Moturpha ...					14,98,391	4	5
1230.	Land Revenue ...	15,11,477	2	11		15,23,193	5	2
	Moturpha ...	11,716	2	3				
1231.	Land Revenue ...	13,83,309	3	3		13,95,026	5	3
	Moturpha ...	11,717	2	0				
1232.	Land Revenue ...	14,55,310	3	5		14,67,165	4	1
	Moturpha... ...	11,855	0	8				
1233.	Land Revenue ...	13,39,068	13	11		13,51,266	7	5
	Moturpha ...	12,197	9	6				
1224.	Land Revenue ...	14,84,229	10	0		14,95,467	9	4
	Moturpha ...	11,237	15	4				
1235.	Land Revenue ...	14,94,555	10	2		15,05,754	9	0
	Moturpha ...	11,198	14	10				

Demand ...	14,94,555-10-2
Collection ...	14,78,206-10-7
	16,348-15-7

Demand, Collection and Balance for June 1826.

627. 'On the 30th June there remained only Rupees 16,348-15-7 'outstanding of the current revenue, the greater part of which had been 'collected before the last report was forwarded.'

628. In reply to the foregoing, we were informed in a letter from the Acting Secretary to Government, under date the 14th November last, that the Honorable the Governor in Council concurred generally in the observations recorded by us, and considered the result of the settlement to be on the whole satisfactory. It did not appear, it was observed, that the orders of Government were required on any particular point.

From the Ag. Secy. to Govt., in Cons., 20th Nov. 1826.

629. Copy of the foregoing letter was forwarded to the Collector on the 20th November.

Relative to Lands sold at Public Sale for an Arrear of Revenue, and purchased by a Public Servant of the Collector's Cutcherry.

630. On the 7th September 1826, we submitted for the consideration and orders of the Honorable the Governor in Council, a letter from the Collector of Trichinopoly, under date the 18th August, transmitting copy of a decree of the Judge of the Zillah Court of Combaconum, and of an extract from his Proceedings relative to certain land which had been sold at public sale for an arrear of revenue, and purchased by a public servant of the Collector's Cutcherry, and registered in the name of another person.

To the Chief Secy. to Govt., in Cons., 7th Sept. 1826, in Cons., 24th Aug. 1826.

631. We stated that the land in question containing 143 cawnies and 27 goolies had been sold in 1818 for an arrear of Star Pagodas 643 or Rupees 2,247 on account of Fusly 1227, and had been purchased for Pagodas 45 or Rupees 157-8-0 and registered in the name of Ramapillay

alias Ramalingapillay. That this person was the brother-in-law of Gooroonadapillay, Shroff in the Collector's Cutcherry, who had been the actual purchaser. That the fact of the land having been actually purchased by Gooroonadapillay had been proved in the course of the Proceedings in a suit before the District Munsiff of Conaud, wherein his widow prosecuted Ramapillay for the restoration of the land, which, after the death of Gooroonadapillay, he had refused to give up. That the case having been brought by appeal before the Zillah Judge of Combaconum, he had decided that the land in dispute could not be awarded to either party, as it had been purchased "in direct opposition to the provisions of Sections 17 and 29 of Regulation XXVI of 1802," according to which sections it was liable at the pleasure of the Governor in Council to be forfeited to the Government. That having passed this decision, the Judge, according to Section 11, Regulation III of 1802, had transmitted a copy of it to the Collector, in order that he might bring the subject to our notice and that of Government for the final determination of the Governor in Council respecting the land.

632. We stated that as it was quite clear that this land had been illegally purchased at publi, sale by a native officer of the Collector's Cutcherry, with a full knowledge of the illegality of such purchase, as proved by his having caused the land to be registered fictitiously in the name of another person contrary to the provision of Section 17, Regulation XXVI of 1802, that "lands purchased at public sale shall be registered in the names of the actual purchasers, and "not otherwise." We recommended for the sake of example that authority might be given to the Collector to move the Court through the Government Vakil, to adjudge the land to be forfeited.

From the Chief Secy. to Govt., date 15th, in Cons., 21st Sept. 1826.

633. In reply we were informed that the Honorable the Governor in Council desired that, agreeably to our recommendation, the necessary steps might be taken for effecting the forfeiture of the land referred to as having been purchased on account of Gooroonadapillay, Shroff.

634. Copy of the above correspondence was communicated to the Collector on the 21st September last.

RUNJUNGUDDA JAGHIREDAR'S PENSION.

From the Chief Secy. to Govt., in Cons., 28th June 1824.
In Cons., 6th October 1817.

635. On the 22nd June 1824, Government transmitted to us Petition No. 113 of 1824 from different members of the family of the late Jaghiredar of Runjungudda, and observed that a life-pension of 6,000 Pagodas per annum was granted by a letter addressed to us, under date the 30th September 1817, to Mootabar Khan as head of the family, which pension was, of course, it was stated, like all similar grants intended for the support of the whole of the family. It was remarked that the Petitioners complained that they were not allowed to participate in it, and we were desired to cause inquiry to be made into the truth of this allegation, and should it prove correct, it was directed that the Collector who paid the pension should take the first opportunity to impress upon Mootabar Khan the deviation from duty to his family, as well as from the intentions of Government of which he had been guilty, and also the expectation of the Governor in Council that he would no longer delay to make the pension available in due proportions to all the members of the family who had just claims to share in it. We were also desired to apprize him that if Government received any more well founded complaints of his failing to do this, it would be necessary to order the pension to be drawn by some other member of the family, on whom he himself would then be dependent for his own participation in it.

To the Chief Secy. to Govt., 27th, in Cons., 27th March 1826.

636. With reference to the Petition from certain members of the family of the late Jaghiredar of Runjungudda complaining that they are not allowed to participate in the pension now held by the head of the family, we stated that we had been continually employed since its receipt in inquiring into the

nature of the differences subsisting between the several dependent members of the family, and the individual who was recognized as its head, and in endeavours to promote the adjustment of those differences on reasonable terms.

637. We remarked that these endeavours had hitherto been attended with little success. We said that Mootabar Khan, the head of the family, professed his willingness to grant to the persons dependent on him a third of the allowance which was granted for their support by his father which appeared to us a reasonable proposal, considering that he enjoyed only a third part of his father's income; but the parties could not, we observed, be brought to any agreement as to the amount of the allowance granted by the late Jaghiredar to the dependent members of his family, and that we had not been able to ascertain it, but that even if it were ascertained beyond a doubt, it was not clear that the subordinate members of the family would accept the offer of a third part of it, which was tendered to them by Mootabar Khan, as their object seemed to be to obtain a third of the whole amount of his pension, and the payment of it to themselves independent of him.

638. In the course of our inquiries into the dissensions prevailing in this family, and of our endeavours to mediate between the opposite parties, we stated that we had been strongly impressed with a sense of the inexpediency of any direct interference on the part of the Government and their officers, in cases of this kind, and its total inefficacy towards producing any good result.

A after No. 11 of 1826.

639. We remarked that Mootabar Khan was lately induced, at the instance of the second Member of the Board now absent, to give in the paper which was submitted to Government binding himself, in express terms, to afford a suitable maintenance to the individuals of his family who had a claim upon him for support, to the extent of one-third of the amount allowed for the same purpose by his father, and to pay up the arrears of this allowance, by monthly instalments, and that we despaired of being able to make any better settlement, we therefore begged leave to recommend that this arrangement might be sanctioned, and that an intimation might be given to Mootabar Khan that he would be held answerable for its due fulfilment, should this recommendation be approved, we stated that we would refer all the subordinate members of the Runjungudda family who had presented claims to Government to Mootabar Khan as their head, and would instruct them to look to him alone for support, and not to expect any specific allowance to be assigned to them separately, under the authority of Government.

From the Secy. to Govt., 7th, in Cons., 17th April 1826.

640. In reply to which the Honorable the Governor in Council was pleased to approve of the arrangement which we had recommended with the view of adjusting the differences between certain members of the family of the late Jaghiredar of Runjungudda and its present head, and desired that we would give to the parties the notifications which we proposed.

641. Copy of the above correspondence was communicated to the Collector of Trichinopoly on the 1st May.

Appointment.
In Dy. Cons., 21st Sept. 1826.

642. In consequence of Mr. Saunders' removal to the Judicial Department, Mr. Henry Dickenson was appointed Collector of Trichinopoly on the 19th September.

MADURA.

Proceedings, in Cons., 15th June 1826.
From the Prinl. Collr. 12th, in Cons., 19th Jany. 1826.

643. SETTLEMENT OF RAMNAD ZEMINDARY FOR FUSLY 1234.—On the 22nd June 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 that month, on the settlement of the Ramnad Zemindary in the District of Madura for Fusly 1234, with the report of the Principal Collector noted in the margin.

644. 'The settlement effected by the Principal Collector for that year exceeds that for the 'previous Fusly by Rupees 1,77,097, but falls 49,751 Rupees below that for Fusly 1232; on the 'whole it is considered by the Board to be satisfactory.'

645. 'The Board approve the arrangements alluded to in paragraphs 4, 5, 11, and 27 of 'the Principal Collector's report; that they are of opinion, however, that his advances of Tuccavi 'should in future be more liberal, as the surplus now on hand both in grain and money, justifies 'this useful expenditure.'

646. 'The Board are well pleased to observe from the statements A and B that there was 'a surplus on hand at the close of Fusly 1234 to the extent of Rupees 2,33,216-7-6, which, in the '40th para. of the Principal Collector's Report, he states had been subsequently augmented to 'Rupees 2,65,014-8-0, retaining 15,014-8 on hand to meet advances, &c.; the Board are of opinion 'that the remaining 2,50,000 should be laid out at interest for the advantage of the suitors; the 'Principal Collector will accordingly communicate this opinion to the Court, under whose precept 'he holds possession of the estate, and they will perhaps authorize him to subscribe this amount 'to the Government loan now open.'

647. 'The Board remark that of the balances anterior to Fusly 1234, Rupees 10,037 had 'been collected after the Fusly had expired, leaving, when the accounts were closed, Rupees '67,145 still due. The Board desire that the Principal Collector will submit in a letter a short 'explanation of the steps adopted for the realization of these balances and of the expectations he 'entertains of their recovery.'

648. 'The Board regret to find that of the revenue for Fusly 1234, so large a balance as 'Rs. 2,60,701 was due at the close, and that it had been reduced to only 2,14,463 when the accounts 'furnished with the Report were drawn out. The Board earnestly desire that no means should 'be left untried by the Principal Collector to realize the current revenue of this estate within the 'current year.

649. 'Ordered that the foregoing instructions be communicated to the Principal Collector, 'and that a copy of these Proceedings together with Mr. Peter's Report be laid before the 'Honorable the Governor in Council, who will no doubt be well pleased to observe the con-'siderable surplus now on hand on account of the Ramnad Zemindary.'

650. In reply to the foregoing, the following remarks of Government were communicated to us in a letter from the Acting Secretary to Government, under date the 10th November 1826.

From the Actg. Secy. to Govt., in Cons., 20th Nov. 1826.

"The result of the settlement is an increase above that for the previous Fusly of Rupees "1,77,097, but it is observed that at the close of the year but little more "than half of the current revenue had been realized; of the balance, "however, a very large portion, namely, Rupees 2,41,538-3-4, is stated "to be in grain, and the Governor in Council trusts that the Principal "Collector will not be long without an opportunity of disposing of it "to advantage."

Settlement ...	5,44,944	13	1
Collections within the Fusly ...	2,84,243	2	5
Balance	2,60,701	10	8
Money	19,163	7	4
Grain	2,41,538	3	4
	2,60,701	10	8

"With reference to the proposed rent for the Poonjah lands for three years, adverted to in "the 27th paragraph of the Principal Collector's letter, and in the 3rd of your Proceedings, I am "directed to observe that where Zemindaries are merely under temporary charge of a Col-"lector, and it may be uncertain how long they may so remain, it is desirable that the engagements "with the ryots should be confined to the current year, and that, generally speaking, annual "settlements are preferable to leases for a term of years."

651. Copy of the foregoing letter was communicated to the Principal Collector of Madura and Dindigul on the 20th November.

Relative to an arrangement for relieving the Chank Renters of Ramnad of the current Year's Rent.

652. In our letter to Government, under date 19th October, we stated that on the 19th July Messrs. Arbuthnot and Co. submitted on behalf of their constituents, Messrs. Scott and Co. of Calcutta, the present Renters of the Ramnad Chank Fishery, a request that Messrs. Scott and Co. might be relieved from the remaining term of their rent; but that it appearing, on reference to the Principal Collector of Madura, that he could find no one willing to undertake the rent for the current Fusly, on terms at all equal to the existing contract, our Board considered it our duty not to comply with their request.

To the Chief Secy. to Govt., in Cons., 19th Oct. 1826, in Cons., 24th July 1826.
To the Prinl. Collr., 24th, in Cons., 24th July 1826.
From the Prinl. Collr., 1st, in Cons., 7th Sept. 1826.

653. Messrs. Arbuthnot and Co. have since, we said, addressed another letter to us, which we beg to lay before the Honorable the Governor in Council, representing on behalf of their constituents Messrs. Scott and Co., the loss which they were likely to sustain in consequence of the discussions which had taken place between Mr. Peter Gordon, their manager, and the local authorities in the District, and submitting a proposition on their behalf that the Government would be pleased to authorize the Principal Collector of Madura to resume the Fishery, and conduct it in such manner as he might consider most expedient for the benefit of the Renters, and that Messrs. Scott and Co. might be relieved from such portion of the amount which they have engaged to pay for the current Fusly, as the Honorable the Governor in Council might consider reasonable.

16th, in Cons., 19th Oct. 1826.

654. We observed that Messrs. Scott and Co., at the commencement of Fusly 1234, contracted for the Ramnad Chank Rent for a period of three years for the annual sum of Rupees 26,967, which exceeded the average collections of eight years preceding the rent by Rupees 5,600. The stipulated kists, we said, have been regularly discharged up to the end of Fusly 1235, so that the Government have already received from them Rs. 11,200 more than the average of former years, and as the remainder of the rent was likely to prove sou nprofitable to the Renters, and the conduct of their Agent, Mr. P. Gordon, made it an object of importance to effect his removal from the district, our Board would beg to recommend that the Principal Collector should be authorized to take charge of the rent, and manage it on account of the Renters, provided Messrs. Arbuthnot and Co. would be responsible to make up to the Government for the current year the amount of the average of eight years' collections, viz., Rupees 21,367.

	Rs.	A.	P.
1225	8,163	6	0
1226	21,000	0	0
1227	22,785	0	0
1228	18,814	6	4
1229	22,750	0	0
1230	27,712	3	10
1231	22,750	0	0
1232	29,967	8	0
Total ...	1,79,942	8	2
Average ...	21,367	0	0
Present rent...	26,967	0	0
Difference ...	5,600	0	0

655. In reply to the above, the Honorable the Governor in Council sanctioned the arrangement therein proposed, relative to the rent of the Chank Fishery at Ramnad. The Governor in Council was principally induced to modify the subsisting contract, as we had recommended for the purpose of putting an end to the employment of Mr. P. Gordon, the Renter's Agent in that district; we were therefore directed to instruct the Principal Collector and Magistrate that he was to require that person to quit the district immediately; some original communications recently received from him were transmitted to us in order that we might see how unfit he was to be allowed to remain there.

From the Chief Secy. to Govt., dated 20th, in Dy. Cons., 23rd Oct. 1826.

Encls. 1 to 4 in a letter from Govt., in Dy. Cons., 23rd Oct. 1826.

656. The foregoing orders of Government were communicated to Messrs. Arbuthnot and Co. on the 20th October, and a copy of the correspondence was forwarded to the Principal Collector of Madura on the 23rd of that month with the necessary instructions on the subject.

In Dy. Cons., 23rd Oct. 1826.
In Cons., 23rd Oct. 1826.

657. On the 28th April Mr. J. D. Gleig was re-appointed Sub-Collector of Madura.

Appointment—in Cons., 1st May 1826.

TINNEVELLY.

Appeal of Jeevan Row, late Head Sheristadar under the Collector of Tinnevelly, from a decision passed against him under Regulation IX of 1822.

658. On the 6th April we submitted for the orders of Government a Petition of Appeal, addressed to the Honorable the Governor in Council by Jeevan Row, late Head Sheristadar under the Collector of Tinnevelly, from the judgment passed by the Collector against him in a case tried under the provisions of Regulation IX of 1822, together with the Proceedings of the Collector in the trial of the case, and an extract from our Proceedings, in which the Collector's proceedings were reviewed together with the other papers alluded to therein.

To the Chief Secy., in Cons., 6th April 1826.
From the Collr., 16th, in Cons., 23rd May 1825, with Appeal Petition.
From the Collr., 30th July, in Cons., 11th Aug. 1825.
Proceedings of the Board, in Cons., 2nd March 1826.

659. Before laying these Proceedings before the Government, we said, we had deemed it proper to afford the Collector an opportunity to furnish any further explanations that he might deem proper. This, we observed, he had done in his letter of the 20th March, which we also submitted.

In Cons., 27th March 1826.

660. We observed that we had so fully entered into this case in our Proceedings, that a reference thereto would be sufficient to put the Honorable the Governor in Council in possession of our sentiments respecting the several charges on which Jeevan Row was tried and convicted, and of all the circumstances connected herewith. The sentiments expressed in those Proceedings on the main points in question, we said, were in no respect altered in consequence of the further explanations afforded by the Collector in his letter of the 20th March.

661. On these explanations we proceeded to make the following observations. We had stated as an objection to the Collector's proceedings in the trial of Jeevan Row that the accused had not been confronted with the witnesses against him; to this the Collector answered that he had previously stated that he "had viewed the proceedings authorized by Regulation IX of "1822 not so much in the light of a complete judicial proceeding as of a preliminary measure "upon which further steps were to be taken, if the accused party thought he had a prospect "of a successful appeal." We observed that although the Collector might have considered the proceedings held by him on the trial of the case not to be conclusive, inasmuch as they were open to appeal, yet, he did not on this account even, when an appeal was preferred, suspend execution of his judgment, and it seemed extraordinary that proceedings which comprehended not only trial but judgment, and which were carried to the extreme process of execution, could be regarded as merely preliminary, for although as being open to appeal, they might indeed be reversed; they certainly could not have been carried further. The Collector, we remarked, added that the opportunity of cross-examining the witnesses was never refused to Jeevan Row, and seemed to consider it of the same advantage to him that their written depositions were communicated to him, as if he had been present at their examination. He stated, we observed, that Jeevan Row never expressed a wish to see the witnesses, and that had he done so, the opportunity would not have been denied to him. We remarked, however, that Jeevan Row strennously urged the Collector to make further enquiry, and expressed his conviction that if the charges were properly sifted, they would prove to be groundless.

662. We said we were not disposed to attach much importance to the omission to swear the witnesses to the third charge before taking their depositions, except as viewing it in connection with the other circumstances of the case, which inclined us to receive their testimony with great

distrust. The whole of the charges having originated with the same person, and most of them having, in our opinion, proved to be unsupported by sufficient evidence, we viewed the evidence on this charge, springing from the same source, as not entitled to great credit, and our distrust of it was increased by considering that the testimony of the witnesses was delivered in the first instance without the sanction of an oath.

663. The Collector, we observed, afforded no explanation of the great omission of the material formalities required by the Regulation in searching the house of the accused for papers of a criminatory nature. In consequence of which omission there were no grounds to support the genuineness of the documentary evidence in support of the several charges, the validity of which was denied by the accused. The Collector's observations on this part of the case, we said, by no means dispelled our impression against the documents in question; on the contrary, we observed, that the Collector admitted that if he had failed to prove the authenticity of these papers, the decisions he had passed "were of course unsupported." We continued, we said, to think that there was much intrinsic evidence in some of the papers themselves against their authenticity; that the circumstances under which the charge originated and the search was made, added to this impression; and with reference to the 10th Para. of the Collector's last letter, in which he stated that certain papers which were delivered to him as having been found in Jeevan Row's house had since been identified, as actually found there, we remarked that this fact was very possible, and at the same time quite consistent with the supposition that others of the papers delivered to him were not found in Jeevan's Row's, and were not genuine. We said he had never entertained the notion that *all* the papers actually found in Jeevan Row's house were made away with, and that all those delivered to the Collector were forgeries; but had stated that some appeared to be so, and that the validity of those relied on by the Collector was not proved.

664. We are sorry, we said, to observe from the expressions used by the Collector in Paras. 11 and 24 of his last letter, that he had entirely misconceived our meaning in supposing himself to have been accused of subserviency to the private views of Vengoo Moodelly, or of partiality in his public duties. No such expressions had been used by us nor any terms justifying such inferences, and we considered it merely justice due to the Collector, to decidedly disavow the remotest intention of any such imputation against him. We felt satisfied, we said, that the Honorable the Governor in Council would concur with us in opinion that the Collector had been throughout actuated solely by a sense of duty, and that his proceedings had been grounded in a conscientious belief of Jeevan Row's guilt. All that we had urged was that this is an error in judgment. We distrusted the motives of Vengoo Moodelly in becoming the accuser of Jeevan Row. We had no information respecting this person, but what was afforded by the proceedings in the case we were reviewing, but we observed enough in those proceedings to lead us to the conclusion that he had assumed an undue influence in the district, and the correctness of this conclusion was fully confirmed by the Collector himself. Under this view of the character of Vengoo Moodelly, we could not but consider that the Collector had been very incautious in giving such implicit credit as he had done to the information of this man against the highest native officer of his establishment, whose conduct, to all appearance, had, up to that time, been unimpeached, and that he had acted with precipitation in proceeding to extreme measures against him, on no other information but what he received from Vengoo Moodelly and others, apparently under that person's influence, the credibility of whose testimony we have seen reason to reject. We thought the conduct of the Collector (actuated no doubt by conscientious motives and the opposite belief of the last mentioned testimony) was in this instance injudicious and likely to have an ill effect in the district with reference to the influence which we supposed Vengoo Moodelly to possess, and to exercise over the native revenue establishment, and we, therefore, expressed regret that the Collector had so readily listened to his communications. This regret, we said, was not diminished from considering what the Collector had stated respecting Vengoo Moodelly, as we apprehended that the influence which he

been confirmed by its being known that he had succeeded in displacing the principal native revenue officer in the district by becoming his accuser and effecting his conviction by means of his dependants.

665. That this was the general belief of many, we observed, might be gathered from the petition addressed to us by Vencut Row, late Amildar of Streevygoontum, on whose case the Collector made a few remarks at the close of his last letter, which we thought were far from satisfactory.

666. The Collector, we observed, in fact, admitted, as stated by this complainant, that the Amildar Ramiah, who supported Vengoo Moodelly's accusations against Jeevan Row, and in so doing accused himself of a direct act of bribery, was not discharged; but for subsequent misconduct as a Police officer was directed to resign. "In consideration of his having given the first tangible information," Mr. Munro stated, "I allowed him to resign instead of bringing him to open disgrace on account of his misconduct as a Police officer." It was evident from this, we remarked, that the alleged bribery as a revenue officer had passed unnoticed. The Collector on the other hand, we observed, as regarded Vencut Row, then also a Tahsildar who complained that he had been dismissed because he refused to accuse Jeevan Row, merely stated that "the cause of dismission was recorded in the certificate given to him," and then for the first time enclosed a deposition taken from him on oath, at the period of the enquiry into Jeevan Row's conduct (20th September 1824) in which he distinctly on oath disclaimed any offer of bribes to Jeevan Row, and stated that "Vengoovyen, a *follower of the Thakoors*," meaning distinctly thereby of Vengoo Moodelly's had pretended to him, in Vengoo Moodelly's house that Jeevan Row wished bribes to be paid to him, through Vengoo Moodelly. This man, we said, disavowed all knowledge of Jeevan Row's corruption, spoke only to the snare into which Vengoo Moodelly's Agent thus unsuccessfully had tried to draw him, and his evidence, we observed, was strongly corroborative of Jeevan Row's defence. The Collector, indeed, we said, shewed that from the original petition to the Board being in bad English, we had been misled into the belief that the Petitioner had ever been offered money by Vengoovyen to bribe Jeevan Row, which seemed not to have been the case. But we thought that the non-dismissal of Ramiah, accompanied by the discharge of Vencut Row, was calculated to confirm the belief of Vengoo Moodelly's influence before noticed, and we deemed both to be unfortunate acts of the Collector's administration calculated to prejudice the evidence in the case, and to make a most unfavorable impression in the Province, though no doubt originating in conscientious motives, under the mistaken view of the case adopted by the Collector.

667. The following is the extract from our Proceedings mentioned above.

Progs. 2nd, in Cons., 2nd Mar. 1826.

*From	the Collr.,	23rd Sept.,	in Cons,	28th Octr.	1824.
To	do	14th	do	14th April	1825.
From	do		do	2nd May	,,
From	do	16th	do	23rd ,,	,,
To	do	19th	do	19th ,,	,,
To	do	23rd	do	23rd ,,	,,
To	do	30th	do	30th June	,,
From	do	30th July	do	11th Augt.	,,
To	do	26th	do	26th Sept.	,,
From	do	4th	do	13th Oct.	,,
To	do	13th	do	13th	,,
From	do	5th	do	15th Dec.	,,

668. Read again the following correspondence* with the Collector of Tinnevelly, relating to the suspension and trial of his Head Sheristadar Jeevan Row on charge of bribery and corruption.

Vide Petitions, in Cons., 2nd March 1826.

669. Read also the following petitions connected with the case, Nos. 285 and 49 of 1825, and 84 of 1826.

670. 'On the 23rd September 1824, the Collector reported that he had suspended his Head Sheristadar Jeevan Row, under the authority vested in him by Regulation IX of 1822, with the 'intention of bringing him to trial under the provisions of that Regulation, and intimated his pur-'pose of reporting his further proceedings in the case for the information of the Board. No report, 'however, was made to the Board, and they remained without information as to the subsequent

'procedure against Jeevan Row, until the receipt of the usual return of persons tried under Regu-'lation IX of 1822 for the month of February 1825, which shewed that he had been convicted of 'bribery, and sentenced to pay a sum of money amounting to Rupees 4,060. This return was 'received in March; about the same time a petition was presented to the Board on behalf of Jeevan 'Row complaining of the Collector's proceedings, and stating that the money adjudged 'to be paid by him had been already forcibly collected. A further petition to the same effect was 'received in April. The Board then considered it necessary to call upon the Collector to state 'the particulars of the offences of which the Sheristadar had been convicted, as well as to 'answer the several allegations contained in the petitions which had been presented to them on the subject. The Collector's reply* was received on the 28th April, and was accompanied by a copy of his proceedings in the investigation 'of the charges against Jeevan Row. The Collector explained that he had been led to act 'against Jeevan Row in consequence of private information which he had received of his corrupt 'conduct. He stated that he had caused his house to be searched in the first instance "for 'papers likely to aid in exposing his guilt," and on the same day (21st September 1824) had 'issued an order for his suspension. After his suspension he said he had caused him to be kept 'in a private house apart from his family under a guard of four peons. Referring to the petitions 'which had been presented on behalf of Jeevan Row, in which mention is made of a person 'named Vengoo Moodelly as the author of the charges against him, the Collector stated 'that this was the person from whom he had received the information on which he had 'acted against Jeevan Row, he described him as a respectable merchant, and observed 'that he considered himself fortunate in having met with a man "who without any "of the authority which public situation confers, had the courage to come forward and "expose the petitioner." Subsequently on the 16th May the Collector submitted an 'appeal petition from Jeevan Row, addressed to the Honorable the 'Governor in Council. This not having been accompanied by the 'necessary papers was returned to him with directions to transmit it again together with the 'proceedings held in this case, a summary of the evidence, and such remarks as might be neces-'sary for the purpose of explanation in regard to the allegations contained in the appeal petition. 'In conformity to these directions, the Collector again forwarded Jeevan Row's appeal on the '30th July with the Proceedings, &c., which had been called for. On reviewing these Proceedings, 'the Board observed that the proof of the guilt of the accused rested mainly upon certain 'accounts alleged to have been found in his house, which were considered to be corroborative of 'the testimony of the individuals who had come forward as witnesses against him. These accounts 'apparently had not been submitted to the inspection of the accused, and as justice required that 'he should have an opportunity of admitting or denying their authenticity, or of explaining them, 'the Collector was instructed to shew them to Jeevan Row for that purpose. The Collector was 'further desired to transmit to the Board the original papers alluded to, copies of them only 'having been sent previously. The Collector accordingly transmitted the original papers in 'question on the 5th December 1825, and forwarded at the same time a deposition from Jeevan 'Row on the subject, with depositions from the persons respectively who had been employed in 'searching his house.'

* Without date.

23rd May.

671. 'The whole of the proceedings of the Collector in his inquiry into the conduct of his 'late Sheristadar being thus before the Board, it is now their duty to examine them in detail, in 'order that they may submit their opinion to Government on the merits of the case with refer-'ence to the appeal which Jeevan Row has preferred to the Honorable the Governor in Council 'from the Collector's Judgment against him.'

672. 'It appears from the Collector's letter under date the 30th July 1825, and its enclo-'sures, that Jeevan Row was arraigned on four separate charges of bribery and corruption. To 'these he was required to answer on the 6th January. The evidence against him had been

'already taken in his absence, and while he was in confinement, and although it appears to have 'been communicated to him in writing at the same time with the charges, and he was allowed to 'make such observations as occurred to him on the statements of the several witnesses in his 'answer, he does not appear to have been confronted with the witnesses at any time while the 'investigation of his conduct was proceeding or afterwards, and consequently had no opportunity 'of interrogating them personally.'

673. 'The first charge against Jeevan Row was, "that he received a bribe or bribes from "Soobramaniya Pillay, late Tahsildar of Nellambalum, to the value of 700 Rupees in money "and goods."'

674. 'The proof of this charge is described by the Collector as consisting "in a voluntary "deposition of Soobramaniya Pillay given after he was dismissed, and "a letter written to Vengoo Moodelly (the informer) under the same 'circumstances, in both of which documents he states the fact of his having bribed the Sherista-'dar," and a book of grain account alleged to have been found in Jeevan Row's house, wherein 'there is an entry of 30 cottahs received through the means of one Soobramaniya Pillay, who the 'Collector conceives to be the Tahsildar abovementioned.'

No. 1 in No. 1602.

675. 'In the deposition of Soobramaniya Pillay above alluded to, dated the 7th October, it 'is stated that Jeevan Row, being for private reasons inimical to him, 'by his influence with the Collector, caused him to be removed from 'one talook to another, by which his pay was reduced, and had in view eventually to pro-'cure his dismissal; that he therefore considered it to be expedient to endeavour by all means to 'conciliate him, and accordingly when Jeevan Row came with the Cutcherry to Tencasy, gave to 'him at his request 60 Cottahs of paddy, and afterwards in June sent to him by his own man 'Moothian 300 Rupees; that on another occasion he received a message from Jeevan Row by his 'man Trichendore Soobramaniya Pillay, requiring him to send him an arm ring of 100 Chuckrums, 'which he procured by means of Anaverdan Chetty of Tinnevelly, and sent to Jeevan Row by 'Tandavera Pillay of Rajavellypuram. It is remarkable that neither Moothian, Trichendore Pillay, 'Soobramaniya Pillay, Anaverdan Chetty nor Tondavera Pillay were examined as to this matter.'

A in No. 1.

676. 'In the letter said to be addressed to Vengoo Moodelly, who is therein styled Master, 'he is reminded that it was through his favor that the subscriber 'Soobramaniya Pillay, Tahsildar of Nellumbalum, obtained his first 'situation in the Huzoor Cutcherry. A reference is then made to the influence of the Sheristadar 'Jeevan Row and to his emmity towards the writer, to remove which, it is added, he had given 'Jeevan Row at Tencasy 60 cottahs of paddy of 90 pagodas' value, and in ready money 305 'Rupees or Chuckrums 141, fanams 2¼, and afterwards an arm ring worth 60 Pagodas, in all 200 'Pagodas. This letter is not dated, and the place from which it was written is not mentioned, but 'from the circumstance of its being subscribed by Soobramaniya Pillay with the designation 'added of Tahsildar of Nellumbalum, it would appear to have been written previously to his 'dismissal, although the Collector supposes the contrary.'

B. in No. 1.

677. 'To the foregoing evidence Jeevan Row gave an answer in writing, but not until the '10th January 1825. He denied having injured Soobramaniya Pillay, 'and appealed to the Collector himself as to whether he had interfered 'in his removal from one talook to another. He denied entirely the charge of having received 'bribes from him, stating particularly that at the time he was said to have been at Tencasy he 'was at Tinnevelly. He remarked that Soobramaniya Pillay had acknowledged himself to 'have been brought forward originally by Vengoo Moodelly; that he depended on his favor, and he 'observed on the improbability of his giving money to himself who was known to be in bad terms 'with Vengoo Moodelly, and alleged that the whole had been got up by the latter who was at

C. in No. 1.

'emmity with himself, because though Vengoo Moodelly rented the Sayer Revenue in Fusly 1233 'at a low rate, it had in Fusly 1234 been rented out to others at an enhanced amount, and he 'quoted the case of Vencut Row, late Amildar of Streevygoontum, as that which had awed this 'Amildar into perjury.'

678. 'The book of accounts stated to have been found among the papersd iscovered in 'Jeevan Row's house, and containing an entry referred to as a proof 'of this charge appearing not to have been submitted to the inspec-'tion of the accused; in the first instance the Collector, as before observed, was desired to 'give him access to it, that he might have an opportunity of admitting or denying it, and in the 'latter case of stating his objections to its being received in evidence against him. The accounts 'were accordingly submitted to Jeevan Row, and on inspection there-'of he declared that he had no knowledge of them or of any of the 'other papers alleged to have been found in his house.'

To the Collector 26th, in Cons., 26th Sept. 1825.

No. 1 in No. 2,573.

679. 'The entry in these accounts, which is referred to as corroborative of the evidence of 'Soobramaniya Pillay, is as follows, viz., Memorandum of Paddy 'received through the means of Soobramaniya Pillay:—

No. 6 in No. 7 in No. 1602.

	Cottahs.
At one time	15
Do.	10
Do.	5
	30
From the Moozoomdar	10
From Seetaramiah	10
	50

'From this entry the Collector infers that the person here alluded to named Subramaniya 'Pillay, could be no other than the late Tahsildar of Nellumbalum, because a Moozoomdar is men-'tioned; and in no other taluq, he observes, but Tencasy is there to be found such a coincidence 'in the names of persons serving together as in those of Soobramaniya Pillay and Seetaramiah, 'the latter being the present Tahsildar.'

680. 'Upon the above evidence the Collector found Jeevan Row guilty of corruptly receiving 'from the Tahsildar of Nellumbalum

'Cash to the amount of	Rupees	300
'Jewels to the value of	„	200
'Grain to the value of	„	200
	Total Rupees	700

681. 'On reviewing the proceedings on this charge, it is remarkable that although the 'evidence of Soobramaniya Pillay was met by a total denial on the part of the accused, and was 'strongly objected to by him on the ground that the witness was the creature of Vengoo Moodelly 'who had informed against him, and partly refuted by a direct appeal to the Collector in respect 'to the grounds assigned by himself for offering the bribes alleged to have been received by Jeevan 'Row, and although Soobramaniya Pillay in his deposition referred to persons who might have been

'called upon to confirm or contradict his assertions, not one of them was brought forward as a 'witness in the case. With regard to the account also which is relied on as confirmatory of the 'declaration of Soobramaniya Pillay that he delivered a certain quantity of paddy to Jeevan Row 'as a bribe, it is to be observed that although it is altogether denied by the latter, who protested 'that he knew not where it was found, from whence it was taken, by whom it was made out, or 'in whose hand-writing it was, yet no enquiry was made to ascertain whether it was written by 'Jeevan Row or any of his people, or was in fact an account of his transactions.'

682. 'By the depositions transmitted with the Collector's letter, under date the 5th Decem-'ber 1825, it appears that Jeevan Row's house was searched after his suspension under a warrant 'from the Collector by his head writer Soolachenum Moodelliar and others, and that certain 'papers and accounts were taken by them from thence, but no list of these papers and accounts 'was made at the time, although Jeevan Row's son, who was present at the search, expressed a 'particular desire to that effect, and although it is expressly provided by the Regulation under 'which the warrant was issued, that two lists should be made out in such cases, and one of them 'with the people of the house.'

683. 'That such a list was not made out is fatal to any papers now being proved as found 'there, and in the absence of such proof Jeevan Row may very justly object to the general decla-'ration made by Soolachenum from memory, that all the papers shewn to him by the Collector on 'the 5th December 1825 were actually found in the house of the accused. But supposing this 'account to be a genuine statement of Jeevan Row's transactions, it would be hard to consider 'it of itself as affording proof of corruption, for it does not shew that the grain therein entered 'was in fact received from the Tahsildar Soobramaniya Pillay. On the contrary the quantity men-'tioned as received does not correspond with the quantity stated by him to have been delivered, 'and it does not seem altogether reasonable to refer to a simple entry in an account of 30 cottahs 'of grain received from one Soobramaniya Pillay as proof of a bribe of 60 cottahs received from 'a Tahsildar of that name.'

684. 'A charge of bribery ought to be supported by the fullest evidence to be procured on 'account of the facility with which such a charge may be brought against any individual, and that 'the difficulty of reflecting it by direct evidence, it should be also fully substantiated when 'advanced against a head native revenue officer, whose long approved services are pre-'sumptive evidence, and strong evidence of the contrary; considering besides the suspicious 'manner in which the information which led to this particular charge originated, and that 'the proof of it rests in the testimony of a single individual liable to suspicion, not only as being 'a professed partizan of the informer, but from the part alleged to have been taken by himself 'in the transactions which he relates, the Board on a review of the whole of the charge and the 'evidence in support of it, are constrained to conclude that the judgment of the Collector by 'which Jeevan Row was found guilty on this charge is not borne out by sufficient testimony.

685. 'The second charge on which Jeevan Row was convicted is as follows, viz., "That 'he received bribes from Ramiah, late Tahsildar of Alwar Tinnevelly, 'to the value of Rupees 630." The proof is stated to be "the con-'fession of the Tahsildar corroborated by a Hindoovee account found in the prisoner's house."

No. 17 in No. 1602.

686. 'The Tahsildar, on the 20th September, deposed that to prevent his being troubled by 'Jeevan Row, who had frequently found fault with him, he paid him with his own hand 40 'Pagodas in Fusly 1232 at Jeevan Row's house at Tinnevelly; that he sent him 20 Pagodas by 'his younger brother Veerasamy in Fusly 1233, on receiving a request to that effect through 'Cadyanellian Sastry, on the occasion of the marriage of Jeevan Row's son; and lastly, that he 'paid 120 Pagodas to Jeevan Row's younger son, when Jeevan Row came to Tinnevelly from 'Trichendoor. He stated further that nobody was present either when he paid the 40 Pagodas to 'Jeevan Row personally, or when he paid the, 20 Pagodas to his son.'

687. 'The account referred to is merely a Memorandum without signature of certain receipts in the months of Chittera and Vyasee, among which are three separate entries of receipts from a person named Ramyen, of the several sums of 100 Pagodas, 20 Pagodas and 10 Pagodas.'

688. 'In Jeevan Row's answer to the deposition of the Tahsildar, he admits that he may have frequently found fault with him, as he had reason to do so from his bad conduct. With respect to the bribes alleged to have been given to him, he denies them entirely. He remarks that no dates are assigned for the delivery of the several sums, and no circumstances are men-tioned on which the story of the Tahsildar might be contradicted, and that it is moreover unsupported by any proof.'

689. 'At the time this answer was given, the Mahratta account referred to by the Collector 'had not been shewn to him, and when it was subsequently exhibit-'ed, he declared that it was not in his handwriting, and he did not 'know how it was made up.'

No. 1 in No. 2572.

690. 'On the above evidence, the Collector found Jeevan Row guilty "of corruptly receiving money from a Tahsildar, Rupees 630."'

No. 17 in No. 1602.

691. 'On reviewing the evidence of the Tahsildar on this charge, the Board cannot 'but consider it liable to all the objections urged against it by Jeevan Row in his answer. The 'want of dates, and the omission to state particularly the circumstances of each transaction so 'as to give the accused an opportunity of contradicting them, are material defects; the 'witness also, as in the former case, is liable to suspicion from the very circumstances which 'he relates, and his testimony therefore is of a character which ought not to be credited 'unless fully confirmed by other evidence, a degree of malice also may be inferred from his own 'account of the causes which led him, as he says, to offer bribes to his superior, he was induced 'to offer him bribes, he states, in the hope of being relieved from the trouble he experienced 'from the Sheristadar finding fault with him. That the Sheristadar did find fault with him is 'admitted by the latter, and the reason is added, that his conduct afforded frequent occasion 'for censure; from this it may be inferred that the Tahsildar entertained anything but a friendly 'feeling towards the Sheristadar, and that he may have lent himself as an instrument to remove 'so troublesome a supervisor of his conduct.'

692. 'With regard to the Mahratta Memorandum again, which is referred to by the 'Collector as corroborative of the Tahsildar's evidence, it does not appear to the Board in what 'respect it is so. Admitting it to be a genuine account found in Jeevan Row's house, which is by 'no means proved, it does not at all agree with the statement of the Tahsildar as to the sums 'alleged to have been delivered to Jeevan Row, nor is there any correspondence between them in 'respect to dates which are not mentioned either in the Memorandum or in the deposition of the 'Tahsildar, nor is there any designation attached to the name of Ramyen in the Memorandum 'by which the individual therein referred to can be identified with the Tahsildar, who states him-'self to have given bribes to Jeevan Row.'

693. 'On the whole, then, the Board are of opinion that the evidence in this case also is 'insufficient to support the charge of bribery against the accused.'

694. 'The third charge against Jeevan Row was, "that he received a bribe from the Poligar 'of Wootoomali through the agency and with the concurrence of Gopal Sing, security for the 'kists of the aforesaid Poligar, amount of bribe Rupees 700." The proof consists of the deposi-'tions given by the several agents, and a letter from the Poligar to the accused alleged to have 'been found in Jeevan Row's house.'

695. 'On this charge Gopal Sing deposed that he sent 700 Rupees to Jeevan Row by means 'of Valayudum Pillay, Kylausum Pillay, and a peon named Alagappah, as an inducement to him 'to use his influence that he might be accepted as security for the Poligar of Wootoomali, and 'that the money was delivered accordingly to Jeevan Row's son, who received it on account of

' are other circumstances also connected with these papers which raise a doubt as to their being ' genuine papers belonging to Jeevan Row. One of them in particular, No. 9 in the Collector's letter ' of the 5th December, is a strange letter in English, purporting to be written by a person named ' P. Cotaswami, Sea Customs writer. It commences "Dear Jeevan Row," and among other ' things contains an observation that the country is "ruined very much" by the person to whom ' it is addressed, and "some of Tahsildar plundering day and night." The writer goes on to state ' that he is going to report this to his old master, Mr. Cochrane, and yet this very letter he desires ' may be shewn first to Vengoo Moodelly and then to the Collector.'

702. 'The Board think that a letter such as this, bears on its face the appearance of fabri- ' cation, and the only evidence in support of it is not that of the writer himself, but of his brother ' only, who says, "I saw his handwriting 15 years ago, it was then good, there is now ' a little difference in it, but it is like his handwriting." '

703. 'One of the other papers entered in the List A, in the Collector's letter of the 5th ' December, which purports to be a "list of some original documents found in Jeevan Row's ' house," namely, the letter from the Tahsildar Soobramaniya Pillay to Vengoo Moodelly, which ' is brought forward as a proof of the 1st charge, appears in reality from the question put ' to Jeevan Row regarding it, not to have been found in his house. The Collector will explain ' how this fact stands, and if it was not found in Jeevan Row's house, why it was entered ' in the list.'

704. 'As to the other eight documents stated to have been found in the house of the ' accused, no evidence whatever seems to have been taken.'

705. 'It has already been remarked that the charges against Jeevan Row were not com- ' municated to him, until the examination of the witnesses had been concluded, and that he had ' no opportunity of personally interrogating them. The Board can perceive no reason whatever for ' denying to the accused in this case, the privilege to which every person under trial has a right ' of being personally present during the investigation of his conduct, and of being permitted to ' sift the evidence againt him by cross-examination. The denial of this privilege to Jeevan ' Row put him under a great disadvantage in his defence, and the Board cannot but consider it as ' having in a very material degree vitiated the whole of the proceedings against him.'

706. 'On the whole, the Board are of opinion that the general irregularity of the Col- ' lector's Proceedings, in a case so highly penal as this is, render it expedient that they should ' be entirely annulled, and that the amount adjudged to be paid by Jeevan Row, and which has ' been actually levied, be repaid to him with interest. The Board have stated their opinion that ' the 1st and 2nd charges are not proved. On the 4th charge Jeevan Row was acquitted. On the ' 3rd charge alone there has appeared to the Board to be reason to suspect guilt in the accused, ' because he has not been able to refute the evidence of the witnesses against him, but they are ' of opinion that it ought in frankness to be considered as detracting from the weight of that ' evidence, that the witnesses were not confronted with the accused, and were not subjected to ' the test of a cross-examination; and that those who were brought forward in support of the ' last charge, although they swore as positively as the witnesses in this charge have shewn to have ' grossly perjured themselves.'

707. 'It remains for the Government to determine under these circumstances whether ' Jeevan Row shall be tried anew on this charge, or whether the proceedings against him shall be ' quashed.'

708. 'In reviewing these Proceedings, the Board have seen cause to lament the facility with ' which the Collector appears to have given ear to the communications of Vengoo Moodelly. That ' person is stated in the Petition No. 419 of 1825 to be the Head native contractor, or officer, ' in the Commercial Department in Tinnevelly, and his influence over the Revenue Establishment ' seems to have been notorious. The accused attributes the malice with which he charges him

' against himself to his having prevented his son from obtaining the Sayer Rent in Fusly 1234 at ' the same low rate at which he held it in 1233. Be this as it may, the Board incline to the ' opinion that Jeevan Row's removal may have increased Vengoo Moodelly's influence, and they ' cannot think it improbable that this was the object he had in view in turning against the ' Sheristadar, even supposing his information to have been true. If the Collector com- ' municates as he ought to do freely and directly with all his servants, and the people generally, ' no extensive frauds can long escape his detection, and the gratuitous interference of such ' persons as Vengoo Moodelly will therefore be as useless as it is dangerous.'

709. 'The Board having thought it their duty to record the foregoing observations on the ' proceedings of the Collector against Jeevan Row, are nevertheless unwilling to lay them before ' the Government, until the Collector has first had an opportunity of offering any further expla- ' nations he may think proper to submit with reference thereto, and particularly in respect to the ' circumstances represented in the Petition above adverted to, No. 419 of 1825, from the Tahsil- ' dar of Streevygoontum.'

710. 'The Collector will not consider himself at liberty to take any new depositions on the ' appeal now pending, and will confine himself strictly to any observations he may have to offer in ' elucidation of his past proceedings here reviewed. For this purpose the Board will suspend the ' transmission of the appeal to Government until the close of the present month. Meantime it ' is ordered that copy of the said petition and extract from these Proceedings be sent to the ' Collector, who will submit any further observations he may have to offer, in as concise a form ' as possible within seven days after their receipt.'

From the Secy. to Govt., in Cons., 8th June 1826.

711. On the 30th May the Government acknowledged the receipt of our letter of the 6th April, submitting the Petition of Appeal preferred by Jeevan Row, together with the Proceedings and correspondence that had passed in this case.

712. It was observed that our Minute of the 2nd of March and in our letter we had entered so fully into every part of the subject, as well with respect to the conduct of the Collector as to the validity of the charges brought against the Sheristadar, that little remained for the Government to do besides approving and confirming our Proceedings.

713. One of the most remarkable circumstances attending the charges against the Sheristadar, it was observed, was the readiness with which the Collector seemed to have believed them, and the eagerness with which he sought evidence to establish them through the means of a person whose connection with the Province and dealings in it, were of such a nature as ought to have rendered his information liable to the strongest suspicion, if not to total disbelief. It was remarked that in speaking of this person we had very justly observed that if the "Collector communi- " cates freely and directly as he ought to do, with all his servants and the people generally, no " extensive frauds can long escape his detection, and the gratuitous interference of such persons " as Vengoo Moodelly will therefore be as useless as it is dangerous, and that the Collector " in replying to us justified his availing himself of the services of Vengoo Moodelly by what had " formerly occurred in Coimbatore, when abuses reached to the greatest height before they were " brought to light by the native revenue servants. He was mistaken, however, the Government " observed, in supposing that his argument was supported by the case of Coimbatore. In that " district the abuses were known to every body but the Collector, and were not known to him " only, because he did not communicate freely and directly with his servants and the people " generally."

714. It was noticed that the whole of the charges, four in number, were brought forward by persons under the influence of Vengoo Moodelly, or more properly by Vengoo Moodelly himself. That the Collector stated that he received his first information of the abuses from this man, that he described him as a respectable merchant, and considered himself fortunate in meeting with a man

who had the courage to expose corruption. It was observed that it was not, however, the part of a respectable merchant to interfere in such matter that it was more in the character of an intriguing revenue contractor; a business which it seemed that Vengoo Moodelly added to his other occupations than in that of a merchant to become an informer and instigator of accusation.

715. Besides the suspicious nature of the evidence, the Government observed that there were general grounds for doubting the truth of the charges. No sufficient motive was shewn for the giving of the bribes by the parties or the receiving of them by the Sheristadar. The two Tahsildars gained nothing by paying the Sheristadars; their situation became worse and worse, and at last they are dismissed without his ever taking a single step to save them, which it might have been expected he would have done, where his own safety was so much committed with theirs. Had he been corrupt he would not have ventured to have taken money from such people. Had he taken money from others, there would have been numerous charges against him from all quarters after his confinement and suspension. That no such charges had been made was a circumstance to which the Governor in Council thought strongly in favor of his general integrity.

716. It was observed that we did not think that the first and second charges were substantiated by the evidence; but that with regard to the third, though we were unwilling to admit too hastily, we thought that it had a *primâ facie* appearance of being better supported than the rest. The Governor in Council, we were informed, saw no reason for believing that this charge was more entitled to belief than the others. It was remarked that the transaction embraced in it was a single and short one, and it was the more easy therefore for the accused's witnesses to agree in telling a consistent story. That it was easy for three men to agree in saying that they had received from a fourth 700 Rupees one evening, carried it without delay to the Sheristadar's house, where, having delivered the amount, they instantly returned and reported the fact to the person from whom they had received it; that this was all that seems to have been required, for there was no cross-questioning. That the answers were too uniform had too much the appearance of concert, were too minute as to the mention of double lined Rupees, and yet they were as contradictory as could be expected in so simple and short a transaction. Gopal Sing said, it was remarked when the Curnum and Shroff returned, they told him that the Sheristadar "ordered us to deliver what we brought to his second son with the seal; accordingly we did." Kylausum Pillay the Shroff said, "he enquired of us as to the amount it contained. We said that 700 Rupees had been sealed up in it. He ordered to give it in the hands of his second son. I did so, and came out." In a preceding part of his deposition he said that, after they had told the second son who they were, and the father had come out, he, the deponent, "took the purse from the hands of the peon, went in, &c." The peon said, "when we approached the gate of that house, Kylausum Pillay desired me to give him the purse. I gave it to him and stood back." Valayudum the Curnum said, "700 double lined Rupees were put in a purse, and after putting in a chit and sealing it, he ordered us to give it to Luchman Row. Kylausum Pillay gave it with the purse, he took it, and reading the chit ordered us to go home." This last witness, it was remarked, was the only one who mentioned any thing of a chit having been put into the purse, or the Sheristadar's son having read it, in order to do which he must have unsealed the purse. There could be no doubt, it was observed, that there was a chit in the purse as one containing a list of the coins is always put in along with money; but it appeared from the evidence, both of Gopaul Sing and Kylausum Pillay, that the purse was given sealed into the hands of the Sheristadar's son, and that they departed without its being opened or the chit taken out and read.

717. It was observed that the 4th charge, that the Sheristadar had received 350 Rupees from certain Mirassidars of Vausudevà Nellore, though supported by the oaths of several witnesses, was proved to be unfounded.

718. It was remarked that the depositions of Vengoovyen, who stated that the Sheristadar had complained to him that the Tahsildars did not mind him, and had desired him to mention it to Vengoo Moodelly, as well as that of Soobyen, who states that he told Vengoo Moodelly that

three Tahsildars did not behave like the others in paying no money to the Sheristadar, was quite unworthy of credit; for it could not be believed that Jeevan Row would have been so regardless of his own safety as to put himself completely into the power of Vengoo Moodelly, which he must have done by such conduct. The Collector, it was observed, stated that this Soobyen was tutor to Jeevan Row's children, and was one of five emissaries sent after him by Jeevan Row, yet in his deposition he accused his master of receiving money from Tahsildars, which is a strange kind of proceeding in an emissary.

719. In the Hindowi accounts, it was observed, that there were some entries which, if true, would lead to the belief that Jeevan Row had money dealings with the revenue servants of an improper nature, and there was a letter from one Ahmed Mohdien, sending the Sheristadar seventy Rupees for the situation of Curnam of Coolpatam, which, if authentic, would have left little doubt of his guilt. But the Sheristadar denied all knowledge of the accounts and papers said to have been found in his house, and as no list was made of them at the time, though his son demanded one, and ought according to regulation to have been furnished with one even had he not demanded it, nor any steps taken to ascertain in whose handwriting they were, they could not now be received as documentary evidence. It was possible, the Government observed, that the whole of them might have actually been found in the Sheristadar's house; but it was also possible that parts might have been added or withdrawn before the Collector placed them in a box under his seal on the following morning. These accounts, however, even if admitted to be authentic, it was remarked, would not weigh much in supporting the specific charges brought against the Sheristadar, though the Collector considered them as the main evidence by which the depositions are corroborated. It was observed that, in the first charge, when it was deposed that 60 cottahs of paddy were given by Subaramaniya Pillay to the Sheristadar, instead of examining the various persons who must have been employed in transferring and delivering this quantity of grain, equal to about a hundred bullock loads, the Collector produced an extract from these accounts containing five entries of grain received from three different persons at five different times, making in all fifty not sixty cottahs; but if we looked at Soobramaniya Pillay's deposition, it would appear that the whole sixty cottahs were in a house in which he had resided, and which was afterwards occupied by the Sheristadar, and that they were transferred to him at once. His words were;—"I caused sixty cottahs of "paddy to be given to him from his lodging house which belonged to Ragoonata Row wherein "I had put it at the time I lodged in it."

720. The Collector, it was observed, appeared to have taken a wrong view of the question from the beginning, and to have considered it as one between the Sheristadar and the Tahsildars, by whom he was accused, instead of one, as it really was, between himself and the Sheristadar. As far as it merely regarded the giver and taker of bribes, it was but of trivial importance, but as it regarded the principal European and Native revenue officers in the district, it was of the utmost consequence. The Collector was himself in fact both the accused and the judge, and the person most interested in the issue of the enquiry, because on it was to depend whether or not he was to lose the benefit of the assistance of so experienced a servant as the Sheristadar. He ought therefore to have been very cautious in believing the charges, and to have satisfied himself by the most minute scrutiny that they were well founded before he instituted any public proceeding upon them. Nothing of this kind, it was remarked, as far as can be gathered from the reports before Government, appeared to have been done, but on the contrary the enquiry seemed to have been hurried on as if it had been desirable that the Sheristadar should be found unworthy of his station. The charges were supported by depositions, some of which were little more than answers to leading questions. There was no cross-questioning. There was even in some cases, where several persons were employed between the parties, no examination of them as witnesses. In these cases the Collector might easily by carefully examining and questioning the witnesses separately, have ascertained whether the charge was true or false, and in the opinion of the Governor in Council, he ought to have done this privately before he took any open steps against the Sheristadar,

'his father, and by his order. This deposition is confirmed by the testimony of Kylausum Pillay, 'Valayudum Pillay and Alagappah.'

696. 'There is no proof whatever that the pretended letter from the Poligar ever was 'written by himself or found in Jeevan Row's house, and were it established, it would prove an 'intimacy between them only, and could give no support to the charge in question. The verbal 'testimony, however, is strong, and the accused has therefore found more difficulty in meeting this 'charge than the rest. He refers, however, to Gopaul Sing's own admission that it was Vengoo 'Moodelly who got him to be security for the Poligar as proof of his dependence on him; and 'he urges whatthe Collector does not notice that Gopaul Sing could not pay without much 'difficulty 200 Rupees for stampt paper in proof of his not having 700 Rupees to pay to him, and he 'remarks a trifling discrepancy in the evidence. The Board further observe that on this charge, 'and on it alone, the evidence taken down originally does not appear to have been upon 'oath. After it has been detailed, there is the following question, "Are you ready to take 'oath to the truth of the foregoing statement?" and on an affirmative answer the deponent is 'sworn. This circumstance, the dependence of Gopaul Singh on Vengoo Moodelly, the leading 'questions to the subsequent witnesses, and the apparent want of foundation in the other charges, 'all originating with Vengoo Moodelly, added to the evidence on all the charges having been 'taken in the absence of the accused, renders the Board unwilling too hastily to admit this 'charge, though it has a *primâ facie* appearance of being better founded than the rest.'

697. 'The 4th charge against Jeevan Row was that he received a bribe of Rupees 350 from 'certain Mirassidars of Vausoodava Nulloor to misrepresent the state of their village.'

698. 'This charge like the last was supported by the oaths of several witnesses, but it was 'satisfactorily refuted by the accused by an appeal to the Collector's personal knowledge of his 'having been at Tinnevelly at the time when the witnesses stated that he was at Tencasy, and 'there received the bribe mentioned in the charge, and the Board cannot but consider this 'circumstance as greatly detracting from the credit which might otherwise be due to the asser- 'tions of the witnesses to the preceding charge.'

699. 'It has been already observed that the Collector received the information on which he 'proceeded against Jeevan Row from a person named Vengoo Moodellyar. Of the purport of Vengoo 'Moodellyar's communications to the Collector, no record whatever exists, and the only depositions 'taken previously to the search of Jeevan Row's house are one from Ramyen, Tahsildar of Alwar 'Tinnevelly, on the 2nd charge, 20th September 1824, and the two marked Nos. 5 and 6, in Mr.

Petition No. 285 of 1825.

'Monro's letter of the 30th July. Respecting Ramyen the Board observe 'that Jeevan Row has submitted to them a paper purporting to 'be a copy of a Takeed, dated 18th October 1824, issued to this person by the Collector; by 'which, if true, it would appear that though the Collector intended to have laid his conduct 'before the Circuit Court, he declined to do so from the information he had given against Jeevan

No. 419 of 1825.

'Row. Now this point is also specially brought to notice in a peti- 'tion from the late Amildar of Streevygoontum, in which he states 'that one named Venguvien, apparently the same person who gave the deposition No. 5 above 'adverted to, was sent by Vengoo Moodelly to induce him falsely to accuse Jeevan Row, 'and even offered him money to give to Jeevan Row as a bribe; that he refused, and that a 'summons dated the 10th September was then served on him by one of Vengoo Moodelly's 'peons on the 9th of the same month requiring his attendance on the Collector, and enjoining 'him to observe secrecy in respect to the order, and that he attended accordingly, and 'found Vengoo Moodelly, the Head Writer Sooloochana Moodelly and the Tahsildar Ramyen 'with the Collector; that they took a deposition from the said Ramyen, 'and then pro- 'ceeded to interrogate the petitioner, who declared that he had never given bribes to 'Jeevan Row; that after he had given this declaration, he was *dismissed* from the situation of 'Tahsildar without cause, while Ramyen who had declared that he had given bribes to Jeevan Row

'was allowed to *resign* his office without disgrace. This petitioner, it is to be observed, is the 'person to whose treatment the accused refers in his answer to the first charge, as having induced 'both Ramyen and Soobramaniya Pillay to give false evidence against him. The depositions Nos. 5 'and 6 are those upon which the Collector particularly remarks in the paper containing the 'charges against Jeevan Row and the sentences passed thereon. As no charges were founded 'upon these two depositions, the accused has had no opportunity of refuting them. But if true, 'they are chiefly remarkable for the proof they afford of the influence of Vengoo Moodelly, which 'is represented as far exceeding that of the Head of the Collector's Native Establishment, and of 'the purposes for which it was supposed to be exercised.'

700. 'The Board think that the manner in which Vengoo Moodelly is spoken of in these 'depositions should have put the Collector on his guard with respect to the influence of that person, 'and should have rendered him cautious in giving credit to his information, unless he found it to 'be supported by unquestionable proof. It appears, however, that he admitted it implicitly, 'without further confirmation than what it received from the depositions alluded to. He does 'not seem to have been struck by the improbability of the circumstances stated in those 'depositions; and believing them, as he appears to have done, it does not seem to have occurred to 'him that the very fact of Vengoo Moodelly having been the confidential medium of the alleged 'corrupt communications therein mentioned, between the Sheristadar and the inferior revenue servants, 'and his afterwards turning informer against them, rendered him at best a suspicious witness, 'and all those equally so who were brought forward by his influence. Without considering these 'things, or the motives by which Vengoo Moodelly might probably be actuated, in giving informa- 'tion against the Head Native Revenue officer of the District in which he himself already acted so 'conspicuous a part; that his object might probably be to increase his own influence by the removal 'of the only person who could oppose any resistance to it, the Collector appears to have adopted it 'at once, and to have sought no other evidence of Jeevan Row's guilt but what Veengoo Moodelly 'produced, before he proceeded to suspend him from his office, and to place him in confinement.'

701. 'The Board regret to observe that the Collector's subsequent proceedings in the case 'in which the character of a principal native servant was at stake, were marked by great irregu- 'larity. A Collector is authorized by Regulation IX of 1822, if information be given to him on '*oath* that revenue papers and accounts, &c., are concealed in a particular house, to issue 'a warrant for its search. But in this instace the search warrant appears to have been issued 'without any such information having been given *on oath*; at least nothing of the kind is record- 'ed. Again, the Regulation provides that a full and perfect list of all papers, &c., seized in virtue 'of a such warrant shall be made out in duplicate on the spot, and one copy given to the occu- 'pier of the house or some person on his behalf; but, as before observed, the person who executed 'the warrant for the search of Jeevan Row's house refused to give any list of the papers found

No. 2 in Collector's letter 5th; in Cons., 15th December,

'therein, although expressly requested to do so by his son. The person 'who executed the warrant himself speaks to this important fact, and

No. 13 in Collector's letter of 30th July; in Cons., 11th August.

'states as the ground for his refusal of the list; that 'nothing to that 'effect was mentioned in the order he had got; a certificate indeed was 'taken from some persons present at the search, to the effect that *papers* only were taken from the 'house, but it does not state what these papers were, since therefore the papers in question were 'not examined on the spot, and no list was made of them at the period of the search as the Regulation 'requires; it is possible that those produced to the Collector by the persons charged with the 'warrant may differ from those found, or may have been substitued for them, and the affirmation 'by the Head Writer of his belief to the contrary in the absence of any list, is of very little weight. 'There is no doubt whatever that the papers forwarded by the Collector in his letter of the 5th 'December are those which were delivered to him, but under the circumstances which attended 'and followed the search, there is room for suspicion that they are not the papers which were 'found in Jeevan Row's house, and the accused is entitled to the benefit of that suspicion. There because after exposing him to a public trial, even if the charges were proved to be totally groundless, he could never repair the injury which not only the character of the Sheristadar but that of his own administration would have suffered. The Collector, it was observed, said that the Sheristadar was at liberty to have cross-questioned the witnesses, but that he never sought to do it. This, however, it was remarked, was not trying a case between plaintiff and defendant, but was examining whether his principal native servant was a proper person to continue to hold that office, and he ought therefore to have taken the most likely means of establishing this point by cross-questioning himself the witnesses against the Sheristadar as well as those in his favor.

721. The removal of the Sheristadar from his house and the separating him from his family, were noticed as acts of great harshness and altogether unnecssary. It was observed that he might with perfect safety have been allowed to remain undistrubed, and that greater extremities could hardly have been requisite had he been engaged in a conspiracy against the peace of the country.

722. It was observed that the imposition of such an enormous fine as Rupees 4,060 would have been an oppressive measure, even if the charges had been proved in the clearest manner. But that it became infinitely more so when we saw on how little foundation they rested. The regulation no doubt authorized, it was said, the levying double the amount of the money corruptly received from the servant who receives it. But a regulation cannot in every case be carried to its extreme length without the grossest injustice. In the present instance it was stated that had the Governor in Council been perfectly satisfied of the Sheristadar's guilt, he would have thought dismissal from office, either without a fine or with a very trifling one, a sufficient punishment. But as he saw no proof of any one of the charges, he concurred in our opinion that the amount levied from Jeevan Row should be repaid to him with interest, and accordingly desires that this be done. It were to be wished, it was said, that he could at the same time be restored to his office, but after what had passed, there was too much reason to apprehend that the Collector and he would never act cordially together, and that the public interests would in consequence suffer materially, we are, however, requested to give this subject our consideration.

723. The Governor in Council observed that nothing was more extraordinary in the Collector's Proceedings than his never appearing to doubt any of the charges. He gave up the third only, because an *alibi* was proved. He seemed to have considered himself as surrounded by a combination formed by the influence of the Sheristadar to prevent his receiving trne information regarding the affairs of his district. Vigilance, it was observed, was an excellent quality in a Collector, but none was worse than habitual suspicion, because it destroyed all confidence between him and those who acted under him, and obliged him to trust to designing strangers. The influence of Vengoo Moodelly, it was remarked, was strongly shewn by the Collector's own letter, where he stated that Vengoo Moodelly requested him to continue the Tahsildar Ramia in office, and that he employed Vengoo Moodelly's peons to watch the Sheristadar because he could not trust his own.

20th, in Cons., 27th March 1826, Paras. 15 and 16.

In Cons., 19th June 1826.

724. Copy of the foregoing correspondence was communicated to the Collector on the 19th June with the necessary instructions on the subject.

To the Chief Secy. to Govt., 7th, in Cons., 7th Aug. 1826.
To the Collector, 19th, in Cons., 19th June 1826.
From the Collr., 5th, in Cons., 10th July 1826.

725. With reference to the above, we submitted for the information of the Honorable the Governor in Council the correspondence noted in the margin, which had passed on the subject between us and the Collector of the District.

726. As it appeared, we observed, that the Collector's opinion of Jeevan Row had undergone no change, we could not recommend his restoration to his former office. In justice to Jeevan Row however, we thought it proper to observe, with reference to the 6th Para. of Mr. Munro's letter, that a short time previous to his suspension, the Collector recommended that his salary should be increased in consideration of his able services, stating that he had risen to the important situation of Sheristadar without any other influence, as far as he could ascertain than that of his own merit.

From Collr. 10th, in Cons., 18th March 1824.

727. We said that we had called upon the Collector for full information regarding the circumstances mentioned in the 9th and 11th Paras. of his letter, and that we would lay the same before the Government with such alterations as might be necessary.

No. 476 of 1826.

728. We also submitted for the orders of the Honorable the Governor in Council a petition from Jeevan Row, praying that he might be restored to office, and that he might be allowed his salary in arrears from the date of his suspension. The first part of this petition, for the reason already given, we could not, we said, recommend; with respect to the second, the Petitioner having been acquitted of the charges on which he was suspended, and the opinion of the Honorable the Governor in Council having been expressed, that it were to be wished that he could at the same time be restored to his office, if there were not reason to apprehend, that, after what had passed, the Collector and he could not act cordially together, we could not but think that his prayer was reasonable; and as in the case of inquiring into the conduct of the Head Sheristadar and other native officers under the Collector of Nellore, when the charges against them were found to be groundless, their full allowances were given to them in arrears from the date of their suspension; so, in the present instance, we recommended that the salary of Jeevan Row should be paid to him in arrear from the date of his suspension to the close of last Fusly, from which time he should be considered as out of employ. Should the Honorable the Governor in Council approve of our recommendation, we stated that we would direct the Collector to submit a statement of the arrears to be paid to Jeevan Row, for special sanction.

From Govt., 25th, in Cons., 27th March 1823.

From the Secy. to Govt., 11th, in Cons., 21st Aug. 1826.

729. Agreeably to our recommendation abovementioned, the Honorable the Governor in Council desired that the salary to which Jeevan Row was entitled as Head Sheristadar under the Collector of Tinnevelly, might be paid to him from the date of his suspension from office up to the end of last Fusly.

730. Copy of the foregoing correspondence was communicated to the Collector on the 21st August.

RELATIVE TO THE CLAIM OF THE FAMILY OF THE LATE DEPOSED POLIGAR OF CHOKUMPUTTY TO THE CONTINUANCE OF THE PENSION WHICH HE ENJOYED FROM GOVERNMENT.

To the Chief Secy. to Govt., in Cons. 19th Feby. 1826; 16th, in Cons., 23rd Jan. 1826.

731. On the 9th February we submitted to the Honorable the Governor in Council a letter from the Collector of Tinnevelly, reporting the death, on the 31st December last, of Chinnunjan Taven, deposed Zemindar of Chokumputty, and requesting instructions respecting the continuance to his family of the pension which he enjoyed from Government.

732. To enable the Honorable the Governor in Council to decide upon this claim, we gave a short review of the circumstances under which the pension had been granted.

In Cons., 17th Dec. 1795.

733. We observed that from a paper transmitted by Mr. Powney, then Collector of Poligar's Peshcush, with his letter to the Board, under date 30th November 1795, it appeared that the original name of this Pollam was Moomullaputty. That in the Malabar year 1611, the Pollam was held by three brothers, the eldest named (*a*) Shempooli Taven, the second (*b*) Vullungapooli Taven, and the third (*c*) Poovah Taven. That the eldest had a son named (*d*) Ardans Taven, and that the second and third were without legitimate male issue. The three brothers, we observed, continued in the uninterrupted enjoyment of their Pollam until the year 1737, and though it was no where stated when the eldest and youngest brother died, it appeared that the second brother (*b*) Vullungapooli Taven survived the other two, and dying himself about the year 1737, left the Pollam to his nephew (*d*) Ardans Taven, his eldest brother's son, then only 11 years old, and in indigent circumstances.

734. We stated that (e) Chinnunjan Taven, brother to a concubine of (b) Vullungapooli, having attached to his interest most of the subjects of the Pollam, attempted to put this (d) minor to death; he, however, escaped and fled, and Chinnunjan Taven then took possession of the Pollam, and remained in the enjoyment of his usurpation until the year 1738, when his manager having opposed Isooph Khan, he (the manager) was seized and beheaded, and (e) Chinnunjan Taven having abandoned the Pollam, it was annexed to the Circar and remained so for a period of eight years, at the expiration of which, upon (e) Chinnunjan Taven entering into certain conditions, it was restored to him, and he remained in possession till the year 1799, about which period we remarked the Pollam was first denominated Chokumputty.

735. In this interval, we observed, the emigrant (d) Ardans Taven, his son (f) Vullungapooli Taven, and his grandson (g) Perriasawmy Taven, had all died, the last leaving a son named Vullungapooli Taven, also called (h) Vulliah Taven, who obtaining the assistance of some of the adjacent Poligars, proceeded against the usurper at Chokumputty, and obliged him to abandon the Fort and Pollam.

From Mr. J. Landon, 28th Feb., in Cons., 10th Mar. 1794.

736. We noticed that (h) Vulliah Taven remained in the enjoyment of the Pollam until the year 1787, when, in consequence of the attachment of the Company's Government, he was dispossessed by the Nabob's manager (e) and Chinnunjan Taven was again placed in possession. Chinnunjan, we remarked, died in 1790, and was succeeded by his son then a minor, (the man whose death is now reported by Mr. Monro) under the guardianship of Moottoosamy Taven, his paternal uncle.

From Govt., in Cons., 18th Jan. 1796.

737. We observed that the Pollam continued in this minor's hands until the end of 1795, when the rights of the former Poligar (h) Vulliah Taven were recognized by Government, and he was, under their orders of the 13th January 1796, restored to his Pollam by Mr. Powney, the then Collector of Poligar's Peshcush, and the minor Poligar Chinnunjan Taven (the man now deceased) was deposed.

From Mr. Powney, 14th, in Cons., 22nd Feb. 1796.
From Govt., 10th, in Cons., 15th Aug. 1796.
From Govt., 3rd, in Cons., 8th Sept 1796.

738. We stated that Mr. Powney, at this time, stipulated with the restored Poligar that a suitable provision should be made for the deposed minor and his family, and recommended that the village of Coolianary, situated in the Pollam, should be conferred upon them—a measure which was approved of by the Government, and agreements were passed between the parties in 1796 for its future possession.

739. We observed that at the desire of the deposed Poligar Chinnunjan Taven (recently deceased), this village was in the following year (1797) taken possession of by the reinstated Poligar, who agreed by another Muchilka given to the Collector, to pay in lieu thereof a monthly sum of 110 Cully Chuckrums. This, we stated, was for some time paid by him, but that it was no where to be found upon the records when and wherefore this payment had ceased.

From Mr. Cotton, in Cons., 31st July 1815.
To Govt., 10th, in Cons., 10th Aug. 1815.

740. We further observed that in 1815 the deceased had brought this circumstance to the notice of the Board in a petition soliciting the interference of Government with the present Zemindar to procure him this allowance, and that the Board in submitting their report upon the case to which we referred the Honorable the Governor in Council, together with the correspondence which had passed with the Collector of Tinnevelly on this subject, had stated that they had in the first instance directed the Collector to institute a suit against the existing Zemindar in the Zillah Court, for the recovery of the amount of arrears due, and for the future payment of the pension; but that on learning that the present Poligar denied all knowledge of any Muchilka having been entered into by his father, for the payment of any monthly allowance to Chinnunjan Taven, lately deceased, and that neither the original Sunnud from the reinstated Poligar granting the village, nor the Muchilka subsequently entered into by himself for the payment of a commutation in money, were any where to be found, the Board were of opinion, under the circumstance of the village having been since made over to the present Poligar's family, by deed of permanent settlement, without any stipulation in favor of the deceased, that it would be fruitless to prosecute any suit in the Courts for the recovery of the allowance, and that the only alternative was to provide a subsistence for the deceased by monthly allowance from the Government, who had indirectly guaranteed to the deceased the payment in money, in lieu of the village, originally bestowed on him, but subsequently included in the deed of permanent settlement granted to the present Zemindar, and they therefore recommended that a pension of 30 Pagodas per mensem should be granted to the deceased Chinnunjan Taven from 1st June 1815.

In Cons., 10th Sept. 1818.
In Diary Cons., 14th Sept. 1818.

741. We remarked that the Government in reply had been pleased to sanction this arrangement on the 1st September 1818, and orders were accordingly issued to the Collector of Tinnevelly on the 10th of that month, and we observed that from that period up to the date of his death, the Poligar had continued to enjoy this pension.

742. Under the foregoing explanation he stated that it remained for the Honorable the Governor in Council to decide whether it should now be continued to the family of the deceased, and adverting to the circumstances under which the original grant of the village of Coolianary was made to the deceased, we were disposed to think that it was intended as a *permanent* provision for him and his family, and under this view of the case we recommended that the pension should be continued. But we observed that it was a charge which certainly ought to be borne by the Zemindar; it might be proper that the Collector should be instructed to press this upon the person holding the Zemindary, when an opportunity for a successful result might offer, which we feared was not likely to be the case, so long as the present incumbent was in possession of that estate.

From the Secy. to Govt., 21st Feby., in Cons., 2nd March 1826.

743. In reply we were informed that under the circumstances which we had represented, the Governor in Council deemed it proper to continue a provision for the support of the family. It was remarked, however, that they were considered as having a claim rather on the liberality than on the justice of the Government, and adverting to the expediency of making this distinction, as well as to the fact that allotments made by Poligars, whether in land or in money, for the maintenance of their relatives, were usually diminished in value or amount as the degree of consanguinity became more remote, the Governor in Council directed that from the date of Chinnunjan Taven's death the allowance should be reduced from 105 to 95 Rupees per month.

744. It was further observed from the information which we had furnished, it did not seem quite clear that the burthen of this allowance ought in equity to be borne by the Zemindar of Chokumputty rather than by Government, because this might depend upon the mode in which the Peshcush of the Zemindary was settled. But that if it were clearly ascertained that the Zemindar should bear it, the Honorable the Governor in Council was of opinion that the Collector ought to take any opportunity that might offer of pressing the point with a prospect of success, and it was remarked that the claim on the Zemindar might, it was probable, be enforced, if either the original sunnuds of his father granting the village of Coolianary, or the Muchilkah, subsequently entered into for a commutation into money were discovered.

745. Copy of the foregoing correspondence was transmitted to the Collector on the 30th March.

PEARL FISHERY.

To the Chief Secy. to Govt., in Diary Cons., 29th Dec. 1825.
In Cons., 19th Nov. 1825.

746. On the 26th December 1825 we transmitted a letter from the Collector of Tinnevelly, under date 14th of the same month, and stated for the information of the Honorable the Governor in Council that there would not be a Pearl Fishery for the next twelve months.

747. We recommended for sanction the expenditure of Rupees 62-10-0 incurred in the examination of the state of the Pearl Oyster Banks on the coast of Tinnevelly.

From the Secy. to Govt., in Cons., 16th Jany. 1826.

748. On the 10th January last we were informed in reply that the Honorable the Governor in Council sanctioned the above charge of Rupees 63-10-0.

749. Copy of the foregoing letter was communicated to the Collector on the 16th January.

Relative to the state of the Spice Gardens.

750. On the 7th December we submitted to the Honorable the Governor in Council the letter from the Collector of Tinnevelly noted in margin, reporting upon the present state of the Spice Gardens in his district, and tracing their progress from their first formation.

To the Chief Secy. to Govt., in Cons., 7th Dec. 1826.
12th Oct., in Cons., 23rd Nov. 1826.

751. We observed that the cultivation of the nutmeg tree was reported to have been attended with considerable success, and that the wild native plants when engrafted with the branches of the cultivated nutmeg, had been found to thrive so well as to afford an expectation of their being more hardy, and producing at an earlier period than plants reared from seed. That from the perfection to which the fruit had been brought in the Tinnevelly district, the Collector considered it desirable that it should be prepared for use in the best manner, and had with this view suggested that "an application be made to one of our settlements in the Eastern Seas, either "for a party of three or four men skilled in the process, or for very minute information as to the "method observed in treating the fruit immediately after gathering; but specifying not merely "each process in its order, but its duration; as in the process of drying by fire, for example, "much of the nicety of the operation must depend upon the close or distinct application of heat, "the length of time and the temperature, and perhaps even the quality of the fuel; and in the "application of lime water, the proper proportions of lime to water, and of the infusion to the "quantity of fruit must be of consequence." As we had not any means of affording the information requested by the Collector, we begged to recommend his suggestion to the consideration of Government.

752. We remarked that there were two plants of the Mangoosteen which bore fruit, but were not prolific. That the clove tree grew with great luxuriance, but that the chocolate-nut tree had not yet multiplied rapidly, although the Collector was of opinion that it would grow rapidly in well sheltered gardens. That coffee was stated to thrive well, and that the Collector proposed, as soon as the Coast was open, to send some by way of experiment to the Madras market, that it may be fairly put in competition with the produce of other places.

753. That the expense of the Spice Plantations having been blended at their establishment so closely with those of the Cinnamon Gardens that they cannot now be separated, the Collector had been able to form a comparison of the former with the return from sales and estimated value of produce in store only from A. D. 1816, subsequently to the sale of the Cinnamon Gardens. That from this comparison he stated that the Spice Plantations appeared to have been a source of annual expense amounting to Rupees 400-4-2½. That this he conceived might be diminished, there being great difficulty in obtaining an intelligent Superintendent, and the experiment not having yet been fully attended to.

754. We concluded by observing that the Collector appeared to have paid great attention to the improvement and extension of the Spice Plantations, and that he was of opinion that should the cultivation of the spices he had reported on be considered an object of importance, it might be extended almost without limit.

755. In reply to the above, it was stated that as the Spice Gardens in the Tinnevelly district were not attended with any considerable expense, and the cultivation might be extended and improved with some prospect of advantage, the Governor in Council was of opinion that they should be kept up; and would cause a reference to be made to the Government at Fort Cornwallis for the purpose of ascertaining the best method of preparing the produce for sale and shipment, and in order to obtain the services of a few persons skilled in the process, if they could be procured at a moderate expense.

From the Acting Secretary to Government, 26th, in Cons., 28th December 1826.

756. From the attention of the Collector and the services of an active and intelligent Superintendent, if one could be engaged, the Governor in Council anticipated much benefit.

COIMBATORE.

Settlement for Fusly 1235.

Proceedings, in Cons., 17th July 1826.
From the Principal Collector of Coimbatore, 15th, in Cons., 27th April 1826.
Sub-Collector's report in a letter from the Principal Collector, 8th, in Cons., 15th May 1826.

757. On the 20th July we submitted for the orders of the Honourable the Governor in Council the following Extract from our Proceedings under date the 17th of that month on the Settlement of the Coimbatore District for Fusly 1235 as detailed in the reports noted in the margin.

758: The Settlement of Fusly 1234 "was noticed as the highest that had been made since "the provinces of Coimbatore came under the British Government. It is, however, exceeded "by the Settlement of Fusly 1235 as exhibited in the following Abstract Comparative State-"ment."

ABSTRACT.

	Settlement of Fusly 1234.			Settlement of Fusly 1235.			Increase,			Decrease.		
Punja or dry land	10,47,568	0	3	10,61,925	9	5	14,357	9	2	...	...	...
Garden land	5,36,759	15	1	5,40,974	6	2	4,214	7	1	...	.	...
Nunja or wet land	4,58,361	3	3	4,67,227	4	2	8,866	0	11	...	...	...
Total ...	20,42,689	2	7	20,70,127	3	9	27,438	1	2	...	...	...
Grass land dry and wet	1,16,516	11	3	1,20,439	13	9	3,923	2	6	...	...	...
Total ...	21,59,205	13	10	21,90,567	1	6	31,361	3	8	...	...	...
Deduct ¼ and ½ remissions to Brahmins and Mahomedans ...	1,423	15	1	1,653	7	4	229	8	3	...	...	...
Remainder	21,57,781	14	9	21,88,918	10	2	31,131	11	5	...	...	...
Soornadayem including Moturpha.	1,61,315	10	1	1,60,217	13	7	...	...	...	1,097	12	6
Total ...	23,19,097	8	10	23,49,131	7	9	31,131	11	5	1,097	12	6
Rented villages	1,974	4	3	2,482	14	10	508	10	7	...	...	...
Poligar's peshcush	28,019	9	10	28,019	9	10	...	...	...	...	...	...
Grand Total ...	23,49,091	6	1	23,79,634	0	5	31,640	6	0	1,097	12	6
Deduct Decrease...							1,097	12	6			
Net Increase ...							30,542	9	6			

759. 'The aggregate amount of increase under various heads on the other hand is Rupees '1,02,578. Of this Rupees 37,619 is from waste land brought into cultivation and reclaimed from

'forests, from land, the rent of which was remitted last year, and from land re-measured. Rupees '37,138 from the augmented rent of grass land brought under cultivation, and of land converted from 'punjah into nunjah and garden, &c., and Rupees 26,957 from the progressive augmentation of 'the rent of cowle lands besides other small items.'

760. 'Under the head of Moturpha and Soornadayem there appears a small decrease of 'revenue which is fully and satisfactorily explained.'

761. 'The Principal Collector reports that one hundred and thirty-nine cowles were grant'ed within the year for digging new wells and 19 for repairing old wells. The Board concur 'with the Principal Collector in considering the undertaking of these works a satisfactory proof 'of the accumulation of capital and of the increasing prosperity of the district. In this view the 'extension of cultivation to lands formerly under grass before alluded to is also deserving 'of notice.'

762. 'The Board observed with much satisfaction that the collections continue to be made 'in Coimbatore with remarkable punctuality. The amount of kists due on account of Land 'Revenue inclusive of Moturpha on the 31st May was Rupees 21,58,853-13-1; the collections at 'the same time amounted to Rupees 21,49,964-11-11; the balance out'standing being only Rupees 8,899-1-2.'

D, C and B for May 1826.
In Cons., 19th June 1826.

763. 'The Principal Collector remarks that the collections are backward only on the Tobacco 'lands because the ryots are unable to dispose of their produce, no contract having as yet been 'concluded. As the Board have recently taken the subject into consideration in a general point 'of view, and their sentiments upon it are recorded, and will be laid before the Government in a 'separate form, it is unnecessary to make any observations regarding it in this place.'

764. 'The Principal Collector submits a statement of the Settlement collections and balance 'of revenue for 10 years, from Fusly 1225 to 1234, and requests permission to remit a balance of 'Rupees 59,845-6-11 which he states to be irrecoverable. This balance includes the sum of Rupees '3,529-1-4 due upon the Settlement of Fusly 1234 from lands which suffered severely from 'drought. The Board will take into consideration the propriety of making this remission when 'they receive the statements which the Principal Collector, in the postscript to his report pro'mises to furnish as soon as they can be prepared. Meanwhile, if the Principal Collector is satis'fied that no part of the balance is due by Circar servants or village, in other words, that no 'part of it has been already collected from the ryots, although omitted in account by the Village 'or Taluk officers, the demand should not be pressed.'

765. 'Referring to the statement abovementioned, the Principal Collector remarks that 'the real produce of the Land Revenue has, one year with another, exceeded the Settlement, by 'additions thereto from the revenue of "land cultivated after the conclusion of the Settlement" and 'of "land fraudulently and accidentally omitted from the Settlement." These items, he observes, 'though entered in the accounts under the head of Extra Revenue, should be considered as forming 'a part of the proper resources of the year. In this observation the Board concur.'

766. 'In the 10th para. of his report the Principal Collector explains the discrepancy 'noticed by the Board in their Proceedings on his Settlement for last 'year, relative to the average assessment on the nunja lands of Erode. 'The average of Rupees 11-6-2, it appears, refers *to two villages only* '*irrigated from tanks*, while the average of Rupees 16-3 refers to the other nunja lands irri'gated from the *river Bhowany*. The figures were written erroneously in the Principal Collector's 'Report on the Settlement of last year by a mistake of the copyist.'

In Cons., 26th September 1825, para. 7.

767. 'The Principal Collector also satisfactorily explains the alterations in his Jumma'bundy Statements adverted to by the Board in the 8th para. of the same Proceedings. As it seems 'that the lands in question were assessed as one crop lands, they were properly transferred to that 'head in the accounts. Similar transfers appear in the accounts of the Settlement of Fusly 1235. 'It should be understood, however, that if, by the accession of additional means of irrigation 'these lands are rendered capable of producing two crops, an additional tax will be collected from 'them and brought to account under the usual head.'

768. 'In the Ayacut Statement No. 1 accompanying the Principal Collector's report shew'ing the extent and value of Government lands, 1,532 bullas of punja land assessed according to 'the Mahratta copy of the statement at Rupees 4,538, are deducted under the head of "disputed 'lands of Shamnaicken Pollepat." The same deduction appears in former statements. The 'nature and origin of the dispute here alluded to and the prospect there is of its being settled, 'should be stated.'

769. 'The above abstract shews an increase in the Settlement of Fusli 1235 to the amount 'of Rupees 30,542-9-6, but from this is to be deducted a remission of about 3,000 Rupees which 'the Principal Collector thinks it will be necessary to make at the close of the Fusli on account 'of the failure of crops from want of water. After allowing for the remission, the net increase 'of revenue in Fusli 1235 will be about Rupees 27,500 a very satisfactory result.'

770. 'The Principal Collector reports that the early part of the season was highly favourable 'and that most of the dry lands and wet lands irrigated from rivers yielded more than an aver'age crop, but that the season was less favourable to the wet lands irrigated from tanks, from 'the failure of the latter rains in consequence of which many of the tanks were left dry.'

771. 'The details of the Settlement shew a decrease under various heads amounting in the 'aggregate to Rupees 70,972. The principal decrease is on account of land relinquished, Rupees '39,600. One item of this decrease, amounting to Rupees 13,122, is the rent of land left unoccu'pied in consequence of the death, desertion, or reduced circumstances of ryots of which the 'greater part appears to be in the taluks under the management of the Sub-Collector. Another 'item amounting to Rupees 5,009 is the rent of lands dependent upon tanks in the taluks of 'Andcor, Pandarie, Sattimangalum, Danagen Cottah, and Erode which 'were left uncultivated from a deficiency of water in the tanks, and 'were therefore properly excluded from the Settlement, although com'ing under description of "Putkut lands in the ordinary occupation of ryots." It is on account 'of lands of the same class included in the Settlement that the further remission of Rupees 3,000 'above alluded to is proposed to be made by the Principal Collector, the crops raised on them 'having perished from a want of water. This remission appears to be necessary under the cir'cumstances stated. The Principal Collector will be pleased to report the exact amount to be 'given up, for special sanction. The other items of decrease under this head are on account of 'the exchange of lands, grain lands not cultivated, grass lands resumed, &c., which do not require 'particular notice.'

Rupees 9,442.
Sub-Collector's Report, para 3.

772. 'Besides the diminution of revenue on account of land relinquished, there is a decrease 'of Rupees 26,104 on account of a reduction of rent on punja land converted into grass, and 'garden and nunja land converted into punja, &c., and on punja garden, and nunja land culti'vated on Cowle, and of Rupees 4,259 on account of a Shotrium granted to Govind Row, the late 'Head Sheristadar. The other items of decrease are inconsiderable.'

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774. 'It is hardly necessary for the Board to add that they see reason to continue highly 'satisfied with Mr. Sullivan's administration of the revenues of Coimbatore.'

From the Acting Secretary to Government, in Cons., 20th November 1826.

775. In reply to the foregoing it was observed in a letter from the Acting Secretary to Government under date the 10th November last that the Settlement of Coimbatore for Fusly 1235 exhibited an increase of Rupees 30,542-9-6 above that of Fusly 1234, which was the highest that had been made since the province of Coimbatore came under the British Government. That this improvement of the revenue was observed to arise chiefly from an extension of cultivation and from the augmented rent of grass and Cowle lands; and coupled with the accumulation of capital in the district as evinced by the increased undertaking of new works for improving the irrigation of the lands, and the great punctuality with which the collections are made, was satisfactory proof of the high state of prosperity which to the District had attained under the management of Mr. Sullivan.

Vide para. 764 of this Report.

776. That the Governor in Council approved the orders issued by us with respect to the balances deemed irrecoverable by the Principal Collector as reported in the 7th paragraph of our Proceedings.

Vide para. 767 of this Report.

777. That the 'accession of additional means of irrigation' which was stated in the 10th paragraph of our Proceedings to be the ground on which an additional tax would be levied on lands which are thereby enabled to yield a second crop was understood to apply to means furnished at the expense of Government not at that of the Ryot.

778. The Governor in Council we were informed in conclusion was well pleased to observe the favourable mention made by the Principal Collector of the services of the Sub-Collector Mr. Clive and of the Head Assistant Mr. Clementson.

779. Copy of the foregoing letter was communicated to the Principal Collector on the 20th November.

On the Tobacco Monopoly in Malabar.

Proceedings, in Cons., 29th June 1826.

780. On the 13th July we submitted for the orders of the Honourable the Governor in Council the following extract from our Proceedings under date the 29th June last on the Tobacco Monopoly in Malabar.

In Cons., 30th January 1826.

781. 'Read again the letter from the Principal Collector in Coimbatore under date the 19th January last'.

782. 'There are few subjects on the revenue records of this Presidency which have undergone more repeated or more voluminous discussion than the Monopoly of Tobacco in the province 'of Malabar.'

To Government, 30th, in Cons., 30th December 1811.

783. 'This Monopoly was established so far back as 1807, though it was not legalized, or 'protected by any enactment in the Code of Regulations until the 'year 1811 when Regulation VII was passed.'

To Government, 30th December 1811.

784. 'Mr. Græme, the Commissioner in Malabar, states that before the introduction of the 'Monopoly the price of Tobacco to the consumer was Rupees 60 per candy. On its introduction in 'Fusly 1216 the stock on hand was bought up by the Collector at Rupees '80 for the Tenmoogam kind, and Rupees 70 for the Vadamoogam. In 'Fuslies 1217 and 1218 the Monopoly was supplied by Mr. Bell, the 'Commercial Resident at Palghat, at the rate of 60 Rupees for the former, and 50 for the latter. 'In Fusly 1219 the same rates continued, Mr. Bell supplying the latter only, and Natives the former, a duty of 25 Rupees imposed on the frontier being remitted to them.'

To the Chief Secretary, 2nd, in Dy. Cons., 6th January 1812.
Do., 8th, in Cons., 8th June 1812.

785. 'In Fusly 1220 in Coimbatore first furnished the supply, 'at the average rate, for both kinds, of Rupees 47¼ or 7¾ less than 'before, and this system continued, after the promulgation of Regulation VIII, 1811, until Fusly 1226, (1816.)'

To the Chief Secretary, 6th, in Cons., 6th May 1816.
Do. 21st, in Cons., 20th July 1817.

786. 'This Regulation, establishing a Monopoly of Tobacco in Coimbatore, had been 'enacted exclusively for the protection of the Malabar Monopoly, not 'with the view of deriving any revenue from it in Coimbatore. But after 'the enquiry of the Commissioners into the abuses committed by Casa 'Chetty in that Province, the Collector having represented that it had 'given rise to much oppression, the Board recommended that it should be rescinded, and a Regu'lation framed for that purpose, was duly submitted and discussed.

From the Collector of Coimbatore, 11th, in Cons., 18th August 1817.
Do. do., 6th, in Cons., 19th February 1818.

787. 'Though Regulation VIII, 1811 never has been rescinded, the cultivation of Tobacco 'in Coimbatore was by proclamation declared free and the Monopoly 'in Malabar ceased to be supplied through the agency of the Collector 'in Coimbatore and his servants. In lieu of such agency contracts 'were entered into in Fusly 1227 by the Collector of Coimbatore with 'certain merchants who furnished the supplies for that year at Ponany 'at Rupees 44-10 per candy. In Fusly 1228, the same arrangements continued at the advanced 'price of Rupees 48-2. But the Collector having complained that much bad Tobacco had been 'imported, the Board desired a clause to be inserted in all future Contracts forfeiting to 'Government all Tobacco rejected by the sorters in Malabar. In Fusly 1229, the contract was 'again concluded by the Collector in Coimbatore, at Rupees 45-14 per candy.'

From the Principal Collector of Malabar, 24th December 1819, in Cons., 3rd Jany. 1820.
From Mr. Sullivan, 27th March, in Cons., 2nd April 1821.
From Malabar, 14th and 26th January 1822, in Cons., 24th and 31st do.
From do., 25th November, in Cons., 2nd December 1822.
From do., 5th, in Cons., 14th June 1824.

788. 'The Collector in Coimbatore having complained of the irksome nature of this duty, 'the contract in Fusly 1230 was concluded by the Collector in Malabar 'stipulating for the delivery of the article at the same place (Ponany) 'at the rate of Rupees 43¾ per candy. In Fusly 1231 there were no 'offer in Malabar, and the contract was concluded with the Collector 'in Coimbatore at Rupees 43½ per candy. In Fusly 1232 the contract 'was renewed in Malabar at the rate of 56 Rupees per candy for the 'Vadamugam, and Rupees 49 for the Tenmugam kind. In Fusly 1233, 'the contract price was reduced in communication with the Collector 'in Coimbatore to 54 Rupees per candy and in Fusly 1234 to Rupees 51¾ per candy.'

From Mr. Warden, 3rd, in Cons., 18th June 1810.
Do., 22nd, in Cons., 30th July 1810.

789. 'When the Tobacco Monopoly was first introduced into Malabar, 60 Pagodas was fixed 'as what is termed *the Government Monopoly price*; in other words, 'Tobacco at this rate was received at the great depôts by the Col'lector's Agents who instead of monthly pay were allowed a premium 'of one or two Pagodas on its issue to the licensed retail dealers, to 'whom they sold it at Pagodas 61 or 62, and these persons disposed of it to under-vendors, who 'sold it for consumption at Pagodas 63 to 65 per candy of 640 lbs.'

To the Chief Secretary, 30th July 1812.
From Mr. Secretary Hill, 9th, in Cons., 16th November 1813.
Proceedings of the Board, in Cons., 16th January 1815.
In Dy. Cons., 6th Feby. 1815.
In Cons., 29th February 1816.
In Cons., 2nd September 1816.

790. 'Soon, however, after the Monopoly had been legalized by a Regulation, representations 'were made against its effects by Mr. Baber, the Judge in Malabar, 'and the reply of the local Collector thereto was laid before the 'Government on the 30th July 1812. A similar complaint was renewed 'by the Judge on circuit and the Court of Sadr Adalut within the year '1813, and a very elaborate proceeding thereon was held by a former 'Board of Revenue on the 16th January 1815, which was submitted to 'Government on the 2nd February of that year and terminated in the 'Government reducing the retail Monopoly price on the 3rd February '1816 to Pagodas 50 as stated in Mr. Warden's letter of the 24th

'nor indeed to be very clearly made out; and the Board believe that the great mischief arising ' from the Monopoly is the incentive it affords to smuggling and all its attendant crimes, the 'inconvenience in Coimbatore being comparatively trifling.'

801. 'To follow Mr. Sullivan through his argument of the "illegality" of the Malabar 'Monopoly seems hardly requisite, for the same Government which, without a law, introduced 'field assessments into Coimbatore, was quite competent to establish by law a Monopoly in the 'neighbouring province. To argue against its justice, or expediency is quite a separate matter, and 'that much may be urged against both, is fully shewn in the writings of Mr. Baber the Zillah 'Judge. Mr. Read the Circuit Judge, the Sadr Udalut Mr. Græme, the Commissioner, and the 'Board of Revenue before referred to. But the Monopoly in Malabar, whether unjust and inex- 'pedient, or otherwise must rest on its own intrinsic merits, and is not the immediate cause of the 'inconvenience complained of in Coimbatore; for it is not so much the Monopoly itself, as the 'peculiar system hitherto adopted for its supply which is supposed to have affected the interests 'of the Coimbatore ryots. Indeed the Monopoly in Malabar under proper arrangement is calculat- 'ed to establish a fixed demand for a staple product of Coimbatore, and in this respect must be 'beneficial to the ryots of the latter province, and it is only by excluding competition in the pur- 'chase of that produce that it can be injurious to their interests.'

802. 'The Monopoly in Malabar has no doubt thrown the purchase of all Tobacco for that 'province into the hands of the Government. At first, they obtained supplies by contract, and 'little complaint was made in Coimbatore; they afterwards adopted the agency of their own ser- 'vants, and bought the Tobacco, by their means from the growers of it in Coimbatore. This system, 'however gave rise to such abuse and oppression, as to induce the 'Coimbatore Commission, of which the Principal Collector was a mem- 'ber, to urge its abolition. Contracts were again reverted to; but experience had shewn that the 'grant of the contract to any single person particularly, if the same individual should also take 'the contracts in Travancore and Cochin as has lately happened, vests him with the Monopoly 'nearly of the Coimbatore market, the Tobacco produced in which is calculated almost exclusively 'for those provinces, and thus enable him, in some degree, to force on the ryots his own prices.'

See Mr. Sullivan's letter, 19th, in Cons., 30th January 1826.

803. 'The Board, however, must observe that, if no more Tobacco were cultivated in 'Coimbatore than what was sufficient for home consumption and the 'external demand, the ryots there would have the Contractor much at 'their mercy also, except that combination is not so easy with the many, as with the few. The 'Malabar Monopoly, by raising the price in that province, may have somewhat diminished the 'consumption there; but that the Coimbatore ryots have suffered no great inconvenience from 'this result seems admitted by Mr. Sullivan himself, who, under date the 27th March 1821 esti- 'mates the average produce of Coimbatore at 4,000 candies for the whole of which he states that 'there is a demand either in Malabar, Travancore, or Cochin.'

In Cons., 2nd April 1821.

804. 'To abolish the Malabar Monopoly, which throws the purchases in Coimbatore exclu- 'sively into the hands of the Government, its agents, or contractors is no doubt an effectual 'means of opening the market in the latter province; but it is very doubtful whether this would 'remedy the inconvenience of which Mr. Sullivan, complains where the article grown is of such 'precarious production, and the market for it is, from the peculiar nature of the Tobacco pro- 'duced in Coimbatore, confine to particular provinces, inconvenience will perhaps necessarily 'occur under any system. It is nowhere stated that the cultivation of Tobacco in Coimbatore 'has of late years decreased, on the contrary, if a superabundant produce has in any degree 'reduced the price, the same inconvenience will be felt under a free market, as under a Monopoly 'the loss in one year, under either system, must be counterbalanced by enhanced demand and

'price in another or if this does not occur, the inconvenience will soon prove its own remedy, 'by a diminished cultivation of the article so as one year with another to proportion it to the 'demand.'

805. 'Besides, other means that the total abolition of the Monopoly may be adopted to 'increase the competition in Coimbatore. The augmentation of the number of contractors for 'the supply was one of various means suggested by Mr. Græme, the Commissioner; and the re- 'cent suggestion of the Principal Collector mentioned in para. 13, lately sanctioned by the Board, 'tends directly to this end. It is resolved to request the opinion of the Collectors in Malabar 'and Coimbatore, whether this measure may not, with advantage, be still further extended by the 'Collector in Malabar hereafter inviting offers for the supply in shares of a less quantity than '200 candies as proposed by Mr. Græme, the average of the whole to be the contract price, and 'the entire quantity required to be divided amongst the bidders, so as to embrace a considerable 'number. The Collectors will state what the minimum quantity should be, as if greatly reduced, 'too numerous a competition might enhance the purchase price in Coimbatore to an extent 'which would be objectionable.'

806. 'With respect to the Monopoly in Malabar itself, the Board remark that, so far back 'as the 16th January 1815, a former Board of Revenue expressed their 'opinion in favour of its abolition and the substitution for it of an 'excise duty by licenses fortified by an import duty by sea and land. 'On the 12th March 1821, a subsequent Board, of which the present 'Principal Collector of Coimbatore was an acting Member, repeated the recommendation for its 'abolition, and proposed to substitute for it a transit duty; and they were informed, in reply, that 'a Regulation for this purpose would be prepared and submitted to the authorities in England 'meantime, they were directed to report as to the practicability of substituting for it a tax 'on the land whence this commodity is produced.'

Proceedings of the Board, 16th January 1815.
To the Chief Secretary, 12th March 1821.

807. 'This report was submitted by the Board on the 23rd December 1822, and the Govern- 'ment, in their orders upon para. 111 of the General Revenue Letter from England dated the 18th 'August, and para. 45 of a General Letter dated the 29th September 1824, have called on the Board 'with reference thereto and to Mr. Græme's report as Commissioner, to submit their sentiments 'fully on the whole subject.'

808. 'Mr. Græme in his report of the 14th January 1822, from paras. 1322 to 1333, discusses 'this subject. The principal defects of the present Monopoly are stated 'by him to be; first that the same good Tobacco as formerly is not to 'be procured; 2ndly, that there is an increased liability of scarcity in 'the supply; 3rdly, that the growers do not obtain a fair price for it; 4thly, that it has interrupted 'other petty traffic formerly existing; 5thly, that it exists a host of smugglers, and consequently 'an increase of crime created frauds amongst the native servants, and augments the duties 'of the Collector and Magistrate and of the superior Courts.'

Enclosure from Government, 19th, in Cons., 22nd July 1822.

809. 'As regards the first two objections, it must be the study, as it is the duty, of the 'Principal Collector in Malabar to obtain the best supplies and to suggest every means for this 'purpose to the Board, who will be glad for the security of future supplies to extend the 'contract beyond one year; with respect to the third objection, that the Coimbatore ryots do not 'obtain a fair price for their produce, the Board remark that up to the close of Fusly 1232, this 'would not seem to have been the case. In his letter of the 16th June '1822,' Mr. Sullivan says "the cultivation of Tobacco was for some '"years carried on by licenses issued from the Revenue Department, and the growers were obliged '"to deliver the whole produce to Government at fixed rates *the rates* '"*were very liberal.*" Now the rates here alluded to were the highest 'from 7½ to 8 Pagodas per candy, the lowest 3 Pagodas, and the aver-

Para. 3.

See letter from Mr. W. Garrow, 9th, in Cons., 17th February 1814. Para. 9.

'August 1816; pagodas 46 being the price reserved to Government and, pagodas 4 the allowance 'to its agents.'

791. 'Accordingly when Mr. Græme visited Malabar, he reported (in January 1822), that, 'although the Government's selling price at the great depôts at Palghaut, Ponany and Calicut was 'only Pagodas 46 or Rupees 161, yet Rupees 8-3q.-5r. being added to cover the Agent's profits, it 'was sold at 11 inferior depôts for Rupees 169-3q.-50r. and was retailed by a certain number of 'licensed vendors at an advance of Rupees 5-0 50 or Rupees 175, being 50 Pagodas, at which it 'was fixed as before stated.

792. 'But Mr. Græme explained that though this was the regulated retail price by these 'licensed vendors, yet that it was purchased from them at the price in 'question, by other retailers, without limit as to number who sold it at 'Rupees 220; and that by short * weights, they occasionally raised 'the retail price even to Rupees 299. Indeed that the consumer seldom 'obtained it at the Government Monopoly price was particularly 'noticed by the late Collector in Malabar, Mr. Vaughan in para. 16 of his letter to the Board 'under date the 6th January 1822, in which he says "although the licensed vendor purchases it 'at the Stores at the Monopoly rate, he raises his price according to the scarcity of the article, 'which I verily believe has not unfrequently been sold since these difficulties (in the supply) com'menced, at 200 per cent profit,—a fact which not all the vigilance of my establishment could 'effectually check as it has to go through so many hands before it comes to those of the actual 'consumer.'

* The Magistrate in Malabar possesses authority to punish such practices.

In Cons., 14th January 1822. Para 16.

793. 'Under these circumstances it seems matter for regret that the late Collector to cover 'the rise in the purchase price of the Tobacco should have recommended, 'the Government Monopoly price to be raised from Pagodas 46 as 'before stated to Pagodas 50 thereby increasing the Government 'retail price to Pagodas 54; which the Government on the 26th March '1822 were induced to sanction at the recommendation of the Board.'

From the Collector, dated 26th January, in Cons., 31st do. 1822.

In Cons., 1st April 1822.

794. 'The following is the revenue derived from the Monopoly of Tobacco in Malabar and 'Canara, during the last five years, taken from the accounts annually forwarded by the Collectors.'

Malabar.	Fusly 1230	1231	1232	1233	1234.
Gross revenue	3,61,309	3,70,962	3,78,479	3,94,616	4,10,475.
Charges for purchase	72,203	84,661	1,34,577	73,813	1,16,150.
Ditto of superintendence ...	19,694	27,335	24,723	26,889	32,413.
Total Charges. ...	91,898	1,11,996	1,59,300	99,702	1,48,563.
Net revenue. ...	2,69,410	2,58,965	2,19,178	2,94,914	2,61,912.

Canara.	Fusly 1230	1231	1232	1233	1234.
Gross revenue	2,40,159	2,24,886	2,24,495	2,37,825	2,48,601.
Charges for purchase	1,07,918	88,439	87,106	94,141	91,516.
Ditto of superintendence ...	6,698	6,807	6,274	6,295	7,185.
Total Charges ...	1,14,607	95,245	93,380	1,00,437	98,702.
Net Revenue... ...	1,25,551	1,29,641	1,31,115	1,37,388	1,49,899.

795. 'The foregoing short review of what has hitherto passed respecting the Tobacco 'Monopoly in Malabar seemed necessary before proceeding to the consideration of the letter 'from the Principal Collector in Coimbatore under date the 19th January last bringing to the 'notice of the Board his former communications on this subject.'

796. 'In this letter Mr. Sullivan referring to his previous communications respecting the 'evils which he considers the Monopoly in Malabar to entail on the ryots in Coimbatore proposes 'that to ensure to the latter a fair price for their produce the Monopoly in Coimbatore should be 'put upon the footing of the salt Monopoly in other districts. "Government" he observes would 'then (as they did some years ago) take the Tobacco at a fixed price, and instead of sending it 'to Malabar, retail it at the depôts in Coimbatore for a Monopoly price, Mr. Sullivan does not 'intend the Board presume that the *cultivation* of Tobacco should be placed under the same 'restrictions as the manufacture of salt, but merely that the Tobacco suited to the market of 'Malabar should be purchased exclusively by the Government.'

797. 'In this same letter Mr. Sullivan refers to his previous communications of the 20th 'July 1821 and 16th June 1822 laid by the Board before the Government on the 23rd December 1822, in which was discussed the pro'posal for raising the revenue now derived from the Malabar Monopoly 'by a land tax to be imposed on the Tobacco grown in Coimbatore, 'and in which objections were raised which were deemed fatal to that suggestion.'

In Cons., 30th July 1821.
In Cons., 27th June 1822.
In Cons., 23rd December 1822.

798. 'In the same letter of the 19th January last, Mr. Sullivan also refers to his former letter 'of the 1st July 1824 urging the rescission of Regulation VIII of 1811, 'and he likewise refers to his letter of the 14th June of that year in 'which, after observing that "the most conclusive argument against 'the Monopoly, has never yet been urged," he proceeds to state that, 'when the survey field assessments were introduced into Coimbatore, the ryot had full liberty to 'cultivate any produce he seemed proper; but that Regulation VIII of 1811 subsequently prohibited 'the cultivation of Tobacco without licenses, and that though, 1819, this practice was revoked by a 'proclamation declaring the cultivation free except to Malabar and Canara, yet that the Regulation 'never has been formally rescinded; and as most of the Tobacco grown in Coimbatore is fit for the 'Malabar market alone, if the market there were shut, it would become his duty "not to protest against "it, but to assert in broad terms the illegality of the Monopoly or rather its incompatibility with "the revenue system of Coimbatore. If the Malabar market is shut up the ryots of Coimbatore "cannot cultivate the most valuable product of the soil and they will not of course be able to "pay their rents. Other strong arguments have often been adduced "against the Monopoly, but unless I have quite mistaken the bearing "of the question, this is quite conclusive against it." This argument Mr. Sullivan repeats in his letter of the 29th March 1825, urging that 'it appears to him probable that the Regulation 'upon which the Monopoly was founded, was invalid from the beginning.'

In Cons., 30th January 1826.
In Cons., 12th July 1824.
In Cons., 24th June 1824.
In Cons., 4th April 1825.

In Cons., 4th April 1825.

799. 'In his letter of the 2nd February last, Mr. Sullivan proposed that if the Monopoly 'were to be continued for another year, the contract for next Fusly '(1236) should be divided into shares of 200 candies each and the aver'age of the ten tenders made should be the contract price; and to this the Board consented 'with the view of increasing the number of contractors for the supply, and thus affording to the 'Coimbatore ryots the benefit of augmented competition for their produce.'

In Cons., 9th February 1826.

800. 'The several communications from Mr. Sullivan referred to in these proceedings insist 'mainly on the inconvenience which he considers the ryots in Coimbatore to experience from the 'present system of supply to Malabar, but these evils do not appear to be of any serious nature

age 6 Pagodas in Fusly 1232, the *average* was 9 *Pagodas* "of late years" says Mr. Sullivan in the letter above quoted "the Travancore Government has drawn its supplies of Tobacco from Coimbatore, and this has occasioned such a competition in the trade as secures to the ryots as good a price for the article as they got when the Monopoly was managed immediately by the agents of Government; the average price of Tobacco in Coimbatore now is 9 Pagodas the candy." The Coimbatore demand has continued the same, and the Travancore and Cochin Governments are still competitors; it therefore does not seem very apparent that the Coimbatore people were such sufferers as is represented, for before the Monopoly, the average price of Tobacco was less than 6 Pagodas. The only information tending to show that the price to the ryots has of late years fallen in a letter from Mr. Sullivan, dated the 29th March 1825, sending up a complaint from the ryots, but this complaint appears to have reference to the Contractors of the Cochin and Travancore Governments only not to those for Malabar. In the account annexed by him to the translation of the petition in question, the sale price of the ryots to the Contractors is very low; the price in Fusly 1232 was stated by him at 9 *Pagodas*, but this account shews that in 1233 it fell to 19 Rupees.'

Board's Proceedings, dated 16th January 1815. Para. 185. In Cons., 4th April 1835.

810. 'From these quotations it is evident that under the Monopoly in Malabar, whilst the supply to that province was conducted as at present by contract, the ryots obtained for many years a liberal price for their produce. The Board, therefore, are desirous that the Principal Collector in Coimbatore should trace to its origin the cause of an opposite result under the additional advantage of competition for the Travancore and Cochin markets, not formerly open to Coimbatore. They accordingly desire that Mr. Sullivan will transmit a statement shewing the extent to which the cultivation of Tobacco has been carried in the Coimbatore District for a series say of ten years, and the average price obtained for that produce by the ryots in each year, and that in the letter accompanying the same, he will endeavour to trace the variation in these prices, to their proper cause.'

811. 'It is further resolved to call on the Collectors in the neighbouring Districts of Madura and Dindigul and Salem to report the average price obtained by the ryots of their respective districts for Tobacco for the last ten years.'

812. 'The Board, however, incline to believe as before observed that the grand objection to the Monopoly in Malabar is that classed by Mr. Græme as the fifth, viz., the host of smugglers and increase of crime by which it has been attended. To check this and the other evils in question, various means were suggested by Mr. Græme, such as to increase the number of Contractors for the supply to Malabar, and to substitute a transit duty for the Monopoly; but he gives the preference to a plan which in lieu of the Monopoly partially embraces most of the other suggestions, and goes to tax, first the growth of the article in Coimbatore, by an assessment on the land there producing Tobacco; 2ndly, its transit into Malabar by a duty; and 3rdly, its sale there by an excise on the retailers.'

813. 'In considering these, and the other suggestions for the improvement of the present system of raising a revenue from Tobacco in Malabar, it appears to the Board that whether a new import or transit duty or an excise or the two combined together with a land tax as proposed by Mr. Græme be adopted, a reference to England will become requisite previously to its imposition. Pending such reference, it seems very inexpedient to leave the Malabar Monopoly in its existing state so obviously open to objection, and yet it is hardly fair to reject at once the present system of realizing this branch of the public resources, until it has been ascertained, whether the evils complained of are inseparately connected with it, whether it is the system itself the Monopoly or only the mode of administering it, that is chiefly the cause of the practical evils complained of.'

814. 'It may be observed that a Monopoly of Tobacco exists in Mysore, Travancore and Cochin, and that the expense of the Native States is in favour of that system. It also exists in our own Province of Canara, and it is particularly observable that the complaints against the Monopoly in Malabar never have been pointed against that in the sister Province.'

815. 'From the explanations given by Mr. Græme and the late Collector Mr. Vaughan before referred to, it would not appear to be so much the difference between the prime cost and the Government retail price which bears heavily on the people in Malabar as the difference between the Government retail price, and that paid in the last instance by the consumer. The Government retail price was first 65, then 50, and is now 54 Pagodas, but when it stood at 50 or Rupees 175 Mr. Græme states that Tobacco was not then occasionally to be obtained under Rupees 299, an addition of Rupees 124 per candy. This, however, was at a time when the supply was defective.'

816. Besides in the Government retail price of 65, 50 and 54 before stated, 5 Pagodas in the first, and 4 pagodas in the two latter went into the pockets, not of the Government, but of their Agents and licensed retail dealers of whom, from Mr. Græme's report, there would appear in Malabar to be several classes first the agents at the three great depôts and the retail sellers at eleven smaller depôts who receives Rupees 8-3-50r. per candy next the licensed vendors who receive Rupees 5-50r. per candy and lastly the actual retailers to the consumers, whose profits are stated occasionally to be so high as Rupees 124 per candy.

817. The cause of the increased rate at which the consumer pays for Tobacco in Malabar seems in a great degree to originate in the number of hands through which the Tobacco passes in that Province, and the late Collector Mr. Vaughan notices this in a particular manner so far as the Board can learn from the papers before them, the Tobacco bought in Canara is at once distributed by means of the Amildars Tahsildars to the retailers. In Malabar it passes first into the agents' hands, then into those of the inferior agents at the 11 depôts who distribute it to the licensed vendors, and they furnish it, so far as the Board understand, not to the consumers, but to other retailers who dispose of it to the people. The Government under such a system, would create a Monopoly within a Monopoly. If the Government in Malabar sell *exclusively* to the retail dealers, they enable the latter to add unreasonable profits to the Monopoly price which would not be the case if the Government sold to all promiscuously as the Board understand to be the system in Canara, and the evil in question becomes doubly aggravated when by the want of due arrangement on the part of the local authorities a scarcity of supply exists.

818. 'The system of management existing in Canara was formerly attempted to be introduced into Malabar but the then Collector Mr. Warden reported in his letter of the 22nd July 1812 that the revenue duties of his officers were so heavy as to interfere therewith. The Village establishments in Malabar have since been re-modelled, and the Board conclude that with the increased agency at the Collector's disposal the measure might now prove more successful should it be finally determined on, it is accordingly resolved to direct the Principal Collectors of Malabar and Canara to communicate with each other on this subject and each to submit to the Board a report on the system of management now in operation in their respective districts, with the view of devising means for improving the same by reference to that in the neighbouring province the reports to shew the difference of the system observed in the two districts if in each it should be found materially different. The object in view must be to supply part of the population with Tobacco at such moderate rates directly from the Government Stores as will prevent the retailers unreasonably enhancing the price to the consumer for without some arrangement of this kind, no reduction of the Monopoly price would reach the inhabitants generally.'

In Cons., 30th July 1812.

819. 'It would, in the opinion of the Board, be expedient eventually to reduce the Monopoly price in Malabar still lower than it ever has been with the view of at once striking at the root of that smuggling, which is the greatest source of the crimes chiefly complained of. The Monopoly retail rate has been fixed at Pagodas 65, 50 and 54 respectively. The Board feel inclined to try the effect of its reduction to Pagodas 40 per candy or more than 25 per cent below its present rate and desire that the Principal Collector in Malabar will submit his sentiments on this suggestion. Even if the consumption remained as at present, this would not reduce the revenue more than a lac of Rupees, but if the consumption of Monopoly Tobacco increased, as might be expected from the decrease of illicit sales, and if a more economical system of management could be introduced by improvements in that now in operation and by a reduction of the present large establishment against smuggling, such reduction of the Monopoly price would be attended by but little comparative loss of revenue, and even a considerable loss of revenue would be a cheap price to pay for the diminution of existing crime. It cannot fail to strike the Government that in Canara, besides the prime cost of the articles itself the charges of superintendence and establishment vary from 6,000 to 7,000 Rupees per annum, whilst in Malabar they vary from 19,000 to 32,000 to which last sum they amounted in the late year.

820. 'As regards the best mode of raising a revenue from this source for the future, the Board will reserve a final opinion until the further information for which they have called is before them.'

From the Collector of Coimbatore, 20th, in Cons., 30th July 1831.

821. 'The chief objection to raising a portion of that revenue by means of a moderate additional assessment in Coimbatore, on land producing Tobacco fit for the market of Malabar appears to be that by enhancing considerably the prime cost of the article we should drive the Travancore and Cochin Governments to seek their supplies elsewhere. This objection might perhaps be met by allowing a drawback equal to the additional assessment on the Tobacco required annually for the supply of these States; a tax on the growth of Tobacco already exists in many of the Provinces, and by imposing such a tax in Coimbatore a part of the revenue now derived from the Monopoly might be raised in a manner difficult of evasion, and which causes no additional expense; while by lessening the difference between the original purchase price in Coimbatore and the retail price in Malabar, it would reduce the temptation to smuggling. A further portion might be levied, without additional expense by a moderate transit duty on the importation of Tobacco into Malabar; and the remainder, or part of the remainder, by an Excise duty on its consumption there. This is the plan suggested by Mr. Græme, and with the exception of the proposed tax on the growth of the article it accords with the suggestions of the former Boards of Revenue in 1816 and 1821. It is accordingly resolved to transmit to the Principal Collectors in Malabar and Coimbatore paras 1322 to 1333 of Mr. Græme's Reports, and to request their sentiments on the ultimate adoption of the arrangements therein proposed. When their reports are received and the further information required is obtained, a final opinion on this point will be submitted by the Board to Government.'

822. 'Ordered that a copy of these Proceedings be laid before the Honourable the Governor in Council.'

823. 'Ordered that a copy thereof be also transmitted to the Principal Collectors in Malabar, Canara and Coimbatore, and that they be instructed to furnish the further information required.'

824. 'Ordered that a copy of para. 30 be transmitted to the Principal Collector in Madura and Dindigul and to the Collector in Salem, in order that these officers respectively may furnish the information therein required.'

From the Ag. Secy. to Govt., dated 7th, in Cons., 30th Nov. 1826.

825. 'In reply to our letter submitting an extract from our Proceedings on the subject of the Tobacco Monopoly in Malabar, the Honourable the Governor in Council was pleased to observe that according to the result of the reference which appeared to have been made to the Principal Collectors of Coimbatore, Canara and Malabar for further information on several points the Honourable the Governor in Council would be prepared eventually to sanction the proposed reduction of the Monopoly retail rate in Malabar to Pagodas forty per candy.'

RELATIVE TO THE SUPPLY OF TOBACCO TO THE GOVERNMENT OF TRAVANCORE AND COCHIN.

To the Chief Secretary, in Cons., 7th August 1826.
From Principal Collector, Coimbatore, 3rd, in Cons., 9th March 1826.
To do., do., 23rd, in Cons., 23rd March 1826.
From do. do., 4th, in Cons., 13th April 1826.

826. 'On the 7th August we submitted for the orders of the Honourable the Governor in Council the correspondence noted in the margin with the Principal Collector of Coimbatore regarding the balance due by the Travancore and Cochin Governments for Tobacco supplied to them from Coimbatore.'

827. 'From Mr. Sullivan's second letter it appeared, we said, that the whole balance due by the Travancore Government had been discharged, and that one instalment of 20,000 Rupees had been paid by Cochin, which reduced the balance against that State to Rupees 78,435-14-4.'

Viz. for Fusli 1234 Rupees 47,187-12-9
" " 1235 " 31,248- 1-7

From Collector, Coimbatore, 17th, in Cons, 31st August 1812.
To do., 31st, in Cons., 1st do.
From do., 20th, in Cons., 30th May 1814.
To do. 30th, in Cons., 30th, do.
To do., 24th, in Cons., 24th April 1817.
* In Cons., 22nd Feby. 1821.

'We observed that the system of supplying Cochin with Coimbatore Tobacco commenced in 1812, and that of supplying Travancore in 1814, under the orders of the Board, and that Government were pleased under date 16th* February 1821 to authorise the Collector of Coimbatore to receive payment for Tobacco supplied by him to the Travancore Government through the treasury of the Collector of Malabar.'

828. The payments appeared we said to have been punctually made until Fusli 1234 when the first arrear accrued, and that Mr. Sullivan would seem to have furnished the supply for 1235 in the expectation that the balance of the preceding Fusli would be speedily discharged, but that having been disappointed in this expectation and a heavy arrear having accrued on account of Fusli 1235, he had not considered himself at liberty to make any further supplies without special instruction. It would remain, we observed, for the Honourable the Governor in Council, to determine whether any supplies for the current Fusli should be made until the present outstanding balance was liquidated.

From the Secretary to Government, 11th, in Dy. Cons., 14th August 1826.

829. In reply, the Honourable the Governor in Council desired that immediate instructions might be given to the Principal Collector of Coimbatore to continue the supply of Tobacco to the Governments of Travancore and Cochin without interruption.

830. Copy of the above correspondence was transmitted to the Principal Collector on the 11th August.

RELATIVE TO THE PROPOSED SETTLEMENT OF EUROPEAN PENSIONERS ON THE NEILGHERRY HILLS.

To the Chief Secretary to Government, in Cons., 12th January 1826.
In Cons., 2nd January 1826.

831. On the 12th January with reference to para. 8 of our last General letter relative to the expediency of permitting the European Pensioners therein referred to to settle on the Neilgherry Hills, and as to the assistance if that measure were adopted, which it would be necessary to afford to them, we laid before the Honourable the Governor in Council a letter from the Principal Collector of Coimbatore under date the 6th December.

832. We stated Mr. Sullivan was of opinion that as the European invalids referred to had expressed an anxiety to remain on the Hills, and as they were represented to be men of industrious habits and of fair characters, it would be advisable to permit them to settle there. He also considered the indulgences recommended by Major Turner to be granted to the invalids to be reasonable, and if any great difference were found to exist between the prices of provision on the Hills and at Cuddalore (which he believed was not the case), he suggested that they should for a certain time be allowed to draw rations to be paid for at a reduced rate; he was of opinion, however, that assistance of this kind should be dealt out with a sparing hand, and that the more the men were left to their own resources, the better chance there would be of their doing well. Mr. Sullivan further suggested that the pensioners should be under Military control, and recommended their being placed under the authority of Captain McPherson, the Superintendent of Roads, whose residence on the Hills he stated was sufficiently regular to enable him to exercise a vigilant inspection over them, and to guard against any abuse of the bounty of Government.

833. The Principal Collector we observed took that occasion to bring to the notice of the Honourable the Governor in Council the serious inconvenience which gentlemen visiting the Hills were put to from the want of means of drawing their pay, the only mode in which they could procure money having been by the Principal Collector cashing their bills. Should there be no objection therefore, and the Board, we stated, were not aware that there was any, he recommended that Civil servants temporary residents on the Hills should be allowed to draw their pay direct from the Coimbatore Treasury on production of proper vouchers from the Civil Auditor and in the event of the Honourable the Governor in Council approving the suggestion, he further suggested that the invalids should be placed under the authority of Captain McPherson, that that officer should draw the pay for the Military and Medical Departments, and for this purpose be allowed a writer upon a salary not exceeding Rupees 25 per mensem.

From the Chief Secretary to Government, in Cons., 30th January 1826.

834. In reply to the foregoing communication we received in a letter from the Chief Secretary to Government, under date the 24th January the annexed extract from the Proceedings of Government under the same date.

835. Besides the assistance which it had been resolved to afford to the pensioners on the occasion of their removal from their present station to the Hills, the Governor in Council, we were informed, would be prepared to sanction the grant of such further aid as might be afterwards found to be necessary for their comfort, or for their useful employment. At the same time it was added the Governor in Council entirely concurred with the Principal Collector of Coimbatore in thinking fit advisable for the purpose of stimulating their industry that, as far as circumstances would allow, they should be left to their own resources.

836. The Governor in Council authorized the Principal Collector to pay on production of the proper vouchers from the Civil Auditor, the allowances of gentlemen of the Civil Service residing temporarily on the Hills.

Minute, dated 24th January 1826.

"It appearing from the foregoing communication that the Principal Collector of Coimbatore "considers it advisable that the European Pensioners of whom a list "was furnished by the Officer commanding the Depôt at Cuddalore "should be permitted to settle on the Neilgherry Hills, the Governor "in Council adopts the following resolutions":—

"That five European Pensioners be removed from the Depôt at Cuddalore and be stationed on the Neilgherry Hills."

"That a comfortable dwelling be provided on the Hills for each of the Pensioners, at the "expense of Government."

"That means be provided at the expense of Government for the transport of the Pensioners "with their wives and children from Cuddalore to the Hills."

"That they be provided at first with warm clothing and blankets, and with such supplies of "tools, seeds and live-stock as shall be considered necessary at the expense of Government."

"That they shall be placed under the orders of Captain Macpherson, the Superintendent "of Roads on the Neilgherry Hills."

"That the Principal Collector of Coimbatore and the Officer commanding the Depôt of Pen"sioners at Cuddalore be placed in communication with one another for the purpose of carrying "these resolutions into effect."

"That the Principal Collector be charged with the duty of providing suitable habitations for "the Pensioners, as well as the requisite supplies of tools, seeds and live stock and generally of "furnishing what it may be necessary to supply them with after their arrival on the Hills."

"That instructions for supplying the means of transport to the Hills, and for providing "warm clothing and blankets for the Pensioners and their families be given to the proper Mili"tary authorities."

"Ordered that a copy of the above Resolutions, together with a copy of the foregoing letter "from the Secretary to the Board of Revenue, be furnished to the Military Department, when the "required instructions will be issued to the Military authorities, and where the suggestion of the "Principal Collector of Coimbatore relative to the payment of their allowances to Military and "Medical officers residing on the Hills will receive consideration."

837. Copy of the foregoing correspondence was transmitted to the Principal Collector on the 30th January.

RELATIVE TO THE ELEPHANT HUNTERS FROM CHITTAGONG AND MEASURES ADOPTED CONSEQUENT ON THEIR ARRIVAL AT MADRAS.

Vide last General Report, para. 1,138.
To the Chief Secretary to Government, 23rd, in Cons., 23rd January 1826.

838. With reference to Mr. Secretary Macleod's letter of the 16th September 1825 we reported for the information of the Honourable the Governor in Council that the party of Elephant-hunters therein referred to had arrived at Madras and attended at this Office on the 21st January, and that they would set out on the 25th for Coimbatore under charge of Peons sent down by the Principal Collector to escort them.

839. We stated that the hunters represented that a part of their pay was to be received here, and that the remainder was to be paid at Chittagong to their families, agreeably to the annexed abstract; that they further represented that they were given to understand that in addition to their established pay they were to receive a daily allowance for batta during the continuance of their engagement and the means of conveying their baggage to Coimbatore. Of this arrangement, no notice we said was taken in the letter from the Commissary General in Bengal submitted with Mr. Secretary Macleod's letter above referred to, our Board therefore solicited further instructions on the subject.

840. To avoid further delay pending this reference, we had given we said an advance of 99 Rupees to the hunters, being equal to the portion of their salary said to be payable here for one month together with 35 Rupees for the hire of a bullock-bandy to carry their baggage, and that we had directed the Principal Collector of Coimbatore to submit a statement of the actual charge incurred for the special sanction of Government.

Abstract of the Chittagong Elephant Hunters.

No.	Names and Ranks,	Monthly wages.	Part payable to their families.	Part payable to them.
		Rupees.	Rupees.	Rupees.
1	Mehurally Jemadar	30	20	10
2	Mahommed Hussain Moonshee	12	...	12
3	Akbur Mavet or Elephant-driver.	12	4	8
4	Mahommed Hussain do.	12	6	6
5	Munshy do.	12	6	6
6	Teyab do.	12	5	7
7	Camarally do.	12	5	7
8	Mahommed Hussain Mausy or headman	10	5	5
9	Mohammmed Taky do.	10	4	6
10	Ghoolamally do.	10	4	6
11	Yoosaffally do.	10	5	5
12	Banoo do.	10	5	5
13	Bukhshanally do.	10	5	5
14	Novaxiah Jansoos or Harcarah	10	5	5
15	Cadal Pehalavan	10	4	6
	Total...	182	83	99

841. With reference to our letter abovementioned, the Honourable the Governor in Council was pleased to transmit to us for our information and guidance copy of a despatch from the Secretary in the Military Department to the Government at Fort William relative to the terms on which the Chittagong Elephant-hunters were engaged. The expense of conveying their baggage it was stated would be borne by Government.

From the Secretary to Government, dated 4th, in Cons., 6th April 1826.

"In reply to your Despatch No. 86 of the 7th ultimo, I am directed to transmit to you, "for the information of the Honourable the Governor in Council "the annexed copy of a letter from the Commissary General at this "Presidency dated the 3rd instant, and of the return of the Elephant-"hunters sent to Madras, which accompanied it communicating the terms on which these men "were engaged."

From the Secretary to Government at Fort William, 10th March 1826.

"In reply to your letter No. 549 of the 24th ultimo, I have the honour to transmit a return "of the Elephant-hunters sent to Madras, which exhibits the amount "paid monthly to their families at Chittagong, and the sums to which "they are individually entitled at Madras from the 1st January "1826. They have no further actual claim upon the Madras Government, but as the indulgence

From the Commissary General at Fort William, 3rd March 1826.

RELATIVE TO THE PENSION TO BE GRANTED TO THE FAMILY OF THE POLIGAR OF BILGHI.

872. We submitted for the information and orders of the Honourable the Governor in Council the correspondence noted in the margin with the Principal Collector of Canara, and observed that the Principal Collector in his first communication reported the death of Santa Veerayah Rajah, Poligar of Bilghi, and that he suggested that the allowance of Rupees 200 granted to him by Government in the year 1822 should be reduced to Rupees 120, which sum he proposed to divide between the widow of the deceased, an adopted son of six years of age, and a daughter of five, in the proportion of Rupees 50 per mensem to each of the two former persons, and 20 to the last.

To the Chief Secretary, 29th, in Cons., 29th June 1826.
From the Principal Collector, dated 14th, in Cons., 24th April do.
To do., 11th, in Cons., 11th May do.
From do., 8, in Cons., 19th June do.

873. As we thought it possible we said that the proposed reduction might create a feeling of discontent in the minds of those connected with this family and thereby endanger the peace of the district, we had referred the subject for the further consideration of the Principal Collector, but as he did not apprehend any bad consequences from the measure, we recommended that his original proposition might be adopted as well with regard to the reduction of the pension as to the apportionment of the reduced amount.

To the Principal Collector, 11th, in Cons., 11th May 1826.
From do. do., 8th, in Cons., 19th June.

874. In reply to the above letter, the Honourable the Governor in Council deemed it expedient to continue for the support of the family three-fourths of the pension which was enjoyed by the late Poligar of Bilghi; and apportioned the monthly amount 150 Rupees as follows:—

From the Secy. to Government, 7th, in Dy. Cons., 10th July 1826.

	Rs.
To the widow	60
To the adopted son	60
To the daughter	30
	150

875. These allowances will be paid it was added by the Principal Collector of Canara from the date of the Poligar's death.

876. Copy of the above correspondence was transmitted to the Principal Collector on the 8th July.

RELATIVE TO THE PROPOSAL OF THE PRINCIPAL COLLECTOR OF CANARA OF GRANTING RETIRING PENSIONS TO CERTAIN PUBLIC SERVANTS AND CERTAIN HONORARY REWARDS AND PENSIONS IN FAVOUR OF THE FAMILIES OF TWO OF THE PRINCIPAL SERVANTS OF HIS CUTCHERRY.

To the Chief Secy. to Government, 22nd, in Cons., 22nd May 1826.
Letter from the Principal Collector of Canara, dated 9th, in Cons., 16th January 1826, para. 6, et seq.
To do. do., 26th, in Cons., 26th January 1826.
From do. do., 10th, in Cons., 16th February 1826.

877. We submitted for the consideration and orders of the Honourable the Governor in Council the correspondence noted in the margin with the Principal Collector of Canara relative to a proposed grant of retiring pensions to two public servants on his establishment and of certain honorary rewards and pensions recommended by him in favour of the families of two of his principal public servants recently deceased.

878. We observed that the individuals, whose retirement from the public service had been found necessary, were Madhoo Row, Tahsildar of Mangalore, and A. F. Rodrigues, English writer, in the Sayer department, the former from general bodily and mental infirmity; the latter from advanced age; that the length of service of the latter had been upwards of 45 years or since

1801, and that the former had been employed since 1802. Mr. Babington spoke we said in highly favourable terms of the services of each, and adverting to the very long services of Rodrigues and to the infirmities of Madhoo Row, he begged to recommend that Mr. Babington's proposal of granting a retiring pension of Rupees 50 monthly to the latter and Rupees 35 to the former continue during their natural lives only might be sanctioned. The Principal Collector noticed we said that two similar pensions, granted in his district, had lately lapsed by the death of the incumbents.

879. We remarked that the first of the two other persons mentioned in Mr. Babington's letter was the late Head Sheristadar of his Huzur Cutcherry named Shomiah on whose family he had recommended that the honorary distinction of a palankeen might be conferred with an allowance of Rupees 70 per mensem to keep it up as "a mark of respect to the memory of the deceased" whose conduct during a period of 25 years' service in the district of which 15 were as Head Sheristadar of the Province appeared to have given unqualified satisfaction.

880. As it seemed to our Board unusual to present a palankeen, except to a public servant during his lifetime before submitting the case to Government, we had desired the Principal Collector to furnish further information relative to the circumstances of the family, and to report on the practicability of giving employment to the sons of the deceased. From his reply it appeared we said that Shomiah had left landed property to the value of Rupees 917 annually besides certain houses, and that the two eldest sons were learning the duties of the Cutcherry, and would be provided so soon as situation became vacant which they might be competent to fill.

To the Principal Collector, 26th, in Cons., 26th Jan. 1826.
Vide letter from Principal Collector, dated 10th, in Cons., 16th February 1826.

881. The other person mentioned by Mr. Babington was the late James Craig in favour of whose widow he has solicited a monthly allowance of Rupees 50 to continue during her life.

Paras. 13, 14 and 15.

882. We stated that Craig held the situations of Head Clerk, Translator, and Stamp Darogah, which together yielded an income of Rupees 300 per mensem, and that the estimation in which he was held by his superiors doubtless had led to his obtaining so large a salary. The Enclosure No. 1 in the Principal Collector's letter afforded we said the strongest attestation of his ability and integrity and of the sense entertained of his services by Mr. Read, the former Collector, and Enclosure No. 2 bearing the signature of the late Principal Collector Mr. Harris was equally corroborative of his merits.

883. In laying these papers before the Government, we must remark we said that pensions to individuals worn out in the public service stood on a very different footing from pensions to their surviving relatives. In the one case provision was made for meritorious old servants only for the few remaining years of their lives, in the other, the grant was for a much longer period to their heirs in the one case to the deserving individual himself, in the other to those whose individual character was unknown, in the one case, it might be requisite to enable the worn out servant of the public to maintain himself as usual through the declining years of life in the other it might be adding to the perhaps sufficient means bequeathed to his posterity.

884. With reference to these considerations, we stated that we were of opinion that a pension to the heirs of a native servant should be granted only in cases of highly distinguished services much exceeding those for which retiring pensions were usually granted. The high office held by Shomiah and the universal testimony borne to his good conduct in it might we were of opinion, justify the grant which the Principal Collector referring to the precedent noted in the margin, had recommended in favour of his family. But that we did not think that the grant proposed in favour of Craig's widow was borne out by similar considerations.

(Sea Custom) To Government, 8th, in Cons., 8th May 1823.
From do., 23rd., in Cons., 26th May 1823.

844. Agreeably to our recommendation abovementioned, the Commissary General was authorized to furnish eight tame elephants to the Principal Collector of Coimbatore for the use of the elephant-hunters employed in that Province.

From the Secretary to Government, 23rd in Cons., 29th May 1826.

To the Chief Secretary to Government, in Cons., 17th August 1826.
From the Principal Collector of Coimbatore, 14th, in Cons., 24th July 1826.
To do. do. 24th, in Cons., 24th July 1826.
From do. do., 10th, in Cons., 17th August 1826.

845. On the 17th August we laid before the Honourable the Governor in Council the correspondence noted in the margin with the Principal Collector of Coimbatore.

846. We observe that on the 14th July Mr. Sullivan reported the success which had attended the first efforts of the Bengal elephant-hunters; fifty-four elephants having been taken and destroyed, and proposed that the customary reward of 20 Pagodas for each elephant should be distributed among the persons employed in the hunt as we understood we said Mr. Sullivan's intention to be to distribute the reward among the Bengal Hunters and the Cundachar Peons in the pay of the Government, we considered the full amount authorized by Government to be too large a reward for their exertions, but desirous of affording every reasonable encouragement to the hunters, we stated that we had requested Mr. Sullivan to propose some smaller sum which he might on re-consideration think an adequate recompense, as it appeared however, in reply that it was not Mr. Sullivan's intention to confine the distribution of the reward to the Bengal Hunters, but to partition it generally among the people of the country who had been assembled on the occasion to assist the hunt, our Board begged to recommend that the the full amount of the reward should be sanctioned, viz., 3,780 Rupees.

54 elephants at 70 rupees each is 3,780.

847. This being the first attempt of the Bengal Hunters, we were of opinion that the distribution of a part of the reward among them on the present occasion might be attended with advantage, but we thought, that, for the future, the reward should be limited to the people of the country, except in particular cases, when the Principal Collector should be authorized to exercise a discretion.

848. In reply to the above the Honourable the Governor in Council sanctioned the distribution in the manner proposed by the Principal Collector of Coimbatore of the usual reward amounting to Rupees 3,780 for the elephants taken and destroyed at the late hunt in that district; and was of opinion that on future occasions the distribution of the reward should in like manner be left to the Collector, who would apportion it with reference to the practice in Bengal between the hunters and the people in attendance according to their respective services.

From the Acting Secretary to Government, 10th, in Cons., 20th November 1826.
54 elephants at 70 rupees each rupees 3,780.

849. With reference to our letter under date the 17th August, we transmitted the communication noted in the margin from the Principal Collector of Coimbatore reporting the capture of another herd of elephants, 39 in number, but that we regretted to learn that seventeen persons were during the hunt severely wounded, five of whom had since died.

To the Chief Secretary to Government, 20th, in Cons., 20th November 1826.
23rd, in Cons., 30th October 1826.

850. We stated that the Orders of Government under date the 10th November respecting the distribution of the reward allowed for each elephant which had been communicated to Mr. Sullivan, rendered unnecessary any observations from our Board in reference to para. 4 of his letter.

In Cons., 20th November 1826.

851. Mr. Sullivan recommended we observed that pensions might be granted to the families of those who had lost their lives in this service, and that some present, as a mark of the approbation of Government, be conferred on the Poligars whose assistance was material to the favourable prosecution of these hunts, and as persons of their rank were above any pecuniary reward, he suggested that each should receive a horse and a medal from the Government. We recommended both of these suggestions to the favourable consideration of the Governor in Council and stated that in the event of their approval, the Principal Collector would be directed to submit a statement of specific sums to be granted as pensions to the families of the sufferers and for the purchase of the rewards to be conferred on the Poligars.

852. In reply to the above the Governor in Council observed with concern that five persons had lost their lives and that others were severely wounded and directed that we would call upon the Principal Collector for a statement of the sums which he would recommend to be granted as pensions to the families of the deceased persons, and submit the same for the sanction of Government.

From the Acting Secretary to Government, dated 1st, in Cons., 7th December 1826.

853. The Governor in Council approved the suggestion of the Principal Collector that a horse and medal should be presented to such of the Poligars as rendered the most useful services on these occasions and stated that he would be prepared to sanction the expense on a statement of the same being laid before him that in the meantime the Principal Collector might be instructed to procure the horses and provide the medals.

854. Copy of the foregoing correspondence was forwarded to the Principal Collector on the 7th December.

RELATIVE TO THE LEASE OF CULLAPOORAM.

855. On the 10th July 1826 we laid before the Honourable the Governor in Council a letter from the Principal Collector of Coimbatore under date the 12th June submitting three proposals for the lease of Cullapooram, one of the villages which had been injured by the incursions of elephants alluded to in the 9th para. of our Proceedings under date 18th August 1823 in Mr. Sullivan's Jummabundy Report for Fusli 1232 and recommending, for stated reasons, that the offer of Subba Naick and Yeganarayen Shastry amounting to Rupees 1,795 per annum, although Rupees 255 less than the highest proposal might be accepted.

To the Chief Secretary to Govt., in Cons., 10th July 1826.
In Cons., 19th June 1826.
General letter, dated 5th Jan. 1824, para. 886.

856. We stated that we concurred with the Principal Collector in thinking that the preference should be given to these persons, and accordingly begged to recommend that our proposal as far as regarded the amount, might receive the sanction of Government; but, adverting to the improved and progressively improving state of the village in question and to the security against the ravages of elephants which might be expected to result from the measures which had been taken by Government at a great expense to effect that object, we were of opinion that the lease should be limited to five years, at the expiration of which term an extensive amelioration of the resources of the village might be anticipated.

857. In reply we were informed that agreeably to our recommendation, the Honourable the Governor in Council granted sanction for letting the village of Cullapooram in the District of Coimbatore to Subba Naick and Yeganarayen on a lease for five years, at the annual rent of 1,795 Rupees.

From the Secretary to Government, dated 18th, in Cons., 20th July 1826.

885. Agreeably to our recommendation abovementioned, the Honourable the Governor in Council was pleased to authorise the Principal Collector of Canara to pay to Madhoo Row, late Tahsildar of Mangalore, from the date of his retirement from office, a monthly pension of fifty (50) Rupees. The Honourable the Governor observed that it was stated by the Principal Collector that this individual had held high situations ever since the year 1802, that he had always conducted himself uprightly and that the salary of his last office was 140 Rupees per month.

From the Secy. to Government, 2nd, in Cons., 13th June 1826.

886. With respect to A. F. Rodrigues, English Writer in the Sayer Department, who was recommended for a monthly pension of thirty-five (35) Rupees, we were requested to ascertain and report the average rate of his pay during the last three years of his service, when his case would be taken into consideration.

887. We were directed to furnish similar information in all future cases of public servants recommended by us for superannuation pensions, and at the same time to report, as had been done in the case of Rodrigues, the length of time during which they had served.

888. The Governor in Council will sanction it was added the proposed grant of a palankeen with a monthly allowance of seventy (70) Rupees as a mark of approbation of the conduct of Shomiah, late Head Serishtadar under the Principal Collector of Canara. But that it was necessary that we should specify the term which we would propose to fix the continuance of the allowance and the person who should be authorized to draw it.

889. The Governor in Council agreed with us in thinking that grounds had not been shewn which would justify the pension proposed by the Principal Collector to be granted to the widow of his late Head Clerk Mr. James Craig.

To the Chief Secretary to Government, 7th, in Cons., 7th August 1826.
From the Principal Collector of Canara, 4th, in Cons., 15th July 1826.

890. With reference to the above letter, we laid before the Honourable the Governor in Council the accompanying letter from that office.

891. With reference to the 3rd para. of Mr. Macleod's letter, it will be observed we said that the average rate of pay of A. F. Rodrigues for the last three years was seventy (70) Rupees per mensem, and that for the last 20 years it had varied from 140 Rupees to 70 Rupees per mensem; that his allowance Mr. Babington observed was reduced to this latter amount, in consequence of the operation of our Board's orders requiring that the pay of an English Writer should not exceed that sum.

892. We stated that in regard to the term for which it was proposed to continue the palankeen allowance to the family of the late Head Sheristadar, Mr. Babington originally solicited that the allowance should continue for one generation. The children of the deceased we observed were ten in number seven boys and three girls whose names and ages are specified in the margin, and Mr. Babington now suggested we said if it was considered right that the grant should not embrace the younger branches of the family that the allowance should at least be continued to the two eldest boys Soobraya and Ramapah during the period of their natural lives and be made payable to the elder Soobraya during his life, and afterwards to Ramapah until his death.

	Years.		Years.
1 Boy Soobraya	16 (married.)	1 girl Shankey	19 married.
2 Do. Ramapah	15	2 do. Kavery	3.
3 Do. Soobraya	10	3 do. Bhayenty	3.
4 Do. Kistna Row	8		
5 Do. Bhowany	7		
6 Do. Rungarow	6		
7 Do. Nararama	1		

From the Principal Collector, 10th, in Cons., 16th Feby. 1826.

893. We remarked that in the case of the late Coetano Coelho, the late Manager of Sea Customs at Mangalore, whose family received a similar reward for his services, the Honourable the Governor in Council was pleased to direct that the "Palankeen allowance should be continued during the "life of the last survivor of the sons," and adverting to the distinguished services of the late Head Sheristadar Shomiah, we begged to recommend that the allowance might be granted in the first instance to Soobraya and might continue in succession during the life of the last survivor of the sons. It might be proper we said to notice Coetano Coelho left only four sons.

From Mr. Secretary Hill, 14th, in Cons., 17th November 1826.

894. We added that we would hereafter submit, for the sanction of Government, an estimate of the expense which it might appear proper to incur in the purchase of the Palankeen to be presented to the family.

895. The points referred to in the 4th and 5th paras. of Mr. Babington's letter will be noticed we said in submitting for sanction his amended Moyenzabitah.

896. Agreeably to our recommendation, the Honourable the Governor in Council authorized the Principal Collector of Canara to pay to A. F Rodrigues, English Writer in the Sayer Department, a monthly pension of thirty-five (35) Rupees from the date of his retirement from office, and also to pay to the son of Shomiah, the late Sheristadar, who might hereafter represent the family a palankeen allowance of seventy (70) Rupees per mensem from the date at which a palankeen shall be presented to him until the decease of the survivor of the two eldest sons.

From the Chief Secretary, 29th August, in Cons., 4th September 1826.

897. Copy of the above correspondence was transmitted to the Principal Collector on the 4th September.

To the Chief Secretary to Government, in Cons., 11th September 1826.
Vide para. 894 of this report.
Cost of palankeen Rs. 700.
Packing &c, 71 Rs.
6 coolies to Mangalore $\frac{15\frac{1}{2}}{2}$ or Rs. 778.12.

898. With reference to the 5th para. of our letter of the 7th August, we submitted on the 11th September for the sanction of the Honourable the Governor in Council the estimate noted in the margin of the cost of a palankeen, intended to be presented to the family of the late Head Sheristadar in Canara amounting with charges, of packing &c., to Rupees 778-12.

From the Chief Secretary to Government, in Cons., 2nd October 1826.

899. On the 26th of the same month the Honourable the Governor in Council sanctioned the estimate above alluded to.

MALABAR.

Settlement for Fusly 1234.

From the Secretary to Government, in Cons., 2nd March 1826.
Vide last General report, paras. 1177 to 1220.

900. Under date the 21st February, we received an answer to our letter, dated the 29th of December, enclosing the report of the Principal Collector and the Proceedings of our Board on the Settlement of Malabar for Fusly 1234.

901. It was remarked that the appropriate observations and directions which we had recorded on the several points requiring notice in the Principal Collector's report left but little to be added on the part of Government.

902. The Governor in Council entirely concurred with us in thinking that no alteration should be made in the Jummabundy Accounts until the survey is completed.

903. It was observed to be impossible to ascertain from the Principal Collector's conflicting statements whether the general correctness of the survey can be depended upon, and that it seemed more than probable that the irregularities and negligence of the native officers arose in a great measure from want of arrangement on the part of the Principal Collector himself.

904. The Governor in Council considered our observations on the subject of house-tax as very just, though he thought it might be doubted whether the Principal Collector whose language was noticed as remarkably deficient in clearness and precision, intended so great a change in the prevailing usages with respect to exemption from this impost as it appeared that we understand him to have proposed. It was believed we were told that the exemption, was enjoyed by Mahomedans, Brahmins, and some other castes in most parts of India that, it was valued not only in a pecuniary view, but as an honorary distinction, and that the infringement of it had frequently caused disturbance.

905. We were instructed that the house-tax wherever it was of the nature of a poll-tax should be brought to account as we had directed under the head of Moturpha, where it might with more propriety be regarded as a quit-rent for the site of the house, it should be brought to account as part of the revenue derived directly from land.

906. The settlement under review, and the punctuality of the collections were considered as on the whole creditable to the Principal Collector Mr. Vaughan.

907. It was observed that we had properly required that the cause why no report had been furnished by the Sub-Collector Mr. Mason should be explained.

908. The favourable mention made by the Principal Collector of the diligence of his Head Assistant Mr. Maclean was said to be satisfactory.

909. Copy of the foregoing letter was transmitted to the Principal Collector of Malabar on the 2nd March.

Appointment.

In Dy. Cons., 12th January 1826.
In Dy. Cons., 4th May.

910. In consequence of Mr. James Vaughan's promotion to the Judicial Department, Mr. W. Sheffield was appointed Acting Principal Collector of Malabar, and on the 2nd May was confirmed in that situation. Mr. C. M. Wish was also on the same day appointed Sub-Collector of Malabar.

MADRAS.

Settlement for Fusly 1234.

Proceedings, in Cons., 1st May 1826.
In Cons., 15th September 1825.

911. On the 4th May we submitted for the information and orders of the Honourable the Governor in Council the following extract from our Proceedings, under date the 1st of that month, on the settlement of the several branches of Revenue of the Collectorate of Madras for Fusly 1234 as detailed in the Collector's letter under date the 13th September 1825.

Fusly 1233—14,01,823-15-4.
Fusly 1234—10,74,788- 2-6.
3,27,035-12-10.

912. 'The annexed statement shews the Settlement and Collections respectively for Fusly '1234 compared with those for the previous year, Fusly 1233. It will 'thence be observed that in the Settlement there is an increase in the 'Abkary to the amount of Rupees 31,150, in the quit-rent of Rupees '2,044 and in other small items an increase is observable, making the total increase Rupees '37,217, but there is a decrease in the Salt Revenue of Rupees 33,499 and (after deducting draw-'back or amount credited for inland Rowannahs) in the Customs on piece and gruff goods of 'Rupees 66,140, these with other items, make the total decrease Rupees 1,03,145, shewing 'a net decrease in the Settlement of Rupees 65,928-1-9. But the collections from every item of 'receipt, realized within the Fusly amount to Rupees 10,74,788-2-6 only which compared 'with the net collections of Fusly 1233 exhibits a net decrease of Rupees 3,27,035-12-10.

Extra Revenue.

923. 'Under the head of Extra Revenue, there is an increase of Rupees 2,180-10-8 arising 'from the pay of the late Sheristadar from the date of his suspension to his actual dismissal having 'been carried to the credit of Government and from trifling stoppages on account of fines, &c.'

924. 'From the foregoing observations it will be seen that although the amount of the 'collections actually realized within the Fusly year 1234 fell short of the receipts for the preceding 'Fusly in the gross sum of Rupees 3,31,022-2-5, there was not any defalcation of revenue to this 'extent. The net reduction in the Settlement has already been shewn to have been only Rupees '65,928-9-1, to which must be added the remission proposed to be made to the Abkary Renters to 'the extent of Rupees 21,973, making a total decrease of Rupees 87,901-1-9. The difference 'between this sum and the large one above stated has been since realized with the exception of 'a small sum now in train of liquidation.'

925. 'The Board regret that there should have been an actual deficiency of revenue to the 'amount of Rupees 65,928. The sum of Rupees 21,973 is only a temporary remission, not a 'permanent decrease. The Board have especially enjoined the Collector in future to attend to 'the punctual realization of the rents and to receive no claims for remission until the kists are 'first paid in full, and they think the decrease in the Settlement has been shewn to have arisen 'from causes beyond the control of the Collector.'

From the Collector of Madras, 22nd, in Cons., 25th April 1825.
From do., 21st, in Cons., 23rd May 1825.
From do., 1st, in Cons., 4th July 1825.
To the Collecter of Chingleput, 18th, in Cons., 18th July 1825.
To the Collector of Madras, 18th, in Cons., do.
From the Collector of Chingleput, 21st, in Cons., 26th September 1825.
To do. do., 3rd, in Cons., 3rd October 1825.
From the Collector of Madras, 17th, in Cons., 17th November 1825.
From the Collector of Chingleput, 17th December, in Cons., 2nd January 1826.
To the Collector of Madras, 27th, in Cons., 27th February 1826.
To the Collector of Chingleput, 27th, in Cons., do.
From Messrs. Murray and Cunliffe, 16th, in Cons., 20th March 1826.

926. 'The Board take this occasion to 'submit for the consideration and orders of the 'Honourable the Governor in Council the correspondence noted in the margin between them 'and the Collectors of Madras and Chingleput 'regarding the claims to remission preferred 'by the Madras Abkary Renters amounting to 'Rupees 33,180.'

From the Collector of Chingleput, 17th December, in Cons., 17th January 1826.

927. 'The claims of the renters were in the first instance referred for the report of the Collector of Chingleput. In reporting upon them Mr. Cunliffe classed them 'under two heads: 1st, claims on account of shops established by the 'renters having been discontinued by the Collector of Chingleput, and '2nd, claims for losses in consequence of the renters in Chingleput having established shops 'within the Madras limits.'

Para. 8.

928. "Under the 1st head the renters claimed remission to the amount of Pagodas 3,386-30 "on account of two shops established by them at the villages of Parcherry and Kodypungal "which they had sub-rented for the above sum, and which were abolished by order of the Collector of Chingleput. With regard to these "two shops Mr. Cunliffe observed. These shops were unquestionably within the Madras limits, "and ought not to have been interfered with. They were abolished at the instance of the renter "of the Manimungalum Taluq upon whose claims for remission in "consequence of the establishment of these shops on the part of the "Madras Renters, I had the honour to report on the 20th August," and again "that the renters "have a just claim for remission cannot be denied; but they claim it upon a longer period than "really was the case, the date of the order for their discontinuance was the 7th and that of establishing the shops in the Manimangalum limit the 15th December. For these two shops then "the sum to be remitted amounts to Pagodas 2,784-33."

In Cons., 22nd August 1825.

929. 'The claims under the 2nd head were sub-divided by Mr. Cunliffe into two classes, '*viz.* the one including claims for loss in places which he did not at first admit to be within 'the limits laid down as belonging to Madras, and the other claims for loss in places which he 'admitted to be within those limits, but which were entered in the puttahs given to the renters 'in his district.'

930. 'In the first of these sub-divisions he included;'

	Ps:	F.	C.
Pamel Paracherry	1,493	15	0
Pallaveram Choultry, South	300	0	0
Do. do. West	200	0	0
Do. do. East	200	0	0
Royapettah	600	0	0
Toddy shop, Pallaveram	33	0	0
Total ...	2,826	15	0

931. 'The renters grounded their right to establish shops in these villages upon the fact 'that they are described in the map given to them by the late Collector 'of Madras, Mr. Ellis, as situated within their limits, Mr. Cunliffe on the 'other hand objected to their claims generally, on the ground that the 'map was not authenticated by any authority except Mr. Ellis, and more particularly as it regarded 'the Parcherry of Pamel, because it is barely within the limits according to this map, and is not 'entered either in the list of villages forwarded to the Collector of Madras on the 17th July 1816, 'nor in that furnished to the renters by the Collector of Madras.'

From the Collector of Chingleput, 21st, in Cons., 25th July 1816, with lists of villages.

932. 'With respect to the shops established at the Pallaveram Choultry by the renters of 'the Chingleput District, Mr. Cunliffe considered the Madras Renters to have no claim inasmuch as 'the Pallaveram Choultry is itself laid down among the places within four miles of St. Thomas's 'Mount. The Madras Renters admitted that the choultry is situated within the Cantonment range, 'but asserted their right to establish shops on the road to the south of it, there being a space of a 'few hundred yards according to their map, between the four miles limit from the Mount, and 'that of eight miles from the Supreme Court.'

933. 'The village of Royapettah Mr. Cunliffe stated not to be entered in the list furnished 'from his District in July 1816, nor situated within the limits according to his map, although it 'appeared to be so according to the map in possession of the renters and was included in the list 'of villages furnished to them by the Collector of Madras.'

934. 'In the second Sub-division Mr. Cunliffe included the following shops:—'

Arrack Shops.

Codumbaukum ...	1 loss of Pagodas.		600
Nemungalum... ...	1 do. do.		600
Colatoor	2 do. do.		1,200
Shenganellore ...	1 do. do.		600
			3,000

Toddy Shops.

Codumbaukum... ...	1 loss of Pagodas	33½	
Colatoor...	2 do.	66⅔	
Shenganallur	4 do.	133⅓	
Canaka tope	1 do.	33⅓	
			266⅔
	Total Pagodas...		3,[illegible]66⅔

944. 'It is remarked in the 21st para. of Mr. Cunliffe's letter of the 17th December that the 'Manimungalam Renter should be called upon to "make good in part the sum claimed by the '" Madras Renters, he having derived a benefit from the abolition of the shops to which he was in '"no way entitled.'"

945. 'Although it is clearly established that the renter of the Manimangalum Taluq had 'no right to establish shops at Parcherry and Kodypungali, yet these shops having been 'made over to him by the public authorities in the district, the Board fear that he could not 'legally be held liable to the Madras Renters or to the Government for the amount collected 'whilst under his management.'

From the Collector of Chinglepat, 3rd December, in Cons., 2nd January 1826.

946. 'In reference to the claim of the Madras Renters to compensation for toddy drawn in 'the village of Maloor, the Board only consider it necessary to observe 'that as the toddy drawn in that village was alienated to the 'Shotriemdar for the pagoda before their rent, they consider this 'claim totally inadmissible.'

947. 'The Board direct me to observe that the measure recommended in the last para. 'of the letter from Messrs. Murray and Cunliffe will be adopted.'

948. 'In conclusion the Board take this occasion to observe that the draft of a Regulation 'for the office of the Collector of Madras has for many years been under the consideration of the 'Advocate General. The want of rules for the conduct of his office leaves the Collector often at 'a loss to enforce his process, and exposes him to much embarrassment and in the exercise of his 'discretion to error, occasionally giving rise to troublesome law suits. The Board are prepared 'to communicate with the Advocate General on this subject and recommend that he be instructed 'in concert with them, to frame the draft of a Regulation, for the guidance of the Collector's 'office.'

From the Secy. to Govt., in Cons., 22nd May 1826.

949. 'To the foregoing proceedings we received a reply from 'Government under date the 16th May.'

Fusly 1233	14,01,823.
,, 1234	10,74,788.
	3,27,035.

950. It was observed that the actual collections of revenue at Madras within Fusly 1234 fell short of those of the preceding Fusly by the sum of Rupees 3,27,035, but that by adding to the former after deduction of the remissions which we had recommended, the balances on account of the Abkary and the Betel and Tobacco Farms which were allowed to lie over, the difference was reduced to Rupees 87,901-1-9. The Governor in Council we were informed concurred in our opinion that this decrease arose from causes which it was not in the power of the Collector to control, of these which was observed the principle appeared to have been the continued decline of the trade with the Eastern Islands in piece goods and the diminished exportation of salt to Bengal.

Vide paras. 916 and 943 of this Report.

951. On the grounds which we had stated, the Governor in Council authorized the remissions recommended in the 5th and 32nd paragraphs of our Proceedings of Rupees 1,637-10-9 to the farmers of the revenue derived from Betel and Tobacco and Rupees 21,973-3-8 to the farmers of that derived from Arrack and Toddy.

Vide para. 948 of this Report.

952. Agreeably to the recommendation offered in the 37th paragraph of our Proceedings, the Advocate General would be desired we were informed to frame in concert with us the draft of a Regulation for the office of the Collector of Madras.

953. Copy of foregoing letter was transmitted to the Collector on the 22nd May.

Relative to the Balance due by the Renters of the Tobacco and Betel Duties.

To the Chief Secy. to Govt., in Cons., 27th February 1826.
From Mr. Murray, 3rd, in Cons., 6th February 1826.
To do., 20th, in Cons., 20th do.
From do., 27th, in Cons., 27th do.

954. On the 27th February we submitted for the information of the Honourable the Governor in Council the correspondence with the Collector of Madras noted in the margin respecting the balance adverted to in paras. 1491 to 1506 of our last general letter as due on account of February 1824 by the late Contractor for the rent of the Betel and Tobacco Duties.

955. It would we said be observed that on the 20th February we had directed the Collector to apprize the parties concerned, that unless the balance due by them was discharged before the 1st March, the promissory notes of the Government which were held in deposit as security for the fulfilment of their contract for Fusly 1234 would then be sold for the recovery of the amount outstanding, and that by the Collector's reply dated the 27th February it would be seen that he had made this communication to the late renters according to our orders and that they had submitted with their answer copy of a petition purporting to have been presented to the Honourable the Governor in Council so long ago as the 1st February, by which it appeared that their claims to remission were again under the consideration of Government.

956. We added that as the realization of the money would appear to be secure from the deposit in the Collector's hands, and as no great delay could occur in the Government passing their final orders on the petition in question, we would authorize the Collector to defer the sale of the Company's paper until we should have received a reply to this letter.

From the Chief Secretary to Government, in Cons., 2nd March 1826.
To the Collector, 2nd, in Cons., 2nd March 1826.

957. On the 28th February we received from Government a letter transmitting a petition bearing an endorsement by their orders rejecting the late renters' claims to remission with reference to which the necessary orders were issued to the Collector of Madras.

From the Secy. to Govt., in Cons., 9th March 1826.

958. In reply to our letter of the 27th February noticed above, we were informed in a communication from the Secretary to Government under date the 7th March last that no further orders on the subject of the late renters' claims appeared to the Honourable the Governor in Council to be necessary.

PASS CHITS.

To the Chief Secy., in Cons., 20th July 1826.
In Cons., 2nd January 1826.

959. On the 20th July we acknowledged the receipt of Mr. Secretary Macleod's letter of the 30th December 1825 transmitting for enquiry and report a petition which had been presented to the Honourable the Governor in Council by certain Tobacco and Betel merchants renewing their complaints against the renters for having made unauthorized exactions from them by levying a fee on the issue of pass chits and submitted the correspondence noted in the margin for the consideration of the Government.

From the Collr. of Madras, 7th, in Cons., 10th May 1824.
To do. do., 14th, in Cons., 14th June 1824.
From do. do., 21st, in Cons., 24th June do.
To Messrs. Murray and Hadow, 30th July, in Dy. Cons. 1st August 1825
To Do. do., 1st, in Cons., 1st August ,,
From Do. do., 8th, in Cons., 8th August ,,
To Do. do., 29th, in Cons., 29th December ,,
To Do. do., 12th, in Cons., 12th January 1826
From Do. do., 20th, in Cons., 26th January ,,
To Do. do., 6th, in Cons., 6th February ,,
From Do. do., 7th, in Cons., 9th ,, ,,
From Do. do., 24th, in Cons., 27th ,, ,,
To Do. do., 6th, in Cons., 6th March ,,
From Do. do., 22nd, in Cons., 23rd ,, ,,
To Do. do., 27th, in Cons., 27th ,, ,,
From Do. do., 10th April, in Cons., 25th May ,,
To Do. 25th in Cons., 25th May 1826.
From Do. do., 30th May, in Cons., 1st June ,,
To Do. do., 1st, in Cons., 1st June ,,
From Do. do., 10th, in Cons., 12th June ,,

960. We stated that the complaints set forth in this petition had been repeatedly the subject of enquiry by us. That they were first brought to notice in a letter from the Collector of Madras dated 7th May 1824 when two cadjan chits were forwarded to us

935. 'He admitted that these shops were all situated within the limits of the Madras Renters 'but stated that with the exception of those at Shenganallore and Canaka tope they had been 'entered in the puttas of his district, and considered the amount of pagodas 3,266⅔ claimed by 'the renters to be excessive.'

936. 'In consequence of the unexplained discrepancy between the map defining the limits 'of the Madras rent in the possession of the renters and that in the 'possession of the Collector of Chingleput, these documents did not 'afford the means of coming to a satisfactory decision on the case. The Board, therefore, availed 'themselves of Mr. Cunliffe's presence in the neighbourhood of Madras, to make a second reference 'to him and Mr. Murray conjointly, as well with a view to the adjustment of the present disputed 'claims as to define more distinctly for the future, the limits of the two districts in respect to 'the renters.'

In Cons., 27th February 1826.

937. 'From the reply of these gentlemen it will be observed that they caused an actual 'measurement to be made, and that they found the limits as stated by 'the Madras Abkary Renters and defined by the Map in the Office of 'the Collector of Madras to be correct.'

From Messrs. Murray and Cunliffe, 16th, in Cons., 20th March 1826.

938. 'With respect to the remission claimed by the renters, Messrs. Murray and Cunliffe 'concur in the opinion expressed in the 8th para. of Mr. Cunliffe's former letter that they are entitled 'to certain compensation for the shops established by them at the villages of Parcherry and Kody-'pungal on the ground that they had actually sub-rented those shops, but they state that the 'renters claim for a longer period than they have right to, viz., from the 7th November to the 'end of the Fusli, whereas it appeared that the order for the removal of the Madras Renters' 'shops was not given until the 15th December. With this deduction, 'which will reduce the claim of the Madras Renters from Pagodas '3,386 or Rupees 11,851 to Pagodas 2,784-33 or Rupees 9,744 Messrs. 'Murray and Cunliffe consider it just.'

By mistake 11,843¼ in the Collector's letter.

939. 'In reference to the second amount claimed by the Madras Renters for shops established 'by the Chingleput Renters at Pamel Parcherry, Pallaveram Choultry, and at Royapettah to all of 'which Mr. Cunliffe in his former letter objected on the ground that the Madras Renters had no 'right to establish shops at these places, they being situated without the Madras limits, it having 'now been ascertained by actual measurement that they are within the limits, Messrs. Murray and 'Cunliffe admit the right of the renters to establish shops at these places and consider them 'entitled to the compensation which they claim with the exception of 200 Pagodas for a shop 'placed at "Pallavaram Choultry east" which they reject. With this deduction the account will 'stand thus.'

	PS.	F.	C.
Pamel Parcherry	1,493	15	0
Pallaveram Choultry South	300	0	0
Do. do. North	200	0	0
Toddy shops	33	0	0
	2,026	15	0

940. 'The claim on account of shops established in the village of Royapettah comes more 'properly under the last sub-division into which Mr. Cunliffe has divided the renter's claims, and 'Messrs. Murray and Cunliffe in reporting upon it have included it accordingly.'

941. 'The right of the Madras Renters to establish shops in these villages, and their conse-'quent claim to remission was admitted by Mr. Cunliffe in his first letter, but there was a diffi-'culty in fixing the rate at which it would be equitable to grant remission. The claim of the 'renters is founded upon the average of the collections from their other shops, and they have 'estimated each shop as follows:—'

Arrack Shops.

Royapettah	1 shop loss Pagodas		600	
Codambakum	1 do.	do.	600	
Manimungalam	2 do.	do.	1,200	
Shenganallur	1 do.	do.	600	
				3,000

Toddy Shops.

Codambaukum	1 shop loss	33⅓	
Colatoor	2 do.	66⅔	
Shenganallur	4 do.	133⅓	
Canaka Tope	1 do.	33⅓	
			266⅔
		Total	3,266⅔

942. 'This amount Messrs. Murray and Cunliffe agree in considering excessive first because 'it is probable that the Madras Renters would not have established any shops at these places, and 'secondly because from their being situated at a distance from the high road, they never could 'have been expected to yield the average which the renters have assumed, as however, the places 'are unquestionably within the limits, Messrs. Murray and Cunliffe recommend that the sum of '1,500 Pagodas be remitted to the renters in full of all claims for loss in the above shops with the 'exception of that at Canaka Tope on account of which the renters have not established 'any claim.'

943. 'The total amount of remission to which Messrs. Murray and Cunliffe consider the late 'renters to be entitled is as follows:—'

	Pgs.	F.		Rs.	A.	P.
Parcherry	1,392	16½	or	4,873	4	6
Kodypungal	1,392	16½	„	4,873	4	6
Pamel Parcherry	1,493	15	„	5,226	10	8
Pallavaram Choultry, South	300	0	„	1,050	0	0
Ditto. West.	200	0	„	700	0	0
Royapettah, Codumbaukam, Chinnamangalum, Colatore, Shenganallur.	1,500	0	„	5,250	0	0
	6,278	8	or	21,973	3	8

'and the Board, concurring in the sentiments expressed by those gentlemen, recommended 'that this sum may be deducted from the balance still outstanding against the renters on 'account of the late Fusli 1234, as noticed in the former part of these Proceedings.'

987. 'The Board in answer to Government on the 22nd August 1825 submitted a letter 'from Messrs. Murray and Hadow of the 8th August 1825 on which 'after quoting the Board's sanction of the 14th June 1824 they stated 'that the practice of Mr. Baker's time had been "resumed by the late '"and the present renters" the Board added that "the practice alluded to of granting the cad- '"jan chits to the retail dealers is stated to have been introduced so long ago as the time of '"Mr. Baker's Collectorship, the object of this is represented to be the prevention of smuggling '"by preventing the shop-keepers from receiving any smuggled Tobacco. And the charge is '"reported to be the same as has heretofore been demanded, without anything new or addi- '"tional.'"

To the Chief Secy. to Govt., 22nd, in Cons., 22nd Aug. 1825. Para. 26.

988. 'The Government in reply deemed this explanation satisfactory. It is to be remarked 'however, that the previous correspon- 'dence of the Board with the Collector of 'Madras had not been communicated to 'them, and that they therefore were un- 'able to form any judgment of the docu- 'ments on which the Board's original sanc- 'tion was founded. They were not aware 'that the complaint to them was a mere 'renewal of that which had been pressed 'on the Board by the Collector himself. 'The enclosure C in the renters' petition. 'which the Board, in para. 11 of their pre- 'sent letter to Government, notice as 'having described the objectionable and 'novel restrictions of the renters, but 'having formerly escaped the notice of the 'Board could not have attracted that of 'the Government who never had it before them and the Board's orders to the Collectors of the (*Note* '8) 14th June 1824 now quoted to the Government were then unknown to them, yet not only is it 'true as now stated by the Board, that the practice during Mr. Baker's Monopoly is no precedent 'for the present time and that the 7 documents applicable to the time of Messrs. Ellis and Murray 'referred to Ganjah alone and not to Betel and Tobacco (*Note* 9) as seems to have been understood 'by the Board but (*Note* 10) no fee, fine or charge of any kind was ever asserted to have been 'levied for any pass chits under Aumany and the Board in formerly stating to the Government 'that the charge on this account was the same as heretofore demanded without anything new or 'additional must have referred not to any former usage of the Collector's Office, but exclu- 'sively to the novel practice of the renters themselves sanctioned by their orders to the Collector 'of the 14th June 1824 which were not before the Government.'

Note 8.—This letter was not altogether unknown to the Government since it is quoted in the report from Messrs. Murray and Hadow of the 8th August submitted by the Board on the 22nd of that month. It has been explained in para. 11 of the present report that the objectionable purposes to which the pass-chits might be applied as described in the paper marked C had not attracted the notice of the Board when they submitted to Government their report of the 22nd of August 1825 because no complaint had up to that time been made on the subject. On the other subjects of complaint the report from Messrs. Murray and Hadow of the 8th of August was doubtless considered by the Board to be sufficiently explanatory or they would of course have submitted to Government the former correspondence with the Collector. (*Note* 9 See Note 6).

Note 10.—Mr. Campbell seems to think that Government in declaring themselves satisfied with the explanation relative to the fee on pass-chits, did so under an erroneous impression conveyed to them by the Board's report of the 22nd of August 1825 that a similar fee had been levied during the Aumany management. The passage to which Mr. Campbell refers was not perhaps sufficiently explicit that the Board's meaning was apparent from the letter of Messrs. Murray and Hadow of the 8th of August on which they were reporting. It was clear that these gentlemen considered the fee to have been introduced by the renters. Had it existed under the Collector's management they would have justified it on the express ground. It may be presumed that the Government viewed the levy of the fee as an innovation but (under the explanation which had been furnished) as a harmless one.

989. 'The correspondence which has taken place since the 12th January 1826 respecting 'the second renewal to Government of those same complaints tends in 'my opinion most strongly to shew the great spirit of encroachment on 'the retailers by which the Renters have been actuated throughout 'their proceedings. No sooner was the high- 'ly objectionable nature of their former 'restrictive pass-chits discovered and the 'issue thereof as well as the levy of any 'fee thereon prohibited, than the renters 'merely of their own authority, resorted to

To Messrs. Murray and Hadow, 6th, in Cons., 6th Febу. 1826. Para. 6.

Note 11.—The Board do not see anything in the conduct of the renters which might not be expected from person in their situation. This spirit of encroachment will do little harm so long as it only displays itself as in the instance here noticed in application to the proper authority for additional support which may be granted or withheld as may be judged to be proper in each case. The correspondence to which Mr. Campbell here alludes is submitted for eventual reference.

'the expedient "of taking from the *retail dealers*" Muchilikas still more objectionable "confined '"to no specific article" binding them to levy from licensed wholesale 'dealers to sell within a limited period not defined, on pain of con- 'fiscation, to be enforced as you (Messrs. Murray and Hadow) explain 'through the Superintendent of Police. These Muchilikas indeed have 'also been prohibited by the Board, but the spirit of encroachment (*Note* '11) to which I allude may be shown still to be in active operation by 'reference to the letter from the Collector of Madras of the 22nd May last, in which the Renters pro- 'posed that "Rowanahs may not be granted either at Rajahmagrum '"or Goommoodpoondy to any licensed storekeeper exporting Tobacco '"from thence who does not produce a chit from the Sair servants with- '"in whose chowkey he may have his godown in the jaghire." The Principal Collector in the '"Northern Division of Arcot reports that an order of the description in question would be '"equivalent to giving the Sair Renters of * Chingleput an entire Monopoly of the export of '"Tobacco from the chowkeys, for it would prohibit the issue of any Rowanahs *excepting* on '"*their chits.*'"

From the Collector of Madras, 22nd, in Cons., 22nd May 1826.
To Chingleput and N. Arcot, 22nd, in Cons, 22nd May.
From North Arcot, 13th, in Cons., 19th June.
From the Principal Collector of the Nor. Div. of Arcot, 13th June 1826.

* *Note.*—who are those of Madras also.

990. 'Abandoning the former untenable ground of Mr. Baker's time, and even the prac- 'tice of Messrs. Ellis and Murray support- 'ed by nothing but the seven Ganja docu- 'ments inapplicable to the end for which 'they were produced Messrs. Murray and 'Hadow have since forwarded in their 'letter of the 26th February 1826, certain 'pass-chits, and evidence which the Board 'think shew the "same or a similar prac- '"tice existed occasionally under Aumany '"management" as that formerly sanction- 'ed in their letter to the Collector of the '14th June 1824. The pass-chits here 'alluded to may have had reference to the 'betel produced *within the gardens in Mad- 'ras* over which some such restriction has 'always been usual. But there is not a (*Note* '13 a tittle of evidence to shew that the taking out of such pass-chits was ever imperative *on all retail- 'ers* indiscriminately or that they were issued to any except to those who paid the customs. On 'this ground I object to the restriction apparently contemplated by the Renters over the *retailers*. It 'is true the Board now propose that these chits should be issued only "to those who may demand '"them for Betel and Tobacco on which customs have been paid." But even under this modification 'they propose to force every *retailer* to take them by declaring that any quantity of these articles 'beyond a certain limit which it is proposed to fix so as to include the retailers shall unless accom- 'panied by these chits, be confiscated.'

Note 12.—Of the 34 chits in question 13 only are for Betel the remaining 21 are for Tobacco and of these 6 specify the time within which it is to be sold and are therefore similar in their effect to those issued by the renters. How are the chits accounted for.

Note 13.—There is no evidence on the other hand that these restrictions applied to particular retailers only. They are everywhere mentioned rather as supplying to the retailers generally (See Petition No. 473 of 1825 referred to Messrs. Murray & Hadow on the 1st August 1825. See also correspondence on this subject pass in). The customs are generally paid by the wholesale dealers and these persons assert that the pass-chits are never issued to themselves but to the "shop-keepers under them." This they declare to have been also the practice during the Aumany management. Their evidence on this point may be conclusive or it may not, but the Board cannot admit that there is no evidence at all, See enclosures 2 and 3 in report from Messrs. Murray and Hadow 8th August 1825.

Note.—Since I wrote this, the letter to Government has been (*Note* 14) altered proposing further euquiry and it certainly does not clearly appear from it whether the retailers are to be excluded or included but as I understand that the former is not resolved on I leave this unaltered.

(Signed) A. D. C.

991. 'That any such general restraint over the retailers universally existed under Aumany 'management is not proved to any satis- 'faction. It is not shown that it existed 'when the rents began whatever may 'have been the occasional previous practice 'and though smuggling is and ever will be 'complained of it does not seem now to be 'greater than it was under Aumany.'

Note 14.—The alteration here mentioned was made before Mr. Campbell gave in his minute and not in consequence of it. The Board had at first intended to specify in their present report the quantities of Betel and Tobacco which in their opinion ought to be allowed to pass without a chit from the renters. They subsequently thought that further enquiry was necessary to enable them to form a judgment on this point and the draft was altered accordingly.

They do not see what purpose will be answered by the pass-chit unless it apply to the retailers, nor do they imagine that any but the fraudulent dealer could object to it.

992. 'Before the Government sanction the proposed restriction over all *retailers*, I would 'recommend their considering whether, as 'it cannot be proved to be the established 'practice of the Collector's Office they are 'prepared in the event of resistance to 'justify it (*Note* 15) legality. If legal I 'would ask whether it is(*Note* 16) expedi- 'ent. It does not seem called for by any 'extraordinary increase of smuggling 'much less by the weight of the reduced rents. The past conduct of the renters in my opinion 'justifies no such indulgence for it may be used as a (*Note* 17) cover to the under-hand practice 'of much of the objectionable system which has been exposed in the recent correspondence and 'it seems to me that it is in order to enforce their systematic encroachment on the retailers, that 'it continues to be demanded by the renters.'

Note 15.—The Board are of opinion that if this restriction as it is termed on the retailers tends only to repress smuggling and involves no vexatious or necessary interference with private rights it would be held to be legal by any Court of Justice even if it had not been proved to have been the established practice of theCollector's Office.

Note 16.—The opinion of the Board on this point may be gathered from Note 1.

Note 17.—The Board do not think that the power of issuing pass-chits under the limitations and penalties proposed by them is likely to be thus perverted should it prove otherwise the power can be withdrawn.

993. 'It will I conceive be sufficient for the renters as under Aumany to draw a (*Note* 18) '*Cordon* of Peon Pyguests &c., round 'the outward limits and also round the 'Betel gardens within these limits to con- 'fiscate all Betel, Tobacco, &c., brought 'through this cordon without their know- 'ledge to prosecute systematic smugglers 'at Chingleput, maintaining, any custo- 'mary usage of access to or examination 'of the Betel gardens within Madras from 'which all smuggling of Betel might successfully be prevented by the adoption of Mr. Ellis's '(*Note* 19) suggestions in his proposed Regulation for Madras, but in the vain hope of detecting 'every article successfully smuggled within the abovementioned *cordons* to establish a new control 'over all the retail sellers within these limits, under the forms of even the most unobjectionable 'pass-chit, wouldI apprehend inevitably be a remedy more than the evil complained of as giving the 'renters under a circumstance of their past conduct, a cloak for renewing many of the restraints 'of the Monopoly in Mr. Baker's time especially as most of the wholesale merchants are now con- 'gregated at their Cutcherry perhaps (*Note* 20) partners in the rents.'

Note 18.—The Board do not understand how this plan is to be reduced to practice without some kind of pass chit, would it not be difficult for an individual to prove that the Betel or Tobacco in his possession had been brought through the cordon of Peons with the knowledge of the renters and would not a power of confiscation under such circumstances be far more likely to lead to abuse than any thing recommended by the Board.

Note 19.—Mr. Ellis' suggestion that the Betel gardners should be compelled to compound for the customs is now under the consideration of the Board but it cannot be brought into immediate operation and it does not provide against the smuggling of Tobacco.

Note 20.—This is mere hypothesis and affords no solid ground for Mr. Campbell's apprehension.

994. 'Though the investigation of the complaints in question has been attended by the ad- 'vantage of further insight into the ob- 'jectionable system persued by the renters. 'I concur with the Board in opinion that 'the persons who have complained have 'failed to make good their individual 'causes of complaint and that they seem 'to have been acting at the instigation of 'the party hostile to the renters. That 'any renters however, should ever have 'dared at the seat of the Government, to 'exact an unauthorized fee at all appears 'to me a bold(*Note* 21) measure that it was 'not at once suppressed, as soon as known 'and objected to by the Collector, in his letter of the 7th May 1824, which will come before the 'Government for the first time in the present letter to the Chief Secretary, can have arisen solely 'from want of due consideration of the vast abuse to which it was liable and as it never has yet 'been prohibited by public (*Note* 22) advertisements when its illegality is better known, it is pos- 'sible that the amount levied may hereafter prove to have been as much underrated in the Renter's 'accounts as it may have been exaggerated in the petitions, where it seems to have been entered 'on mere estimate, but when it is considered that such exactions are alleged to have occurred in the 'Cutchery of the renters, where few but their own dependents are in attendance,and that illiterate 'natives can in such cases give little evidence except their own united asseverations in support 'of their assertions, I am not prepared to suggest further measures on this head.'

Note 21.—It appears to the Board that nothing has yet come to light respecting this fee, to justify the importance attached to it by Mr. Campbell.

Note 22.—The Board on the 18th of December last ordered the fee to be discontinued and the petitioners admitted before Messrs. Murray and Hadow that it had been discontinued accordingly. That it was disapproved, must therefore have become generally known and there has been nothing to prevent persons who had well founded complaints from coming forward. The result contemplated by Mr. Campbell from further notification which is proposed may indeed be possible but theBoard think it by no means probable.

Note 23.—Some of the Collector's servants attend at the Cutchery of the renters by order of the Board and many individuals resort there on business.

Note 24.—The statements of the petitioners are disbelieved not solely because they were unsupported by evidence but because they were contradictory and because they were grossly and absurdly exaggerated and because the whole demeanour of the complaints was unlike that of persons coming forward to tell the truth and nothing but the truth.

995. 'I entertained hopes that the painful duty of a separate record of my sentiments on 'this subject would not have been called 'for when I found that I could not(*Note* 25) 'concur in the letter of the Board to Go- 'vernment. I prepared a brief dissent; ÷ 'but as it has been considered necessary 'to forward to the Government such sepa- 'rate remarks as I may record I have been 'obliged to enter more into detail than 'would have been requisite 'with my own colleagues 'with whom the subject 'has been matter of much 'verbal discussion and as 'I did not receive(*Note* 26) 'notice of the necessity of 'this measure until late on 'the day previously to my 'quitting the Presidency I hope that the Government will overlook the ill digested form in which 'these remarks are necessarily drawn up.'

Note 25.—The Board think it due to themselves to mention since it is not noticed by Mr. Campbell that numerous concessions were made to him in the hope of preparing a report in which all the members might concur that the draft was repeatedly circulated and underwent numerous alterations at his suggestion and that until the afternoon of the day at which his first minute was written the Board entertained the hope that his objection had been removed by the concession which had been made to him.

Note 26.—Mr. Campbell's first minute was not received by the senior member until 8 o'clock on the evening of the 19th instant and the necessary notice was sent to him about noon on the following day.

OFFICE NOTE.

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Mr. Campbell's first minute was withdrawn and the present one substituted for it.

Note 27.—The letters to which Mr. Campbell attends are noted hereunder and are submitted for the information of Government. The Board think it sufficient to refer to Note 11 for their sentiments on this part of Mr. Campbell's minute.

From the	Collector of Madras,	27th May,	in Cons., 1st June 1826.
To	Do.,	12th,	in Cons., 12th June ,,
From	Do.,	20th,	in Cons., 29th June ,,
To	Do.,	17th,	in Cons., 17th July ,,
From	Do.,	18th,	in Cons., 20th July ,,

P. S. 'The impressions I have endeavoured to express in this minute are strongly con- 'firmed by subsequent communications from the Collector of Madras not alluded to in the letter to 'Government and not yet disposed of by the Board to which therefore I do not deem myself here 'at liberty further to refer.'

996. In reply to the above we were informed in a letter from the Chief Secretary to Government under date the 21st November that the Honourable the Governor in Council had taken into consideration our Secretary's letter of the 20th July last, with papers which accompanied it relative to the complaints of the retail dealers against the renters of the duty on Betel, Tobacco and Ganjah. It was observed that it was sufficiently shown that there had been ground for those complaints as the renters has issued and levied fees on chits without authority and when these were prohibited had exacted from the dealers a most objectionable Muchilika. We were informed that the Governor in Council considered the renters to have a right to be supported in all securities for their dues which were defined by Regulation or sanctioned by usage but not to any new concessions. That the Governor in Council perceives also that the Board of Revenue admitted that they acted under mistaken views when they issued their orders in favour of pass chits to the Collector on the 14th June 1824, and that the objectionable purposes to which these chits might be applied did not attract notice till after that period.

In Cons., 23rd Novr. 1826.

997. That the Governor in Council agreed with the Board of Revenue that whatever instances of pass chits were shown to have occurred under Aumany (which seem rather to have originated in abuse than to have formed an authorized part of the system) did not entitle the renters to a continuance of the practice as a matter of right, and that in as far as it might be continued it must be guarded by penalties against the abuses to which it was liable to

lead. The renters it was observed had striven first by the pass-chit and then by the Muchilka to turn their rent into a Monopoly and care would need to be taken in authorizing any precautions against smuggling and to put it in their power to effect that object.

998. It was remarked that the Government are not under any obligation to take new means to protect the renters from smuggling. That they knew they were liable to loss from that cause and had fixed their terms accordingly. That had Government in order to diminish smuggling, proclaimed that restrictions on the retail dealers would be authorized, the offers for the rent would undoubtedly have been higher, and that whatever loss arose from smuggling fell on the Government not on the renters, who had deducted it from the rent they would otherwise have agreed to pay.

999. On the other hand, the Government it was added not only were bound to give the renters the benefit of all customary checks against smuggling and to render them as effectual as they could, but moreover had an interest in doing so, since, when the rent should expire the revenue would thereby be increased.

1000. The Governor in Council therefore, desired that he would communicate with the merchants and with the retail dealers regarding the pass chit which we were of opinion should be introduced under authority so as to ascertain that it would not interfere with the fair trade either wholesale or retail. We were also told to consult with them regarding the minimum of Betel, Tobacco and Ganjah which in our opinion should be liable to seizure for want of a pass chit. In submitting information upon these points to the Governor in Council, we were directed to forward a copy of the Muchilika proposed by us to be taken from the renters. The Governor in Council we were told would be happy to sanction any checks against smuggling which were sufficiently guarded against the liability to abuse.

1001. It was observed that the complaint against the fees levied by the renters from the dealers appeared to have been exaggerated, but there could be no doubt that the amount levied had been much greater than the small sum which the renters acknowledged themselves to have received. That as this exaction was wholly unauthorized and improper, the Governor in Council approved of our having ordered its discontinuance.

1002. The Governor in Council regretted that our third Member considered a separate record of his sentiments on this subject to be necessary. It was highly desirable it was remarked that the proceedings of a collective body like the Board of Revenue should exhibit rather the result of their deliberations than the shades or the particulars of any differences of opinion which it might have been requisite to balance and adjust informing such result. The satisfaction and advantage of this established mode of ascertaining and stating the opinion of the Board were so obvious and so considerable that the Governor in Council felt assured it was added that it was only in cases of magnitude and only on the important points in such cases that any of our members would be disposed to deviate from it.

1003. We were told that the Governor in Council was desirous that our attention should at an early period be given to the course most proper to be adopted with regard to the collection of the duties on Betel, Tobacco and Ganjah, and also on Abkarry at the Presidency when the present rents expired. That if Aumany management was deemed advisable or should become necessary, the requisite arrangements should be in preparation. That if a rent were again entered into, it should be only for one year that it should be forfeited and a penalty incurred whenever the arrears might amount to a specified portion of the deposit made by the renters, and that due care should be taken for effectually obtaining as high offers for the rent as any persons might be inclined to make.

REPORT OF MESSRS. MURRAY AND HADOW ON MATTERS CONNECTED WITH THE QUIT-RENT DEPARTMENT.

Vide Para. 1389.

To the Chief Secretary to Government, in Cons., 20th July 1826.
Dated 12th, in Cons., 15th June 1826.
22nd, in Cons., 25th June 1826.

1004. With reference to the letter from Government under date the 21st January 1825 noticed in our general letter under date 2nd January 1826 approving of the institution of an inquiry into the abuses supposed to exist in the different departments of the office of the Collector of Madras, and authorizing the association of Mr. Hadow with the Collector in the duty of conducting the inquiry, we transmitted on the 20th July for the information of the Honourable the Governor in Council a report from those gentlemen of their proceedings in the investigation of matters connected with the Quit-rent Department, we at the same time submitted for the orders of the Government a letter in which Mr. Murray and Mr. Hadow requested permission to entertain, temporarily, eight additional conicopolies at 14 Rupees each per mensem, for the purpose of collecting a considerable portion of the outstanding quit-rent balances which were formerly considered irrecoverable, but which their late experience had led them to think capable of being realized.

1005. It was to the irregularities supposed to prevail in the quit-rent Department we said that we had particularly directed the attention of Messrs. Murray and Hadow. In their investigation of this subject, they stated that they had experienced the greatest difficulty from the extraordinary confusion of the accounts of the department. "*We* have found," they observed "the items "properly belonging to one head intermixed with those of another in a manner which appears "quite unaccountable, but which renders it necessary to investigate each particular bill in the most "minute manner; and the difficulty of coming to any satisfactory decision upon most of the doubtful cases, is greater than can be imagined." This confusion in the account was attributed to the misconduct of the late Head Sheristadar, Ragavacharry who was specially employed by the Collector to conduct the business of the quit-rent Department, assisted only by a few inferior servants, who were placed under his immediate orders for upwards of a year. "Under this arrangement, "Messrs. Murray and Hadow observed, he has for purposes best known to himself so much confused "those accounts by belending one set of bills with another and submitting them for remission that "the greatest obstacles are thereby opposed to our proceedings with expedition in the completion "of the object of our appointment, and the sanction of Government has been given for writing off "many sums which were just as capable of being realized as any part of the current revenue."

To Govt. 17th, in Cons., 17th November 1823, Para. 6.
From Govt., 9th, in Cons., 11th December 1823.

1006. We remarked that it was upon the accounts made up in this manner by the late Head Sheristadar that the Collector made his report to our Board under date the 18th August 1823 upon which it was recommended that a balance of quit-rent amounting to Rupees 1,08,868-3-7 should be written off as "irrecoverable," a measure which was sanctioned by the Honourable the Governor in Council.

From Messrs. Murray and Hadow, 22nd, in Cons., 26th June 1826.

1007. Of this balance, before deemed "irrecoverable." Messrs. Murray and Hadow we observed now reported that they "could see no reason why by far the "greater portion, indeed all of it which does not properly come under "some other head should not be realized." They had accordingly we stated given out 12,000 of the bills on this account for collection, and it was to enable them speedily to recover the amount which appeared to them capable of being realized that they requested leave to entertain an additional number of conicopolies. As it appeared that the Collector could not spare any of his fixed establishment for the purpose without injury to the current collections, we recommended that sanction might be granted for the employment of eight additional conicopolies at 14 Rupees each, as proposed by Messrs. Murray and Hadow for the special duty of collecting the outstanding quit-rent balances.

1008. **After stating the measures adopted by them for the full investigation of the Quit-rent arrears, and disclosing the state of confusion in which they found the accounts, and the irregularity generally prevailing in the department, Messrs. Murray and Hadow observed as follows. " The best mode that occurs to us of preventing the accumulation of such an amount of arrears, is to "establish some means of easy reference in this office, by which any spot of ground referred "to in the " Bills, Grants or Certificates may be immediately ascertained with certainty."** " We " conceive that the only mode in which this reference can be made is " by causing accurate maps to be constructed, by actual survey of the " whole of the Madras Collectorate &c." The advantages of such a survey we said were well explained by Messrs. Murray and Hadow, and we concurred entirely in their sentiments on the subject. We added that the Inspector General of Civil Estimates had been consulted as to the practicability of making the projected survey and constructing maps on the scale proposed and had informed us that he did not contemplate any difficulty in it, and would be prepared to undertake the work if it should be thought fit. Under these circumstances we recommended that the survey proposed by Messrs. Murray and Hadow might be sanctioned, and that it should be performed under the direction of the Inspector General of Civil Estimates.

Para. 23.

1009. Agreeably to our recommendation the Honourable the Governor in Council was pleased to grant sanction for the employment of eight additional Conicopolies at 14 Rupees per mensem each, to collect the outstanding balances of quit rent at Madras and for the purposed survey of the Madras Collectorate by the Inspector General of Civil Estimates.

From the Secretary to Government, 11th, in Cons., 21st August 1826.

1010. Copy of the above correspondence was communicated to Messrs. Murray and Hadow on the 21st August.

RELATIVE TO A SUIT INSTITUTED IN THE SUPREME COURT AGAINST CERTAIN SERVANTS IN THE CUTCHERRY OF THE COLLECTOR OF MADRAS FOR REMOVING UNDER THE ORDERS OF THE COLLECTOR AN ENCROACHMENT ON THE PUBLIC ROAD.

1011. We submitted to Government the correspondence with the Collector of Madras noted in the margin on the subject of a suit instituted in the Supreme Court of Judicature against certain of his public servants who acted under his orders in removing an encroachment on a road in the vicinity of Tondiarpetta.

From the Collector, 3rd, in Cons., 3rd October 1825.
To do., 10th, in Dy. Cons., 13th October 1825.
From do., 20th, in Cons., 23rd January 1826.

1012. We observe that the native servants in question appeared on this occasion to have acted under the orders of the Collector, who seemed to have been guided by the long established usage of his office. We therefore recommended that the Law Officers of Government should be instructed to adopt every means in their power to afford the servants in question such professional aid as the Advocate General might on enquiry deem requisite either for defending or compromising the suit.

1013. From the latter part of the correspondence between the Collector and the Acting Solicitor for the Company, we were inclined to think that the fact of encroachment might be established. It was only however by Mr. Viveash's personal examination of the evidence we were of opinion that it could be clearly ascertained how far testimony was forthcoming to establish this on a legal point of view and that it would remain for the Advocate General to decide whether such a defence would be sufficient.

1014. On this last point we said that we entertained some doubt. In other words, supposing the encroachment proved we did not know that the Collector was the proper authority to abate it.

1015 That such authority was long vested in the Collector's Office we were of opinion was certain and proof of the usage confirmed by the express orders of Government under date the 13th February 1812 (para. 3rd) in a letter

In Cons., 24th February 1812.
In Cons., 8th October 1812.

addressed by Mr. Secretary Gahagan to our Board would be forthcoming. But when this order was communicated by the Board to the then Collector, Mr. Ellis in his reply of the 5th October 1812 whilst he maintained the ancient usage of his office in abating nuisances in which " actual encroachments *on land*" take place, stated that, as regarded other nuisances, such as projecting verandas, &c, not actually extending to the land, his authority had been doubtful, that the remedy had been then recently applied by the Police Regulations.

1016. Now on referring to Section 1st of the Police Regulation No. 9 we did not find we said that the distinction made by Mr. Ellis, upon which apparently his successor had acted had been sufficiently maintained by the Government in that enactment. On the contrary we apprehended that though the Collector must still watch over the interests of Government, it was not for him, but for the Magistrates on his representation to abate " all projections into the public " roads, streets, &c." It might indeed be argued we thought that the word " projections" expressly refers to some obstruction such as Mr. Ellis alluded to not occupying *new* land but coming out from building already erected upon grounds respecting which there was no dispute we however apprehended that the safer course would have been for the Collector to have applied to the Magistrates to abate the nuisance. This point, however we said was a general one extending to all encroachments upon Government land within the limits of the Supreme Court, and it might be for the interest of Government to maintain the construction alluded to by Mr. Ellis and acted on by Mr. Murray until it was superseded by a judgment of the Court.

1017. We were, however, unwilling that so important a point should even if the Government resolved to maintain it come directly before the Supreme Court as it would on the present suit and could not we added, but regret that the Collector should have taken any step likely to involve his servants into a suit without the strongest grounds to justify it. We stated that we understood that the plaintiff possessed a pension either from the Native fund or the Government, and unless time could be afforded to meet the case fully and to maintain the point in question, if the Government should deem it desirable to do so, it would be advisable to compromise the matter.

1018. The Government would observe we said that only a few days were left to decide on the course to be pursued that their early orders were therefore requisite and that we would meantime transmit copy of this letter to the Acting Solicitor that he might confer with the Advocate General on the subject to which it referred.

From the Secretary to Government, 3rd, in Dy. Cons., 6th February 1826.

1019. In reply to the above we were furnished for our information with the annexed copy of a letter which had in consequence of our communication to Government been addressed to the Acting Solicitor to the Honourable Company.

To the Acting Solicitor to the Honourable Company, dated 3rd February 1826.

" I am directed to transmit to you the accompanying copy of a letter from the Secretary " to the Board of Revenue, and to state to you the desire of the " Honourable the Governor in Council that the assistance of the Law " Officers of Government may be afforded to the defendants in the " suit to which it relates, either in defending or in compromising the suit, as in the opinion of " the Advocate General may be advisable."

1020. With reference to our letter of the 23rd January which contained an expression of our regret, that, in the case to which it related, the Collector of Madras should have authorized his public servants to take a step likely to involve them in a law suit, without having ascertained how far the act could be justified in point of law, the Government observed that a remark to the same effect had been made by the Advocate-General in a paper a copy of which they were informed, had been sent to us by the

From the Secretary to Government, 10th, in Cons., 10th March 1826.
From the Honourable Company's Acting Solicitor, 3rd, in Cons., 6th March 1826, with enclosures.

Company's Acting Solicitor. The Honourable the Governor in Council, entirely concurring in those observations directed that with reference to the proceedings which had given occasion to them we would particularly impress on the Collector the necessity for his cautiously abstaining from measures by which either himself or his public servants might be involved in law suits of uncertain issue.

1021. Copy of the foregoing communication was transmitted to the Collector of Madras, on the 16th March.

REPORT RELATIVE TO THE SYSTEM UNDER WHICH THE REVENUE FROM LAND CUSTOMS IS COLLECTED UNDER THIS GOVERNMENT.

From the Secretary to Government, in Cons., 7th October 1824.

1022. Under date the 1st October 1824 the Government transmitted to us copies of a letter from the Acting Secretary to the Government at Bombay, dated the 10th of the preceding month and of its enclosure, requesting certain information relative to the system under which the revenue from Inland Customs is collected in these territories.

1023. We were informed that in reply to this reference, it was intended to furnish the Bombay Government with a copy of the report from the Committee for revising the Custom Regulations, dated the 12th of May 1818, which contained a review of the nature and effects of the various duties of customs which have at different times, prevailed under this Presidency; but that as a period of six years had elapsed since the date of that report the Governor in Council was desirous of receiving from us such observations as further experience might have suggested, regarding the operation of the system established in 1812, together with any remarks of a more general nature upon the subject of reference which we might think likely to be useful to the Bombay Government.

From the Secretary to Government, in Cons., 17th October 1825.

1024. Subsequently on the 11th October 1825 the Government transmitted to us a copy of a further letter from the Secretary to the Government of Bombay, and desired that as we had not yet furnished the Report called for on the 1st October 1824, we would insert in that report, which was expected to be received at an early period such information as we could supply on the points specified by Mr. Farish, in addition to what was contained in the Custom Committee's Report of the 12th May 1818 a copy of which had been already transmitted to the Bombay Government.

1025. The following were the points upon which information was required.

" What were the causes which led to the failure of the Town and Frontier duty system in " the Madras Provinces and to its subsequent abolition."

" Was the main defect, the high rate of duties that was levied; or were there other radical " errors in the system or in the mode of administering it."

1026. Any reports of the Custom Committee or of the Board of Revenue elucidatory of these questions it was stated would be desirable.

" What is the present system of levying customs on the Inland and Foreign Trade of the Madras provinces; and of levying Sea Customs."

1027. On this point it was observed that a copy of the existing Regulations was desirable with any observations or reports that might tend to show the success, or failure of the existing system, both as affecting the Custom Revenue and the prosperity of the trade of the country.

" Is any Grain duty now levied in the Provinces and if so what is the rate of the duty " and what are the rules under which it is collected."

From the Secretary to Government, in Cons., 27th February 1826.

1028. Under date the 24th February we received a further communication from Government acquainting us that an application had recently been received from the Bombay Government for the early transmission of the information required there respecting the present and the former system of Custom duties under this Government; and expressing the desire of the Honourable the Governor in Council that, should we not be yet prepared to make the full report which we had been called upon to furnish on that subject, we would submit separately so much of the required information as it was in our power immediately to supply.

To the Chief Secretary to Government, in Cons., 30th March 1926. Enclosure in a letter from Government, 23rd June, in Cons., 9th July 1818. In Cons., 28th February 1805.

1029. Under date the 30th March we replied to the communication from Government above noticed, we observed that so far as we were informed, the only information which had yet been communicated hence to the Bombay Government, relative to the administration of the revenue derived from Customs consisted of the report of the Custom Committee of the 12th May 1818, and of the report of Sir Thomas Munro from the Ceded Districts of the 28th January 1805.

1030. We recommended that copies of the following documents should be forwarded to the Bombay Government.

1st Regulations 9-11-10 and 12 of 1803, these being the Original Custom laws, upon which Sir Thomas Munro's report of 1805 was founded.

2nd Regulations 14 and 15, 1808. These being the first modifications thereof.

(Sea Custom) in Dy. Cons., 10th April 1820.

3rd Regulations 1, 2, 3, 4, and 6 of 1812, 2 of 1816 and 7 of 1819 the orders of Government of the 20th May 1820 respecting Foreign and Country Trade and the Government advertisement of the 13th February 1821 respecting cotton.

These being the Custom rules now in force.

4th. The report of the Committee of 1811 who framed the enactments of 1812.

1031. This last document we said we considered to be particularly important, as it contained the views of those who framed the existing system of Inland Customs. It was true we remarked that the able report of the subsequent Committee of 1818 had been sent to Bombay, and that it contained an excellent general review of the various enactments from 1803 to 1812 inclusive; but it terminated in a proposal to abolish the Inland Customs, and contained many objections against the renting system, since adopted, and in operation under this Government.

1032. The following correspondence, consequent to that report, we said might also, in our opinion be with advantage transmitted to Bombay.

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

From Mr. Secretary Hill, 7th, in Cons., 24th February 1820.

To the Chief Secretary, 31st, in Cons., 31st March 1817.

To the Chief Secretary, 23rd, in Cons., 23rd February 1818.

To the Chief Secretary, 23rd, in Cons., 23rd November 1820.

From the Chief Secretary, 5th, in Cons., 11th January 1821.

1033. We observed that the records of the Government possibly contained some further information of the grounds upon which their orders here last quoted were founded, for renting out the collection of the inland customs, and, if so, that it seemed probable that it likewise might be useful to the Bombay Government.

1034. We stated that previously to the promulgation of the Regulations of 1803, duties under various denominations and at different rates, were successively collected at Chowkies interspersed throughout the country, at an interval frequently of not more than 10 or 15 miles, as was believed to be the case at present in the Mahratta territories under the Bombay Government, and that the repeated undefined and excessive duties thus levied, added to the constant detention and vexatious delay to which the merchants was subjected under this system led to the enactment of the abovementioned Regulations, and to the abolition of all duties formerly collected. In lieu of which were established the duties specified in the report of the Committee of 1818, from para. 4 to 9 or " an inland Frontier duty," " Town duty " a " sea export duty" and a duty at Madras each of six per cent and goods might thereby we observed be subjected to each of three first duties successively or to 18 per cent in the aggregate.

1035. The principle of the Town duty we said was to collect customs only on articles imported into or manufactured or produced within large towns, leaving all articles manufactured outside exempt from tax, the immediate effect of which was to drive the Merchants, Shopkeepers and Weavers from such large towns into the neighbouring villages where no duty was leviable, upon this point we observed the former Principal Collector of the Ceded Districts founded his report of 1805 before noticed, and the correctness of his views was fully exemplified by the gradual decrease in the Land Custom Revenues. The receipts which were in 1803, 23 lacs having fallen so low as 10 lacs of Rupees in 1807.

1036. It therefore we said became necessary to apply some remedy; and Regulations XIV and XV of 1808 were in consequence passed in modification of Regulations XXXI and XII of 1803 as explained in the report of the Custom Committee of 1818 from paras. 12 to 16. The principal features of these modifications we remarked were the imposition of a duty of 5 per cent on grain imported by sea into the Presidency, and of the same duty on imports at the out-ports as was formerly levied on exports only the removal of the duty upon articles manufactured or produced *within* large towns the restriction of it to articles *imported into* them and provisions that the payment of one duty should exempt from that of another. The immediate effect of this we stated was to bring all those emigrants who had fled to the exempted villages back again to the now exempted towns. But from the few towns of any size under this Presidency, the Regulations of 1808 were not closely adhered to in practice, and the necessity of a further modification of the Custom laws becoming obvious, the Committee of 1811 were appointed whose report we said contained a full explanation of the Regulations of 1812 being those chiefly now in operation under this Presidency, of which the object is detailed in the report of the Committee of 1818 from paras. 18 to 35.

1037. Regulation I of 1812 we observed, provides for the levy of a General Inland or Transit duty of 5 per cent. upon nearly every article of trade, except grain, cotton or cotton thread according to a fixed Tariff valuation, regulated from time to time by the Collectors under the orders of the Board of Revenue, and the great distinction we remarked between this and all former enactments, is that the goods having once paid this duty are passed to any part of the territories under this Presidency (except into Malabar and Canara and into the Town of Madras) without being subject to any further demand, until they arrive at the place of their destination. The certificate of the payment of this duty we said not only in general exempts from further demands; but where the same are partially admitted, it is taken in part payment thereof thus at the Presidency where a different rate of duty exists, it is taken in part payment and in Malabar and Canara, where the valuation of goods is higher than elsewhere, the exemption extends to the sum specified in the Rowannah as having been paid, and a duty of 5 per cent is levied only on

the difference between the Tariff valuation of those provinces and of the place where the general Inland duty may have been paid.

1038. In the same manner we said goods passing the Frontier into the country of any Native power having already paid this duty are exempted from any further charge on the production of a Rowannah shewing the general Inland duty of 5 per cent to have been paid. But Cotton and Cotton thread, exempted from the general Inland duty, pay on passing the frontier, 8 per cent, and grain 3 per cent. goods on importation from Foreign Native States pay the general duty of 5 per cent at the frontier, and a certificate to this effect exempts them from any further demand on account of land duty.

1039. We noticed that a particular hamlet duty is leviable under Regulation I of 1812, in Canara; and under Regulation II of 1812, a particular export duty on the export by sea of certain articles from Canara and Malabar and that under Regulation VI of 1812,on Betel, Tobacco,Ganjah, Bang and Godauk, a high consumption duty is levied, at all the principal towns throughout our Provinces including Malabar and Canara.

1040. With respect to the Presidency, we observed that Regulation III of 1812 provides for the levy of a Presidency duty higher than elsewhere upon all articles imported into Madras. Upon piece goods imported into or manufactured within the limits the general rate is fixed at 8 per cent, except when the cloth exceeds in value 70 Rupees per corge in which case it is subject to an additional duty of 2 per cent making 10 in the whole; but, on articles of Native dress used by the lower classes imported into or manufactured within the limits, the value of which is below the sum above specified, duty is levied at only 3 per cent, and the production of a Rowannah showing that the general inland duty of 5 per cent has already been paid entitles such goods to a total remission of the Madras duty.

1041. In all cases we explained where a higher rate of duty is demanded the Inland Rowannah showing the general duty of 5 per cent to have been paid is received in part payment, and the difference between 5 and 8 or 10 per cent only is levied, at the Presidency, calculated at the Madras Tariff rates.

1042. The duties leviable at the Presidency upon articles coming under the title of Gruff Goods we observed are various, and fixed from time to time by the Board of Revenue subject to the sanction of Government; but in no case exceed 10, and vary generally from 5 to 8 per cent.

1043. Betel, Tobacco, Ganjah, Bang and Godauk we remarked form exceptions to the general rate; and special provision is made, in Regulation III, 1812, for the collection of high consumption duties upon these articles, similar to those at the principal towns in the interior under Regulation VI of 1812.

1044. We stated that the management of the Sea Customs at the Presidency is provided for by Regulation II of 1812; by this Regulation we observed all articles imported by sea into the port of Madras, without reference to the place from whence they come or on what vessels, provided they are not imported on Foreign, European, or American vessels, and not direct from Foreign, Europe or America, are subjected to a Presidency duty of 8 per cent computed at the Tariff prices of Madras. Certificates of the payment of import or export sea duty at the subordinate ports are received in part payment in like manner as the certificates for land duty or received at the Land Custom house and import duty at 8 per cent is collected on the difference only, between the Tariff of this port and that of the port where the goods have previously paid export duty.

1058. We observed that the charges in this Department varied previously to 1812 from one and a quarter to one and a half lacs of Rupees, that they then rose to about 2¼ lacs but in 1822-23 amounted to 3¼ lacs, that they had since however fallen principally by the abolition of the separate European establishment for the collection of Sea Customs on the Western Coast, below 2 lacs of Rupees.

1059. We remarked that the drawbacks under the old Custom Regulations were for 3 years 1 lac of Rupees in each year, that they then fell much within that sum except in 1807-8, when they amounted to 2 and in 1811-12 to one lac of rupees; that they thenceforward gradually fell until the new Regulations in 1816-17; whenceforward they never were below one, and in 1821-22 they rose to 3¼ lacs of Rupees below which they have not since fallen.

Net Customs.

1060. The result of the whole we observed was from 1803 to 1808 a net clear revenue from customs of from 31 to 16 lacs of Rupees to which last amount the revenue fell at the latter period; thenceforward a net clear receipt, rising from 22 to 32 lacs, at which it stood in 1812 from that period a clear receipt varying from 32 to 35-36 and in one year only (1814-15) 39 lacs of rupees until 1820-21 when the system of renting the collection of the land duties, (notwithstanding a vast increase of drawback to the annual extent of 2¼ lacs, and a greatly diminished amount of Sea Customs from the unfavourable change in the external trade before noticed) produced a net clear receipt from the customs generally varying from 39 to 43 and 44 and in the last year 42 lacs of Rupees.

1061. Considering, we said that the external export trade had been aided to a great extent by new drawbacks, that the mother country had ceased to draw from this country her supplies of piece goods, which formerly composed the staple article of its export and that India was now to a considerable extent supplied with this very article from the United Kingdom; under such an unlooked for change in the course of trade it could not but be satisfactory to find the customs generally in a more flourishing condition than ever.

1062. The report of the Committee of 1818, which had been forwarded to Bombay we remarked strongly opposed the renting of the inland customs which had produced this result. The Board's reply thereto we observed was contained in their letter under date the 30th December 1819 and the other correspondence before quoted, and for its financial result we referred to the annexed statement.

In Cons., 30th December 1819.

Fuslies.	No. of Districts rented.	Under the Aumany system. 3 years' average gross collections.	Average charges,	Average net Revenue.	Under the Renting system. Total rent and Aumany collections.	Charges.	Total net collections.	Comparison of total rent and Aumany with the average gross collections, Cols. 3 and 6.	Comparison of charges between the two systems Cols. 4 and 7.
1	2	3	4	5	6	7	3	9	10
1231	10	12,66,999 3 10½	2,02,575 6 9	10,64,423 13 1½	15,18,410 7 3	25,161 3 2	14,93,249 4 1	2,51,411 3 4½	1,77,414 3 7
1232	12	15,13,895 8 5½	2,34,238 2 8	12,79,657 5 9½	18,55,107 12 1	38,268 5 8	18,16,839 6 5	3,41,212 3 7½	1,95,969 13 0
1233	17	25,28,717 11 11½	3,43,401 14 4	21,85,315 13 7½	28,31,673 2 3	58,154 11 0	27,73,518 7 3	3,02,955 6 3½	2,85,247 3 4
1234	17	24,22,804 8 4½	3,72,061 9 8	20,50,742 14 8½	26,89,105 7 11	68,461 12 3	26,20,643 11 8	2,66,300 15 6½	3,03,599 13 5
	Total	77,32,417 0 8	11,52,277 1 5	65,80,139 15 3	88,94,296 13 6	1,90,046 0 1	87,04,250 13 5	11,61,879 12 10	9,62,231 1 4
							Add decrease in the charges.	9,62,231 1 4	
							Net profit in four years.	21,24,110 14 2	

N. B.—This is not the revenue from the whole of the Customs under this Presidency for each of these years, but only from the provinces where the collection was rented out.

1045. We observed also that the produce and manufacture of any other country imported into Madras accompanied by a certificate of the payment of import sea duty at any of the other Presidencies are likewise allowed the benefit of such certificate to the extent of the amount actually paid, and when the rates of duty may be the same, duty on the difference only between the Tariff of this Port and that of the place where the Rowannah was granted is collected when the rates of duty differ, we remarked the difference between them is collected computed at the Tariff prices of the port. We here alluded particularly to articles imported from China and the Persian Gulf. We explained that goods from China are frequently imported viâ Bengal, accompanied by a Rowannah from the Calcutta Custom House; in such case the rates of duty on China goods in Calcutta being higher, or the same as they are here, little or nothing additional is collected. In like manner articles the produce of the Red Sea and Persian Gulf are frequently imported from Bombay accompanied by a certificate from that Custom House of the payment of 2½ per cent duty. In this case, full credit is given for the certificates, and the difference between 2½ and 8 per cent is collected computed at the Tariff price of this port.

1046. We stated that coloured piece goods (classed under a peculiar local name) and valued above 70 Rupees per corge are the only articles at the Presidency which pay a higher sea duty than 8 per cent., they are subject we observed to 10 per cent. on importation at the Presidency, by sea, being the same rate as is established at the Land Custom House.

1047. The general rate of Import and Export duties by sea at the subordinate ports we observed is under Regulation II of 1812, 8 per cent, the certificate of the payment of the general Inland duty of 5 per cent being taken in part payment thereof. Grain imported at Madras *from any of the territories under this Presidency*, we remarked, is exempted from Import duty, but subjected at the out-ports to an export duty of 3 per cent.

1048. We noticed that cotton whether *imported* by sea or land is everywhere free from duty. But that by an advertisement of the Government, dated the 13th February 1821, the duty on cotton shipped on British or Native vessels and not destined for the United Kingdom is reduced to 5 per cent. whilst if shipped in foreign vessels or to foreign territories it pays 10 per cent. under that advertisement and the rules of 1st May 1820.

(Sea Custom), Enc. A in a letter from the Collector of Sea Custom at Madras to the Board of Trade, 5th, in Dy. Cons., 10th April 1820.

1049. Regulation II of 1816 and Regulation VII of 1819 however we observed modify entirely the rules for Import and Export duty laid down in Regulation II of 1812, both at Madras and the out-ports, as regards goods imported from the United Kingdom in British ships, or exported thither on British or Indian built ships. As regards such imports, woollens, metals Marine Stores, and other articles specified in the last mentioned Regulation we said pay no duty; the produce or manufactures of the United Kingdom only 2½ per cent; and of Foreign Europe 5 per cent. but wines of whatever description so imported pay 8 per cent. As regards such exports, all Indigo, Cotton, Hemp or Sunn we explained obtain drawbacks of the full duties paid to this Government and, all other articles such a drawback as limits the duty retained to 2½ per cent.

1050. The Export duty is leviable on *foreign* vessels we observed is further defined by the orders of Government of the 1st May 1820, which likewise reduce the duty leviable under Regulation II of 1812, on cotton piece goods, exported on British or Native vessels to 2½ per cent.

1051. In consequence of these rules we said a very important part of the duty of the Collector of Sea Customs at Madras and indeed of the Collectors elsewhere on the Coast consists of the adjustment of drawbacks allowed on the exportation of certain articles, as well to places within as without the Honourable Company's Charter,

To the Collector of Sea Customs, 9th, in Cons., 9th February 1826.
From do., 10th, in Cons., 13th do.
From do., 13th, in Cons., 16th do.
To the Collector of Sea Customs, 27th, in Cons., 27th February 1826.

1052. Under the late Bengal Regulation XV of 1825, we remarked still greater changes had been made in the rates of duties and drawbacks allowed on European and Foreign Trade at Calcutta, and as it was the desire of the Governor General in Council that the Regulations at this Presidency should be assimilated as far as possible to those in force in Bengal, we thought it probable that a similar suggestion had been made thence to the Government of Bombay. We accordingly enclosed copy of our correspondence with the Collector of Sea Customs at Madras showing the alterations in this respect contemplated here.

1053. The reports of the two Committees which sat in 1811 and 1818 respectively we said contained such a clear view of the various systems adopted here for the realization of a revenue from the Customs and exhibited the defects of each so fully that it was necessary to us to add little more to the foregoing recapitulation of the different system pursued. We observed generally that the system of 1812 had been very effectual in preventing smuggling, by the different Collectors communicating to each other the register of the Rowannahs issued for the district of each respectively; that it had not pressed so heavily on trade as any of the former systems, and had proved much more productive to the revenue.

From the Accountant General, 10th, in Cons., 14th November 1825.

1054. To give a general view of the financial operation of the several Custom laws, we submitted an account containing the statement enclosed in the report of the Custom Committee of 1818 converted into rupees annas and pice, and a further statement prepared from information obtained from the office of the Accountant General in continuance of the former from 1816-17 to 1824-25.

Land Customs.

1055. We remarked that it appeared by this account that the Land Customs in 1802-3 amounted only to 23 lacs of Rupees, but rose in the next two years to 26 lacs, that they then fell to 23, and subsequently so low as 16, and even 10 lacs at which they stood when the new enactments of 1808 were promulgated, that in 1808-9 they rose to 13, and subsequently increased to 24 and 25 lacs of Rupees, that the new Code of 1812 raised them in 1811-12, and the 3 following years to 26, 27, 28, and 30 lacs of Rupees, and that in 1818-19 they rose to 31 lacs, that the introduction of the renting system in the collection of the Land Custom during 1819-20 raised them at once to 34, 37, and 42 lacs of Rupees, but that they had since varied from 41 to 42 and 39 lacs.

1056. We observed that the charges previously to 1808 seldom exceeded 2 lacs of Rupees that the new laws in 1808 more than doubled them to 4½ lacs, that the laws of 1812 increased them only about one lac more, and that they stood thus nearly at 5½ lacs until the more extended operation of the renting system for the realization of the Land Customs in 1821-22 brought them down to 4,31,000; 3,82,000; 2,97,000; and in the last year so low as 2,27,000 only.

Sea Customs.

1057. We noticed that the Sea Customs, before 1808 varied from 5 to 7 and 9 lacs of Rupees that they then rose to 11 and 12 and only in one year fell to 9 lacs, that under the Regulations of 1812, they advanced to 14 lacs at which they stood for 3 years, that they then fell to 13 lacs, at which they remained for 3 years more, and that they have since varied from 11 to 12 lacs except in the last year when they fell to 10 lacs of Rupees chiefly in consequence of the great change which had taken place in the external trade, by the reduced demand for Indian piece goods in Europe and the introduction of English Cotton fabrics into this country.

1063. We stated that in conformity with the instructions contained in the Minutes of Council under date the 27th February 1824, upon para. 39 of the General letter from England, dated 10th September 1823, a Circular letter was addressed to all Collectors in whose districts rents had been concluded, requiring from them a report on the operation of the renting system, its effects on the Trade of the country and on the prosperity of the inhabitants, and desiring them to explain whether in practice it was found that the system of renting the Land Customs afforded more or less scope than the former system for obstruction to the inland trade of the country and for undue exactions from the people.

In a letter from Government, in Cons., 15th March 1824.
29th, in Cons., 29th March 1824.
From the Collector of Chingleput, 6th, in Cons., 13th January 1825.
From the Principal Collector of South Arcot, 4th, in Cons., 7th October 1824.
From the Acting Collector of Seringapatam, 16th, in Cons., 21st March 1825.

1064. We then laid before the Government the replies, which had been received from the Districts noted in the margin of which we observed there were only three officers namely those in Chingleput, South Arcot and Seringapatam, who were averse to the system the remaining 14 being all in favour of the rents.

From the Collector of Ganjam, 23rd, in Cons., 31st March 1825.
From the Collector of Vizagpatam, 22nd, in Cons., 29th July 1824.
From the Collector of Nellore, 29th September, in Cons., 14th October ,,
From the Collector of Bellary, 22nd, in Cons., 30th June 1825.
From the Principal Collector of N. Arcot, 17th, in Cons., 22nd July 1824.
From the Collector of Trichinopoly, 10th, in Cons., 22nd July ,,
From the Collector of Madura, 5th, in Cons., 13th January 1825.
From the Collector of ,, , 10th, in Cons., 18th April ,,
From the Principal Collector of Coimbatore, 16th, in Cons., 26th Augt. 1824.
From the Collector of Cuddapah, 7th, in Cons., 11th April 1825.
From the Collector of Malabar, 12th, in Cons., 21st March ,,
From the Collector of Rajahmundry, 5th, in Cons., 11th April ,,
From the Collector of Salem, 15th December, in Cons., 6th January ,,
From the Principal Collector of Tanjore, 7th, in Cons., 14th June 1824.
From the Collector of Tinnevelly, 10th, in Cons., 16th December ,,

1065. Without following different Collectors through their replies we said it might be sufficient to state generally that it was to be collected from them, that the renting system was in accordance with the general wishes of the people, to whom it had afforded increased facilities, and that the few complaints against the Renters or their servants was a fair proof of its effects on the commerce of the country the Principal Collector of Coimbatore in particular observed we said that "the principal merchants were called to the Cutcherry and consulted, and "they declared almost unanimously for the renting of the Sayer."

1066. The Collector in the Southern division of Arcot, we remarked, had only one year's experience of the rent; the arrangements in Chingleput as the Collector himself admitted were defective as regards the class of people to whom the rents were granted, and the Head Assistant Collector in Seringapatam spoke from a very limited experience. In other Districts we observe a few local inconveniences had been experienced, but we added with the powers which Collectors possess to punish exactions of the renters, and the knowledge they could not fail to acquire of their proceedings, vigilance alone on their part seemed requisite to give effect to the system, of which the general opinion was favourable.

1067. We remarked that the peculations and exactions of the Sayer establishment, when this Revenue was under Aumany, were the constant theme, of complaint for which no sufficient remedy could be devised but that by the rents this had been entirely put down, and a system of corruption injurious to the morals of the native servants generally had thus been checked.

1068. We noticed that it was also remarked by the Collectors generally that the merchants more readily come forward to complain against the Sayer renter or his servants than against the public servants, who, being placed in office by the Collector, might be supposed to possess some influence with him, if therefore we observed any extraordinary exactions had been made from the merchants or any unusual delay had occurred in passing their goods, there was every reason to believe that such cases would have been brought to the notice of the Collectors, and the few complaints of this nature which had been brought forward we said were satisfactory evidence to us that these practices are on the decline.

1069. Under the rents we observed the charges had been reduced, nearly 80 per cent whilst a large increase had been made to the collections also. The system we said had now been in force little more than four years, and during this period, it appeared from the foregoing Abstract statement, that the net profit to the Government had been Rupees 21,24,110-14-2 viz. Rupees 11,61,879-12-10 from increase in the collections and Rupees 9,62,231-1-4 from the decrease in the charges, an increase independent of the outstanding balances, part of which it was expected would be realized.

1070. We stated that in the first year 1231, ten Districts only were rented in which there was an increase in the collections of Rupees 2,51,411-3-4½ above the average of three years before the rent, and a decrease of charge to the extent of Rupees 1,77,414-3-7 making the total net gain to Government in this year Rupees 4,28,825-6-11½ that in the second year 1232, twelve Districts were rented, and making the same comparison there was a net profit of Rupees 5,37,182-0-7½; that in Fuslis 1233 and 34 seventeen Districts were rented and the profit in the former was Rupees 5,88,202-9-7½ and Rupees 5,69,900-12-11½, in the latter, making the total profit to Government in the 4 years that the rents had been introduced Rupees 21,24,110-14-2 as before shown.

1071. The result to the merchants and trade in general we said seemed to have been beneficial, where the rents had been best introduced the renters appeared pretty generally to have compounded with the merchants, for their Customs. The greater control of the renters over their servants had likewise checked much of the corruption formerly so common and injurious to the morals of the people; whilst it had enabled the Renters to collect, more revenue than the Government realized, consequently to pay more money than formerly came into the public treasury; and had besides enabled the Government, at the same time, to reduce nearly all their heavy disbursements for an extensive establishment of corrupt native officers.

1072. We said that we would not however be understood as holding out the present Custom laws, and the system now pursued for the realization of them under this Presidency as models for adoption at the sister Presidency. The exposition of the inconveniencies which had attended each system here we remarked might perhaps guard them from similar errors. But the Government were aware that the Inland Customs, as now established, partook in some degree of the nature of a low excise on consumption rather than of mere Custom duties upon Trade, and it was this consideration which should be borne in mind, when the existing Inland Customs or rather excise came to be regulated anew.

1073. With the view of placing Indian fabrics and weavers on an equal footing with English goods and manufacturers, the Government were aware we observed that we proposed to take into consideration the expediency of reducing the existing duty upon cloth, to the level of the Customs levied on British Cotton goods when imported. This we remarked might lead also to a revision of the articles at present subject to duty to the exclusion of some and possibly to the proposal of increased rates of duty on others, thereby more nearly assimilating the Inland Customs under this Presidency to those under the Supreme Government of Bengal.

"The Judges observe the same omission on Regulation I of 1820, the 8th Section of "which authorizes the application of summary process to defaulting Abkarry Renters. They "have, however, no doubt that it was the gracious intention of Government in both cases, that "these means of redress should be enjoyed, the same principles of justice and the same liability "to abuse require it, and the Judges think it highly objectionable that such important pri- "vileges should be left to be inferred from the general spirit of the Regulations, even if they "could be clearly thence deduced."

"Under these impressions, the Judges have presumed to exceed the precise commands of "the Governor in Council in preparing the enclosed draft. It remains to add that the securi- "ties of Renters have been expressly subjected to the same process and endowed with the same "privileges as the renters themselves, because several of the persons, lately liberated from "Salem Jail by order of this Court, were securities, and because it is plainly contemplated by "Regulation XXVII of 1802, that securities should face the same principles when the res- "ponsibility of the former came to be enforced."

To the Chief Secretary to Government, in Cons., 20th March 1826.

1079. On the 20th March we returned the draft in question as directed by Government.

1080. In lieu of this draft we begged leave to lay before the Government a modified draft, which we would recommend for promulgation.

Vide para 1036 of this Report.

1081. In this new draft, we had inserted we said the rules for the due realization of the Moturpha Revenue, which, with reference to our Proceedings of the 9th March, we deemed essential; we had also therein provided for the collection of that, or any other public tax, either by the Collector, or by Zemindars, or by renters; leaving it open to the Government to employ such Agency as they might deem proper; we had accordingly generalized we said the first enactment proposed by the Sadr Adawlut, and had inserted a clause granting to Government Renters or other Agents the same powers of distraint on their sub-renters or under-ryots as Regulation I of 1820 granted to the renters of the Abkarry revenue over their Sub-Renters, for we deemed this as indispensable to the security of the custom or other future rents, as the proposed enactment respecting the renters themselves.

1082. We added that these additions had rendered it necessary to modify the other parts of the draft accordingly, and to alter entirely the last proposed enactment, so as to word it more generally, than in the draft of the Sadr Adawlut; because, though the sections of Regulation XXVII of 1802 referred to by them might specifically be declared applicable to the renters and their securities, yet, as Regulation XXVII of 1802 had been materially modified by Regulation V of 1822, which it had been resolved by the Government to rescind, but which had not yet been repealed the same could not without inconvenience, be specifically declared applicable to the sub renters, and we conceived that a general provision such as we had suggested, declaring the Regulations in force or hereafter to be enacted as to proprietors or farmers of land, applicable to renters, or other agents of the Government, and those as to under-farmers or ryots applicable to sub-renters, and Moturpha ryots, would sufficiently meet the object which the Sadr Court had in view.

1083. The term "due" had been substituted we said for "summary" means for redress, because, as pointed out by the Sadr Adawlut in their register's letter proposing the repeal of Regulation V of 1822, the means of redress provided in Regulation XXVIII, 1802 was in some instances, not summary, but by regular suit.

1084. As we had already separately explained the objects we had in view in the proposed enactments respecting the Moturpha, it might suffice we said here to state that the insertion of them in the present draft had been suggested by the difficulties likely to arise in the collection of those revenues, from the late proceedings of the judicial tribunals, as regard not only the custom renters, but we understood other defaulters also, including those for petty farms of which some were formerly items included in the Moturpha revenue.

"Draft of a Regulation respecting the taxes called *Moturpha, Swarnadayam,* and *Pullapatada,* or personal and professional taxes of whatever local denomination, for empowering the Government gradually to extend to the same, throughout the provinces under this Presidency the operation of Regulation IV of 1818 and to realize any branch of the public revenue, independently of that derived from the land by means of the Zemindars or of renters for summary process in the recovery of arrears thereof from them, their securities, or sub-renters, and for granting to those persons due means of redress against improper exactions or wrongous (*sic*) imprisonment."

"Whereas it had been considered expedient that the settlement of the land revenue shall be made exclusively of certain taxes, which though hitherto classed and collected therewith, are not derived from the land but under the name of *Moturpha, Swarnadayam Pullapatada* and other local denominations, are paid by certain merchants, tradesmen, weavers, artisans, shepherds and other caste and whereas the separation thereof from the land revenue has rendered it requisite to provide for the realization of the same by a Regulation to be published as prescribed by Regulation I, 1802; and whereas it is desirable that the particular castes to be subjected thereto and the rates thereof should from time to time be determined by the Governor in Council, so as to be regulated in a defined manner, and whereas it is expedient that the Governor in Council should be enabled to realize any branch of the public revenue, independently of that derived from the land by means of Zemindars, or by renting out the collection thereof, and that Collectors should have the power in every such branch of the public revenue, of using summary process for the recovery of all arrears due by Zemindars so employed, or by Government renters, further, that these persons respectively should, in such cases, possess similar powers over their under-ryots or sub-renters; and that due means of redress should exist against any improper use of the powers thus to be granted to Collectors, Zemindars or Government renters, respectively, wherefore the Governor in Council has been pleased to enact this Regulation, to be in force from the date of its promulgation."

I. *First.*—"The taxes variously called *Moturpha, Swarnadayam Pullapatada* and generally all the different taxes of whatever local denomination, paid by persons exercising any trade, or by certain castes and persons exercising manual arts, of professions shall continue to be collected, until further regulated under the following clause from the castes hereto for liable thereto, at the rates customarily prevalent."

Second—"But it shall be competent to the Governor in Council, by an order under the signature of the Chief Secretary to Government from time to time to define the particular castes who alone shall be subject thereto, and to fix the rates thereof so as not to exceed 10 per cent. upon the aggregate annual income or gains of the whole body of contributors,"

Third.—"It shall be further competent to the Governor in Council by an order under signature of the Chief Secretary to Government to extend to all, or any, of the various taxes specified in clause first in the several provisions the whole, or any part, of the provision contained in Regulation IV, 1818 for the assessment and collection of the Veesabady in the Ceded Districts."

Fourth.—"The summary coercive process for the realization of the land revenue from under-farmers or ryots is hereby declared applicable to the taxes specified in clause first and to the persons who are, or may be subjected thereto, as provided in clauses first and second respectively."

Statement showing th

—	Receipts.								Grand Total Charges.			Net.		
	Land Customs.			Sea Customs.			Du H Cc							
1802-3.	23,25,922	1	3	7,24,883	3	5	)	2	3,09,015	11	9	27,41,789	8	11
1803-4.	26,51,816	0	10	7,89,781	10	1	3	2	4,65,082	11	2	29,76,514	15	9
1804-5.	26,31,761	5	9	9,66,595	9	8	5	4	4,55,615	7	9	31,42,741	7	8
1805-6.	23,99,836	14	2	5,61,242	9	9	4	6	4,83,724	7	10	24,77,355	0	1
1806-7.	16,12,706	5	5	7,16,937	14	2	5	6	3,32,020	6	6	19,97,623	13	1
1807-8.	10,12,848	0	1	11,74,195	6	10	0	6	5,26,093	14	4	16,60,960	8	7
1808-9.	13,82,101	15	9	12,62,944	3	9	6	5	4,30,971	0	7	22,14,075	2	11
1809-10.	24,55,812	14	1	9,18,193	8	4	8	8	6,08,761	11	0	27,65,244	11	5
1810-11.	25,71,556	3	3	11,31,125	13	6	7	6	7,03,672	3	5	29,99,009	13	4
1811-12.	26,95,585	6	7	11,69,488	7	4	9	10	7,59,890	1	1	31,05,183	12	10
1812-13.	27,13,693	3	9	14,32,687	9	5	4	6	8,86,570	13	10	32,59,759	15	4
1813-14.	28,32,360	11	0	14,09,191	8	3	6	0	8,67,947	14	5	33,73,604	4	10
1814-15.	30,94,283	4	11	14,05,784	3	9	2,6	0	8,36,844	6	4	39,23,244	9	8
1815-16.	30,21,259	3	2	13,44,777	2	2	1,5 2	6	8,35,028	1	9	36,87,025	2	5
1816-17.	31,74,885	9	11	13,09,063	5	11	8 3	3	9,33,723	2	8	36,30,980	13	5
1817-18.	30,79,045	15	5	13,09,240	15	4	4 4	4	9,24,652	1	2	35,08,618	15	10
1818-19.	31,51,634	13	6	12,17,026	14	8	7 7	3	9,19,627	14	3	35,22,893	1	9
1819-20.	34.42,350	0	3	11,95,726	11	8	7 3	3	9,60,347	15	2	37,52,921	1	3
1820-21.	37,33,653	13	10	11,89,077	1	6	6 1	9	9,92,988	12	1	39,99,469	4	10
1821-22.	42,47,301	13	6	12,34,983	14	10	3 6	9	10,38,3[illegible]6	14	3	44,80,924	4	7
1822-23.	41,83,546	4	8	12,22,430	10	1	6 1	5	11,01,005	13	4	43,67,260	13	8
1823-24.	42,52239	8	1	11,12,896	7	9	5 8	9	9,95,492	10	6	44,22,754	7	11
1824-25.	39,05,300	1	8	10,86,789	4	9	5 6	0	7,80,298	11	7	42,70,760	9	5

RELATIVE TO THE ENACTMENT OF A REGULATION FOR EMPOWERING COLLECTORS TO RECOVER ARREARS DUE BY THE RENTERS OF THE INLAND DUTIES IN LIKE MANNER AS THEY ARE EMPOWERED TO RECOVER ARREARS OF LAND REVENUE.

Vide last General Report, Para. 767. &c.
To the Chief Secretary to Government, 6th, in Cons., 6th March 1826.
2nd, in Cons., 6th March 1826.

1074. With reference to our letter under date the 30th June 1825, the correspondence which accompanied it, relative to the administration of the Customs, &c., in the District of Salem, in Fuslies 1233 and 1234 by which large balances were shewn to be due to Government particularly by the Sayer renters, for the recovery whereof the Collector had attached the persons of the defaulters and placed them in confinement in the Zillah Jail, we submitted for the information of the Honourable the Governor in Council the letter noted in the margin from the Head Assistant Collector in charge of Salem reporting "that the whole of the Sayer defaulters had been liberated from Jail by an "order from the Foujdaree Adawlut Court."

1075. We observe that Mr. Davis had omitted to forward a copy of the order referred to, and that we apprehended that the Court must have held the imprisonment of defaulting Sayer renters to be illegal because there was no provision in Regulation V of 1821, authorizing Collectors to proceed against renters of the customs as they were empowered to proceed in the case of Abkarry Renters under Section 8, Regulation I, 1820 for the recovery of arrears due by them, in like manner as for the recovery of arrears from defaulters in the land revenue.

1076. We were, however, of opinion we said that a provision to that effect was absolutely necessary to enable Collectors to realize the revenue from Customs under the renting system, and we therefore recommended that a short Regulation be forthwith enacted in the words of Section 8 Regulation I of 1820, *mutatis mutandis* declaring Collectors to be empowered to recover arrears due by renters, if the Inland Customs and other duties under Regulation V of 1821 in like manner as they are empowered to recover arrears of land revenue.

1077. We stated that the confusion into which the revenue management in other districts might be thrown by the precedent in question, and the undefined loss of revenue which might thence accrue had induced us to submit this recommendation without delay for the consideration of the Honourable the Governor in Council, for unless a speedy remedy was applied, we thought that the consequences to the revenue might be very serious.

From the Secretary to Government, 14th, in Cons., 20th March 1826.

1078. With reference to the above, the Honourable the Governor in Council transmitted to us the annexed copy of a letter from the Registrar to the Court of Sadr Adawlut together with the draft therein referred to of a Regulation for empowering Collectors to recover arrears due from Renters of the General Inland duty in like manner as arrears of land revenue. We were directed to return the draft, and to state whether in our opinion the provisions contained in it were such as were required to be enacted.

From the Registrar to the Sadr Adawlut, 10th March 1826.

"I am directed by the Judges of the Sadr Adawlut to acknowledge the receipt of your "letter dated the 7th instant desiring that a Regulation may be framed "and submitted to Government for empowering Collectors to recover "arrears due by Renters of Inland duties under Regulation V of 1821, "in like manner as they are empowered to recover arrears of land revenue."

"In proceeding to execute the commands of the Governor in Council, the Judges observed "that while Collectors are to be empowered to use the same summary process for the "recovery of arrears due by Sayer renters as is prescribed for the recovery of arrears of land "revenue, it is not expressly stated in your letter that the same means of redress in case of "undue exaction or erroneous or wrongous (*sic*) imprisonment are to be extended to Sayer "renters as are enjoyed by proprietors and farmers of land under Regulation XXVIII of 1802."

II. *First.*—"It shall be competent to the Governor in Council to realize the taxes specified in Clause first, Section I or any other branch of the public revenue, independently of that derived from the lands, by means of the Collector, or of the Zemindars established by Regulation XXV of 1802 or of Government renters to which latter description of persons it is hereby expressly declared that the collection of any branch of the public revenue may be rented out."

Second.—"Collectors are hereby empowered to proceed against such Zemindars and against all Government renters, including those under Regulation V of 1821 and against the securities of Government renters for the recovery of arrears due by them in like manner as is prescribed for the recovery of arrears of the land revenue."

Third.—"All Government renters including those under Regulation V of 1821 are hereby authorized to proceed against their sub-renters for the recovery of arrears in the same manner, as it is prescribed that arrears of the land revenue shall be recovered by landholders from their tenants."

III. "The provisions now contained in the Regulations now in force or hereafter to be enacted, against illegal demands, undue exactions, unlawful distraint or sale, and improper or wrongous (*sic*) imprisonment for the protection of proprietors or farmers of land, are hereby declared applicable to Zemindars employed under Clause first Section II as well as to all Government renters including those under Regulations I of 1820 and V of 1821 and to their securities, and the corresponding enactments for the protection of under-farmers or ryots, are hereby declared applicable to all sub-renters under Government renters including those under Regulation I of 1820 or V of 1821 and to the persons who, under Clause first Section I now are or under Clause second Section I, may hereafter be subjected to the taxes specified in Section I of this Regulation."

1085. With reference to the above Regulation I of 1826 was enacted, but the Governor in Council, we were informed, was not prepared to enact any rules as we had proposed, with a view to the extension of the Moturpha.

Vide Para. 1148 of this Report.

MOTURPHA.

1086. On the 16th March we submitted for the information and orders of the Honourable the Governor in Council the following extract from our proceedings, under date the 9th of that month, relative to the collection of the Moturpha Revenue.

Proceedings, in Cons., 9th March 1826.

1087. 'Read again the letter from the Secretary to Government in the Revenue Department, under date the 24th June last, sanctioning the form of sunnud 'proposed to be issued to such Zemindars as it is intended shall 'collect the Moturpha Revenue in their respective estate.'

In Cons., 27th June 1825.

1088. 'It remains to decide to what particular Zemindars the sunnud in question shall be 'issued. This naturally leads the Board to examine the condition in which the collection of this 'branch of the revenue now stands in the respective Provinces, and to consider its general state, 'and the best means for its improvements.'

1089. The Board, on the 12th December 1813, circulated to the several Collectors in the Zemindary Districts extract of a letter addressed to the Government by the Judge at Masulipatam, forwarded to the Board on the 14th August preceding, representing that the Moturpha and other taxes 'reserved to Government by Section IV, Regulation XXV of 1802, were frequently collected by the 'Zemindars. The Board on this occasion remarked that for the other Provinces it was intended 'to submit to Government a Regulation for the collection of the different village taxes not immediately connected with the land, and that they were desirous to extend the same to the Zemindary District.'

From the Chief Secretary to Government, 14th, in Cons., 20th August 1812, Encl.

1090. 'The Board then explained that, though Regulation XXV of 1802 directed the 'permanent Zemindary settlement to be made exclusive of these taxes, yet that in some cases it 'had been concluded before the promulgation of that law; and that these taxes might therefore, in 'some Zemindaries, have been included in the assets, upon which their Jumma was fixed; the Col'lectors were accordingly directed to report fully on this point, but they were desired to refrain, 'meantime, from any resumption of the Mohturpha, where it might have been thus included, and 'surrendered to the Zemindars.'

1091. 'The correspondence which conse'quently ensued with the Collectors in the Zemin'dary Districts is noted in the margin.* But the 'Board subsequently on the 7th August 1820, ex'plained to all of them that notwithstanding the 'priority of the permanent Zemindary settlement, 'in some cases, to the promulgation of Regulation 'XXV 1802, the Courts had declared that in all 'cases whatever, the Zemindars were prohibited 'from realizing the Mohturpha; and they therefore 'directed that each Zemindar should be informed 'that he could not legally collect the same; the Col'lectors in the Zemindary Districts were accord'ingly instructed to resume the Mohturpha, and 'to report where they deemed the Zemindars en'titled to remission in their permanent Jummah 'on this account.'

* To Ganjam, 12th, in Con., 12th Nov. 1813, Circular.
From do., 11th, in Cons., 24th Jany. 1814.
From do., 7th, in Cons., 18th August ,,
To do., 24th, in Cons., 24th July 1815.
From Vizag., 29th Dec. 1813, in Cons., 10th Jany. 1814.
From Vizagapatam, 3rd, in Cons., 12th Septr. 1816.
From Rajahmundry, 27th Decr. 1813, in Cons., 6th Jany. 1816.
From do., 14th November, in Cons., 1st December 1816.
From do., 13th, in Cons., 25th March 1816.
To do., 13th, in Cons., 13th June ,,
From do., 11th, in Cons., 23rd September 1816.
To do., 6th, in Cons., 6th March 1817, copy sent to Govornment on the 13th March.
From Guntoor, 20th Decr 1813, in Cons., 3rd Jany. 1814.
From do., 3rd, in Cons., 13th January ,,
From do., 20th, in Cons., 25th February ,,
To do., 3rd, in Cons., 3rd March 1814, copy sent to Government on the 28th April ,,
From Guntoor, 15th, in Cons., 28th July ,,
From Masulipatam, 17th, in Cons., 24th July ,,
From Tinnevelly, 27th Decr. 1813, in Cons., 6th January 1814.
From Chinglepnt, 31st, do., do. do. 3rd Jany. 1814.
To do., 17th, in Dy. Cons., 20th January 1814.
From do., 30th January, in Cons., 3rd February 1814.
From do., 13th, in Cons., 19th June 1815.
To do., 19th, in Cons.; 19th do. 1815.
To do., 8th, in Cons., 8th January 1818.

1092. 'From a review of the correspondence 'which then followed as well as of that above'mentioned, the following seems to be, the state 'of the Mohturpha in the different Districts where 'Zemindars exist.'

To Ganjam, (Circular), 7th, in Cons.. 7th August 1820.
From do., 4th, in Cons., 15th January 1821.
From Vizagapatam, 7th, in Cons., 22nd June 1820.
To do., 24th, in Cons., 27th July, with Board's Proceedings, copy sent to Government on the 24th do.
From Vizagapatam, 3rd, in Cons., 14th August.
To do., 14th, in Cons., 14th do.
From do., 20th September, in Cons., 2nd October.
From do., 28th March, in Cons. 12th April 1821.
To do., 31st, in Cons., 31st May.
From do., 21st November, in Cons., 6th December.
From Rajahmundry, 8th, in Cons., 25th September 1820.
To do., 11th, in Cons., 11th March 1822.
From Guntoor, 8th, in Cons., 16th October 1815.
To do., 16th, in Cons., 16th do., copy sent to Government on the 13th September 1819.
To Gnutoor, 7th, in Dy. Cons., 11th March 1816.
From do., 1st, in Cons., 18th November ,,
From do., 8th, in Cons., 17th December 1818.
To the Chief Secretary, 10th, in Cons., 10th June 1819.
From do., 30th August, in Cons., 13th September 1819.
From Guntoor, 13th, in Cons., 22nd July 1819.
Board's Proceedings, 6th, in Cons., 6th September 1819.
To Government, 13th, in Dy. Cons., 16th Septr. 1819.
From Government, 4th, in Cons., 16th December 1819.
To Guntoor, 16th, in Dy. Cons., 20th ,, ,,
From do., 23rd, in Cons., 30th April 1821.
From Masulipatam, in Cons., 14th May 1821.
To do., 14th, in Cons., 14th January 1822.
From do., 16th, in Cons., 21st February ,,
To Government, 18th, in Cons., 18th April ,,
From do., 20th, in Cons, 23rd May ,,
To do., 10th, in Cons., 10th June ,,
From do., 28th June, in Cons., 4th July ,,
To Masulipatam, 18th, in Cons., 18th July ,,
From do., 12th, in Cons., 19th August ,,
To Government, 14th, in Cons., 14th November ,,
From do., 29th November, in Cons., 2nd December ,,
To Masulipatam, 23rd December 1822 (printed form.)

1093. 'In Ganjam, it appears, from the enclo'sures in the Collector's letters of the 4th January '1821, that the accounts of the Permanent settle'ment were framed in 1801 and 1802 previously 'to the promulgation of Regulation XXV 1802 'and that the following were the amount of the 'assets on account of Mohturpha, and the propor'tion of the Jumma on this account included in 'the assessment in the several Zemindaries.'

	Assets.	Jumma.
'Hill Zemindaries...	19,220-11-4.	14,146-0-10'
'Other do. ...	11,080-8-0.	9,851-11-8.

1094. 'The Sub-Collector in charge of the 'Hill Zemindaries strongly remonstrated, and the 'Board think with reason against the resumption 'of the Mohturpha revenue from these turbulent 'chiefs, and the Collector, concurring with him,

From Masulipatam, 23rd Augt., in Cons., 1st Sep. 1823.
To do., 22nd, in Cons., 22nd September „
From do., 24th January, in Cons., 3rd February „
To Government, 20th, in Cons., 20th February „
From do., 11th, in Cons., 14th April „
To Masulipatam, 14th, in Cons., 14th April „
From Nellore, 2nd, in Cons.; 9th October 1820.
To do., 19th, in Cons., 9th do. „
From do., 20th, in Cons., 23rd do. „
To do., 23rd, in Cons.; 23rd do. „
From do., 11th, in Cons., 16th November „
To do., 16th, in Cons., 16th do. „
From do., 6th, in Cons., 13th do. „
To do., 13th, in Cons., 13th do. „
From do., 27th Novr. in Cons., 4th Decr. „
To do., 14th, in Cons., 14th do. „
From Chingleput, 18th Decr., in Cons., 2nd Jany. 1823.
From N. D. of Arcot, 27th Novr., in Cons., 4th December 1820.
To do., 4th, in Cons., 4th December 1820.
From S. D. of Arcot, 25th, in Cons., 30th Octr. 1820.
From Tinnevelly, 29th August, in Cons., 7th Septr. 1820.
From Madura, 1st, in Cons., 7th June 1821.
From Coimbatore, 8th, in Cons, 21st September 1820.
From Bellary, 28th December, in Cons., 8th Jany. 1821.
To do., 8th, in Dy. Cons., 11th January 1821.
From Cuddapah, 28th May, in Cons., 5th June 1823.

'applied this argument to the entire district, the 'Mohturpha of which accordingly remains as heretofore, in the hands of the Zemindars. But the 'Board incline to think that if remission were 'granted to the ancient Zemindars, this branch 'of revenue might with advantage be resumed in 'Ganjam, except in the Hill Zemindaries, should 'the Collector, with reference to the permanent 'objects of the tranquillity of this troublesome 'District deem the same open to objection elsewhere, he must on such lands, for the present 'leave the existing arrangements undisturbed as 'in the Hill estates; but where such objections do 'not exist it is resolved to recommend to Government that the Mohturpha be resumed subject to 'the remission of Rupees 9,851-11-8 proposed by 'the Collector, in such of the estates as are ancient Zemindaries. Should the same be found 'hereafter to correspond with the accounts at the time of the permanent settlement.'

VIZAGAPATAM.

In Cons., 6th Decr. 1821.
Para 4.
Statement No. 1.

1095. 'In Vizagapatam also the Mohturpha revenue remains unresumed by the Collector. 'The Board are of opinion that in the Hill Zemindaries, it should continue to be collected by the Zemindars. But that it should elsewhere 'be resumed by the Collector without delay. The correspondence which 'has passed with the late Collector on this point is considerable; but 'the result is contained in his letter of the 21st November 1821. It thence appears that to the 'Zemindar of Vizianagaram, and to the Zemindars in what was formerly termed the 2nd and '3rd Divisions of Vizagapatam, no remission whatever will be due when the resumption of the 'Mohturpha takes place. A small sum of Rupees 3,475-12-0 for Mohturpha was indeed included in the assets of the 1st Division, which amounted to the total sum of Rupees 3,59,422, 'being less than one per cent. thereof, but as this could in no perceptible degree have effect'ed the Jumma assessed on these estates no remission even there appears due.'

Statement No. 2.

1096. The late Collector in his correspondence particularly dwells on the undefined nature of the Mohturpha taxes rendering the levy of them by the Zemindars open to great abuse and oppression; and he shows that the Mohturpha collections in his District amount to about Rupees 27,698-3-0 per annum. With the exception of what is realized in the Hill Zemindaries, the whole of this is now lost to the Government from the omission of the late Collector to obey the Board's repeated orders of the 24th July and 14th August 1820, and 31st May 1821, for taking upon himself this branch of collection. He justified his forbearance by quoting the opinion of the Judge of Chicacole, contained in a decree, that the Regulations do not provide for the payment of Mohturpha; and the Board admit that much confusion might arise, in any District, where the Revenue and Judicial authorities act on opposite constructions of the Regulations but this would now, be partly obviated, were the Government to cause the Court of Sadr Adawlut to circulate, for the guidance of the Judicial Authorities, a copy of their letter to Government of the 28th June 1822 containing their construction of Section IV Regulation XV, 1802. It is accordingly resolved that a recommendation to this effect be submitted to the Government.

From Government, 19th, in Cons., 25th July 1822.

RAJAHMUNDRY.

In Cons., 1st December 1814.
In Cons., 25th Septr. 1820.

1097. In Rajahmundry, the Mohturpha was certainly included on the assets, with reference to which the Jumma of the Zemindary lands was assessed. Mr. Oakes' letter of the 14th November 1814 states the amount so included at Pagodas 13,072-3-55, and Mr. Robertson's subsequent communication of the 8th September 1820 shews that accounts can be prepared, on which to calculate how far these assets of Mohturpha may have affected the Jumma assessed on each estate. But he explained that the detailed accounts did not shew what items of Mohturpha had been included in the Peddapore and Pettapore Estates; and consequently expressed doubts how far he should be justified in resuming two items, which though classed with Mohturpha, are derived from the land, namely the Tax on Toddy drawers and rent of fisheries. The enclosures in his letter clearly shew the confusion which has arisen respecting the Mohturpha. As the Zemindary settlement was very generally concluded previously to the promulgation of Regulation XXV 1302, the Mohturpha was certainly included in many cases in the assets by which the Jumma was fixed; and this being subsequently found illegal, when that Regulation was promulgated, the special commission explained to the Collectors that though Mohturpha could not be collected by the Zemindars, it might be converted into a Quit-Rent. The decree of the Sadr Adawlut enclosed in Mr. Robertson's letter, however shews that the highest Judicial Tribunal has decided that the levy of such new Quit-Rent is quite illegal; and that the original Mohturpha can be collected only by the Government, or those specially authorized by them. Mr. Robertson also requested orders as to whether the weavers employed in the Commercial Department should be exempted from Mohturpha.

In Cons., 11th March 1822.

1098. The Board's answer of the 11th March 1822 was confined to this last question, which they decided in the affirmative and to the accounts which the Collector should take as the basis for his future collections, and for remission to the Zemindars.

In Cons., 4th April 1825.

1099. No reply to these orders has since been received; but it is evident from Mr. Kindersley's Report of the 30th March 1825 that the collection of the Mohturpha has been generally resumed by the Collector throughout the Rajahmundry Zillah in the late Fusly 1234, and the collections have accordingly increased from Rupees 18,702-10-10 in Fusly 1233, Rupees 44,424-5-9 in Fusly 1234.

1100. The Board desire that the Collector will report without delay whether that tax on the Toddy drawers, and the rent on Fisheries has been universally resumed, and that no time be lost in submitting the required accounts of the remission which should be made to the ancient Zemindars, where the Mohturpha has been resumed from them.

1101. The Board take this occasion to remark that they are now inclined to doubt the expediency and even the legality, of exempting from tax any class of the inhabitants merely because they are employed in the Commercial Department by the Company in weaving for their investment. The correspondence forwarded by Mr. Robertson shews that, formerly, before the Legislature interfered to separate the commercial and territorial concerns of the Company, the Commercial Department paid to the Revenue Department or to the Zemindars the amount thus remitted to their weavers. Difficulties in the realization of the Mohturpha by the Zemindars have led in this Zillah to its general resumption by the Government, and under the new Acts sinced passed by the Legislature, the exemption of the Company's weavers, seems illegal as placing the Company's trade in cloth on a footing more favourable than that of any other merchants; whilst if the Revenue Authorities are to pay to the ancient Zemindars a remission for Mohturpha, calculated with reference to the receipts when such exemption from the loom tax did not exist, a positive loss will be imposed on the Territorial Department.

From Government, 27th February, in Cons., 15th March 1824.

1102. In the 49th para. of their Revenue Despatch, under date the 10th September 1823, the Honourable the Court of Directors, particularly alluding to the loom Tax, object to "the proposition from the Board of Trade that "the tax should be placed upon a different footing as to the Company's weavers, from that on which it is to affect others;" and unless this tax is universally abolished, the Board resolve to recommend to Government that the present partial exemption of the Company's weavers in some Districts should cease.

To Government, in Cons., 29th May 1820.
From do., 15th in Cons., 21st September.
From Government, 30th December, in Cons., 5th January.

1103. The orders from England above quoted had reference to the Board's recommendation to Government of the 29th May 1820, that the loom tax should be generally abolished; the Government in reply directed that its amount on an average of five years, should be stated; and on the 30th December last, they have again called for this information as well as for a general statement of the Mohturpha revenue, for the same period.

1104. This last account will be found in a subsequent part of these proceedings; meantime the letters noted in the margin will shew the amount of that item of it which is termed the loom tax, in the several Provinces to be as follows:

Bellary, 5th, in Cons., 13th November 1820.
Salem, 21st, in Cons., 26th October 1820.
Coimbatore, 28th Oct., in Cons, 6th Nov. ,,
Cuddapah, 6th, in Cons., 14th May 1821.
South Arcot, 12th, in Cons., 16th Oct. 1820.
Chinglepnt, 11th, in Cons., 16th Nov. ,,
Guntoor, 10th, in Cons., 19th April 1821.
Rajahmundry, 17th, in Cons., 30th Oct. 1820.
Nellore, 1st, in Cons., 5th February 1821.
North Arcot, 23rd, in Cons., 30th Oct. 1820.
Tinnevelly, 22nd, in Cons., 30th Nov. ,,
Tanjore, 27th Oct., in Cons., 2nd Nov. ,,
Masulipatam, 27th, in Cons., 30th May 1821.
Ganjam, 10th, in Cons., 22nd March ,,
Vizagapatam, 26th Mar. in Cons., 9th Ap. ,,
Trichinopoly, 1st, in Cons., 11th Dec. 1820.
Madura, 22nd, in Cons., 30th Nov. 1820.

LOOM TAX.

	RS.	A.	P.
Bellary	75,564	15	2
Salem	35,662	2	0
Coimbatore	29,545	11	1
Cuddapah	29,317	10	1
South Arcot	18,130	9	10
Chinglepnt	18,112	8	0
Guntoor	17,827	11	8
Rajahmundry	16,000	0	0
Nellore...	11,939	8	5
North Arcot	11,414	2	5
Tinnevelly	10,104	4	1
Tanjore	10,042	6	5
Masulipatam	6,861	14	3
Ganjam	5,581	13	2
Vizagapatam	5,204	4	5
Trichinopoly	3,068	1	3
Total Rupees...	2,70,265	3	1
Total Rupees...	3,04,377	11	1

Vide Mr. Kindersely's letter, 30th March, 1st, in Cons., 4th April 1825.

1105. The weavers in the Chingleput District emigrated during Hyder's invasion of the Carnatic, and no loom tax has since been levied there; but the Collector's estimates that if each loom were taxed, the sum of Rupees 18,112 would be realized. In Rajahmundry the Collector also reports that, at the date of his letter the loom tax had not been levied since the permanent settlement was introduced, but that it previously produced Rupees 16,000 per annum. It seems however to have been subsequently re-imposed in Fusly 1234. The accounts from the other Districts shew the amount actually levied on an average of five years, except in Bellary and Coimbatore, where the average of two years only is taken.

1106. The former Board of Revenue, when they recommended the entire abolition of the loom tax, could hardly have been aware that it constituted, as it does, nearly one-third of the entire Revenue drawn from Mohturpha; and that notwithstanding the exemption from it, in many places enjoyed by the Company's weavers it produces nearly three lacs of Rupees per annum. The Court of Directors, in their despatch above quoted, observed "with regard to the Mohturpha generally that the reasons for abolishing it in the case of the weavers are certainly strong; but we are "inclined to believe not stronger than in other cases" they remark that its partial abolition would create this reason for its general abolition, that it would less compensate for the evils which arise from collection, which they apprehend costs so much, and is liable to so many abuses.

1107. The present Board of Revenue cannot take upon themselves to recommend the entire abolition of any branch of the Mohturpha Revenue which is in fact an income tax, on nearly all not employed in agriculture. They consider its present defects to arise from its not having been properly defined and regulated chiefly in consequence of its having been hitherto blended with the land revenue, and realized not by the officers of Government but very generally by the Zemindars. Its collection is accompanied in the unsettled Districts by no additional expense and in the Zemindary Districts the expense is trifling compared with the increase of revenue which may be expected. It also appears to the Board to be one of the sources of revenue, which, of all under this Government is perhaps founded on the soundest principles, and is most open to improvement.

1108. The great change, however, which has taken place of late years under this Presidency with regard to the consumption of English, in lieu of Indian cloth, since the trade was opened to individual speculation at home, bears particularly hard on the interests of the Native Manufacturers and renders it highly desirable that relief should be afforded to them. The Board for this purpose admit that a reduction of the Mohturpha tax levied nominally on their looms but as hereafter explained, in fact, on their income, would not, like its entire abolition, hold out to others any expectation of the abandonment of an ancient branch of the revenue, which has been long neglected, but is peculiarly susceptible of improvement and extension. But they incline to think that reduction of the general Inland duty upon cloth would be more beneficial to the weavers, and to the general interests of the community. They have called on the several Collectors for information, with the view of enabling them to address the Government on this point; meantime they expect the Collectors to be cautious that the loom tax should in no case press heavily on the manufacturers, and they will desire any increase, from its extension to the Company's weavers, to be accompanied by a reduction to the same extent in its general rate.

GUNTOOR.

In Cons., 16th December 1819.

1109. In Guntoor, the several Zemindars so far back as Fusly 1213 ceased to collect Mohturpha, but as it had been included in the assets on which their Jumma was fixed, Government on the 4th December 1819 sanctioned a remission thereof to the annual amount of Madras Pagodas 3,191-13-11; and the collections have since been uninterruptedly made by the Collector.

MASULIPATAM.

1110. In Masulipatam, the collection of the Mohturpha has been gradually resumed; the consequent claims of the Zemindars to remission have been fully discussed; and the orders of Government thereon are dated the 20th May, 28th June, and 29th November 1822, and the 11th April 1823. It was in the course of this correspondence that the Government for the first time, declined to grant any remission on this account except to the ancient Zemindars and to them only where the Jumna pressed heavily on their estates.

In Cons., 23rd May 1822.
,, 4th July
,, 2nd December.
,, 14th April 1823.

SALEM.

From the Collector of Salem,	22nd	May,	in Cons.,	7th	June	1821.
To do.,	20th		in Cons.,	20th	September	,,
Proceedings ,,	4th		in Cons.,	4th	October	,,
From Government,	7th		in Cons.,	10th	December	,,
From the Collector,	1st		in Cons.,	7th	June	,,
To do.,	7th		in Cons.,	7th	June	,,
From do.,	28th	July,	in Cons.,	2nd	August	,,
To do.,	23rd		in Cons.,	23rd	August	,,
From do.,	18th		in Cons.,	24th	October	1822.
To Government,	13th		in Cons.,	13th	January	1823.
From do.,	24th		in Cons.,	27th	do.	,,
From the Collector,	7th		in Cons.,	15th	May	,,
To do.,	15th		in Cons.,	15th	do.	,,
From Government,	5th		in Cons.,	11th	March	1824.
To the Collector,	7th		in Cons.,	7th	June	,,
From Government,	3rd		in Cons.,	9th	August	,,
To the Collector,	13th		in Cons.,	13th	September	,,
From do.,	8th		in Cons.,	18th	October	,,
To Government,	8th		in Cons.,	8th	November	,,
From do.,	3rd		in Cons.,	9th	December	,,
From the Collector,	31st	Jan.,	in Cons.,	7th	February	1825.
To do.,	37th		in Cons.,	7th	do.	,,
From do.,	1st		in Cons.,	7th	do.	,,
To do.,	7th		in Cons.,	7th	do.	,,
From the Collector,	13th		in Cons.,	18th	April	,,
To Government,	12th		in Cons.,	12th	May	,,
From do.,	24th		in Cons.,	30th	do.	,,
From the Collector	10th		in Cons.,	16th	do.	,,
To Government,	19th		in Cons.,	19th	do.	,,
From do.,	27th		in Cons.,	30th	do.	,,
To the Collector,	9th		in Cons.,	9th	June	,,
From do.,	26th		in Cons.,	31st	October	,,
To do.,	9th		in Cons.,	9th	March	1826.

1111. The correspondence which has taken place with the Collector in Salem, as noted in the margin, shews that the Mohturpha was very generally included in the assets of the Zemindaries created there. It has since been resumed by the Collector, and the Board are of opinion that it should continue under his management. That compensation must be made on this account to the Mootahdars, has been decided by Government; but difficulties exist in fixing its amount, as will be seen on reference to the last letter addressed to the Collector under this date.

NELLORE, N. ARCOT.

1112. In the great estates of Vencatagherry in Nellore, and Calastry and Bomerauze in the Northern Division of Arcot, the ancestors of whose Zemindars were acknowledged by the Government of Delhi as their immediate officers, the permanent settlement was concluded inclusive of the Mohturpha, and the sunnud issued to them by Government differed from the Regulations of 1802, and from those issued elsewere, as it did not reserve this item of revenue to Government; the Mohturpha there has accordingly remained unresumed, and the Board have extended this to the Zemindary of Sydapore and Jaghire of Woodiyagherry in Nellore, because the grants for them likewise did not reserve the Mohturpha. But this exemption does not apply to the other petty Poligars either in Nellore or Chittore.

CHINGLEPUT.

1113. In Chingleput the Mohturpha seems to have been included in the assets upon which the permanent settlement was formed. But to a very small amount. It is stated in the Collector's letter of the 18th December 1822, that, of the estates which had not then reverted to Government a sum of only 1,129-10-6 was included in their jumma on this account, which, adds "I have deducted from their respective Kistbundies," and the Board therefore conclude that in this District, the Mohturpha is now exclusively in the Collector's hands.

In Cons., 2nd January 1823.

SOUTHERN ARCOT.

1114. In the Southern Division of Arcot the Collector in his letter of the 25th October 1820, proposes in the small Zemindaries of Cuddalore to remit Rupees 625-15-2 on this account. But except in two estates the amount included in their original assets is exceedingly trifling. The Board concluded that, throughout these small Zemindaries the Mohturpha has been resumed from Fusly 1230; as the account shew collections under this head from that date and if the resumption should bear hard on any particular individual, the Collector will be pleased separately to address the Board on this point.

In Cons., 30th October 1820.

MADURA.

1115. In Madura, the Collector, in his letter of the 1st June 1821, shews that the Mohturpha has been included in the assessment upon the Zemindaries of both Ramnad and Shevagunga. It is resolved to recommend to Government that he do resume the same from the commencement of Fusly 1236. The collections to be realized in Ramnad are estimated at Rupees 18,206-8-11 and the Collector proposes a remission of Rupees 10,742-2-0 on this account in the permanent jumma; this being the average collections from Mohturpha in Fuslies 1205, 6, 7, 8, 9, 10 and 11 the six years before the permanent settlement.

In Cons., 7th June 1821.

1116. It appears however clear from a correspondence * which took place with Mr. Peter's predecessor Mr. Parish and especially from that gentleman's letter to the Board of the 26th May 1806, that the sum included by the Special Commission in their report to Government of the 5th April 1803 on account of the Mohturpha was Pagodas 2,642 for the Ramnad Zemindary, of which two-thirds, or Pagodas 1,761-15 being equal to Rupees 6,164-10-8 was included by Government in the jumma of the estate and it is accordingly resolved to recommend to Government that an annual remission to the extent of Rupees 6,164-10-8 be sanctioned on this account from the proposed resumption of the Mohturpha in Fusly 1236.

* From Special Commissioner to Govt.,	5th,	in Cons.,	6th April	1803.
To Mr. Parish,	20th,	in Dy. Cons.,	23rd June	,,
From do.,	29th August,	in Cons.,	15th Sept.	,,
From do.,	16th,	in Cons.,	30th Sept.	1805.
To do.,	4th,	in Dy. Cons.,	7th Oct.	,,
From do.,	19th Oct.,	in Cons.,	4th Nov.	,,
To do.,	20th,	in Dy. Cons.,	21st do.	,,
From do.,	29th Nov.,	in Cons.,	12th Decr.	,,
To do.;	21st,	in Dy. Cons.,	23rd do.	,,
From do.,	26th May,	in Cons.,	16th June	1806.

1117. The Collector after one year's management of the Mohturpha in Shevagunga will be able more accurately to state its amount. Meantime, he will explain more fully the grounds upon which he has stated that 18,365-11-9 are included in the peshcush on this account; and the Board will then consider whether any, and if any, what, remission may be due to the Zemindar on account of its resumption.

TINNEVELLY.

1118. The Collector in Tinnevelly in his letter of the 29th August reports that the Mohturpha never was included in the Zemindaries of his District, and that the Zemindars in 1805 were prohibited from collecting it. It seems there accordingly to be realized exclusively by the Collector.

In Cons., 7th September 1820.

COIMBATORE, BELLARY, CUDDAPAH.

1119. The Collector in Coimbatore in his letter of the 8th September 1820, reported that the orders as to the Zemindaries did not apply to his District. The Collector of Bellary in his letter of the 28th December 1820 stated that in his District they applied solely to the Jaghire of Horponelly which has since been resumed by Government; but the Collector in Cuddapah explained in his letter of the 28th May 1823, that in various small Survamaniam and other villages, the Mohturpha

In Cons., 21st September 1820.
In Cons., 5th January 1821.
In Cons., 5th June 1823.

had been resumed; and that compensation on this account was due to individuals to the extent of Rupees 169-6-8 per annum; the annual collections expected therefrom being Rupees 354-11-8. The Board approve of the universal resumption of the Mohturpha in this District and it is agreed to recommend to Government that sanction be granted to the Collector in Cuddapah to pay, on this account, the sum of Rupees 648-1-1 to the close of Fusly 1232, as stated in the enclosure C in his letter above noticed, and thenceforward Rupees 169-6-8 per annum on this account.

1120. If the foregoing propositions of the Board should meet the sanction of Government, the Mohturpha revenue, throughout the Provinces under this Presidency will stand resumed by the Collectors, except in the Hill Zemindaries of Ganjam and Vizagapatam, and the Zemindaries of Vencatagherry and Sydapore and the Jaghire of Woodiyagherry in Nellore, and the Zemindaries of Bomrauze and Calastry in the Northern Division of Arcot, to the persons holding which alone it will be necessary to issue the sunnud for its collection recently approved by the Government.

1121. The Board, it will be observed by their former Circular orders of the 7th August 1820 directed the resumption of the Mohturpha generally, and it will be remarked that under these orders it has been very generally resumed. But where this has not been the case, and the Board are still of opinion that the measure should be carried into effect, they have refrained from enforcing these orders, and have confined themselves to a recommendation to the Government that the same should be enforced.

In Cons., 7th August 1820.

1122. The Board have restricted themselves in this respect, in consequence of the subsequent orders of Government under date the 6th November 1821, in which it was stated that "in those cases in which the Mohturpha has "been included in the assets of an estate, and generally in all cases in which the estates are in "the hands of ancient proprietors the Governor in Council is of opinion that Mohturpha cannot "with propriety be collected by any other person but the Zemindar. That however is an "arrangement between the Zemindar and the Government which it is open to Government to "adopt in the exercise of the discretion it has reserved to itself."

In Cons., 12th November 1821.

1123. The Board would respectfully submit that, until the Mohturpha is better defined and regulated than it now is, which it only can be under the officers of Government, it is liable to be made the means of great abuse and oppression by the Zemindars on their inferior Ryots, as particularly noticed by the late Collector in Vizagapatam. It has already been very generally resumed by the Government and with the view of introducing the improvements hereafter noticed, the Board, in their foregoing recommendation have been guided by the consideration that it is expedient to resume it generally, except where the faith of Government has been pledged to its continuance, as to the Zemindars of Calastry, Bomrauze and Vencatagherry &c., or whereas in the Hill Zemindaries the resumption of it might excite feelings of uneasiness or dissatisfaction in the minds of the more powerful and turbulent Chieftains.

1124. It is also worthy of remark that in the Zemindary Districts where the Government have surrendered the great hold upon the inhabitants which the realization of the land revenue direct from the people necessarily involves, it has been still further relaxed by the renting of the Sayer revenue and the reduction of the custom establishment, which served as some means of control, the measures now proposed by the Board will tend in some degree to revive the ties which have been thus relaxed, and on this ground also, the issue of the sunnud recently sanctioned by Government is proposed to be confined to the few individuals before noticed.

1125. The following statement, exhibiting the revenue realized from Mohturpha during the last five years is taken from the accounts furnished by the Accountant General to the Board.

		Fusly 1230.			Fusly 1231.			Fusly 1232.			Fusly 1233.			Fusly 1234.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	Bellary	2,79,636	8	1	30,76,677	11	9	3,09,814	13	1	2,86,673	3	0	2,69,321	6	3
	Cuddapah	1,30,884	9	3	1,27,263	5	9	1,41,958	10	11	1,35,418	12	6	1,32,874	8	10
	Coimbatore	73,197	9	1	83,685	5	9	83,744	1	0	77,198	4	6	82,033	8	6
	Trinnevelly	60,564	2	8	56,655	14	10	55,099	9	2	57,993	4	10	60,741	7	6
Salem &c.	Salem	85,200	7	4	82,214	2	0	81,732	5	9	70,525	9	2	58,786	14	5
	Mullapady	367	1	5	350	7	5	517	15	8	311	13	2	456	10	5
Guntoor &c.	Guntoor	45,343	11	4	50,713	0	6	49,959	7	6	53,231	1	6	56,014	2	11
	Palnad	1,965	5	2	2,485	10	4	2,300	3	4	2,520	6	9	2,551	4	11
	Rajahmundry	15,928	8	3	15,759	4	9	21,659	12	2	18,702	10	10	44,424	5	9
N. D. Arcot &c.	N. D. Arcot...	54,507	5	11	36,191	0	3	36,723	4	6	30,613	10	7	28,123	9	3
	Cangoondy	325	10	4	338	10	1	327	1	8	293	15	1	258	0	8
S. D. do.	S. D. Arcot	32,708	8	1	32,854	15	6	34,259	0	2	33,076	8	3	28,031	6	7
	Cuddalore	661	0	0	430	14	3	786	1	0	674	13	5	653	3	1
	Masulipatam	16,065	10	2	15,008	15	6	28,567	8	11	26,350	9	10	23,474	3	10
	Malabar	20,250	6	2	22,755	5	11	23,119	8	1	23,379	12	10	22,642	12	5
	Nellore and Ongole ...	19,784	12	6	19,642	3	8	19,615	8	8	20,501	15	4	18,287	4	11
	Trichinopoly...	9,241	14	11	12,626	10	7	11,866	7	10	12,218	14	0	12,614	13	10
Tanjore &c.	Tanjore	17,441	11	2	11,442	7	10	10,664	10	0	10,318	1	2	10,333	7	2
	Nagore	1,322	1	4	924	10	7	698	4	9	817	9	9	801	12	0
	Ganjam	11,156	12	2	10,779	7	3	10,415	14	11	9,666	4	9	9,410	9	1
	Canara	6,352	14	9	7,441	15	8	8,074	4	9	8,113	6	9	8,015	13	4
	Island of Seringapatam ..	1,902	4	0	5,158	4	8	4,818	1	3	5,445	8	1	5,980	12	0
	Zillah of Chingleput... ...	4,271	15	0	5,929	2	0	6,912	11	7	4,383	9	5	5,252	4	3
	Total ...	8,89,080	13	1	9,08,329	10	10	9,43,635	6	8	8,88,429	13	6	8,81,084	5	11

1126. The Government will perceive that it is in the two divisions of the Ceded Districts alone that this revenue has been realized to any considerable amount. In only four other Districts does it amount to half a lac of Rupees and in the rest it is comparatively of trifling value.

1127. The avowed object however of the separation Mohturpha from the land revenue with which it was formerly blended has always been its extension and improved Regulation; and if the foregoing arrangements are sanctioned, by which it will be very generally resumed by the Collectors, the proper opportunity offers for such suggestions as tend to this end.

1128. The taxes now included under the general head of Mohturpha Pullaputtada, and Swarnadayem are of very ancient origin in India. In the institutes of Menu they are particularly mentioned "of cattle, of gems, of gold, and silver, *added each year to the capital stock* a fiftieth part may be taken by the king; of grain, and eighth, a sixth, or a twelfth" "he may also take a sixth part *of the clear annual increase of trees* &c," "let the king order a mere trifle to be paid in the name of the annual tax, by the meaner inhabitants of his realm who subsist by traffic."

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1129. The taxes thus levied under the Hindu Government on the annual increase of cattle &c., and on the annual income of those who subsist by trade, were still further extended by the Mahomedan Governments. In a recent publication treating of the taxation of India under the Mussulmans these taxes are well described under the denomination of Zakant, as realized, much in the same manner that they may now be found in several of the Provinces under this Government. After stating that, like the tax above noticed under the Hindus, the Mahomedans *Zakant* extended to cattle, gold and silver, this author explains that it applied only to "brood cattle, which pasture "out of doors for the greater part of the year." Labouring cattle and cattle fed at home were exempted, and of pasture cattle a noteable number was fixed under which no *Zakant* was payable he states that for sheep and goats this was forty, and for kine thirty; and after shewing that it extended to bullion and plate he adds, that it was also levied on what was termed *Oorooze* or goods when merchandize, and not on transit. These pay *advalorem* yearly, at the same rate as gold and silver. The stock of an artist or tradesman even is liable to this impost. Everything that yields a profit or increase is liable to this tax which may be called a species of excise. The hire of the dyer is the profit or increase which the law here contemplates. Everything for sale or which yields a profit to the owner on which by his labour or art enables him to reap a profit is included in the word "*Oorooze*" and all included therein was liable to Zakant.

Sent in a letter to Government on the 7th November 1814.
In Cons., 29th August 1814.

1130. 'The author quoted above was evidently not aware that any such tax as he here des-'cribes is still in existence in India yet under the name of *Soornadayem* 'or collections in money, as distinguished from those in kind of 'Pallapatada, or *various* taxes upon *shops* or *trades* or more com-'monly of Mohturpha derived from the Arabic radical noun Hirtfat, a 'profession or trade, and signifying the agents or persons exercising the same, this tax has im-'memorially been collected in this part of India; and it is curious to compare the foregoing des-'cription of it, with the compendium of all the information on record as to its existing state, which 'will be found in this Board's proceedings of the 29th August 1814.'

1131. 'On reference to these proceedings it will be perceived that though from many of the Provinces the information respecting this tax was very meagre the explanations given from others enable the Board to submit their opinion that "however various or however imperfect may have been the *execution* of the plan, the *principle* has been to assess the profits of industry and stock and the income of professions, in common with the produce of the land;" and it was particularly shewn that the loom tax varied with the fabric woven, and consequently with the weavers' income. Indeed the late Collector in Cuddapah alluding to this tax, expressly stated that "every "circumstance of the weavers family is considered the number of days he devotes to his loom the

"number of his children, the assistance which he receives from them, the number and quality of "the pieces which he can turn out in a year."

1132. "In their proceedings here quoted the Board laid before the Government a draft of the "Regulation for that portion of the Mohturpha in the Ceded Districts which includes the profits "on trade, or as it is locally termed "the Veesabaddy" from "the shares" into which it is divided, "and this has been since promulgated as Regulation IV, 1808. But the Board at the same time "submitted the draft of a Regulation for the Mohturpha generally throughout the Provinces includ-"ing the tax not only on the profits of trade, but on the income from manual arts and other "professions."

From Mr. Secy. Hill, 19th, in Cons., 26th June 1817.
To the Chief Secy., in Cons., 16th Februray 1818.
From Mr. Secy. Hill, 4th, in Cons, 16th March ,,
To the Chief Secy., 24th, in Cons., 24 September.
From Mr. Secy. Hill, 24th Nov., in Cons. 10th Dec.
To the Chief Secy., 20th, in Cons., 20th May 1819.

1133. The correspondence noted in the margin will shew that under express orders from the Government, a revised draft of this general Mohturpha law was laid by the Board before the Court of Sadr Udawlut on the 20th May 1819. This, the Board believe, was subsequently made over, with others, to the Board for preparing Regulations amongst whose records, it remains unnoticed until the present day.

From Govt. 21st in Cons., 27th Sept. 1821 Enclosure No. 1 para. 14.
To. do., 29th, in Cons., 29th Octr. 1821
From do., 6th, in Cons., 12th Nov. ,,
To. do,, 12th, in Cons., 12th do. ,,
From do., 30th, Nov. in Cons., 6th Dec. ,,
,, do., 19th, in Cons., 25th July 1822.
To. do., 16th, in Cons., 16th June 1825.
From do., 24th, in Cons., 27th June ,,

1134. The correspondence which gave rise to the orders of Government noticed at the commencement of these proceedings, is quite distinct; and the draft of a Regulation therein alluded to is entirely separate from the old draft before mentioned.

1135. The old draft, indeed contained provisions for enabling the Government to resume the Mohturpha generally, and transferred all questions as to its collection by the Zemindars, or compensation to them for its resumption from the Courts, to the Government itself; and under the opinion since given by the Sadr Udawlut as to the construction of the existing law, these provisions in accordance therewith, may not perhaps now be essential. But it contained a provision for enabling the Collectors to compel Zemindary Karnams to give accounts thereof which the law as it now stands does not authorize, and which may be useful.

1136. The essential part of this old draft however was that, which never has been adverted to in the subsequent correspondence, namely, the coercive process to be legalized for the collection of the Mohturpha and the gradual extension and improvement of this tax, by applying to such of its items as may be finally approved, the rules already promulgated for the Regulation of the Veesabuddy in the Ceded Districts thereby defining and limiting that which is at present, subject to abuse and oppression, from the want of any rule.

1137. 'Unless the revenue officers possess the same powers of coercive process for the realiza-'tion of the Mohturpha, as of the other branches of the public resources it must be obvious that the 'refusal of any individual to pay his just dues may involve the revenue management in the great-'est embarrassment. The refusal of one may be followed by all, and the Collectors not aware of 'the construction given by the Sadr Udawlut to the existing law, and finding the Courts in the 'Provinces acting on opposite constructions of it, become at once paralyzed like the late Collector 'in Vizgapatam, who notwithstanding the repeated orders of the Board for his resumption of the 'Mohturpha, answered merely by solicitations for a new law.

1138. 'The circulation of the opinion of the Sadr Court contained in the correspondence 'noted opposite to para. 48 will somewhat strengthen a Collector's hands. But it goes only to 'acknowledge the right of Government to the Mohturpha tax, and their power to deligate to whom 'they please the privilege of its collection. The present law is quite silent as to the coercive 'process to be observed in its realization, and a reference to the correspondence noted opposite 'to the preceding para. 47 will shew, that both that Court and the former Government deemed 'some enactment as to Mohturpha indispensable, chiefly the Board apprehend because the process 'in question will effect the right of the Natives, in all which cases the Government have pledged 'themselves to legislate in a particular form.'

1139. But this was not all that the old draft of the Mohturpha Regulation provided for. It was intended to revise the items of the Mohturpha to abolish such as were impolitic objectionable; to limit the amount of the rest to provide for its occasional revision, and new distribution, with the view of including new residents and to extend to entire Taluqs or Provinces taxes levied only partially in particular villages or Taluqs. The Board accordingly concluded their proceedings before quoted in the following terms.

Proceedings, 29th, in Cons., 29th August 1814, last para.

1140. "The Board have reason to believe that when Mohturpha, the personal and professional "Taxes, (by whatever designation they may be known) shall come to "be carefully investigated in the several Provinces, many items will be "found which are objectionable either in their nature or in the mode "of collection. It will of course be desirable that what is oppressive, or amiss in any respect, "should be corrected; but in persuing the object of reform, *substitution*, not *abolition* is the princi- "pal which ought to be kept in view. It should be remembered that it is far easier to destroy than "to create. If all the items which might be considered to be vexatious were at once to be "abolished, those by whom they had been paid might afterwards oppose the institution of a new "assessment in lieu thereof, but if, while the vexatious imposts exist, an improved method of "assessing the amount is offered in the way of commutation it is not likely that the same degree "of difficulty would be experienced in carrying the arrangement into effect. By a prudent and "systematic course of proceeding on these principles it may be hoped that an assessment partaking "of the nature of an income or property tax which is already established to a considerable extent "in some Provinces, and of which the germ is visible in all, may be gradually improved, and ex- "tended in particular to those classes of the people who derive all the advantages resulting from "a well ordered Government, but who at present contribute little or nothing directly to its "support."

30th March, in Cons., 4th April 1825.

1141. With reference to these remarks, and to the proposed enactment which gave rise to them, the Board beg to revert to the great increase which took place in the Mohturpha Revenue of the Rajahmundry District, in Fusly 1234, the following is the explanation given by the Acting Collector thereof. During the progress of the jamabundy of the current year, the Mohturpha Ryots of each village, were summoned to the Hoozoor Cutchery and a new Census having been taken and all under exemptions revoked each trade or profession classifying its several members and all disputes determined by a reference to persons of the same calling in the adjacent villages, the weavers were taxed according to the number of their looms, and the value of the cloth they manufactured; a putta was given to each individual specifying the class to which he belonged, or where the assessment was made upon the utensils of his trade (as in the case of oilmen, weavers, cotton cleaners, &c.) their class and number, and the amount he was to pay "The steps here pursued by the Acting Collector are precisely such as were in view when the old draft of the general Regulation was laid before Government, as above explained. As they have their origin in the long established usages of the Province, they do not in this instance, seem yet to have been disputed. But they stand without the protection of the law, and the Collector in Masulipatam is now engaged in litigation in the Courts, from a similar proceeding, merely from want perhaps of his arrangements having been quite as judicious as those in Rajahmundry.

1142. The neglect into which the proposed enactment fell seems necessarily to have extended itself to the branch of the revenues which it was intended to improve, and there is little further information before the Board respecting the Mohturpha than, what existed in 1814. But should the Honourable the Governor in Council concur with the Board in deeming the subject worthy of revival, they will call upon each of the Collectors to submit a detailed account of the Mohturpha, to distinguish those items which they deem objectionable from the others, to report on the expediency or otherwise of extending those which are approved generally over the district where they may be confined to particular villages or taluqs only, and to assimilate the assessment and, collection of it, as much as local circumstances will admit, to the Veesabaddy Regulation for the Ceded Districts. But any such orders of the Board would merely tend to increased embarrassment and litigation, unless supported by some such law as is contained in the draft above alluded to, which the Board will be happy to revise once more if so directed.

1143. In conclusion the Board hope to stand excused in soliciting the attention of the Government to the remission intended to be made under their orders to the Mootadars in Salem, and which elsewhere has been universally made where the Mohturpha, resumed from the Zemindars has at all affected in any material degree the permanent Jumma assessed on their estates, with the single exception of the Masulipatam District. The orders of Government on this last district declining remission to any except the ancient Zemindars, and even amongst them, confining it to those whose estates were highly assessed, seem to have been issued, without full advertence to their decisions on other districts. The correspondence noticed in these Proceedings will now bring the whole subject once more under review, and, as it must be the desire of Government to act on a uniform principle, the Board hope that they shall not stand exposed to censure in affording the Government an opportunity of again considering this subject.

1144. With reference to our letter of the 16th March together with our Proceedings therein referred to on the subject of the Mohturpha revenue, the following observations of the Honourable the Governor in Council were conveyed to us.

From the Secretary to Government, dated 18th July, in Cons., 7th August 1826.
Board's Proceedings, in Cons., 9th March 1826 Para. 34.
Vide para. 1120 of this Report.
Vide para. 1122 of this Report.

1145. The Governor in Council concurred with us in thinking it advisable that the Mohturpha wherever not already collected by the Officers of Government should be resumed with the exceptions stated in the 34th paragraph of our Proceedings, namely, the Hill Zemindaries of the districts of Ganjam and Vizagapatam, the Zemindaries of Vencatagherry and Sydapoor, and the Jageer of Woodigherry in Nellore, and the Zemindaries of Bomrauze and Calastry in the Northern Division of Arcot, and that if this be done, it was of course only to the persons holding those estates, and that it would be necessary to furnish the sunnud prepared for the purpose of empowering Zemindars to collect Mohturpha. That the considerations adverted to in the 36th paragraph of our Proceedings ought not to hinder the proposed resumption. But that in carrying it into effect, it would be necessary to proceed with caution and circumspection taking care to avoid or obviate any difficulties which might arise, either from peculiar local circumstances or from the present state of the law as administered by the established Courts.

Proceedings, in Cons., 9th March 1826, paras. 12 and 15.

1146. The Governor in Council was fully convinced that the exemption of the Company's Weavers from the Mohturpha tax was both illegal and injudicious, that it was illegal, because contrary to those statutory provisions by which it was intended to place the Company's trade on the same footing with respect to taxation as that of private merchants; and that it would be injudicious, even were it legal, on account of the facility given by it to fraudulent evasion of the tax. The Governor in Council, therefore, desired that the exemption be wholly abolished.

Vide para. 1139 of this Report.
Vide para. 1141 of this Report.

1147. The Governor in Council entirely approved of the course proposed in the 53rd paragraph of our Proceedings to be observed in the revision of this branch of revenue. The measures stated in the 54th paragraph to have been adopted in Rajahmundry, were also considered to have been very proper.

1148. In considering the Proceedings of our Board to which the foregoing remarks have reference, the Governor in Council had also adverted to our letter of the 20th March and the draft of a Regulation which accompanied it, a Regulation had been passed it was stated providing for the most urgent of the objects embraced in the enactment which we had proposed, but the Governor in Council was not at present prepared to enact any rules with a view to the extension of the Mohturpha, but deemed it advisable that in the first place the enquiry suggested in the 55th paragraph of our Proceedings should be prosecuted, and as much information as possible be collected on the subject.

Vide part 1079 of this Report.
Reg. I of 1826.
Vide para. 1142 of this Report.

1149. With reference to the concluding paragraph of our Proceedings, the Governor in Council saw no reason to alter the decision on the case of the Masulipatam Zemindars, which was passed by the Government after full discussion and deliberate consideration; and had been approved by the Honourable the Court of Directors. The grounds of that decision had been so fully explained in former communications to us that it would be superfluous it was said to state them there. It seemed sufficient to observe that the question was regarded by the Governor in Council as depending rather upon the mutual intentions of the Government and the Zemindars when the subsisting engagements were entered into, than on the mere fact of the inclusion of Mohturpha in the calculation by which the assessment of the Zemindaries was supposed to have been determined, even if it had appeared, which it did not, that the assessment really was regulated by such calculation. It was added that the case of the Salem Mootahdars seemed very different from that of the Zemindars of Masulipatam that the right of the former to the Mohturpha was enquired into soon after the permanent settlement took place, and was admitted apparently on the same principle upon which the claim of the latter has been rejected, and that it seemed to have been exercised ever since without dispute until lately it was improperly interfered with by the present Collector. But that if the case of the Salem Mootahdars had been found by our Board to be exactly similar to that of the Masulipatam Zemindars, it appeared to the Governor in Council that the inference which should have been drawn was not that the latter were, but that the former were not entitled to remissions, for the question had been definitely decided against the Masulipatam Zemindars, after ample discussion and mature deliberation, while with respect to the Mootahdars of Salem we had only been desired to make such arrangements as should "do justice" to those from whom the collection of the Mohturpha so long possessed by them, had without authority been assumed by the Collector.

Vide para. 1,143 of this Report.

14th in Diary Cons., 17th August 1826.

1150. An extract of para. 3 of the above letter was circulated to the Collectors.

EXTRA REVENUE, FUSLIES 1233 AND 1234.

To the Chief Secretary to Government, in Cons., 10th April 1826.
From Ganjam, 18th October, in Cons., 15th November 1824.
,, Vizagapatam, 15th, in ,, 22nd November ,,
,, Rajahmundry, 22nd, Novr. in ,, 2nd December ,,
,, Masulipatam, 4th, in ,, 11th November ,,
,, Guntoor, 18th, in ,, 27th September ,,
,, Nellore, 9th, in ,, 13th do. ,,
,, Bellary, 13th, in ,, 20th November ,,
,, Cuddapah, 12th July, in ,, 28th October ,,
,, Chingleput, 18th, in ,, 21st October ,,
,, Salem, 7th, in ,, 14th do. ,,
,, N. Div. Arcot, 2nd, in ,, 9th September ,,
,, S. Div. Arcot, 15th, in ,, 20th do. ,,
,, Tanjore, 15th, in ,, 23rd do. ,,
,, Trichinopoly 30th Octr. in ,, 8th November ,,
,, Tinnevelly, 13th, in ,, 27th September ,,
,, Madura, 20th, in ,, 26th August ,,
,, Coimbatore, 9th, in ,, 20th September ,,
,, Canara, 20th, in ,, 30th December ,,
,, Malabar 9th, in 19th August
,, Seringapatam 11th July in 23rd December
,, Madras 7th in 10th January 1825

1151. On the 10th April we laid before the Honourable the Governor in Council the letters noted in the margin from the several Collectors forwarding the Statements of Extra Revenue for Fusly 1233, and enclosed a General Statement compiled in this office from them of which the following is an abstract.

	Fusly 1233.			Increase.			Decrease.		
Salt	29,204	6	2	...	...	...	1,02,747	15	1
Deduct charges of manufacture and purchase	4								
	25								
Tobacco	6 ,302 2	6	0	82,009	0	1	...	...	...
Deduct charges of purchase ...									
	3								
Land Customs	42,412	7	0	...	...	...	22,430	13	9
Sea Customs	5,855	9	10	...	...	...	38,295	1	7
Abkarry	15,936	13	11	...	...	...	3,930	13	11
Sundry Small Farms and Licenses.	3,524	2	6	...	...	...	74,501	12	6
Vissabady and Mohturpha ...	9,803	4	8	...	...	...	56,465	11	11
Total ..	1,12,034	2	1	82,009	0	1	2,98,372	4	9
Deduct increase ...							82,009	0	1
Net decrease							2,16,363	4	8
Grand Total after deduction ...	1,05,								

...ges.					Net Revenue.						Increase.			Decrease.		
...usly 1234.			Centage.		Fusly 1233.			Fusly 1234.								
,71,540	7	5	15	$4\frac{3}{16}$												
,23,558	5	3	10	$7\frac{9}{16}$												
,95,098	12	8	25	$11\frac{12}{16}$	20,93,204	6	2	22,94,155	8	1	2,00,951	1	11	...	...	...
,71,540	7	5	15	$4\frac{3}{16}$												
,23,558	5	3	10	$7\frac{9}{16}$												
,07,666	12	6	31	$8\frac{2}{16}$												
39,598	13	2	6	$\frac{2}{16}$												
,47,265	9	8	37	$8\frac{4}{16}$	4,32,302	6	0	4,11,811	1	8	...	...	...	20,491	4	4
,07,666	12	6	31	$8\frac{9}{16}$												
39,598	13	2	6	$\frac{9}{16}$												
,02,916	6	5	7	$11\frac{12}{16}$	38,11,169	9	1	36,12,112	0	6	...	...	...	1,99,057	8	7
,22,367	10	9	17	$13\frac{1}{16}$	4,65,185	13	9	5,64,425	3	9	99,239	6	0	...	...	...
35,787	12	2	2	$9\frac{9}{16}$	15,36,936	13	11	13,57,415	2	3	...	...	...	1,79,521	0	8
19,237	6	9	7	$\frac{12}{16}$	2,30,524	2	6	2,53,618	13	6	23,094	11	0	...	...	...
14,485	5	4	1	$16\frac{6}{16}$	8,67,961	11	11	8,62,652	9	3	...	...	...	5,264	2	8
,37,158	15	9	14	$1\frac{12}{16}$	94,37,239	15	4	93,56,190	7	0	3,23,285	2	6	4,04,334	11	3
											Deduct Increase		...	3,23,285	2	11
											Net Decrease ...		...	81,049	8	4
57,951	11	10	8	$6\frac{6}{16}$												

1159. We observed that in the last Fusly the net revenue from the Salt Monopoly more than recovered its defalcation in the previous year, exceeding the net collections of the former Fusly by more than two lacs of Rupees. The Sea Customs also improved to the extent of nearly one lac, and the Sundry Farms and Licenses to the amount of Rupees 23,094-11-0. The net collections fell below those of the previous year to the extent of Rupees 1,99,057-8-7 in the Land Customs, Rupees 1,79,521-11-8 in the Abkary, Rupees 20,491-4-4 in the Tobacco Monopoly, and Rupees 5,264-2-8 in the Moturpha.

1160. The following were the particulars of this increase and decrease :—

	Rs.	A.	P.
Increase in Ganjam	45,816	5	6
Vizagapatam	53,591	4	4
Rajahmundry	74,867	6	10
Masulipatam	70,659	7	1
Guntoor	26,445	7	5
Chingleput	31,122	12	11
Salem	25,017	3	1
Madura	12,415	9	6
Tanjore	18,163	2	3
Tinnevelly...	55,496	4	7
Coimbatore	9,624	2	1
Canara	93,055	3	8
Total Increase	5,76,274	5	3
Decrease in Nellore	37,829	4	11
Northern Division of Arcot	78,061	8	3
Southern do. of do.	47,929	10	10
Trichinopoly	5,841	15	4
Bellary	44,573	1	5
Cuddapah	70,460	3	1
Malabar	47,061	3	1
Seringapatam	6,163	12	4
Madras	2,59,403	1	6
Total Decrease...	5,97,323	13	7
Net Decrease...	81,049	8	4

1161. We observed the greatest was in the Madras Collectorate in which the collections from Customs had fallen off to the extent of two lacs of Rupees, and the Abkary 77,000, from which deducting an increase in the Salt Revenue to the extent of Rupees 18,000, there remained the net defalcation of Rupees 2,59,403 before stated.

1162. The Collector in the statement accompanying his letter shewed that of this amount, the sum of Rupees 77,000 due by the Abkary Renters was not a reduction, but a balance of revenue which, with the exception of Rupees 21,953-4-0 permitted to lie over pending the investigation of the claims preferred by the Renters to remission, (upon which subject we were about to address the Government,) had since under our orders been realized in the current year. The reduction of two lacs of Rupees in the Customs was attributed by the Collector in the same statement to "the "trade to the eastward being less this year than in last Fusli"; but this, we observed, on a comparison of his Jummabundy for 1234 with the statement in question to have arisen from error. The Collector in his Jummabundy and in the present Statement included, as the revenue from the rent of the duty on Tobacco, Betel, &c., only the actual collections, on this account within the year being Rupees 2,50,529, to which he has added his own collections of Rupees 2,92,153, making a total of Rupees 5,42,682. But he had thus omitted in the statement under review the sum of Rupees 1,48,009 due by the Sayer Renters when the Fusly expired, as noticed in his Jummabundy Report, and this was not a reduction, as might be inferred from the above remark of the Collector, but a balance of revenue, which like that before mentioned, has since been realized under our orders. The actual defalcation, therefore, from the reduction in the eastern trade, was the sum of Rupees 65,971, or the difference between the duties realized by the Collector under Aumani in Fuslies 1233 and 1234. It followed we said that, of the defalcation under the head of Madras, nearly two lacs of Rupees consisted of collections not lost but deferred only, and therefore an apparent, not a real decrease of revenue.

1163. We observed there was a decrease in the Northern Division of Arcot to the extent of Rupees 78,061, of which about one-half was a reduction in the Land Customs, and the other in the Abkary Revenue. In Cuddapah also the Land Custom had fallen off to the extent of more than 54,000 Rupees, the Abkary to the amount of 7,000, and the rest of the decrease there consisted of Moturpha and Sundry Farms and Licenses. The Land Customs and Abkary in the Southern Division of Arcot had also fallen off, the former to the extent of 39,000 and the latter of 15,000; but an increase under the head of Salt reduced the net decrease to Rupees 47,929-10-10. In Bellary, the Moturpha fell 17,000, the Abkary 15,000, the Customs 7,000, and sundry petty Farms 4,000 Rupees. In Nellore, the Salt Revenue caused a defalcation of Rupees 37,829, and in Malabar, though the Customs were productive of an increase and the Tobacco Monopoly was unusually, and the Salt Monopoly highly productive, yet the charges for the purchase of Salt and Tobacco reduced the net revenue in the sum of Rupees 47,573. In Seringapatam and Trichinopoly a small decrease of Extra Revenue had occurred.

1164. On the other hand, in Ganjam, the Salt had increased 12 and the Sea Customs 30 thousand Rupees. In Vizagapatam the Salt had increased 31, the Land Customs 12, and the Sea Customs

11 thousand Rupees. In Rajahmundry, the increase was 26,000 in the Mohturpha, 22,000 in the Salt, 17,000 in the land, and 7,000 in the Sea Customs. In Masulipatam, 40,000 in the Salt and 30,000 in the Customs. In Guntoor 23,000 in the latter only. In Chingleput, the increase in Salt was 70,000, but this was greatly counterbalanced by a decrease in the Customs of Rupees 13,000 and 29,000 in the Abkary. In Salem, the Land Customs had advanced 30,000 Rupees, but a decrease in the Mohturpha of Rupees 11,000 reduced this amount. In Madura the Land Customs had improved to the extent of 10,000. In Tanjore, to the extent of 14,000, and the Salt to that of 6,000. In Tinnevelly, there was an increase of Rupees 31,000 in the Customs, 17,000 in the Salt, and 2,000 in the Mohturpha. In Canara the Sea Customs had increased 44,000, the Land Customs 14,000, the Tobacco Monopoly 12,000, and the Salt Monopoly 8,000, besides an increase under the head of Sundry Farms and Licenses in which there was also a small increase in Coimbatore.

1165. When the adverse nature of the season of Fusly 1233 was considered, we said we were satisfied that the Government would consider the net decrease of Rupees 2,16,363, in the Extra Revenue for that year less than might have been expected. The Salt Revenue, which was chiefly affected in that Fusly, had rapidly recovered in the following year, and the Abkary and Customs were those which, in appearance, were subsequently most affected. The drought in Fusly 1233 had no doubt partially reduced the Abkary Revenue of the subsepuent year, by injuring the trees whence toddy is drawn, and the rents for the Customs were somewhat reduced during Fusly 1234 in several districts. But the sum of Rupees 2,00,000 consisted of collections merely deferred at Madras; and had these been duly realized, the result would have been an increase, instead of a decrease, when compared with the collections of the former year.

1166. We observed that in reviewing the statements submitted with our letter we had found them to be drawn out on different principles, in some the drawback on Customs was omitted, in others it was inserted: and all were defective as showing the collections only, not the settlement of the several branches of Extra Revenue. In the current Fusly, we proposed, we said to correct these defects by calling on the Collectors to submit a separate report on the extra branche of receipts, containing every information respecting them; which after the settlements of the Land Revenue had been laid before the Government, it was our intention to submit annually for the orders of the Honourable the Governor in Council.

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1232 and 1233.—(Continued.)

TOBACCO MONOPOLY.

No.	—	Gross Revenue before deduction for purchase of Tobacco. Fusly 1232. RS.	A.	P.	Fusly 1233. RS.	A.	P.	Gross Revenue after deduction for purchase of Tobacco. Fusly 1232. RS.	A.	P.	Fusly 1233. RS.	A.	P.	Charges for purchase. Fusly 1232. RS.	A.	P.	Fusly 1233. RS.	A.	P.
1	Zillah Ganjam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	„ Vizagapatam ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	„ Rajahmundry.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	„ Masulipatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	„ Guntoor ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	„ Chingleput ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	„ Salem ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	„ Madura ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	„ Nellore and Ongole ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	„ Northern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	„ Southern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	„ Tanjore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	„ Trichinopoly ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	„ Tinnevelly ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	„ Bellary ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	„ Cuddapah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	„ Coimbatore ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	„ Canara ...	2,24,495	11	4	2,37,825	11	6	1,37,389	1	9	1,43,684	4	5	87,106	9	7	91,141	7	1
19	„ Malabar ...	3,78,479	0	1	3,94,616	15	5	2,43,901	4	11	3,21,803	3	3	1,34,577	11	2	72,813	12	2
20	„ Seringapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	„ Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	6,02,974	11	5	6,32,442	10	11	3,81,290	6	8	4,65,487	7	8	2,21,684	4	9	1,66,955	3	3

No.	—	Charges of Superintendence. Fusly 1232. RS.	A.	P.	Fusly 1233. RS.	A.	P.	Total Charges. Fusly 1232. RS.	A.	P.	Fusly 1233. RS.	A.	P.	Net Revenue. Fusly 1232. RS.	A.	P.	Fusly 1233. RS.	A.	P.
1	Zillah Ganjam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	„ Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	„ Rajahmundry	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	„ Masulipatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	„ Guntoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	„ Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	„ Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	„ Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	„ Nellore and Ongole	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	„ Northern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	„ Southern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	„ Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	„ Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	„ Tinnevelly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	„ Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	„ Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	„ Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	„ Canara	6,274	0	6	6,295	15	5	93,380	10	1	1,00,437	6	6	1,31,115	1	3	1,37,388	5	0
19	„ Malabar	24,723	0	3	26,889	2	3	1,59,300	11	5	99,702	14	5	2,19,178	4	8	2,94,914	1	0
20	„ Seringapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	„ Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	30,997	0	9	33,185	1	8	2,52,681	5	6	2,00,140	4	11	3,50,293	5	11	4,32,302	6	0

General Abstract Comparative Statement of Gross Revenue, Charges, and Net Revenue from Salt
Vissabudy and Mohturpha

SALT.

No.	—	Gross Revenue before deductions for manufacture and purchase. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.	Gross Revenue after deductions for manufacture and purchase. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.	Charges for manufacture and purchase. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.
1	Zillah Ganjam ...	2,33,800	14	4	2,27,073	6	10	2,15,639	4	0	2,08,087	10	9	18,161	15	4	18,985	12	1
2	,, Vizagapatam .	91,324	15	11	93,506	13	6	81,848	13	8	74,992	9	6	9,476	2	3	18,514	6	0
3	,, Rajahmundry .	1,89,049	6	7	2,32,833	1	2	1,65,278	15	7	1,93,709	2	11	23,770	7	0	38,623	14	3
4	,, Masulipatam...	1,07,700	8	5	1,33,507	8	6	1,00,894	13	11	1,24,775	3	4	6,805	10	6	8,732	5	2
5	,, Guntoor ...	2,34,339	11	0	2,20,046	14	1	2,08,776	6	8	1,96,142	9	5	25,563	4	4	23,904	4	8
6	,, Chinglepnt ..	2,81,584	15	11	2,43,655	13	9	2,26,748	6	10	1,97,467	14	8	54,836	9	1	46,187	15	1
7	,, Salem ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	,, Madura ...	1,83,750	11	1	1,81,933	5	3	1,56,265	14	8	1,54,735	12	11	27,484	12	5	27,197	8	4
9	,, Nellore and Ongole ...	5,82,044	14	0	4,43,682	10	9	4,42,402	0	11	3,57,721	10	8	89,642	13	1	84,961	0	1
10	,, Northern Division of Arcot	9,620	15	8	17,811	8	0	8,630	5	0	15,977	6	7	990	10	8	1,834	1	5
11	,, Southern Division of Arcot	2,09,025	11	0	2,34,772	0	10	1,80,716	8	0	1,66,643	1	7	28,309	3	0	68,128	15	3
12	,, Tanjore ...	2,64,558	11	11	3,01,727	12	5	2,16,543	9	10	2,52,747	3	10	48,015	2	1	48,980	8	7
13	,, Trichinopoly...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	,, Tinnevelly ...	1,42,572	13	8	1,27,625	0	10	1,28,288	2	1	1,14,841	2	5	14,284	11	7	12,783	14	5
15	,, Bellary ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	,, Cuddapah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	,, Coimbatore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	,, Canara ..	2,08,718	3	4	2,37,149	15	9	1,50,553	1	10	1,70,583	2	10	53,165	1	6	66,566	12	11
19	,, Malabar ...	1,71,051	4	7	1,85,722	3	8	1,31,085	8	1	1,64,075	7	5	39,965	12	6	21,646	12	3
20	,, Seringapatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	,, Madras ...	1,22,851	3	8	1,36,480	7	6	87,438	4	9	79,279	8	4	35,412	14	11	57,200	15	2
	Total... ...	29,81,995	1	1	30,16,028	12	10	25,01,110	3	10	21,71,779	11	2	4,80,884	13	3	5,44,240	1	8

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1232 and 1233.

Charges of Superintendence. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.	Total Charges. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.	Net Revenue. Fusly 1332. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.
8,602	12	4	9,348	1	2	26,764	6	8	28,333	13	3	2,07,036	7	8	1,98,739	9	7
13,908	10	0	23,108	5	5	23,384	12	3	41,622	11	5	67,940	3	8	51,884	4	1
19,126	8	3	23,222	4	0	42,896	15	3	61,846	2	3	1,46,152	7	4	1,70,486	14	11
9,593	6	3	11,658	15	7	16,399	0	9	20,391	4	9	91,301	7	8	1,13,116	3	9
18,888	0	7	22,424	14	2	44,451	4	11	46,329	2	10	1,89,888	6	1	1,73,717	11	3
28,118	11	9	26,801	2	11	82,955	4	10	72,989	2	0	1,93,629	11	1	1,70,666	11	9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13,842	15	8	14,425	11	7	41,327	12	1	41,623	3	11	1,42,422	15	0	1,40,310	1	4
57,859	8	0	64,379	3	2	1,47,502	5	1	1,49,340	3	3	3,84,542	8	11	2,93,342	7	6
946	11	3	900	0	0	1,937	5	11	2,734	1	5	7,683	9	9	15,077	6	7
23,547	11	5	30,055	7	10	51,856	14	5	98,184	7	1	1,57,168	12	7	1,36,587	9	9
15,770	9	11	16,007	4	5	63,785	12	0	64,987	13	0	2,00,772	15	11	2,36,739	15	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9,541	12	8	9,460	4	2	23,826	8	3	22,244	2	7	1,18,746	5	5	1,05,880	14	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33,139	4	7	37,683	14	10	91,304	6	1	1,04,250	11	9	1,17,413	13	3	1,32,899	4	0
13,888	2	5	16,141	1	8	53,853	14	11	37,787	13	11	1,17,197	5	8	1,47,934	5	9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
88,383	1	6	72,958	10	1	73,796	0	5	1,30,159	9	3	49,055	3	3	6,320	14	3
3,05,157	14	7	3.78,575	5	0	7,86,042	11	10	9,22,824	6	8	21,95,952	5	3	20,93,204	6	2

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha

No.	——	Land Customs.																	
		Gross Revenue.						Charges.						Net Revenue.					
		Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Zillah Ganjam ...	52,905	15	3	52,840	6	9	612	0	0	612	0	0	52,293	15	3	52,228	6	9
2	„ Vizagapatam ...	53,856	10	7	53,640	12	0	6,455	0	8	10,803	11	0	47,401	9	11	42,837	1	0
3	„ Rajahmundry ...	1,26,078	12	4	1,08,563	0	5	28,663	7	5	3,758	1	0	97,415	4	11	1,04,804	15	5
4	„ Masulipatam...	1,46,561	1	3	1,29,956	6	1	57,381	9	8	62,862	6	9	89,179	7	7	67,098	15	4
5	„ Guntoor ...	1,12,381	1	3	92,354	6	10	39,416	0	1	40,435	10	0	72,965	1	2	51,918	12	10
6	„ Chingleput ...	77,954	14	7	75,351	5	3	4,912	11	3	4,886	0	11	73,042	3	4	70,465	4	4
7	„ Salem ...	1,60,159	8	2	1,57,935	1	2	26,943	2	2	3,714	12	6	1,33,207	6	0	1,54,220	4	8
8	„ Madura ...	3,06,369	14	5	3,13,794	13	6	5,357	12	11	4,988	14	2	3,01,012	1	6	3,08,805	15	4
9	„ Nellore and Ongole ...	1,11,872	4	8	1,20,352	3	1	2,938	11	0	2,619	15	3	1,08,933	9	8	1,17,732	3	10
10	„ Northern Division of Arcot	1,78,685	0	0	1,51,198	6	3	726	14	9	1,208	14	11	1,77,958	1	3	1,49,989	7	4
11	„ Southern Division of Arcot	2,06,531	5	1	1,93,280	3	10	29,716	3	11	6,214	2	9	1,76,815	1	2	1,87,066	1	1
12	„ Tanjore ...	3,61,161	4	5	3,89,337	11	0	31,168	10	6	5,334	13	1	3,29,992	9	11	3,84,002	13	11
13	„ Trichinopoly...	2,01,580	0	0	2,07,266	11	9	4,554	4	9	5,175	0	9	1,97,025	11	3	2,02,091	11	0
14	„ Tinnevelly ...	1,94,415	13	1	1,89,847	6	2	15,833	8	8	1,658	5	0	1,78,582	4	5	1,88,189	1	2
15	„ Bellary ...	3,97,120	4	1	3,59,978	7	11	19,091	7	6	16,770	13	9	3,78,028	12	7	3,43,207	10	2
16	„ Cuddapah ...	1,61,575	8	5	1,30,553	5	4	3,614	11	6	7,428	1	8	1,57,960	12	11	1,23,125	3	8
17	„ Coimbatore ...	1,97,567	6	2	1,78,685	1	1	3,303	0	0	3,303	0	0	1,94,264	6	2	1,75,382	1	1
18	„ Canara ..	3,31,376	12	0	3,49,992	7	5	55,452	11	8	70,076	0	2	2,75,924	0	4	2,79,916	7	3
19	„ Malabar ...	79,730	10	5	98,837	6	5	8,166	9	4	8,172	8	4	71,564	1	1	90,664	14	1
20	„ Seringapatam...	26,320	10	0	28,710	6	3	1,811	14	11	1,931	6	8	24,508	11	1	26,778	15	7
21	„ Madras ...	7,65,789	15	1	7,59,198	11	1	72,021	13	10	68,307	9	11	6,93,768	1	3	6,88,891	1	2
	Total... ...	42,49,985	11	3	41,39,674	11	7	4,18,142	6	6	3,30,262	4	7	38,31,843	4	9	38,09,412	7	0

***Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies* 1232 *and* 1233.—(Continued.)**

Sea Customs.																	
Gross Revenue.						Charges.						Net Revenue.					
Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
24,618	10	3	3,841	4	10	2,714	0	8	3,972	5	0	21,899	9	7	181	0	2
19,629	14	7	18,769	12	0	4,965	2	3	7,925	4	7	14,664	12	4	10,844	7	5
12,823	5	9	11,497	9	0	2,985	11	6	3,689	7	3	9,837	10	3	7,808	1	9
13,098	5	8	12,906	6	7	2,865	2	7	2,277	7	9	10,233	3	1	10,628	14	10
1,963	2	2	1,695	13	5	803	15	11	1,250	2	6	1,159	2	3	445	10	11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15,973	14	3	13,389	13	8	2,227	12	1	2,151	10	11	13,746	2	2	11,238	2	4
12,805	4	10	11,327	2	5	3,526	12	8	3,540	6	0	8,778	8	2	7,786	12	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45,847	11	10	47,987	14	6	53,843	14	5	38,222	2	2	7,996	2	7	9,765	12	4
81,053	7	3	68,532	14	8	8,476	1	11	8,341	4	8	72,577	5	4	60,191	10	0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
43,657	0	6	30,153	3	7	1,742	8	0	2,448	12	6	41,914	8	6	27,704	7	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,60,299	12	11	2,52,709	10	6	40,963	12	7	31,141	15	7	2,19,331	0	4	2,21,567	10	11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
												4,14,141	14	0	3,67,981	10	0
						Deduct excess in red ink.						7,996	2	7	131	0	2
5,31,265	10	0	4,72,811	8	9	1,25,119	14	7	1,04,960	14	11	4,06,145	11	5	3,67,850	9	10

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1232 *and* 1233.—(Continued.)

Abkarry.

No.	—	Gross Revenue. Fusly 1232. Rs.	A.	P.	Gross Revenue. Fusly 1233. Rs.	A.	P.	Charges. Fusly 1232. Rs.	A.	P.	Charges. Fusly 1233. Rs.	A.	P.	Net Revenue. Fusly 1232. Rs.	A.	P.	Net Revenue. Fusly 1233. Rs.	A.	P.
1	Zillah Ganjam ...	42,760	9	0	37,302	15	10	...	...	...	...	...	...	42,760	9	0	37,302	15	10
2	,, Vizagapatam...	60,338	0	9	51,118	7	3	...	...	...	...	...	...	60,338	0	9	51,118	7	3
3	,, Rajahmundry.	43,108	3	1	42,297	7	10	...	...	...	...	...	...	43,108	3	1	42,297	7	10
4	,, Masulipatam...	71,692	7	6	40,108	15	4	5,971	4	7	6,684	8	8	65,721	2	11	33,424	6	8
5	,, Guntoor ...	13,418	3	8	14,780	14	11	683	11	1	793	8	5	12,734	8	7	13,987	6	6
6	,, Chingleput ...	55,002	10	0	77,001	5	8	1,462	13	3	1,775	13	1	53,539	12	9	75,225	8	7
7	,, Salem ..	51,249	12	6	55,408	6	10	...	...	...	...	...	...	51,249	12	6	55,408	6	10
8	,, Madura ...	61,074	10	8	62,905	8	2	783	7	10	743	1	2	60,291	2	10	62,162	7	0
9	,, Nellore and Ongolo ..	22,529	5	9	22,1[illegible]	2	8	3,519	0	6	1,638	5	3	19,010	5	3	20,545	13	5
10	,, Northern Division of Arcot	80,496	8	0	1,04,100	0	0	...	...	...	...	...	...	80,496	8	0	1,04,100	0	0
11	,, Southern Division of Arcot	66,449	0	5	71,672	6	7	646	1	10	716	11	6	65,802	14	7	70,955	11	1
12	,, Tanjore ...	47,520	7	5	44,663	8	11	...	...	...	...	...	...	47,520	7	5	44,663	8	11
13	,, Trichinopoly ..	17,728	10	8	15,260	0	0	248	11	9	252	0	1	17,497	14	11	15,007	15	11
14	,, Tinnevelly ...	16,238	8	4	16,584	7	7	...	...	...	...	...	...	16,238	8	4	16,584	7	7
15	,, Bellary ...	2,77,929	2	8	2,56,539	6	8	4,183	9	3	3,991	3	9	2,73,745	9	5	2,52,548	2	11
16	,, Cuddapah ...	70,486	12	9	78,436	13	10	...	...	...	...	...	...	70,486	12	9	78,436	13	10
17	,, Coimbatore ..	40,686	0	0	42,119	0	0	...	...	...	...	...	...	40,686	0	0	42,119	0	0
18	,, Canara ..	36,074	10	10	39,141	5	5	...	...	...	...	...	...	36,074	10	10	39,141	5	5
19	,, Malabar ...	60,007	11	8	62,911	9	11	600	1	2	629	1	10	59,407	10	6	62,282	8	1
20	,, Seringapatam	15,727	4	3	15,795	4	11	2,316	8	10	2,317	5	1	13,410	11	5	13,477	15	10
21	,, Madras ...	4,36,821	0	0	4,32,262	9	7	26,056	10	0	26,116	5	2	4,10,764	6	0	4,06,146	4	5
	Total ...	15,87,339	11	11	15,82,594	13	11	46,472	0	1	45,658	0	0	15,40,867	11	10	15,36,936	13	11

Sundry Small Farms and Licences.

No.	—	Gross Revenue. Fusly 1232. Rs.	A.	P.	Gross Revenue. Fusly 1233. Rs.	A.	P.	Charges. Fusly 1232. Rs.	A.	P.	Charges. Fusly 1233. Rs.	A.	P.	Net Revenue. Fusly 1232. Rs.	A.	P.	Net Revenue. Fusly 1233. Rs.	A.	P.
1	Zillah Ganjam ...	...	...	...	2,530	0	0	...	...	...	...	...	...	...	...	...	2,530	0	0
2	,, Vizagapatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	,, Rajahmundry.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	,, Masulipatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	,, Guntoor ...	13,006	10	11	12,659	14	6	...	...	...	...	...	...	13,006	10	11	12,659	14	6
6	,, Chingleput ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	,, Salem ..	37,042	9	2	10,030	2	3	...	...	...	...	...	...	37,042	9	2	10,030	2	3
8	,, Madura ...	53,006	15	5	5,027	5	8	28,651	13	4	...	...	...	24,355	2	1	5,027	5	8
9	,, Nellore and Ongolo ..	198	12	0	203	8	0	...	...	...	...	...	...	198	12	0	203	8	0
10	,, Northern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	,, Southern Division of Arcot	3,420	2	8	3,535	2	11	...	...	...	...	...	...	3,420	2	8	3,535	2	11
12	,, Tanjore ...	21,253	7	0	19,718	6	0	...	...	...	...	...	...	21,253	7	0	19,718	6	0
13	,, Trichinopoly ..	3,600	2	8	4,783	7	8	...	...	...	...	...	...	3,600	2	8	4,783	7	8
14	,, Tinnevelly ...	56,457	9	8	61,300	0	0	...	...	...	909	9	4	56,457	9	8	60,390	6	8
15	,, Bellary ...	23,160	12	0	21,785	13	11	...	...	...	...	...	...	23,160	12	0	21,785	13	11
16	,, Cuddapah ...	15,680	7	9	18,025	7	2	...	...	...	...	...	...	15,680	7	9	18,025	7	2
17	,, Coimbatore ..	1,715	0	9	7,366	10	9	4,138	1	9	2,733	6	4	2,423	1	0	4,633	4	5
18	,, Canara ..	49,717	1	10	19,892	3	11	6,343	5	0	9,910	2	7	43,373	12	10	9,982	1	4
19	,, Malabar ...	54,273	15	11	52,153	1	1	465	10	10	7,201	4	6	53,808	5	1	44,951	12	7
20	,, Seringapatam	4,188	12	2	1,199	5	11	59	7	0	59	15	6	1,129	5	2	1,139	6	5
21	,, Madras ...	12,649	14	11	12,625	5	1	1,688	1	6	1,497	5	8	10,961	13	5	11,127	15	5
														3,07,449	0	0			
											Deduct excess in red ink.			2,423	1	0			
	Total ...	3,46,372	6	5	2,52,835	14	5	41,846	7	5	22,311	11	11	3,05,025	15	0	2,30,524	2	6

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha

No.	—	Vissabudy and Moturpha.																	
		Gross Revenue.						Charges.						Net Revenue.					
		Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Zillah Ganjam ...	10,415	14	11	9,666	4	9	...	..	...	...	...	...	10,415	14	11	9,666	4	9
2	,, Vizagapatam .	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
3	,, Rajahmundry .	21,659	12	2	18,702	10	10	2,659	0	0	2,657	6	2	19,000	12	2	16,045	4	8
4	,, Masulipatam...	28,567	8	11	26,350	9	10	3,124	0	8	3,101	15	4	25,443	8	3	23,248	10	6
5	,, Guntoor ...	52,272	15	2	55,772	4	8	4,904	3	3	4,882	11	0	47,368	11	11	50,889	9	8
6	,, Chingleput ...	6,912	11	7	4,383	9	5	103	11	0	1,179	5	4	6,809	0	7	3,204	4	1
7	,, Salem ...	82,077	9	6	70,384	6	11	...	...	...	...	...	...	82,077	9	6	70,384	6	11
8	,, Madura ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	,, Nellore and Ongole ...	19,615	8	8	20,501	15	4	...	...	...	...	...	...	19,615	8	8	20,501	15	4
10	,, Northern Division of Arcot	36,853	8	8	30,750	5	7	...	...	...	...	...	...	36,853	8	8	30,750	5	7
11	,, Southern Division of Arcot	35,045	1	2	33,751	5	8	332	14	7	337	6	0	34,712	2	7	33,413	15	8
12	,, Tanjore ...	11,362	14	9	11,135	10	11	...	...	...	1,168	13	6	11,362	14	9	9,966	13	5
13	,, Trichinopoly...	11,866	7	10	12,218	14	0	118	10	8	242	9	10	11,747	13	2	11,976	4	2
14	,, Tinnevelly ...	54,911	3	5	57,993	4	10	...	...	...	...	...	...	54,911	3	5	57,993	4	10
15	,, Bellary ...	3,09,814	13	1	2,86,673	3	0	4,647	5	6	4,300	0	11	3,05,167	7	7	2,82,373	2	1
16	,, Cuddapah ...	1,41,275	8	9	1,34,734	6	7	...	...	..	...	...	...	1,41,275	8	9	1,34,734	6	7
17	,, Coimbatore ...	83,744	1	0	77,198	4	6	...	...	...	...	...	...	83,744	1	0	77,198	4	6
18	,, Canara ..	8,074	4	9	8,113	6	9	...	...	...	...	...	...	8,074	4	9	8,113	6	9
19	,, Malabar ...	21,154	9	8	22,201	0	2	211	8	8	222	0	2	20,943	1	0	21,979	0	0
20	,, Seringapatam...	4,818	1	3	5,445	8	1	72	4	4	81	10	11	4,745	12	11	5,363	13	2
21	,, Madras ...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	..	...	...	...
	Total... ...	9,40,442	11	3	8,85,977	3	10	16,173	10	8	18,173	15	2	9,24,269	0	7	8,67,803	4	8

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1232 and 1233.—(Continued.)

No.	Grand Total.																	
	Gross Revenue before deduction for manufacture and purchase of Salt and Tobacco.						Gross Revenue after deductions for manufacture and purchase of Salt and Tobacco.						Charges before deductions for manufacture and purchase of Salt and Tobacco.					
	Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.			Fusly 1232.			Fusly 1233.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	3,64,496	15	9	3,33,254	7	0	3,46,335	5	5	3,14,268	10	11	30,090	7	4	32,918	2	3
2	2,25,149	9	10	2,17,035	14	9	2,15,673	7	7	1,98,521	8	9	34,804	15	2	60,351	11	0
3	3,92,719	7	11	4,13,393	13	3	3,68,949	0	11	3,74,769	15	0	77,205	2	2	71,951	0	8
4	3,67,619	15	9	3,42,829	14	4	3,60,814	5	3	3,34,097	9	2	85,741	2	3	95,317	11	3
5	4,27,381	12	2	3,97,310	4	5	4,01,818	7	10	3,73,405	15	9	90,259	3	3	93,691	2	9
6	4,21,455	4	1	4,00,392	2	1	3,66,618	11	0	3,54,204	3	0	89,434	8	4	80,880	5	4
7	3,30,520	7	4	2,93,758	1	2	3,30,520	7	4	2,93,758	1	2	26,943	2	2	8,714	12	6
8	6,20,176	1	10	5,77,050	13	5	5,92,691	5	5	5,49,853	5	1	78,348	10	3	49,506	14	2
9	6,98,596	1	11	6,17,251	10	3	6,08,923	4	10	5,32,290	10	2	1,57,486	13	8	1,57,138	13	9
10	3,05,656	0	4	3,03,860	3	10	3,04,665	5	8	3,02,026	2	5	2,664	4	8	3,943	0	4
11	5,66,319	0	2	5,84,999	2	4	5,38,009	13	2	5,16,870	8	1	1,36,396	1	2	1,43,674	13	6
12	7,86,910	4	9	8,85,115	15	11	7,38,895	2	8	7,86,135	7	4	1,03,430	8	5	79,832	12	3
13	2,34,775	5	2	2,89,529	1	5	2,34,775	5	2	2,39,529	1	5	4,921	11	2	5,669	10	8
14	5,08,258	0	3	4,83,503	7	0	4,93,963	4	8	4,70,719	8	7	41,402	8	11	27,260	13	5
15	10,08,024	15	10	9,24,976	15	6	10,08,024	15	10	9,24,976	15	6	27,922	6	3	25,062	2	5
16	3,89,018	5	8	3,61,750	0	11	3,89,018	5	8	3,61,750	0	11	3,614	11	6	7,428	1	8
17	3,23,712	7	11	3,05,369	0	4	3,23,712	7	11	3,05,369	0	4	7,441	1	9	6,036	6	4
18	8,58,456	12	1	8,92,115	2	9	7,13,185	1	0	7,31,406	14	9	2,46,481	0	10	2,84,674	5	0
19	10,24,997	1	3	10,69,151	15	2	8,50,453	9	7	9,74,691	6	9	2,63,567	4	11	1,84,857	10	9
20	48,054	11	8	51,150	9	2	48,054	11	8	51,150	9	2	4,260	3	1	4,390	6	2
21	13,38,112	1	8	13,38,567	1	3	13,02,699	2	9	12,81,366	2	1	1,73,562	9	9	2,26,080	14	0
Total	1,12,40,375	15	4	1,09,82,365	12	3	1,05,87,806	13	4	1,02,71,161	7	4	16,85,978	8	7	16,44,331	10	2

General Abstract Comparative Statement of Gross Revenue, Charges, and Net Revenue from Salt, Vissabudy and Moturpha

SALT.

No.	——	Gross Revenue before deduction for manufacture and purchase. Fusly 1233. Rs.	A.	P.	Fusly 1234. Rs.	A.	P.	Gross Revenue after deduction for manufacture and purchase. Fusly 1233. Rs.	A.	P.	Fusly 1234. Rs.	A.	P.	Charges for manufacture and purchase. Fusly 1233. Rs.	A.	P.	Fusly 1234. Rs.	A.	P.
1	Zillah Ganjam ...	2,27,073	6	10	2,39,554	1	8	2,08,087	10	9	2,24,286	4	8	18,985	12	1	15,267	13	0
2	„ Vizagapatam .	93,506	15	6	1,30,594	15	6	74,992	9	6	1,12,254	14	3	18,514	6	0	18,340	1	3
3	„ Rajahmundry .	2,32,338	1	2	2,47,398	12	10	1,93,709	2	11	2,17,653	5	2	38,623	14	3	29,745	7	8
4	„ Masulipatam...	1,33,507	8	6	1,74,184	5	0	1,24,775	3	4	1,67,191	3	3	8,732	5	2	6,993	1	9
5	„ Guntoor ...	2,20,046	14	1	2,14,575	4	2	1,96,142	9	5	1,92,125	10	4	23,904	4	8	22,449	9	10
6	„ Chinglepnt ..	2,43,655	13	9	3,28,124	11	10	1,97,467	14	8	2,65,504	0	1	46,187	15	1	62,620	11	9
7	„ Salem ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	„ Madura ...	1,81,933	5	3	1,77,081	7	8	1,54,735	12	11	1,50,573	9	11	27,197	8	4	26,507	13	9
9	„ Nellore and Ongole ...	4,42,682	10	9	3,80,457	6	9	3,57,721	10	8	3,50,055	10	9	84,961	0	1	30,401	12	0
10	„ Northern Division of Arcot	17,811	8	0	17,556	14	0	15,977	6	7	15,748	15	9	1,834	1	5	1,807	14	3
11	„ Southern Division of Arcot	2,34,772	0	10	1,99,747	5	3	1,66,643	1	7	1,71,370	7	5	68,128	15	3	28,376	13	10
12	„ Tanjore ...	3,10,727	12	5	3,11,995	3	3	2,52,747	3	10	2,59,394	5	4	48,980	8	7	52,600	13	11
13	„ Trichinopoly...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	„ Tinnevelly ...	1,27,625	0	10	1,47,160	5	1	1,14,841	2	5	1,32,437	11	11	12,783	14	5	14,722	9	2
15	„ Bellary ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	„ Cuddapah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	„ Coimbatore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	„ Canara ..	2,37,149	15	9	2,37,487	0	8	1,70,583	2	10	1,71,030	4	11	66,566	12	11	66,456	11	9
19	„ Malabar ...	1,85,722	3	8	1,82,618	14	7	1,64,075	7	5	1,11,200	15	3	21,646	12	3	71,417	15	4
20	„ Seringapatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	„ Madras ...	1,36,480	7	6	1,00,717	8	6	79,279	8	4	76,886	6	4	57,200	15	2	23,831	2	2
	Total... ...	30,16,028	12	10	30,89,254	4	9	24,71,779	11	2	26,17,713	13	4	5,44,249	1	8	4,71,540	7	5

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1233 and 1234.

No.	Charges of Superintendence. Fusly 1233. Rs.	A.	P.	Fusly 1234. Rs.	A.	P.	Total Charges. Fusly 1233. Rs.	A.	P.	Fusly 1234. Rs.	A.	P.	Net Revenue. Fusly 1233. Rs.	A.	P.	Fusly 1234. Rs.	A.	P.
1	9,348	1	2	9,107	6	10	28,333	13	3	24,375	3	10	1,98,739	9	7	2,15,178	13	10
2	23,108	5	5	28,981	2	2	41,622	11	5	47,321	3	5	51,884	4	1	83,273	12	1
3	23,222	4	0	24,838	1	0	61,846	2	3	54,583	8	8	1,70,486	14	11	1,92,815	4	2
4	11,658	15	7	10,942	8	8	20,391	4	9	17,935	10	5	1,13,116	3	9	1,56,248	10	7
5	22,424	14	2	19,546	8	4	46,329	2	10	41,996	2	2	1,73,717	11	3	1,72,579	2	0
6	26,801	2	11	23,136	11	8	72,989	2	0	85,757	7	5	1,70,666	11	9	2,42,367	4	5
7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	14,425	11	7	14,165	5	11	41,623	3	11	40,673	3	8	1,40,310	1	4	1,36,408	4	0
9	64,379	8	2	51,025	5	9	1,49,340	3	3	81,427	1	9	2,93,342	7	6	2,99,030	5	0
10	900	0	0	2,580	0	0	2,734	1	5	4,387	14	3	15,077	6	7	13,168	15	9
11	30,055	7	10	20,529	14	7	98,184	7	1	48,906	12	5	1,36,587	9	9	1,50,840	8	10
12	16,007	4	5	16,495	0	8	64,987	13	0	69,095	14	7	2,36,739	15	5	2,42,899	4	8
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	9,460	4	2	9,508	12	11	22,244	2	7	24,231	6	1	1,05,380	14	3	1,22,928	15	0
15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	37,683	14	10	29,202	5	6	1,04,250	11	9	95,659	1	3	1,32,899	4	0	1,41,827	15	5
19	16,141	1	8	11,774	4	5	37,787	13	11	83,192	3	9	1,47,934	5	9	99,426	10	10
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	72,958	10	1	51,724	12	10	1,30,159	9	3	75,555	15	0	6,320	14	3	25,161	9	6
Total	3,78,575	5	0	3,23,558	5	3	9,22,824	6	8	7,95,098	12	8	20,93,204	6	2	22,94,155	8	1

General Abstract Comparative Statement of Gross Revenue, Charges, and Net Revenue from Salt, Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, Vissabudy and Moturpha for Fuslies 1232 and 1233.—(Concluded.)

—(Concluded.)

GRAND TOTAL.

No.	—	Charges after deductions for manufacture and purchase of Salt and Tobacco. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.	Net Revenue. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.	Comparison of Net Revenue of Fusly 1233 with that of Fusly 1232. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.
1	Zillah Ganjam ...	11,928	13	0	13,932	6	2	3,34,406	8	5	3,00,336	4	9	...	...	...	34,070	3	8
2	„ Vizagapatam...	25,328	12	11	41,837	5	0	1,90,344	10	8	1,56,684	3	9	...	...	...	33,660	6	11
3	„ Rajahmundry.	53,434	11	2	33,327	2	5	3,15,514	5	9	3,41,442	12	7	25,928	6	10		...	...
4	„ Masulipatam...	78,935	7	9	86,585	6	1	2,81,878	13	6	2,47,512	3	1	...	...	...	34,366	10	5
5	„ Guntoor ...	64,695	14	11	69,786	14	1	3,37.122	8	11	3,03,619	1	8	...	...	...	33,503	7	3
6	„ Chingleput ...	34,597	15	3	34,642	6	3	3,32,020	11	9	3,19,561	12	9	...	...	...	12,458	15	0
7	„ Salem ..	26,943	2	2	3,714	12	6	3,03,577	5	2	2,90,043	4	8	...	...	...	13,534	0	6
8	„ Madura ...	50,863	13	10	22,309	5	10	5,41,827	7	7	5,27,543	15	3	...	...	...	14,283	8	4
9	„ Nellore and Ongole ...	67,844	0	2	72,177	13	8	5,41,079	4	8	4,60,112	12	6	...	...	...	80,966	8	2
10	„ Northern Division of Arcot	1,673	10	0	2,108	14	11	3,02,991	11	8	2,99,917	3	6	...	...	...	3,074	8	2
11	„ Southern Division of Arcot	1,08,086	14	2	75,545	14	3	4,29,922	15	0	4,41,824	4	10	11,401	5	10	...	...	...
12	„ Tanjore ...	55,415	6	4	30,852	3	8	6,83,479	12	4	7,55,283	3	8	71,803	7	4	...	...	...
13	„ Trichinopoly ..	4,921	11	2	5,669	10	8	2,29,853	10	0	2,33,859	6	9	4,005	12	9	...	...	...
14	„ Tinnevelly ...	27,117	13	4	14,476	15	0	4,66,850	7	4	4,56,242	9	7	...	...	...	10,607	13	9
15	„ Bellary ...	27,922	6	3	25,062	2	5	9,80,102	9	7	8,99,914	13	1	...	...	...	80,187	12	6
16	„ Cuddapah ...	3,614	11	6	7,428	1	8	3,85,403	10	2	3,54,321	15	3	...	...	...	31,081	10	11
17	„ Coimbatore ..	7,441	1	9	6,036	6	4	3,16,271	6	2	2,99,332	10	0	...	...	...	16,938	12	2
18	„ Canara ...	1,01,209	5	9	1,23,966	1	0	6,11,975	11	3	6,07,440	13	9	..	...	...	4,534	13	6
19	„ Malabar ...	89,023	13	3	90,397	2	4	7,61,429	12	4	8,84,294	4	5	1,22,864	8	1	...	...	...
20	„ Seringapatam	4,260	3	1	4,390	6	2	43,794	8	7	46,760	3	0	2,965	10	5	...	...	...
21	„ Madras ...	1,33,149	10	10	1,68,879	14	10	11,64,549	7	11	11,12,486	3	8	...	...	...	52,068	4	8
	Total ...	9,83,409	6	7	9,33,127	5	3	95,54,397	6	9	93,38,034	2	1	2,38,969	3	3	4,55,332	7	11
														Deduct Increase.			2,38,969	3	3
														Net Decrease.			2,16,363	4	8

No.	Percentage of charges on the Gross Revenue before deduction. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.	Percentage of charges on the Gross Revenue after deduction. Fusly 1232. Rs.	A.	P.	Fusly 1233. Rs.	A.	P.
1	8	4	1	9	14	⅛	3	7	1¼	4	6	11
2	11	0	3	27	12	10¾	11	11	10¾	21	1	2½
3	19	10	6	17	6	5¼	14	7	8	8	14	3
4	23	5	2	27	12	3	21	14	0	25	14	7
5	21	1	11	23	13	6¾	16	1	7	18	11	0
6	21	3	6	20	3	0	9	6	11	9	12	5
7	8	2	$5\frac{2}{16}$	1	4	2¼	8	2	$5\frac{2}{16}$	1	4	2½
8	12	10	$19\frac{1}{16}$	8	9	3	8	9	$3\frac{11\frac{1}{2}}{16}$	4	1	1½
9	22	8	8	25	7	3¾	11	2	3	13	8	11
10	0	13	11	1	4	9	0	8	9	0	12	2
11	24	1	4½	24	8	11	20	1	5	14	6	8¾
12	13	2	3	9	8	11	7	8	0	3	14	9
13	2	1	0	2	5	10	2	1	0	2	5	10
14	8	0	10½	5	10	2¼	5	8	5	3	1	2
15	2	12	4	2	11	4	2	12	4	2	11	4
16	0	14	10⅞	2	0	10	0	14	10⅞	2	0	10
17	2	4	9	1	15	7	2	4	9	1	15	7
18	28	11	0	31	14	6¾	14	3	0	16	15	2
19	25	11	5	17	4	7	10	7	5	9	4	3
20	8	13	10	8	7	4	8	13	10	8	7	4
21	12	15	1	16	14	2¾	10	9	8	13	2	10
Total	14	15	11	14	15	6	9	8	0	9	1	4

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1233 *and* 1234.—(Continued.)

TOBACCO MONOPOLY.

No.	—	Gross Revenue before deduction for purchase of Tobacco.						Gross Revenue after deduction for purchase of Tobacco.						Charges for purchase.					
		Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Zillah Ganjam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	„ Vizagapatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	„ Rajahmundry.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	„ Masulipatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	„ Guntoor ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	„ Chingleput ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	„ Salem ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	„ Madura ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	„ Nellore and Ongole ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	„ Northern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	„ Southern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	„ Tanjore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	„ Trichinopoly...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	„ Tinnevelly ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	„ Bellary ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	„ Cuddapah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	„ Coimbatore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	„ Canara ...	2,37,825	11	6	2,48,601	0	2	1,43,684	4	5	1,57,084	6	2	94,141	7	1	91,516	10	0
19	„ Malabar ...	3,94,616	15	5	4,10,475	0	0	3,21,803	3	3	2,94,325	8	8	72,813	12	2	1,16,150	2	6
20	„ Seringapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	„ Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	6,32,442	10	4	6,59,076	11	4	4,65,487	7	8	4,51,409	14	10	1,66,955	3	3	2,07,666	12	6

No.	—	Charges of Superintendence.						Total Charges.						Net Revenue.					
		Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Zillah Ganjam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	„ Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	„ Rajahmundry	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	„ Masulipatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	„ Guntoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	„ Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	„ Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	„ Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	„ Nellore and Ongole	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	„ Northern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	„ Southern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	„ Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	„ Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	„ Tinnevelly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	„ Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	„ Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	„ Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	„ Canara	6,295	15	5	7,185	6	1	1,00,437	6	6	98,702	0	1	1,37,388	5	0	1,49,899	0	1
19	„ Malabar	26,889	2	8	32,413	7	1	99,702	14	5	1,48,563	9	7	2,94,914	1	0	2,61,912	1	7
20	„ Seringapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	„ Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	33,185	1	8	39,598	13	2	2,00,140	4	11	2,47,265	9	8	4,32,302	6	0	4,11,811	1	8

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha

No.	—	Land Customs.																	
		Gross Revenue.						Charges.						Net Revenue.					
		Fusly 1233.			Fusly 1234.			Fusly 1233,			Fusly 1234.			Fusly 1233.			Fusly 1234.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Zillah Ganjam ...	52,840	6	9	53,346	1	2	612	0	0	612	0	0	52,228	6	9	52,734	1	2
2	,, Vizagapatam .	53,640	12	0	79,721	11	10	10,803	11	0	24,801	9	7	42,837	1	0	54,920	2	3
3	,, Rajahmundry .	1,08,563	0	5	1,26,324	8	6	3,758	1	0	3,796	7	8	1,04,804	15	5	1,22,528	0	10
4	,, Masulipatam...	1,29,956	6	1	1,28,257	0	6	62,862	6	9	31,113	1	2	67,093	15	4	97,143	15	4
5	,, Guntoor ...	92,354	6	10	85,272	4	2	40,435	10	0	10,959	9	3	51,918	12	10	74,312	10	11
6	,, Chingleput ,..	75,351	5	3	61,708	11	0	4,886	0	11	4,667	10	3	70,465	4	4	57,041	0	9
7	,, Salem ...	1,57,935	1	2	1,95,329	9	11	3,714	12	6	2,754	8	2	1,54,220	4	8	1,92,575	1	9
8	,, Madura ...	3,13,794	13	6	3,25,713	5	3	4,988	14	2	6,234	6	4	3,08,805	15	4	3,19,428	14	11
9	,, Nellore and Ongole ...	1,20,352	3	1	85,934	15	1	2,619	15	3	4,463	12	11	1,17,732	3	10	81,471	2	2
10	,, Northern Division of Arcot	1,52,955	8	4	1,15,456	14	9	1,208	14	11	672	0	0	1,51,746	9	5	1,14,784	14	9
11	,, Southern Division of Arcot	1,93,280	3	10	1,80,483	2	11	6,214	2	9	33,389	8	5	1,87,066	1	1	1,47,093	10	6
12	,, Tanjore ...	3,89,337	11	0	4,03,955	9	4	5,334	13	1	5,311	14	6	3,84,002	13	11	3,98,643	10	10
13	,, Trichinopoly...	2,07,266	11	9	2,00,878	11	10	5,175	0	9	4,462	9	11	2,02,091	11	0	1,96,416	1	11
14	,, Tinnevelly ...	1,89,847	6	2	2,21,441	7	9	1,658	5	0	1,278	7	11	1,88,189	1	2	2,20,162	15	10
15	,, Bellary ...	3,59,978	7	11	3,49,050	2	6	16,770	13	9	13,574	1	2	3,43,207	10	2	3,35,476	1	4
16	,, Cuddapah ...	1,30,553	5	4	94,275	8	5	7,428	1	8	26,038	3	3	1,23,125	3	8	68,237	5	2
17	,, Coimbatore ...	1,78,685	1	1	1,78,713	3	4	3,303	0	0	4,536	6	10	1,75,382	1	1	1,74,176	12	6
18	,, Canara ..	3,49,992	7	5	3,54,559	5	6	70,076	0	2	59,768	10	3	2,79,916	7	3	2,94,790	11	8
19	,, Malabar ..	98,837	6	5	1,06,881	6	7	8,172	8	4	7,135	8	11	90,664	14	1	99,745	13	8
20	,, Seringapatam...	28,710	6	3	24,178	7	9	1,931	6	8	1,733	15	8	26,778	15	7	22,444	8	1
21	,, Madras ...	7,57,198	11	1	5,43,546	2	10	68,307	9	11	55,561	14	3	6,88,891	1	2	4,87,984	4	7
	Total... ...	41,41,431	13	8	39,15,028	6	11	3,30,262	4	7	3,02,916	6	5	38,11,169	9	1	36,12,112	0	6

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1233 and 1234.—(Continued.)

No.	—	Sea Customs.																	
		Gross Revenue.						Charges						Net Revenue.					
		Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Zillah Ganjam	3,841	4	10	34,048	4	2	3,972	5	0	5,100	12	0	131	0	2	28,947	8	2
2	,, Vizagapatam	18,769	12	0	27,280	12	10	7,925	4	7	4,784	12	1	10,844	7	5	22,496	0	9
3	,, Rajahmundry	11,497	9	0	18,792	10	6	3,689	7	3	3,916	15	1	7,808	1	9	14,875	11	5
4	,, Masulipatam	12,906	6	7	11,427	13	2	2,277	7	9	2,853	9	5	10,628	14	10	8,574	3	9
5	,, Guntoor	1,695	13	5	3,241	10	11	1,250	2	6	671	13	1	445	10	11	2,569	13	10
6	,, Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	,, Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	,, Madura	13,389	13	3	16,936	6	6	2,151	10	11	2,601	12	8	11,238	2	4	14,334	9	10
9	,, Nellore and Ongole	11,327	2	5	9,010	7	1	3,540	6	0	3,432	2	0	7,786	12	5	5,578	5	1
10	,, Northern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	,, Southern Division of Arcot	47,987	14	6	44,037	14	7	38,222	2	2	36,294	6	7	9,765	12	4	7,743	8	0
12	,, Tanjore	68,532	14	8	62,333	12	2	8,341	4	8	7,661	0	0	60,191	10	0	54,672	12	2
13	,, Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	,, Tinnevelly	30,153	3	7	30,327	4	3	2,448	12	6	2,043	3	5	27,704	7	1	28,284	0	10
15	,, Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	,, Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	,, Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	,, Canara	1,13,119	11	4	1,64,901	10	2	15,734	7	5	23,006	3	1	97,335	3	11	1,41,895	7	1
19	,, Malabar	2,52,709	10	6	2,64,454	4	2	31,141	15	7	30,001	1	4	2,21,567	10	11	2,34,453	2	10
20	,, Seringapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	,, Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	5,85,931	4	11	6,86,792	14	6	1,20,745	6	4	1,22,367	10	9	4,65,316 131 Deduct excess in red ink. 4,65,185	13 0 13	11 2 9	5,64,425	3	9

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha

No.	—	Abkarry. Gross Revenue. Fusly 1233. RS.	A.	P.	Fusly 1234. RS.	A.	P.	Charges. Fusly 1233. RS.	A.	P.	Fusly 1234. RS.	A.	P.	Net Revenue. Fusly 1233. RS.	A.	P.	Fusly 1234. RS.	A.	P.
1	Zillah Ganjam ...	37,302	15	10	37,351	10	0	...	...	...	...	...	...	37,302	15	10	37,351	10	0
2	,, Vizagapatam...	51,118	7	3	49,585	9	0	...	...	...	...	...	...	51,118	7	3	49,585	9	0
3	,, Rajahmundry.	42,297	7	10	43,132	8	1	...	...	...	3	12	0	42,297	7	10	43,128	12	1
4	,, Masulipatam...	40,108	15	4	35,868	14	8	6,684	8	8	36	6	6	33,424	6	8	35,832	8	2
5	,, Guntoor ...	14,708	14	11	15,569	11	11	793	8	5	694	13	2	13,987	6	6	14,874	14	9
6	,, Chinglepnt ...	77,001	5	8	47,432	14	2	1,775	13	1	1,332	0	1	75,225	8	7	46,100	14	1
7	,, Salem ..	55,408	6	10	53,308	3	1	...	...	...	...	...	...	55,408	6	10	53,308	3	1
8	,, Madura ...	62,905	8	2	65,697	6	10	743	1	2	985	7	6	62,162	7	0	64,711	15	4
9	,, Nellore and Ongole ...	22,184	2	8	16,599	9	6	1,638	5	3	1,038	15	1	20,545	13	5	15,560	10	5
10	,, Northern Division of Arcot	1,04,100	0	0	69,975	13	6	...	...	...	...	...	...	1,04,100	0	0	69,975	13	6
11	,, Southern Division of Arcot	71,672	6	7	56,177	3	4	716	11	6	561	11	9	70,955	11	1	55,615	7	7
12	,, Tanjore ...	44,663	8	11	46,811	13	8	...	...	...	...	...	...	44,663	8	11	46,811	13	8
13	,, Trichinopoly ..	15,260	0	0	15,300	0	0	252	0	1	229	8	0	15,007	15	11	15,070	8	0
14	,, Tinnevelly ...	16,584	7	7	17,616	7	0	...	...	...	...	...	...	16,584	7	7	17,616	7	0
15	,, Bellary ...	2,56,539	6	8	2,39,931	14	5	3,991	3	9	2,399	4	11	2,52,548	2	11	2,37,532	9	6
16	,, Cuddapah ...	78,436	13	10	71,359	6	11	...	...	...	...	...	...	78,436	13	10	71,359	6	11
17	,, Coimbatore ..	42,119	0	0	40,441	11	7	...	...	...	...	...	...	42,119	0	0	40,441	11	7
18	,, Canara ..	39,141	5	5	39,374	5	5	...	...	...	...	...	...	39,141	5	5	39,374	5	5
19	,, Malabar ..	62,911	9	11	64,315	13	6	629	1	10	643	2	3	62,282	8	1	63,672	11	3
20	,, Seringapatam	15,795	4	11	13,639	11	4	2,317	5	1	2,526	0	3	13,477	15	10	11,113	11	1
21	,, Madras ...	4,32,262	9	7	3,53,712	2	6	26,116	5	2	25,336	10	8	4,06,146	4	5	3,28,375	7	10
	Total ...	15,82,504	13	11	13,93,202	14	5	45,658	0	0	35,787	12	2	15,36,936	13	11	13,57,415	2	3

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1233 and 1234.—(Continued.)

Sundry Small Farms and Licences. Gross Revenue. Fusly 1233. RS.	A.	P.	Fusly 1234. RS.	A.	P.	Charges. Fusly 1233. RS	A.	P.	Fusly 1234. RS.	A.	P.	Net Revenue. Fusly 1233. RS.	A.	P.	Fusly 1234. RS.	A.	P.
2,530	0	0	2,530	0	0	...	...	...	...	...	...	2,530	0	0	2,530	0	0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12,659	14	6	11,965	4	6	...	...	...	...	...	...	12,659	14	6	11,965	4	6
...	...	...	24	0	0	...	...	...	0	14	9	...	...	...	23	1	3
10,080	2	3	10,380	6	0	...	...	...	...	...	...	10,080	2	3	10,380	6	0
5,027	5	3	5,075	12	8	...	...	...	...	...	...	5,027	5	3	5,075	12	8
203	8	0	2,355	12	0	...	...	...	...	...	...	203	8	0	2,355	12	0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3,535	2	11	3,703	10	8	...	...	...	...	...	...	3,535	2	11	3,703	10	8
19,718	6	0	19,283	9	5	...	...	...	...	...	...	19,718	6	0	19,283	9	5
4,783	7	8	4,105	3	2	...	...	...	...	...	...	4,783	7	8	4,105	3	2
61,300	0	0	62,005	0	0	909	9	4	...	...	...	60,390	6	8	62,005	0	0
21,785	13	11	17,470	12	0	...	...	...	...	...	...	21,785	13	11	17,470	12	0
18,025	7	2	12,072	8	2	...	...	...	...	...	...	18,025	7	2	12,072	8	2
7,366	10	9	Sandal wood &c. 14,634	0	7	2,733	6	4	2,329	5	1	4,633	4	5	12,304	11	6
19,892	8	11	31,678	3	0	9,910	2	7	9,650	2	3	9,982	1	4	22,028	0	9
52,153	1	1	61,286	3	11	7,201	4	6	5,680	1	3	44,951	12	7	55,606	2	8
1,199	5	11	1,207	8	11	59	15	6	60	6	0	1,139	6	5	1,147	2	11
12,625	5	1	13,078	5	3	1,497	5	8	1,516	9	5	11,127	15	5	11,561	11	10
2,52,835	14	5	2,72,856	4	3	22,311	11	11	19,237	6	9	2,30,524	2	6	2,53,618	13	6

General Abstract Comparative Statement of Gross Revenue, Charges, and Net Revenue from Salt, Vissabudy and Moturpha

No.	—	GRAND TOTALS																	
		Charges after deductions for manufacture and purchase of Salt and Tobacco.						Net Revenue.						Comparison of Net Revenue of Fusly 1234 with that of Fusly 1233.					
		Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Zillah Ganjam ...	13,932	6	2	14,820	2	10	3,00,336	4	9	3,46,152	10	3	45,816	5	6	...	...	...
2	„ Vizagapatam ...	41,837	5	0	58,567	7	10	1,56,684	3	9	2,10,275	8	1	53,591	4	4	...	...	...
3	„ Rajahmundry.	83,327	2	5	34,017	2	7	3,41,442	12	7	4,16,310	3	5	74,867	6	10	...	...	...
4	„ Masulipatam ...	86,585	6	1	48,047	9	3	2,47,512	3	1	3,18,171	10	2	70,659	7	1	...	...	...
5	„ Guntoor ...	69,786	14	1	36,868	15	1	3,03,619	1	8	3,30,064	9	1	26,445	7	5	...	...	...
6	„ Chingleput ...	34,642	6	3	29,237	3	10	3,19,561	12	9	3,50,684	9	8	31,122	12	11	...	...	...
7	„ Salem ..	3,714	12	6	2,754	8	2	2,90,043	4	8	3,15,060	7	9	25,017	3	1	...	...	...
8	„ Madura ...	22,309	5	10	24,037	0	5	5,27,543	15	3	5,39,959	8	9	12,415	9	6	...	...	...
9	„ Nellore and Ongole ...	72,177	13	8	59,960	3	9	4,60,112	12	6	4,22,283	7	7	...	...	...	37,829	4	11
10	„ Northern Division of Arcot	2,108	14	11	3,252	0	0	3,01,787	12	10	2,23,726	4	7	...	...	...	78,061	8	3
11	„ Southern Division of Arcot	75,545	14	3	91,062	6	7	4,41,324	4	10	3,93,394	10	0	...	...	...	47,929	10	10
12	„ Tanjore ...	30,852	3	8	29,467	15	2	7,55,283	3	8	7,73,446	5	11	18,163	2	3	...	...	...
13	„ Trichinopoly ...	5,669	10	8	4,881	5	5	2,33,859	6	9	2,28,017	7	5	...	...	...	5,841	15	4
14	„ Tinnevelly ...	14,476	15	0	12,830	8	3	4,56,242	9	7	5,11,738	14	2	55,496	4	7	...	...	...
15	„ Bellary ...	25,062	2	5	20,006	7	10	8,99,914	13	1	8,55,341	11	8	...	...	...	44,573	1	5
16	„ Cuddapah ...	7,428	1	8	26,038	3	3	3,54,321	15	3	2,83,861	12	2	...	...	...	70,460	3	1
17	„ Coimbatore ..	6,036	6	4	6,865	11	11	2,99,332	10	0	3,08,956	12	1	9,624	2	1	...	...	...
18	„ Canara ...	1,89,750	8	5	1,29,812	11	2	7,04,776	1	8	7,97,831	5	4	93,055	3	8	...	...	...
19	„ Malabar ...	90,397	2	4	87,874	0	0	8,84,294	4	5	8,37,233	0	6	...	...	...	47,061	3	11
20	„ Seringapatam	4,390	6	2	4,410	1	4	46,760	3	0	40,596	6	8	..	...	...	6,163	12	4
21	„ Madras ...	1,63,879	14	10	1,34,139	15	2	11,12,486	3	3	8,53,083	1	9	...	...	...	2,59,403	1	6
	Total ...	9,48,911	12	8	8,57,951	11	10	94,37,239	15	4	93,56,190	7	0	5,16,274	5	3	5,97,323	13	7
														Deduct Increase.			5,16,274	5	3
														Net Decrease.			81,049	8	4

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1233 and 1234.—(Concluded.)

—(Concluded.)

Percentage of charges on the Gross Revenue before deduction.						Percentage of charges on the Gross Revenue after deduction.					
Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
9	14	¼	7	15	11¼	4	6	11	4	1	8
27	10	10¾	26	12	1¼	21	1	2¼	21	12	6
17	6	5¾	13	4	6	8	14	3	7	8	10
27	12	3	14	11	11¼	25	14	7	13	1	11
23	13	6¾	15	3	8¾	8	11	0	10	0	9
20	3	0	20	12	1	9	12	5	7	1	1
1	4	2¼	0	13	10	1	4	2½	13	10	0
8	9	3	8	8	11	4	1	2¼	4	4	2
25	7	3¾	17	10	0	13	8	11	12	6	11
1	4	7	2	3	4½	0	14	1¼	1	6	11
24	8	11	23	4	7¼	14	6	8¾	18	12	8
9	8	11	9	9	5¾	3	14	9	3	10	8½
2	5	10	2	1	6	2	5	10	2	1	6
5	10	2½	5	1	8¾	3	1	2	2	7	1½
2	11	4	2	4	6¼	2	11	4	2	4	6¾
2	0	10	8	6	5	2	0	10	8	6	5
1	15	7	2	2	9	1	15	7	2	2	9
29	14	2½	26	7	0	16	8	9	13	13	4
17	4	7	24	12	0	9	4	3	9	7	1¼
8	7	4	9	12	9	8	7	4	9	12	9
16	14	2¾	15	9	11½	13	2	10	13	9	4
14	15	4	14	1	9	9	2	0	8	6	4¾

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Vissabudy and Moturpha

No.	—	Vissabudy and Moturpha.																	
		Gross Revenue.						Charges.						Net Revenue.					
		Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Zillah Ganjam ...	9,666	4	9	9,410	9	1	...	...	...	...	...	...	9,666	4	9	9,410	9	1
2	" Vizagapatam .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	" Rajahmundry .	18,702	10	10	44,424	5	9	2,657	6	2	1,461	14	10	16,045	4	8	42,962	6	11
4	" Masulipatam...	26,350	9	10	23,474	3	10	3,101	15	4	3,101	15	6	23,248	10	6	20,372	4	4
5	" Guntoor ...	55,772	4	8	58,758	14	4	4,883	11	0	4,996	3	3	50,889	9	8	53,762	11	1
6	" Chinglepnt ...	4,383	9	5	5,252	4	3	1,179	5	4	99	15	1	3,204	4	1	5,152	5	2
7	" Salem ...	70,384	6	11	58,796	12	11	...	...	...	...	...	...	70,384	6	11	58,796	12	11
8	" Madura ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	" Nellore and Ongole ...	20,501	15	4	18,287	4	11	...	...	...	...	...	...	20,501	15	4	18,287	4	11
10	" Northern Division of Arcot	30,863	12	10	25,796	8	7	...	...	...	...	...	...	30,863	12	10	25,796	8	7
11	" Southern Division of Arcot	33,751	5	8	28,684	9	8	337	6	0	286	13	3	33,413	15	8	28,397	12	5
12	" Tanjore ...	11,135	10	11	11,135	3	2	1,168	13	6	...	...	...	9,966	13	5	11,135	3	2
13	" Trichinopoly ...	12,215	14	0	12,614	13	10	242	9	10	189	[illegible]	6	11,973	4	2	12,425	10	4
14	" Tinnevelly ...	57,993	4	10	60,741	7	6	...	...	...	...	...	...	57,993	4	10	60,741	7	6
15	" Bellary ...	2,86,673	3	2	2,68,895	6	7	4,300	0	11	4,033	1	9	2,82,373	2	1	2,64,862	4	10
16	" Cuddapah ...	1,34,734	6	7	1,32,192	7	11	...	...	...	...	...	...	1,34,734	6	7	1,32,192	7	6
17	" Coimbatore ...	77,198	4	6	82,033	8	6	...	...	...	...	...	...	77,198	4	6	82,033	8	6
18	" Canara ..	8,113	6	9	8,015	13	4	...	...	...	...	...	...	8,113	6	9	8,015	13	4
19	" Malabar ..	22,201	0	2	22,642	12	5	222	0	2	226	6	9	21,979	0	0	22,416	5	8
20	" Seringapatam...	5,445	8	1	5,980	12	0	81	10	11	89	11	5	5,363	13	2	5,891	0	7
21	" Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total... ...	8,86,090	11	1	8,77,137	14	7	18,173	14	7	14,485	5	4	8,67,916	11	11	8,62,652	9	3

Tobacco Monopoly, Land Customs, Sea Customs, Abkarry, Sundry Small Farms and Licenses, for Fuslies 1233 and 1234.—(Continued.)

Grand Total.																	
Gross Revenue before deductions for manufacture and purchase of Salt and Tobacco.						Gross Revenue after deductions for manufacture and purchase of Salt and Tobacco.						Charges before deductions for manufacture and purchase of Salt and Tobacco.					
Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.			Fusly 1233.			Fusly 1234.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
3,33,254	7	0	3,76,240	10	1	3,14,268	10	11	3,60,972	13	1	32,918	2	3	30,087	15	10
2,17,035	14	9	2,87,183	1	2	1,98,521	8	9	2,68,842	15	11	60,351	11	0	76,907	9	1
4,13,393	13	3	4,80,072	13	8	3,74,769	15	0	4,50,327	6	0	71,951	0	8	63,762	10	3
3,42,829	14	4	3,73,212	5	2	3,34,097	9	2	3,66,219	3	5	95,317	11	3	55,040	11	0
3,97,310	4	5	3,89,383	2	0	3,73,405	15	9	3,66,933	8	2	93,691	2	9	59,318	8	11
4,00,392	2	1	4,42,542	9	3	3,54,204	3	0	3,79,921	13	6	80,830	5	4	91,857	15	7
2,93,758	1	2	3,17,814	15	11	2,93,758	1	2	3,17,814	15	11	3,714	12	6	3,754	8	2
5,77,050	13	5	5,90,504	6	11	5,49,853	5	1	5,63,996	9	2	49,506	14	2	50,544	14	2
6,17,251	10	3	5,12,645	7	4	5,82,290	10	2	4,82,243	11	4	1,57,138	13	9	90,361	15	9
3,05,730	13	2	2,28,786	2	10	3,03,896	11	9	2,26,978	4	7	3,943	0	4	5,059	14	3
5,84,999	2	4	5,12,833	14	5	5,16,870	3	1	4,84,457	0	7	1,43,674	13	6	1,19,439	4	5
8,35,116	15	11	8,55,515	3	0	7,86,135	7	4	8,02,914	5	1	79,832	12	3	82,068	13	1
2,39,529	1	5	2,32,898	12	10	2,39,529	1	5	2,32,898	12	10	5,569	10	8	4,881	5	5
4,83,503	7	0	5,39,291	15	7	4,70,719	8	7	5,24,569	6	5	27,260	13	5	27,553	1	5
9,24,976	15	6	8,75,348	3	6	9,24,976	15	6	8,75,348	3	6	25,062	2	5	20,006	7	10
3,61,750	0	11	3,09,899	15	5	3,61,750	0	11	3,09,899	15	5	7,428	1	8	26,038	3	3
3,05,369	0	4	3,15,822	8	0	3,05,869	0	4	3,15,822	8	0	6,036	6	4	6,865	11	11
10,05,234	14	1	10,84,617	6	3	8,44,826	10	1	9,26,644	0	6	3,00,458	12	5	2,86,786	0	11
10,69,151	15	2	11,12,675	2	4	9,74,691	6	9	9,25,107	0	6	1,84,857	10	9	2,75,442	1	10
51,150	9	2	45,006	8	0	51,150	9	2	45,006	8	0	4,390	6	2	4,410	1	4
13,38,567	1	3	10,11,054	3	1	12,81,366	2	1	9,87,223	0	11	2,26,080	14	0	1,57,971	1	4
1,10,97,356	0	11	1,08,93,349	6	9	1,03,86,151	12	0	1,02,14,142	2	10	16,64,116	1	7	15,37,158	15	9

1167. Under date the 25th April we received a reply to the foregoing report which it was stated had furnished satisfactory information regarding the collections of Extra Revenue in the several Collectorates during Fuslies 1233 and 1234. It was added that the Governor in Council would be happy to receive the full Annual Reports which we had promised to submit in future on the extra branches of Revenue.

In Cons., 1st May 1826.

Stamp Revenue for Fusly 1234.

To the Chief Secretary to Government, 6th, in Cons., 6th February 1826.
30th November 1825, in Cons., 2nd January 1826.

1168. We submitted for the information of the Honourable the Governor in Council the letter noted in the margin from the Superintendent of Stamps, together with the accounts of his Department for Fusly 1234.

1169. We observed that these accounts exhibited an increase of revenue and a decrease of charge in the last Fusly, as would appear from the following Abstract Comparative Statement of the gross collections, charges and net revenue of Fuslies 1233 and 1234.

	Gross Collections.	Charges.	Net Revenue.
Fusly 1233.........	5,44,674 14 8¾	86,324 14 4	4,58,350 0 4
1234.........	5,54,465 3 5		
Deduct drawback...	702 0 0		
	5,53,465 3 5	85,709 9 3	4,68,053 10 2
Increase..............	9,088 4 8¼	Decrease 615 5 1	Increase 9,703 9 9¼

1170. This statement shewed, we said, a nett increase in Fusly 1234 of Rupees 9,703-9-9¼, but that in the Superintendent's letter the increase was stated to be Rupees 9,620-4-7 in consequence of his having added to the nett Revenue of Fusly 1233 the refund alluded to in the 3rd para. of our letter of the 28th March 1825 which, however, did not properly belong to that year.

Vide last General Report, para. 1525.

1171. The increase of revenue in 1234 was ascribed we said to an increased sale of Cadjans and Sea Custom Rowannahs, and to a larger collection on account of papers sold to paupers than in the preceding Fusly, and the decrease of charge was in consequence of a smaller disbursement having been made in last Fusly than in 1233 for the purchase of country paper and cadjans.

1172. We remarked that the excess in the quantity of stamp paper and cadjans found in the Superintendent's Office and reported by the Collectors being carried to his debit, he requested that authority might be granted as usual for his taking credit for the deficiency according to Statement No. 6 enclosed in his letter; the Superintendent also requested we said that he might be authorized to carry to account the value of stamp paper, &c., found to be damaged according to Statement No. 7 and of the stamp paper, &c., of high amount returned by the Collectors as unsaleable in their districts according to Statement No. 8.

	RS.	A.	P.
Value of excess	18	12	0
" of deficiency	18	12	0
" of damaged paper, &c. ...	157	14	0
" of papers returned	20,345	15	0
" of cadjans.	579	8	0
	20,925	7	0

1173. We recommended that the adjustment proposed by the Superintendent as above stated might receive the sanction of Government, and stated our intention to desire the Superintendent to forward to our Office all the unsaleable paper in question that it might be destroyed.

1174. For the further information of Government we submitted the letters from the Superintendent of Stamps and to the Sub-Treasurer noted in the margin with statements prepared in their respective offices shewing the quantity and value of papers and cadjans stamped during Fusly 1234. In these statements a difference will be observed we said arising from an over-collection of Rupees 9-2-0 by the Collector of Salem being entered in the account furnished by the Superintendent of Stamps and not in that furnished by the Sub-Treasurer.

30th November 1825, in Cons., 2nd January 1826.
3rd December, in Cons., 2nd May.

1175. In reply to which the Honourable the Governor in Council was pleased to observe, that it appeared that the net amount was Rupees 4,68,053-10-2, exhibiting on a comparison with the preceding year an increase of Rupees 9,703-9-9¼.

From the Secretary to Government, dated 21st July, in Cons., 2nd March 1826.

1176. The Governor in Council sanctioned the adjustment recommended in the 6th and 7th paragraphs of our letter with respect to the stamp paper and cadjans reported to be deficient to be damaged and to have been returned by Collectors as unsaleable in their districts.

Vide paras. 1172 and 1173 of this Report.

1177. Copy of the foregoing correspondence was communicated to the Superintendent of Stamps on the 2nd March.

Principles on which the Commission drawn by Collectors on Moturpha and other Extra branches of the Revenue is to be regulated.

To the Chief Secretary to Government, in Cons., 23rd Feby. 1826.
In Cons., 5th Novr. 1812.

1178. In our letter to Government of the 23rd February 1826, we observed that on the 30th October 1812 the Government laid down certain rules for the commission to be drawn by Collectors on the extra branches of Revenue under the respective heads of Salt, Sayer, Abkary, and the Tobacco Monopoly.

1179. That of the three former of these items a variable standard revenue was assumed on which the several Collectors were allowed a commission of one per cent. not exceeding to the then collections 1,500 Pagodas and to future collections 1,200 or Rupees 4,200 which was termed the standard commission; that a separate standard revenue for the Tobacco Monopoly was also fixed, and though no standard commission was granted upon it, commission at one per cent. was given on it as well as upon the separate three items before mentioned upon all revenue surplus to the respective standard revenues, and that a deduction was established at the same rate for any decrease below that standard.

1180. We observed that the Moturpha was some years afterwards separated from the Land Revenue with which it had been long blended, and that the Government, on the 24th May 1820, were pleased to grant to Collectors a commission thereon of one per cent. which was drawn totally distinct from the commission abovementioned granted in 1812 upon the other sources of extra receipt and was not subjected, to the same restrictions.

In Cons., 1st June 1820.

1181. We remarked that the subsequent transfer of the Sea Customs to the superintendence of the Collector of the Land Revenue in Malabar led, it appeared to a separate reference direct from the Civil Auditor to the Government as to the Collector's commission upon the new items, and that the Honourable the Governor in Council on the 18th March 1825 was pleased to determine that " on the revenue from the extra sources inclusive of the Sea Cus-

Enclosure in the letter from the Principal Collector in Malabar, 28th May, in Cons., 6th June 1825.

"toms and the net receipts from the Tobacco Monopoly, the Collector's commission should not "exceed 1,500 Pagodas per annum on the average net collections from these sources for Fuslies "1230, 1231, and 1232," but that he should receive surplus commission on revenue surplus thereto and incur the usual deduction for all decrease below it adding that the rules of 1812 not being applicable to this case, it had been found necessary to provide for it specially.

1182. This seemed to have led to a second reference we said direct from the Civil Auditor to the Government as to what were the precise extra sources of revenue with which the Sea Customs being consolidated, the extended standard commission of 1,500 Pagodas instead of 1,200 as hitherto was to be granted in Malabar, and the Government on the 1st July 1825 informed him in reply that, "all the sources should be included, viz., Sea Customs, Moturpha, and Tobacco as well as those abovementioned" (Salt, Sayer, and Abkary) and they newly added "the same" rule of Courts applies to other districts.

Referred in a letter from the Principal Collector of Tanjore, 29th October, in Cons., 3rd November 1825.

1183. We observed under these last orders of Government, the Office of Audit from the commencement of Fusly 1234 had in every district taken the average collections for Fusli 1230 1231, and 1232 from Salt, Sayer, Abkary, the Tobacco Monopoly, Sea Customs, and Moturpha collectively as the standard extra revenue of the district, and granting thereon to the Collector a commission of one per cent. not exceeding 1,500 Pagodas, had allowed him surplus commission at the same rate on the surplus thereto and made the usual deduction all decrease below it

1184. Respectfully submitted that in the orders above quoted, the Moturpha appeared by mistake to have been included in the items upon which the amount of commission was subject to restriction. The letter noted in the margin from the Collector in Bellary would show we said the peculiar hardship with which the application of any restriction as regarded the Moturpha would be attended in his case that indeed it would reduce his allowances several thousand Rupees below those of his predecessor, and consequently below what the Government contemplated on his appointment, and that unless the orders in question were modified, the intention of the Government in granting to the Collectors an additional allowance on account of Moturpha would in fact be defeated as we were about to address the Government on the measures to be adopted preliminary to the investigation and improvement of this branch of the public resources. We attached we said particular importance to the commission thereon granted to the Collector having continued on the footing originally in force.

From the Collector, 4th, in Cons., 7th February 1825.
Ditto. 5th in Cons., 11th November 1825.

1185. We accordingly submitted that it be explained to the Civil Auditor that the commission to be drawn on Moturpha was to be distinct from that allowed on the other extra branches of receipt; that it was to be drawn by each Collector independently of the restrictions imposed upon the commission for other sources, and that he be instructed to audit the commission of Collectors for Fuslies 1233 and 1234 on this principle.

1186. We further observed that Mr. Robertson, the present Collector in Bellary, was nominated to that situation in Fusly 1233, and that, therefore, both before and since the change alluded to in para. 6, the standard revenue by which his commission on the other sources of revenue in question had been regulated was the average of the three preceding Fuslies 1230, 1231, and 1232 now in Bellary, and in some other districts the revenue from Customs we stated was for the first time rented during these two last years and by the competition of persons desirous of speculating in the new system of rents it was raised beyond its usual standard to a height not likely again to be attained; we should therefore recommend we said that as regards the Sayer Revenue the average not of the three Fuslies in question, but of these 3 years with the three years preceding them, being in the whole six years, should be taken in this particular case, and added to the average of the other sources of Extra Revenue, in order to ascertain the standard revenue upon which (to the exclusion of the Mohturpha) Mr. Robertson's standard commission was to be limited, as directed by the Government, should any Collector nominated subsequently to Mr. Robertson's appointment to Bellary be hereafter placed in similar circumstances, the same modification might be applied to him, we said without infringing the principle of the rules in force respecting the commission drawn by Collectors.

Vide para. 1183 of this Report.

1187. On this occasion we submitted the letter noted in the margin from the Principal Collector in Tanjore, from which the Government would perceive we said that though, under their orders of the 1st July 1825 before quoted, the standard commission allowed to be drawn by Collectors had been generally raised by the Civil Auditor for 4,200 to 5,250 Rupees, yet, as the average collections of Fuslies 1230, 1231, and 1232 upon every description of Extra Revenue had been assumed by the officer as the standard revenue, instead of the average collections of the three years before Mr. Cotton's appointment on the Salt, Sayer, and Abkary alone as formerly, the consequence had been to Mr. Cotton a considerable deduction instead of any increase of allowance.

29th October, in Cons., 3rd November 1825.

1188. So far as we could judge from the correspondence before us, we stated that we were satisfied that this was not the intention of the orders of Government. The orders of the Honourable the Governor in Council of the 1st July 1825 appeared to us to have led the Civil Auditor to raise generally the standard commission to its original amount of 1,500 Pagodas, or Rupees 5,250 instead of Rupees 4,200. But we apprehended we said that in this measure, as well as in applying this increased standard commission to the average collections of Fuslies 1230, 1231, and 1232 as the standard revenue in all districts, the Civil Auditor was in error, and that it should be applied at its former rate to the average collections of the three years previous to each Collector's appointment (with the exception noted in para. 9). We remarked that, in adopting a different rule, the Civil Auditor appeared to have acted on a misconstruction of the Orders of Government of the 18th March 1825, which were specially applicable to Malabar alone, the three years in question being those preceding Mr. Vaughan's holding the offices of Collector of Sea Customs and of Land Revenue conjointly. We accordingly recommended that the Civil Auditor be instructed to consider the Orders of Government of the 18th March 1825 as applicable to Malabar and Canara alone, and to audit the commission for Fusli 1234 and thenceforward in other districts on the principle above stated.

Vide para. 1186 of this Report.
Enclosure in a letter from the Prinl. Collr. of Malabar, 28th May, in Cons., 6th June 1825.

1189. We took this opportunity of submitting to Government the letter noted in the margin from the late Principal Collector in Malabar, proposing that in lieu of the average collections, the average of sale of Salt be assumed as the basis by which the standard revenue from that source should be regulated in Malabar. This suggestion of Mr. Vaughan's originated we said in the Monopoly price which produced former collections having been Rupees 112, whilst the Monopoly rate had been since reduced to Rupees 70. The former Monopoly price in other districts was only 105, so that the reduction had been greater in Malabar than elsewhere.

28th May, in Cons., 6th June 1825.

1190. It was under these circumstances we said that he solicited that the present, instead of the former, Monopoly price be applied to the sales of former years, and the charges being thence deducted, the remainder might be taken as the standard revenue from Salt. He explained that otherwise an increase in the sales to the extent of not less than $37\frac{1}{2}$ per cent. would be required to prevent a deduction from his commission on the other sources on account of the deficiency in the Salt below the standard revenue as now assumed.

1191. We added that as the reduction in the price of Salt in some districts had increased the sales, so as to produce even a higher revenue than was formerly derived from the reduced sales at the higher price, the adoption generally of the rule proposed by Mr. Vaughan seemed objectionable. But on the ground that the reduction was greater in Malabar than elsewhere, and that a greater increase in the sales was consequently requisite in that Province to produce the same result as in other districts, we begged leave to submit Mr. Vaughan's solicitation to the favourable consideration of the Government.

From the Secretary to Government, 3rd, in Cons., 6th March 1826.

1192. In reply to which we were informed that agreeably to our recommendation, the Civil Auditor would be informed that Moturpha was not until further orders to be regarded as one of the extra sources of revenue on which the standard commission of Collectors was fixed, that the established commission was to be allowed separately on that branch of revenue until further orders, and that he was required to audit the commission of the Collectors for the Fusli years 1233 and 1234 upon this principle that it would at the same time be explained to that officer for his guidance, that it was upon special grounds that the limit to the standard commission of the Collector of Malabar was fixed on the 18th of March 1825 at 1,500 Pagodas, and that it was not intended by the orders of the 1st of July 1825 to authorize the raising of the standard commission in other districts above 1,200 Pagodas. As, however, the same special grounds existed in the case of the Collector of Canara, that sanction would be given to the Civil Auditor for having extended to that officer the indulgence which was granted to the Collector of Malabar, and for continuing to consider 1,500 Pagodas, or Rupees 5,250, as the limit to the Collector's standard commission in each of those two Provinces.

1193. Agreeably to our further recommendation, the Governor in Council was pleased, under the circumstances which we had stated, to desire that Mr. Robertson's commission, as Collector of Bellary, on the extra branches of Revenue, exclusive of Mohturpha, should be regulated with reference to a standard amount taken from the average collections of the last six years, instead of the last three years preceding his appointment to that office.

1194. It was observed that the difference between the reduction of the price of Salt in Malabar and in other Districts was so inconsiderable that if the indulgence requested by Mr. Vaughan on that account were granted to him, it could not reasonably be withheld from the other Collectors, but must be granted to all that it would give them the benefit both of the former high price and of the present extended sales which the Governor in Council considered as more than they were entitled to. The extended sales, it was added occasioned by the reduction of price were believed to have prevented that measure from diminishing the revenue of Government, and if this persuasion is correct, they must have also prevented it from diminishing the commission allowing to the Collectors.

In Diary Cons. 20th March 1826.

1195. Copy of the foregoing correspondence was circulated to all the Collectors on the 16th March.

Relative to the Mode of Auditing the Moyenzabitahs of Collectors.

To the Chief Secretary to Government, in Cons., 8th September 1825.
In Cons., 5th September 1825.
* Proposed Circular, dated 8th, in Cons., 8th September 1825, with Forms Nos. 1 to 4.

1196. Under date the 8th September 1825, we laid before the Honourable the Governor in Council a copy of our Proceedings under date the 5th of the same month upon certain Moyenzabitah Statements received from the Collectors, together with certain forms* and instructions to which we proposed to call the attention of the several Collectors in the preparation of similar accounts in future.

In Cons., 7th December 1818. Circulated 8th, in Cons., 8th February 1819.

1197. We observed that considerable confusion and inconvenience as well as the removal of all check on the arrangement of the Collectors' Establishments having arisen in consequence of the discontinuance of the annual transmission of the Moyenzabitah Statements from the several districts, as directed by the Orders of Government under date the 24th November 1818, with the view of being enabled to recommend the adoption of such measures as might best tend to obviate the existing irregularities, we had been induced to call upon all Collectors to transmit a detailed Moyenzabitah of their respective establishments.

1198. We submitted that the order contained in the Minutes of Council alluded to above, that the "salaries of the native servants" being a fixed charge, permanently sanctioned, although requiring to be audited every year, do not require to be annually submitted for nominal sanction "had removed from observation the actual state of the Collectors' Establishments, and had rendered it extremely difficult for us to judge of the propriety or necessity of partial modifications proposed by the Collectors at all seasons of the year. The audit of the statements we said had from the same cause become a mere matter of form, as exemplified in the Moyenzabitahs then submitted from Coimbatore, the Northern Division of Arcot and Bellary. Respecting these statements, we observed that the sum allowed under each head, viz., Huzur, District, Salt, Sayer, &c., having been kept within the total amount last sanctioned, the account had been passed at the Audit Office, although many material and important charges which had been discovered only by our having called for detailed Moyenzabitah Statements, had been made both in the number of servants and the amount of their pay.

1199. We proposed, subject to the approbation of Government, to direct the annual transmission as formerly of the Moyenzabitah Statements in order that they might be submitted for the consideration of Government as soon after the commencement of each year, as the actual expenditure of the preceding one could be ascertained. At the same time we submitted abstract statements of the Moyenzabitahs for Fuslies 1233 and 1234, and solicited sanction for the alterations noted in our Proceedings, making the decrease in Fusly 1233 below the charges of 1232 Rupees 2,30,752-4-0, and in Fusly 1234 below the charge of 1233 Rupees 23,805-3-0.

From the Secretary to Government, in Cons., 1st December 1825.
Encls. 1 and 2 in a letter from the Secretary to Government, in Cons., 1st December 1825.

1200. We received an answer from Government under date 25th November, with a copy of a letter which had been addressed to the Civil Auditor in consequence of our communication and a copy of his reply.

In Cons., 7th December 1818.

1201. It was stated that the Governor in Council thought it evident that the absence of proper control over the establishments of the Collectors had been owing, not to the new system established by the Orders of Government under date the 24th of November 1818, but to the mode in which it had been administered. The change at that time introduced it was stated left both the necessity and the facility of having the actual state of the Revenue Establishments in the Provinces under our observation precisely as they were before; that upon this point the Civil Auditor fully admitted the correctness of the view taken by Government, as more fully stated in the letter addressed to him. But that he had fallen into an important error in supposing a Collector to be at liberty to modify at pleasure the details of each separate branch of his establishment, provided he kept the total expense of that branch within the amount sanctioned; that instructions would be given him to consider it necessary in future not merely that the sanctioned expenditure on account of each division of a Collector's establishment should not be exceeded, but also that the actual distribution of it should be that for which authority had been granted.

1202. With respect to our proposal of reverting to the practice of the annual transmission of Moyenzabitah Statements by the Collectors, the Governor in Council had no objection to our doing so, if we considered it the best means of keeping under our observation and control the actual state of the establishments entertained by those officers. But that this created no necessity for an annual repetition of sanction for periodical charges once permanently sanctioned. That it was only for alterations in such charges that the sanction of Government was really required; that alterations, whether attended with increase or decrease of expense, ought invariably to be submitted to Government, in order that sanction might be in the one case granted, and in the other withdrawn. And that it was of importance that they should be submitted distinctly and by themselves; that it was not sufficient that they were included among a mass of other details requiring no orders in statements which it was impossible for Government to scrutinize; that the object of the change introduced in 1818 was that Government might always see clearly what it was that it really sanctioned, which it could not do when, if the charges for which sanction was sought and granted those for which that sanction was requisite and real, were blended with a far greater mass of others for which it was superfluous and merely nominal. The Government were of opinion that this object ought not to be abandoned, and that the attainment of it was evidently quite compatible with our exercising every possible control over the distributive arrangements of the establishments of the Collector.

In Cons., 5th September 1825.

1203. With respect to the changes in the establishments of Collectors which were noticed in our Proceedings of the 5th September, and for which we were of opinion that the sanction of Government should be granted, we were directed to furnish a statement exhibiting them distinctly in one view separate from all other matter. The Moyenzabitah Statements which accompanied our letter were returned.

To the Chief Secretary to Government, 27th, in Cons., 27th March 1826.

1204. In reply to the above we observed that the principal irregularity formerly pointed out by our Board was the authorized alterations made by some of the Collectors in the details of their establishments, which seemed we said to have arisen from the error into which the Civil Auditor had fallen in deeming their detailed charges not liable to retrenchment, provided the totals fell within the amount sanctioned. We remarked that this error had been pointed out by the Government; and we beg leave to recommend with the view of distinctly exhibiting all irregularities that might have thus taken place, during the years discussed in our former Proceedings (Fuslies 1233 and 1234) that the Civil Auditor be directed to audit anew the accounts of these two years, and to retrench all charges made by the Collector, of which the details might differ from those sanctioned by the Government. This we said would bring the extent and amount thereof with the explanations of the local authorities at one view before our Board and eventually of the Government.

1205. With regard to the new charges incurred in these years without the sanction of Government as they also would come before our Board in these audits as retrenched, the more regular mode we were of opinion would be to consider them in that form separately, than to discuss them in the form of Moyenzabitahs for the actual charges having been disbursed on account of years already expired, the revision, if applied at all, should be applied to the audit containing the Auditor's remarks, not to the prospective estimates containing those of the Collector only. It was upon these grounds we said that we had recommended that the actual charges for Fuslies 1233 and 1234 should be audited by the Civil Auditor on the principle laid down by Government under the prospective general or particular estimates previously sanctioned by the Government, leaving the difference for retrenchment, and after explanation by the local authorities, to come in the regular manner with the Civil Auditor's remarks before the Government through our Board.

1206. We stated that we were of opinion that a similar principle should be observed in the audit of the accounts for the current year Fusly 1235.

1207. In modification, however, of the opinion of Government expressed to the Civil Auditor we begged leave we said to explain that, as regards English writers, it had been usual to admit a charge at the average rate of ten Pagodas or 35 Rupees for the number authorized by the Government, leaving each Collector to distribute it as he might judge fit. But that no authority had ever been given to the Collector to modify, or alter at discretion, the details of any other portion of their establishments. We added that we would suggest that the Civil Auditor be instructed to communicate to the Collectors the orders requested for the re-audit of the accounts of Fuslies 1233 and 1234, and to acquaint them generally that any deviation from the rule just mentioned would henceforward be specially reported by him to our Board for the information of Government, whose serious displeasure it would incur.

1208. We remarked that where charges duly sanctioned prospectivelyhad not been actually incurred in full, as when the Aumani Sayer Establishment had been greatly reduced by the renting of that branch of revenue, and the discharge of many of the servants, it had not been an invariable rule specially to report the same, the fact being itself exhibited in the Collector's monthly accounts sent to the Offices of Audit and of Account, a review of which came annually before our Board in the statements forwarded through them by the Accountant-General for the information of the Honourable Court of Directors. But if it was the desire of the Government that every item of decrease as well as of increase of charge should be specially reported, we stated that we would direct the Collectors to make periodical returns thereof. The system, however, now existing of reporting each increase before it was incurred and leaving the reductions to appear at the close of the year, answered we said every useful purchase of check, provided the Civil Auditor took care to guard the detail against unauthorized modification.

1209. From Fusly 1236 which would soon commence, he proposed with the view of more effectually exercising control over the Collectors' Establishments, to require from them a prospective estimate for each year, shewing the total amount of the establishment as previously authorized by Government for the past Fusly, and the detail of changes proposed either of increase or decrease for the following year. These changes, where deemed expedient by our Board, would, we said, be submitted for the sanction of Government.

From the Secretary to Government, 25th April, in Cons., 1st May 1826.

1210. Agreeably to our recommendation, the Honourable the Governor in Council was pleased to state that the Civil Auditor would be desired to re-audit the charges of the several Collectors for Fuslies 1233 and 1234, on the principle laid down in the Orders of Government dated the 25th of November 1825, and to observe the same principle in auditing their charges for the current Fusly

1211. As the Collectors were authorized to make alterations in the pay of their English writers provided the average rate did not exceed 35 Rupees per month, the Governor in Council was of opinion that the exercise of this power implied no real violation of the rule that the actual distribution of the sanctioned expenditure on account of each division of their establishments should be that for which authority had been granted.

1212. With respect to the withdrawing of sanction for charges no longer necessary, it was not considered requisite that each item of decrease should be separately reported for the purpose. The Governor in Council would be satisfied with our bringing regularly to the notice of Government the result in respect of our annual review of the accounts of the Collectors, and with our constantly paying due attention to the object of effecting reductions when practicable and expedient.

In Dy. Cons., 1st June 1826.

1213. Copy of the foregoing correspondence was circulated to all Collectors on the 29th May with the necessary instructions and certain forms on the subject.

Batta to the servants of the Hoozoor Cutcherry while on Circuit.

1214. In examining the statements submitted to Government of charges not sanctioned, but actually incurred by the several Collectors in Fusly 1233, we observed that it was remarked by our Board that the disbursements entered under the head of Travelling Batta to Hoozoor servants while on circuit, varied very materially in different districts, and were in some instances much greater than seemed necessary, while in others no allowance whatever appeared to have been grant-d on that account; that before submitting these items for sanction, therefore it was determined to require further explanation from the local authorities with the two-fold object of obtaining information in respect to the nature and rate of the charges already incurred, and of establishing a defined and uniform standard for regulating such allowances in future.

Statement from Ganjam, 7th, in Cons., 23rd September 1824, No. 4 in 4.	Submitted to Government, 23rd, in Dy. Cons., 27th September 1824.
Ditto from Vizagapatam, 10th, in Cons.; 23rd September 1824, No. 6.	Do. to do., 23rd, in Dy. Cons., 27th September 1824.
Ditto from Rajahmundry, 31st August, in Cons., 9th Septr. 1824, Nos. 8, 20, and 26.	Do. to do. 9th, in Dy. Cons., 13th September 1824.
Ditto from Masulipatam, 7th, in Cons., 13th September 1824, Nos. 48 and 41.	Do. to do., 13th, in Dy. Cons., 16th September 1824.
Ditto from Madras, 11th July, in Cons., 9th September 1824, Nos. 11 and 65.	Do. to do., 9th, in Dy. Cons., 13th September 1824.

To the Chief Secretary to Government, 9th, in Cons., 9th March 1826.

Circular to all Collectors, 9th, in Cons., 9th September 1824.

From the Collector of Ganjam, 6th, in Cons., 18th October 1824.
From Do. Vizagapatam, 6th, in Cons., 18th " "
Do. Do. 24th, in Cons., 31st March 1825.
From Do. Rajahmundry, 27th September, in Cons., 4th October 1824.
Do. Do. 4th, in Cons., 11th November "
From Masulipatam, 25th, in Cons., 30th September "
From Guntoor, 6th, in Cons., 11th October "
From Nellore, 15th, in Cons., 21st October "
From Bellary, 24th October, in Cons., 8th November "
From Cuddapah, 6th, in Cons., 11th October "
From Chingleput, 20th, in Cons., 27th September "
From Salem, 31st December, in Cons., 13th January 1825.
From N. Arcot, 16th, in Cons., 25th October 1824.
From S. Arcot, 11th, in Cons., 14th October "
From Tanjore, 21st, in Cons., 27th September "
From Trichinopoly, 21st, in Cons., 27th September "
From Tinnevelly, 23rd September, in Cons., 4th October "
From Madura, 7th, in Cons., 14th October "
From Coimbatore, 12th, in Cons., 25th October "
From Canara, 25th November, in Cons., 6th December "
From Seringapatam, 28th September, in Cons., 4th October "
From Madras, 14th, in Cons., 18th October "
From Malabar, 7th, in Cons., 18th October "

1215. We stated that the substance of the replies since received from the several Collectors was as follows.

1216. In the seven Districts of Madura, Northern Division of Arcot, Cuddapah, Bellary, Canara, and Salem, the batta paid to Hoozoor servants on circuit in Fusly 1233 was included, we said, under the head of "Dufter expenses," and in consequence obtained sanction unknown to our Board.

1217. That in Malabar, Guntoor, Coimbatore, Chingleput, Tanjore, and Trichinopoly, no such allowance had been usual.

1218. That in Ganjam and Rajahmandry each servant appeared to be allowed sufficient to pay a set of palankeen-bearers.

1219. That in Vizagapatam the charge had been less defined "the scale" (the Collector observed, we said) "on which the extra "allowances have been usually granted are "at one-third of the salary of the parties "or on other occasions at so much per diem. The Sheristadars, &c., head servant at 2 Rupees, "English writer one, and Gumastahs at 12 annas each day while on circuit. There does not "appear to be any distinct authority for granting these sums, but your Board have been pleased "to sanction them in former years, and I trust the charges will be admitted for Fusly 1233."

From the Collector, 6th, in Cons., 18th October 1824. Para 2.

1220. That in Masulipatam batta appeared to have been allowed only to those servants whose salary was less than 35 Rupees per mensem.

1221. That in Madras, the batta was stated to have been regulated by the necessary travelling expenses of the person who might have been deputed on any duty beyond the town of Madras.

1222. We stated that the sums disbursed under this head in Fusly 1233 in the five districts just noticed were

	RS.	A.	P.
Ganjam	498	14	7
Vizagapatam	1,390	13	1
Rajahmundry	1,353	11	0
Masulipatam	47	10	0
Madras	156	8	3
Total...	3,447	8	11

and as they were supported by long established usage, we were induced to recommend that they might receive the sanction of Government.

1223. But it appeared to us we said that all undefined allowances of this nature should cease for the future, and that every proper consideration would be extended to the native officers attached to the Collector's Cutcherries, if they were allowed batta according to the following scale, and subject to the subjoined rules.

Proposed scale of daily batta to be paid to Hoozoor servants when on circuit.

To servants whose pay amounts to or exceeds 200 Rupees	The hire of 8 coolies to be granted as batta.
To do. whose pay is less than 200 and more than 100 Rupees	Do. of 4 do.
To do. do. less than 100 and more than 35 Rupees	Do. of 2 do.
To do. do. less than 35 and more than 10 Rupees	Do. of 1 do.

"The above batta to be paid only on marching days to Hoozoor servants above the rank of Duffadars, Peons, Deloyets," &c.

1224. It was believed, we observed, that the hire of a cooly did not anywhere exceed 3 annas for 12 miles; that where less might be usual, the actual rate only to be given, as determined by the Magistrate under Section 43, Regulation XI, 1816.

1225. If the standard hire proposed should meet the approbation of the Honourable the Governor in Council, we stated that we would issue such orders as might be necessary for giving it effect.

1226. Agreeably to the above recommendation, the Governor in Council sanctioned charges to the amount specified on account of travelling batta paid to Hoozoor servants while on circuit in Fusli 1233 by the Collectors of the undermentioned Districts, viz.

From the Secretary to Government, 17th, in Cons., 23rd March 1872.

	RS.	A.	P.
Ganjam	498	14	7
Vizagapatam...	1,390	13	1
Rajahmundry	1,353	11	0
Masulipatam...	47	10	0
Madras	156	8	4
Rupees	3,447	8	11

Minute dated 9th June 1826.

"The objects in view in the proposed change in the mode of packing treasure under remittance are that the Military guards escorting remittances should be reduced in numbers as much as possible and should not be detained "for a larger time than necessary; that the Officer Commanding the escort while affording efficient "protection against violence, should not be held answerable for the amount of a remittance nor "required to see it counted out either when packed or unpacked, but that this responsibility "should be left with the officer by whom the remittance is made and with his servants, and "that the treasure should be packed and conveyed in the manner least liable to fraud or accident.

"It is to be supposed that bullock loads of treasure tied up in gunnies must require more "watching and a stronger guard for the purpose than the same quantity of treasure would do "if regularly packed in strong boxes. The same end will be still further promoted if the boxes "admit of being carried on the common carts of the country. All detention of the Military Escorts "would be obviated if the Officers commanding them were exonerated from the unsuitable and "unavailing duty of seeing the treasure counted out. A great degree of security would arise "from the boxes when placed on cots or when unpacked at nights, being capable of being chained "together; and the same circumstance would contribute to admit of the strength of the guards "being reduced.

"These advantages are so material that they ought not to be relinquished unless there are "weighty objections to the proposed change in the mode of remitting treasure. The expense "of supplying boxes and of conveying them back from the General Treasury would probably "be much more than defrayed by the diminished expense on account of guards, and at any rate "could not be put in competition with the objects in view.

"The Governor in Council thinks it judicious to consult the Collectors as the Board of "Revenue have done, regarding the expediency of the change; and is moreover of opinion that "a fair trial of it should be made by sending from the General Treasury a sufficient supply "of boxes to Tanjore, Coimbatore, or any other district. The Accountant-General and Sub-"Treasurer will accordingly be instructed in communication with Lieutenant-Colonel Cadell "with whom the change originates, to take measures for that purpose. The first experiment "may lead to modification of the plan, to its general adoption or to its abandonment as having "failed.

"The suggestion of the Board of Revenue for employing tumbrels for the conveyance "of treasure has not been found to answer, owing to the small size of the cattle in the districts "and to the badness of the roads, but these obstacles would not occur in using country carts for "the proposed boxes, and when they do occur, the boxes admit of being carried by bullocks.

"It seems advisable to adopt the suggestion of the Board of Revenue, that escorts for "treasure should as much as possible be under the command of Native instead of European "Officers.

"Ordered that an extract of these Proceedings be transmitted to His Excellency the "Commander-in-Chief, to the Board of Revenue, to the Accountant-General, and to the "Sub-Treasurer."

From the Chief, Secy. to Govt., in Cons., 17th July 1826.

1239. With reference to the above letter annexing extract from the Minutes of the Honourable the Governor in Council, we received on the 11th July for our information the following copy of a letter which had been addressed to the Accountant-General.

To the Accountant-General, dated 11th July 1826.

"With reference to my letter of the 9th ultimo, I am directed to state that the Honour-"able the Governor in Council is satisfied both of the inefficacy of "the responsibility attached to Commanding Officers of Treasure Es-"corts for the contents of the packages in which remittances are

"made up, and also of the impropriety of detaining Military Officers in attendance upon Shroffs "for the purpose of seeing coins counted out. All that the Officer Commanding an escort can be "held answerable for is, like the Captain of a ship, that the packages in which (contents unknown) "are placed under his care shall be safely delivered in good order, the Collector making the "remittance and his servants must be answerable for the contents of the packages; you will be "pleased to explain this state of the responsibility on the subject to the several Officers by whom "remittances of treasure are made, informing them at the same time that the Military Officers "commanding escorts are exonerated from the duty of seeing the treasure either packed or un-"packed, and are only required to grant receipts for the number of packages placed under their "care "contents unknown." The escorts, therefore, are not to be required until the treasure "has been packed up and are to be dispensed with as soon as the packages have been duly deli-"vered and before their contents are counted out."

Vide para. 1234 of this Report.
Proceedings, in Cons., 24th July 1826.
Circular, 7th, in Dy. Cons., 10th August 1826.
From Government, 12th, in Cons., 15th August 1825, with Enclosure.
From the Accountant-General, 3rd, in Cons., 8th May 1826.
To Government, 11th, in Cons., 11th May 1826.
From do. 9th, in Cons., 12th June 1826.

1240. With reference to the intention expressed in the 2nd para. of our letter to Government, under date 11th May, we transmitted to the several Collectors copy of the correspondence noted in the margin, and requested that they would report their sentiments on the suggestions contained in Lieutenant-Colonel Cadell's memorandum.

Revenue Surveying School.

From the Chief Secretary to Government, in Cons., 17th August 1826.

1241. We received for our information and guidance the annexed extract from the Proceedings of the Honourable the Governor in Council, dated 14th July, on a letter from the Deputy Surveyor General.

"The Board are disposed to concur in the opinion of the Deputy Surveyor General that, under "the constitution of the Survey Department, the Revenue Surveying School ought to be placed "under his superintendence, and that there would be much benefit to the service in affording the "opportunity of selection for the Military or Revenue branch of it from a General Surveying "Establishment. The Governor in Council is also satisfied that the Surveyors in the Revenue branch "of the service ought to receive higher allowance than those in the Military branch. A reference "on these points will be made to the Board of Revenue."

To the Chief Secretary to Government, 17th, in Cons., 17th August 1827.

1242. With reference to which we submitted to the Honourable the Governor in Council the following observations on the proposition for placing the Revenue Surveying School under the superintendence of the Deputy Surveyor General, and on the relative claims of the Surveyors in the Revenue and Military Departments to allowances and other advantages.

1243. If the duties to be performed, we observed, by both classes of servants were the same, or of a similar description, there would perhaps be no serious objection to the transfer of the Revenue School to the Office of the Deputy Surveyor General, though even on this supposition, under the present constitution of the Inspector-General's Office, the measure would be attended with considerable inconvenience.

1244. But we apprehended, we said, that the duties of the two departments were widely different, those of a Military Surveyor being, as we believed, limited to surveying, levelling and drawing, and his education regulated accordingly; whereas a Revenue Surveyor, on the contrary, had a variety of offices to fulfil, among which surveying held a very subordinate place; that he was employed occasionally, though very rarely, in making surveys; that his time was chiefly spent in inspecting tanks and other works of irrigation, drawing up estimates for their repair and improvement, superintending the erection of important and expensive works, such as sluices,

1227. The Governor in Council concurred with us in thinking it advisable to define the allowances to be paid in future upon such occasions. But the scale which we had proposed was considered too low, especially with regard to their highest classes of servants, if by "marching days," we meant those days only in which march was actually performed. A Sheristadar usually travelled, it was stated, in some sort of palankeen; that he could not discharge his bearers on every occasion when a halt was made, and that it, therefore, seemed reasonable that the travelling batta allowed him should be equal to the hire of a set of bearers for the whole period of the circuit, unless a stay for some weeks was made in the course of it at any station. The Governor in Council it was stated would be happy to receive from us a further communication on the subject, after we had given our consideration to these remarks.

1228. Referring to the observations contained in the 3rd para. of the letter abovementioned that the scale proposed "was considered too low, especially with regard to the highest classes of servants", and that as a "Sheristadar usually travelled in some sort of palankeen," it "seemed "reasonable that the travelling batta allowed him should be equal to the hire of a set of bearers for "the whole period of the circuit," we observed that we did not deem it necessary to make any extra allowance on this account; because we believed it to be customary for Sheristadars and other principal servants always to entertain a set of bearers, or some kind of conveyance, whether on circuit, or at the Hoozoor; and that the batta proposed by us was to cover the extra charge of an additional member when travelling, for the carriage of baggage, &c., we would submit however, we said, in modification of the scale originally proposed, that, instead of limiting the grant of batta to marching days only, the allowances before proposed be granted for the whole period the Cutcherry was on circuit except when a halt of more than 10 days was made, in which case we thought that the allowance on account of batta should cease for the period intervening between the 10th day and the setting out again of the Cutcherry, we were of opinion, we said, that this rule would be very liberal, and would provide amply for every extra expense of all classes of servants when on circuit.

Vide para. 1227 of this Report.
To the Chief Secretary to Government, 3rd, in Cons., 3rd April 1826.

From the Secretary to Government, dated 14th, in Cons., 20th April 1826.

1229. Agreeably to our recommendation, the Honourable the Governor in Council established the following rates for the payment of daily batta to the servants of Collectors' Cutcherries when on circuit.

To servants whose pay amounts to or exceeds 200 Rupees.	The hire of 8 coolies to be granted as batta.	
To ditto whose pay is less than 200 and more than 100 Rupees.	Ditto of 4	do.
To ditto ditto less than 100 and more than 35 Rupees.	Ditto of 2	do.
To ditto ditto less than 35 and more than 10 Rupees.	Ditto of 1	do.

1230. It was stated that the above allowances were to be paid only to Hoozoor servants above the rank of Deloyets, Peons, or Duffadars, that they would be paid for the whole period the Cutcherry was on circuit, except when a halt of more than ten days was made upon such occasion they would cease after the tenth day until the setting out again of the Cutcherry.

1231. The foregoing rates as established by Government were communicated to all Collectors on the 1st May with the necessary instructions on the subject.

In Dy. Cons., 4th May 1826.

RELATIVE TO THE PROPOSED CHANGE IN THE MODE OF PACKING AND REMITTING TREASURE.

1232. On the 12th August 1825 we received from Government copy of a memorandum prepared by the Assistant Adjutant General of the Army with the view of diminishing the Military guards required for escorting remittances of treasure, with the pattern box therein referred to, and were informed that besides the immediate object in Lieutenant-Colonel Cadell's view, other advantages would attend the proposed change of system, if it be not liable to any serious objection. We accordingly desired to take it into our consideration, and, after consulting with those who might be most competent to judge on the subject, to submit our general opinion to Government, together with any detailed suggestions which might appear to us calculated to prove useful.

From the Chief Secretary to Government, in Cons., 15th August 1825.
Vide Enclosure of the letter from Government, in Cons., 15th August 1825.

1233. The Government observed that it was proposed afterwards to consult the Accountant-General with regard to the number of boxes required and the stations where they should be distributed; and that if we deemed it advisable, we were to communicate with that officer concerning the present reference.

1234. In reply to the above we stated that before submitting our sentiments to Government, we were desirous, as suggested in the concluding para. of their letter, of receiving the opinion of the Accountant-General on Colonel Cadell's proposition, and that a communication was accordingly made to him to that effect. That Officer in his reply we observed offered many objections to the adoption of the plan, some of which appeared to us well grounded, and consequently we considered it expedient we said before submitting our final report, to make a reference to the Collectors with the view of ascertaining how far the proposed arrangement might be opposed by local circumstances. We added that, on receipt of the replies of the Collectors, we should lose no time in submitting to Government our sentiments upon the subject, that meanwhile we begged to forward the correspondence which had passed with the Accountant-General for the information of the Honourable the Governor in Council.

To the Chief Secy. to Govt., 11th, in Cons., 11th May 1826.
To the Accountant-General, 29th, in Cons., 29th August 1825.
To do. 13th, in Cons., 13th April 1826.
From do. 3rd, in Cons., 8th May 1826.

1235. We remarked that it was our belief that the nomination of Native Commissioned Officers to the command of escorts for treasure, as suggested by Lieutenant-Colonel Cadell, would be generally acceptable and would greatly facilitate its receipt and delivery on which principally was delay complained of.

1236. We apprehended we said that the plan for conveying the treasure suggested by Colonel Cadell might be found open to material objections; but that the object in view might, meantime, be forwarded, by directing the Military Authorities to place at the disposal of Collectors any spare tumbrels not immediately required in the Military Department which might be most advantageously used in the conveyance of treasure, and in causing the Accountant-General to direct Collectors in all practicable cases to use tumbrels and carts in preference to bullocks with a view of reducing the guard.

1237. Until a final report was submitted we said that we could not recommend that the Officer Commanding the escort should be relieved from his present responsibility of receiving and delivering the coin.

From the Chief Secy. to Govt., 9th, in Cons., 12th June 1826.

1238. In reply to the foregoing letter we received for our information and guidance the annexed Extract from the Minutes of the Honourable the Governor in Council under date 9th June.

"The objects in view in the proposed change in the mode of packing treasure under remit-"tance are that the Military guards escorting remittances should be "reduced in numbers as much as possible and should not be detained "for a larger time than necessary; that the Officer Commanding the escort while affording efficient "protection against violence, should not be held answerable for the amount of a remittance nor "required to see it counted out either when packed or unpacked, but that this responsibility "should be left with the officer by whom the remittance is made and with his servants, and "that the treasure should be packed and conveyed in the manner least liable to fraud or accident.

Minute dated 9th June 1826.

"It is to be supposed that bullock loads of treasure tied up in gunnies must require more "watching and a stronger guard for the purpose than the same quantity of treasure would do "if regularly packed in strong boxes. The same end will be still further promoted if the boxes "admit of being carried on the common carts of the country. All detention of the Military Escorts "would be obviated if the Officers commanding them were exonerated from the unsuitable and "unavailing duty of seeing the treasure counted out. A great degree of security would arise "from the boxes when placed on cots or when unpacked at nights, being capable of being chained "together; and the same circumstance would contribute to admit of the strength of the guards "being reduced.

"These advantages are so material that they ought not to be relinquished unless there are "weighty objections to the proposed change in the mode of remitting treasure. The expense "of supplying boxes and of conveying them back from the General Treasury would probably "be much more than defrayed by the diminished expense on account of guards, and at any rate "could not be put in competition with the objects in view.

"The Governor in Council thinks it judicious to consult the Collectors as the Board of "Revenue have done, regarding the expediency of the change; and is moreover of opinion that "a fair trial of it should be made by sending from the General Treasury a sufficient supply "of boxes to Tanjore, Coimbatore, or any other district. The Accountant-General and Sub-"Treasurer will accordingly be instructed in communication with Lieutenant-Colonel Cadell "with whom the change originates, to take measures for that purpose. The first experiment "may lead to modification of the plan, to its general adoption or to its abandonment as having "failed.

"The suggestion of the Board of Revenue for employing tumbrels for the conveyance "of treasure has not been found to answer, owing to the small size of the cattle in the districts "and to the badness of the roads; but these obstacles would not occur in using country carts for "the proposed boxes, and when they do occur, the boxes admit of being carried by bullocks.

"It seems advisable to adopt the suggestion of the Board of Revenue, that escorts for "treasure should as much as possible be under the command of Native instead of European "Officers.

"Ordered that an extract of these Proceedings be transmitted to His Excellency the "Commander-in-Chief, to the Board of Revenue, to the Accountant-General, and to the "Sub-Treasurer."

1239. With reference to the above letter annexing extract from the Minutes of the Honourable the Governor in Council, we received on the 11th July for our information the following copy of a letter which had been addressed to the Accountant-General.

From the Chief, Secy. to Govt., in Cons., 17th July 1826.

"With reference to my letter of the 9th ultimo, I am directed to state that the Honour-"able the Governor in Council is satisfied both of the inefficacy of "the responsibility attached to Commanding Officers of Treasure Es-"corts for the contents of the packages in which remittances are

To the Accountant-General, dated 11th July 1826.

"made up, and also of the impropriety of detaining Military Officers in attendance upon Shroffs "for the purpose of seeing coins counted out. All that the Officer Commanding an escort can be "held answerable for is, like the Captain of a ship, that the packages in which (contents unknown) "are placed under his care shall be safely delivered in good order, the Collector making the "remittance and his servants must be answerable for the contents of the packages; you will be "pleased to explain this state of the responsibility on the subject to the several Officers by whom "remittances of treasure are made, informing them at the same time that the Military Officers "commanding escorts are exonerated from the duty of seeing the treasure either packed or un-"packed, and are only required to grant receipts for the number of packages placed under their "care "contents unknown." The escorts, therefore, are not to be required until the treasure "has been packed up and are to be dispensed with as soon as the packages have been duly deli-"vered and before their contents are counted out."

1240. With reference to the intention expressed in the 2nd para. of our letter to Government, under date 11th May, we transmitted to the several Collectors copy of the correspondence noted in the margin, and requested that they would report their sentiments on the suggestions contained in Lieutenant-Colonel Cadell's memorandum.

Vide para. 1234 of this Report.
Proceedings, in Cons., 24th July 1826.
Circular, 7th, in Dy. Cons., 10th August 1826.
From Government, 12th, in Cons., 15th August 1825, with Enclosure.
From the Accountant-General, 3rd, in Cons., 8th May 1826.
To Government, 11th, in Cons., 11th May 1826.
From do. 9th, in Cons., 12th June 1826.

Revenue Surveying School.

1241. We received for our information and guidance the annexed extract from the Proceedings of the Honourable the Governor in Council, dated 14th July, on a letter from the Deputy Surveyor General.

From the Chief Secretary to Government, in Cons., 17th August 1826.

"The Board are disposed to concur in the opinion of the Deputy Surveyor General that, under "the constitution of the Survey Department, the Revenue Surveying School ought to be placed "under his superintendence, and that there would be much benefit to the service in affording the "opportunity of selection for the Military or Revenue branch of it from a General Surveying "Establishment. The Governor in Council is also satisfied that the Surveyors in the Revenue branch "of the service ought to receive higher allowance than those in the Military branch. A reference "on these points will be made to the Board of Revenue."

1242. With reference to which we submitted to the Honourable the Governor in Council the following observations on the proposition for placing the Revenue Surveying School under the superintendence of the Deputy Surveyor General, and on the relative claims of the Surveyors in the Revenue and Military Departments to allowances and other advantages.

To the Chief Secretary to Government, 17th, in Cons., 17th August 1827.

1243. If the duties to be performed, we observed, by both classes of servants were the same, or of a similar description, there would perhaps be no serious objection to the transfer of the Revenue School to the Office of the Deputy Surveyor General, though even on this supposition, under the present constitution of the Inspector-General's Office, the measure would be attended with considerable inconvenience.

1244. But we apprehended, we said, that the duties of the two departments were widely different, those of a Military Surveyor being, as we believed, limited to surveying, levelling and drawing, and his education regulated accordingly; whereas a Revenue Surveyor, on the contrary, had a variety of offices to fulfil, among which surveying held a very subordinate place; that he was employed occasionally, though very rarely, in making surveys; that his time was chiefly spent in inspecting tanks and other works of irrigation, drawing up estimates for their repair and improvement, superintending the erection of important and expensive works, such as sluices, anicuts, and calingulabs, regulating the prices of working the different districts and checking the expenditure, that in short, in performing exactly the same duties, though in a subordinate degree which the Civil Engineers had to discharge; that he acted as an Assistant to the Civil Engineer; and that his duties had the same analogy to those of the corresponding class of servants in the Surveyor General's Department which the office of the Civil Engineer bore to that of the Military Surveyor; that though the denomination was the same, the duties were essentially different.

1245. We stated our belief that for the performance of these duties, a course of instruction very different, from what was or could be taught in the Deputy Surveyer General's Department was requisite, for even admitting the necessary qualifications for the purpose to exist in that office, the means must always be wanting, which are at the command of the Inspector-General for instructing the apprentices in the practical as well as theoretical parts of their profession.

1246. We remarked that the repair of the tanks in the Madras Collectorate and the nearest Taluqs of the Chingleput District, was vested in the Inspector General under our superintendence in order that the apprentices might acquire a competent knowledge of their duties, before being employed in the Provinces, and that in the Public Works at the Presidency constant facilities offered for teaching them the practical part of building.

1247. During the period that the apprentices remained at Madras, which seldom exceeded three or four years, they assisted, we said, in carrying on the regular duties of the office, the establishment of which was in consequence ordered as vacancies occurred among the present servants, that the apprentices thus became intimately acquainted with the duties which they had themselves afterwards to perform; that the examination of estimates, copying of plans and diaries in which they were often employed and which were constantly under their view rendered these subjects easy and familiar, and afforded advantages which could not probably be obtained in any other Office.

1248. We added that as soon as an apprentice is sufficiently advanced in his education to be useful in the districts, which is generally within one, two, or three years after his admission into the school, he is attached to a Civil Engineer, and is employed under either his personal superintendence or that of an experienced Surveyor in the discharge of the usual duties of the department for one or two years, after which he is recalled to the Presidency, that the extent of his acquirements may be ascertained, and any deficiencies supplied before being considered fully qualified for field duties.

1249. From the above explanation we trusted that it would appear to the Honourable the Governor in Council that no advantage whatever would result from placing the Revenue Surveying School under the superintendence of the Deputy Surveyor General, but that, on the contrary, the measure would greatly impair the efficiency of the establishment, and render the services of the Surveyors much less useful than they are calculated to be under the existing system. We stated that a Surveyor from the Military School would, for a considerable time, be comparatively of little use in the Tank Department, and would have to pass through a second course of education before his services would be beneficial.

1250. With regard to allowance we begged to observe that where the requisite qualifications are more numerous, as well as of a higher order, and the duties at least equally arduous, it might be expected that some advantages would be found to exist; but that we were not satisfied that this was the case, as the regulations proposed by the Deputy Surveyor General would have the effect of placing the Military Surveyors in several respects on a superior footing to those in the Revenue Department.

1251. In the Comparative Statement which accompanied the Deputy Surveyor General's letter, a trifling reduction was exhibited in the allowances of the several classes, but this, as will appear hereafter, we observed, is compensated by other advantages, and to make the comparison complete, the periods of service, after which Surveyors become eligible for promotion into higher classes, ought also, we considered, to be given.

1252. We remarked that by the 8th para. of the regulations of the Deputy Surveyor General, a Sub-Assistant Surveyor after having served four years in the 3rd class was eligible for promotion to the 2nd class, that is, from 60 to 100 Rupees salary per mensem; that in the Revenue Department, a Surveyor could not draw the same salary till he had served six years, that in like manner a Military Surveyor, after four years' service in the 2nd class, or eight years after the expiration of his apprenticeship, became eligible for promotion to the 1st class, and received a salary of 145 Rupees a month; that in the Revenue Department a Surveyor must serve 15 years before he could be promoted to the 1st class, and then drew a salary of only 140 Rupees.

	RS.	A.	P.
The pay of a Surveyor in the Surveyor General's Department for the first 15 years, is as follows :—			
4 years in the 3rd class at 720 Rupees a year	2,880	0	0
4 years in the 2nd class at 1,200 Rupees a year	4,800	0	0
7 years in the first class at 1,740 Rupees a year	12,180	0	0
Total pay for 15 years ...	19,860	0	0
In the Revenue Department.			
6 years at 65 Rupees a month is 780 Rupees a year	4,680	0	0
9 years at 100 Rupees a month or 1,200 Rupees a year	10,800	0	0
Total pay of 15 years ...	15,480	0	0
Difference Rupees ...	4,380	0	0
	19,860	0	0

After 15 years' service the pay is 5 Rupees a month less in the Revenue than in the Surveyor General's Department.

1253. That agreeably to the 12th para. Military Surveyors, during the suspension, of field operations lost only the batta of their Lascars, that is about 8 Rupees a month; that in the Revenue Department the whole of their field allowances (Rs. 86-10-11) ceased; that whenever the Surveyors were not employed on field duties and actually living in tents, which would generally be the case for three or four months during the year, it constituted a material reduction in the allowances of the Revenue Surveyors.

	RS.	A.	P.
The field allowances of a Surveyor in the Surveyor General's Department in the 3rd class are Rs. 69-2-11 per month or a year ...	830	3	0
Deduct batta of Lascar's pay of 3 months	23	12	9
Allowances for one year	806	6	3
In the 2nd and 1st classes the allowances are Rs. 79-10-11 per month or a year...	956	3	0
Deduct batta of Lascars as above for 3 months	23	12	9
Allowances for one year	932	6	3
In the Revenue Department the field allowances for all the classes are Rs. 86-10-11 per month, or a year	1,040	3	0
Deduct allowances pay for 3 months	260	0	9
Allowances for one year	780	2	3

1254. The number of Surveyors in the Military branch is limited we said to four in the 1st class, and an equal number in the second class; that the operation of this rule would depend entirely on the number of Surveyors which might be entertained in the department; that if the number be great, it would in some measure retard the promotion, if small, it would have little or no effect.

1255. In the Revenue Department we observed that the number was not limited in any of the classes, but that promotion was not a matter of right, and was granted on the recommendation of the Revenue Board to those only whose conduct and services might be thought deserving of it.

1256. There is an important distinction between the duties of the two classes of servants not yet noticed, which ought, it was our opinion to have some weight in determining the scale of their respective allowances. The Revenue Surveyor we stated was brought into constant contact with that branch of the Collector's Department which is entrusted with the disbursement of money on account of Public Works, &c., that it was his office to assist the Collector's servants in performing the works, and at the same time to check and control the expenditure; that he was employed on these duties frequently at a distance from the Civil Engineer, and beyond the sphere of his personal control; that in such situations it might be expected that temptations not unfrequently offer for collusion with the district servants in embezzling the public money, the danger of which it was supposed would be best guarded against by liberal allowances.

1257. The Military Surveyors on the contrary we expressed our belief were confined to surveying and were usually employed in parties of three or four under the immediate direction of an European Officer.

1258. Viewing the nature and extent of the duties to be performed by the Revenue Surveyors, and the importance of the trust which frequently devolved on them, and taking into consideration the material reductions caused by the regulations lately sanctioned for the Tank Department, in the advantages formerly enjoyed by this useful class of servants, which operated in a two-fold manner, by diminishing their salaries, and at the same time prolonging the periods of service, we observed that we did not feel ourselves justified in recommending any further reductions, and that we trusted that the Honourable the Governor in Council would concur in the opinion which we entertained that the allowances though liberal, were not greater than the good of the service and the efficiency of the department required.

1259. In reply to the above the Honourable the Governor in Council was pleased to state that, under the explanations we had afforded, he was satisfied that the superintendence of the Revenue Surveying School could not be transferred with advantage to the Deputy Surveyor General; and that the question, regarding the allowances of the Surveyors may, requiring further modification, would be considered at some future period.

From the Chief Secretary to Govt., dated 22nd, in Cons., 25th September 1826.

1260. Copy of the above correspondence was communicated to the Inspector-General of Civil Estimates on the 25th September.

CULTIVATION OF THE EJOO TREE.

1261. In a letter from the Acting Secretary to Government, under date the 25th November 1825, we were informed that it was the desire of the Honourable the Governor in Council that we would take into consideration the expediency and best mode of encouraging the cultivation of the Ejoo plant, and report our sentiments to Government.

From Acting Secy. to Govt., in Cons., 1st December 1825.

1262. At the same time we were directed to instruct the Principal Collector in Malabar as soon as a supply of Ejoo could be collected sufficient to make a moderate quantity of cordage, to transmit it in some safe mode to the address of the Commercial Superintendent at Fort St. George.

1263. It was observed that it was desirable that enquiry should be made respecting the produce of the Ejoo seeds sent in 1812 to the Collectors of Tinnevelly, Nellore, and Vizagapatam.

1264. In our reply under date the 20th February last, we stated that we had called upon the different Collectors, to whose districts the Ejoo seeds had been formerly furnished, to report the success with which the experiment had been attended; we submitted the replies of the Collectors noted in the margin for the information of the Honourable the Governor in Council.

To the Chief Secretary to Government, in Cons., 20th February 1826.
From the Collector of Vizagapatam, 16th, in Cons., 23rd January „
From „ Nellore, „ in Cons., 23rd „ „
From „ Tinnevelly, 15th, Decr., in Cons., 2nd „ „
From „ Malabar, 13th, in Cons., 2nd „ „

1265. It appeared, we observed, that in Nellore the seed had been distributed to ten different villages, but that with the exception of three villages, *viz.*, Indoocorpet where there were two trees; Saboor where there were also two trees; and Cota where there was one tree, it had entirely failed.

1266. We remarked that the five trees which had been reared were represented to be from 15 to 16 feet high in the stem and growing luxuriantly; that Mr. Orr, the Head Assistant Collector in charge, had transmitted a package of the hairy substance growing from these trees which appeared to be of good quality.

1267. That the trees had yielded seed this year which would be preserved and disseminated in the places where it was most likely to thrive.

1268. That the Collector of Vizagapatam had distributed the Ejoo seeds supplied to him between three opulent natives who had undertaken to plant it. That with one it had failed entirely, that another had succeeded in rearing and keeping alive four plants for the period of four years, when they also died, and that the third person had three trees living in the village of Sattaveram, in the Godecherla Estate; but that they had not then blossomed, and that Mr. Bayard appeared doubtful whether they would.

1269. That in Malabar two trees only were represented to have been reared from the seed sent there in 1812; that one of them was stated to be in bearing, and that the seed would be preserved; that it did not, however, appear from the Principal Collector's letter whether either of them had yielded any of the hairy substance, though it was to be collected from his letter that the plant would flourish there if properly attended to.

1270. That the Collector of Tinnevelly reported that there was no information on record, of the manner in which the seed sent to that district had been disposed of, but added "that in a " private garden here are two palms of foreign origin which correspond so well with the des-" cription given in Crawford's Indian Archipelago that I feel convinced of there being the Ejoo;" it was possible we observed that those palms might be the produce of the same seed which had been sent to the Collector in 1812. Mr. Munro we stated had transmitted specimens of the produce of those trees together with some of the hairy substance, both of which had been submitted by us for the opinion of Dr. Shuter, who stated in reply "that the specimens forwarded by " Mr. Munro are the produce of the Borassers Gomate or Ejoo of the Malays," and that " it grows in abundance at Courtalum, in Manya Pillay's garden and at Calcutta."

1271. We observed that the specimen of the fruit sent by Mr. Munro had decayed, but that the hairy substance corresponded with that received from Nellore.

1272. That from the foregoing it appeared that there was little prospect of procuring any considerable supply of the Ejoo from the trees reared from the seed sent to the Collectors in 1812.

1273. That no opportunity having been afforded us of judging of the comparative excellence of the Ejoo produced in this part of India over the common Coir, we were unable to offer any opinion as to the expediency of cultivating the plant, but that from the result of the experiment before made, there seemed reason to believe that the tree would, with proper attention, thrive either in the Nellore District, Malabar, and Tinnevelly.

1274. That in the event of the Government coming to a resolution to continue the cultivation, it might be advisable to send to the eastward for a fresh supply of the seed, and that should it be considered of sufficient importance, we agreed with Mr. Vaughan in opinion that some pecuniary reward might be held out to persons giving in the produce thereof to the Collectors. That in the meantime orders could be sent to the respective Collectors to collect the seed of the trees which were productive in their several districts, and to sow it on the banks of the tanks or in moist low soils in the vicinity of tanks or rivers most favourable to the plant.

1275. On the 23rd June the subjoined copy of a letter from the Commercial Superintendent dated the 10th June 1826 was transmitted to us, and we were directed to issue the necessary instructions for extending the cultivation of the Ejoo tree.

From the Secretary to Government, in Cons., 26th June 1826.

"I have the honour to acknowledge the receipt of Mr. Acting Secretary Chamier's letter of "the 26th ultimo, and to submit for the information of the Honourable the Governor in Council the accompanying copy of a letter "from the Master Attendant with its enclosure, containing a "report on the comparative strength of Ejoo Cordage, with Europe and Coir Cordage. In "strength the Ejoo has been found to be much inferior to Europe hemp, but it seems "to maintain a decided superiority over the Coir, having, as the Master Attendant reports, borne a "'doubly increased strain.' The memorandum respecting the Ejoo received from the Resident "at Fort Marlbro under date 25th June 1812 contains the following passage:—'Cables of this "kind possess not only every necessary degree of elasticity, but are found to resist the destructive "effects both of salt and fresh water for any length of time which gives them a decided superiority "over those prepared from the husk of the cocoanut, as these are well known to decay very soon "in fresh water.'

From the Commercial Superintendent, 10th June 1826.

"The foregoing particulars seem to establish superior properties in the Ejoo both as regards "strength and durability, and as the memorandum from which the above quotation is made, represents the Ejoo to be a hardy plant and to thrive in every variety of soil, I would beg "leave to submit that the subject of extending the cultivation of the Ejoo tree in the districts of "this Presidency with a view of supplying the vessels of the country with a better material for "cordage than coir, appears to be deserving of further consideration."

3rd, in Cons., 3rd August 1826.

1276. Copy of the above correspondence was transmitted to the Collectors of Nellore, Vizagapatam, Malabar, and Tinnevelly, respectively.

Relative to a Circular Letter addressed to the Collectors in the Provinces containing instructions for their guidance in administering the Provisions of Regulation IX of 1822.

To the Chief Secretary, in Cons., 22nd May 1826.
In Cons., 13th April 1826.

1277. On the 22nd May we submitted for the consideration of the Honourable the Governor in Council a circular letter under date the 13th April last addressed to the Collectors in the Provinces containing instructions for their guidance in administering the provisions of Regulation IX of 1822.

Vide para. 658 of this Report.

1278. We stated that with reference to the various irregularities which had come before the Board, particularly to the case of the late Head Sheristadar in Tinnevelly, then before the Government, we had deemed it proper to press upon the Collectors that they exercised judicial functions under this regulation, and in the 2nd para. of our Circular Orders, we directed that in the trial of persons accused of offences under Regulation IX of 1822, the charges and the plea of the accused should be recorded in the first instance, and that the witness should invariably, in every case, be examined in the presence of the accused. That this part of our instructions we proposed to modify by leaving it to the discretion of Collectors, in cases requiring the same, to take evidence without the knowledge of the accused, in proof of charges preferred against their native servants and other persons liable to summary trial under the regulation in question requiring the Collectors. however, in every case of this kind, eventually to submit the evidence taken, in the manner above described, together with written charges founded thereon to the party accused, and after receiving his answer thereto, afford him an opportunity of rebutting the charges by counter-evidence, and of cross-examining the witnesses against him on their previous depositions.

4th, in Cons., 8th May 1826.

1279. This modification of our former orders we observed had been suggested by the letter noted in the margin from the Principal Collector of Nellore, and its enclosure from his Head Assistant, whence it appeared that, if no deviation were allowed, under any circumstances, from the course of proceeding laid down

in our Circular Orders in question, the ends of justice and the object of this regulation in particular, might in some instances be defeated.

1280. Subject to the above modification, we proposed that the rules laid down in our Circular letter of the 13th April last, should continue in force. But as the matter was connected with appeals to the Honourable the Governor in Council of which we were only the channel of communication, we, on further consideration, deemed it proper to lay the whole before the Government, in order that, if the course which we proposed should be pursued were open to any objection, it might be corrected.

From the Secretary to Govt., in Cons., 12th June 1826.

1281. In reply we were informed by a letter from the Secretary to Government under date the 2nd June that the Honourable the Governor in Council approved generally of those instructions, but considered it necessary that we should modify them, as we proposed so far as to leave the Collectors at liberty to take evidence without the knowledge of the accused or suspected persons, when that mode of proceeding might be advisable; and also that it should be distinctly explained to Collectors that our instructions had reference exclusively to investigations instituted in virtue of Regulation IX of 1822, and none whatever to any investigation which it would have been competent to them to institute, although that regulation had never been enacted.

In Cons., 19th June 1826.

1282. Copy of the foregoing correspondence was circulated to the Collectors on the 19th June with the necessary instructions on the subject.

Relative to certain Jaghire Cowles.

To the Chief Secretary to Government, in Cons., 2nd January 1826.
Vide Enclosures, in Cons., 2nd January 1826.

1283. With reference to para. 1366 of our General Report, under date the 3rd January 1825, relative to a draft of a Cowle for Jaghires granted by Government in reward of public service, we submitted on the 2nd January 1826 for the approbation of the Honourable the Governor in Council two Cowles, the one in favour of Cavily Vencatalatchmia, the other in favour of the heirs of the late B. Ramasawmy Naick.

1284. We observed that some slight alteration in the former of the Cowle had become necessary in each of those cases in the first because the sanction of the Honourable Court of Directors having been received to the grant, the clauses reserving their right of disallowing it were unnecessary, and in the latter because the first grantee died before the execution of the instrument of investiture. If the alterations made in these Cowles are approved, we said that we would not delay to submit the Cowles prepared for all the other Shrotriamdars, introducing similar modifications where the like circumstances require their insertion.

From the Secretary to Government, in Cons., 2nd March 1826.
Vide Enclosures, in Cons., 2nd March 1826.

1285. On the 7th February the Secretary to Government transmitted to us Cowles for the two Jaghires mentioned in the foregoing letter and we were instructed to observe that the drafts which we had furnished had with a few alterations been adopted.

To the Chief Secretary to Government, in Cons., 30th March 1826.
Vide Enclosures, in Cons., 30th March 1826.
Letter from Government, 7th February, in Cons., 2nd March 1826.

1286. With reference to our letter of the 2nd January last above noticed, we submitted on the 30th March last for the approbation of the Honourable the Governor in Council nine drafts of Cowles as per annexed list, revised agreeably to the forms which had recently been approved in the cases of C. Vencatalatchmia and of the heirs of B. Ramasawmy Naick, with the necessary modifications, *List of Cowles.*

Names of the District.	Persons in whose names the Cowles are prepared.	The terms of the Cowles, whether for two or three lives.	Whether sanctioned by the Honourable Court of Directors or not.	
Chingleput ...	The next heir to the late Talamboor Vencatachala Moodely.	For 3 lives.	Sanctioned, under date 12th December 1821...	Para. 134.
Do.	The original grantee E. Mootiah Moodely.	For 3 lives.	Sanctioned, under date 10th September 1823...	Para. 88.
	Ditto Noor Saheb Soobadar ...	For 3 lives.	Not yet sanctioned.	
Sn. Dn. of Arcot ...	Ram Row ...	For 2 lives.	Sanctioned, under date 10th September 1823...	Para. 88.
Salem ...	Ditto Mahomed Moosa ...	For 3 lives.	Sanctioned, under date 18th August 1824 ...	Para. 84.
Do. ...	Ditto Nunjeppiah ...	For 3 lives.	Sanctioned, under date 10th September 1823...	Para. 88.
Nn. Dn. of Arcot ...	Ditto Syed Hoossain ...	For 3 lives.	Not yet sanctioned.	
	Ditto Rungiah Naick ...	For 3 lives.	Not yet sanctioned.	
	Ditto Sawmy Naick ...	For 3 lives.	Original grant for 2 lives, sanctioned, under date 2nd January 1822. Extended grant for 3 lives, not yet sanctioned ...	Para. 116.

RELATIVE TO IRRECOVERABLE BALANCES.

1287. On the 25th August 1825 we laid before the Honourable the Governor in Council the letter noted in the margin from the Principal Collector of Coimbatore, submitting copy of a correspondence with the Accountant-General relative to an outstanding balance of Tuccavy appearing in the public books against his district.

To the Chief Secy. to Govt., in Cons, 25th August 1825. 23rd, in Cons., 31st March 1825.

1288. We remarked that the Accountant-General having requested that the Principal Collector would state why a balance amounting to Pagodas 3,465-7-67 outstanding on the public books on account of advances made for cultivation and repairs in the Southern Division of Baramahal had not been adjusted, and whether there was any prospect of it, or of any part thereof being realized, Mr. Sullivan had replied that all the records had been searched for information on the subject, the result of which was that there was found to be a balance outstanding on the 30th April 1801 of S. P. 195-11-55 against the Northern Division of Coimbatore, which then formed a part of the Southern Division of Baramahal. This balance, we said, appeared to have been occasioned by an alteration at that time made in the rates of the collection exchange.

1289. The remaining portion of the sum 3,269-41-12 Mr. Sullivan, we said added, was probably due by the Salem Collectorate, a part of which was then united with a division of Coimbatore.

1290. On this subject, we stated a reference was made to the Collector of Salem, from whose reply and its enclosures it appeared that the same account-current as that sent to Coimbatore had been received by his predecessor from the Accountant-General's Office, and that the entries made therein of advances for cultivation and repairs did not correspond with the records of the Collector's Office.

From the Collector, 9th, in Cons., 25th July 1825.

1291. The Accountant-General having, we said, with reference to Mr. Sullivan's last communication, requested that an explanation might be made to our Board of the circumstances connected with the loss alluded to, Mr. Sullivan had submitted the statement of the case we had detailed.

1292. We observed that the alteration in the coins composing the balance in question was noticed in the Board's letter to Government, under date the 27th March 1801, with which was submitted a communication from Major Macleod stating the rates at which he had fixed the exchange of certain current coins. Under these circumstances, we solicited sanction for writing off the balance of Pagodas 195-11-55, or Rupees 683-6-6 appearing to have been outstanding against the Northern Division of Coimbatore on the 30th April 1801, and to be still unadjusted in the public accounts.

In Dy. Cons., 30th March 1801, para. 13.

1293. On the 30th of the same month, the Honourable the Governor in Council granted authority for writing off the balance of Pagodas 195-11-55, or Rupees 683-6-6 above referred to.

From the Secy. to Govt., in Cons., 5th Septr. 1825.

1294. With reference to the above correspondence, we laid before the Honourable the Governor in Council a letter from the Accountant-General, under date 24th October, relative to a balance on account of advances for cultivation and repairs in the Southern Division of the Baramahal outstanding in the public books since 1802.

To the Chief Secretary to Government, 13th, in Cons., 13th November 1826. In Cons., 30th October 1826.

Government actually expended for the purchase of the Salt from the Manufacturers. The Government on the Coast, we remarked, have never professed to do more than to deliver Salt to the exporters, by the same measure of capacity and nearly at the same prices at which they themselves purchase it at the pans.

1308. Indeed sale by the measure of capacity, we said had been the invariable practice on the Coast whether Salt was disposed of for export by sea, or for inland sale; and that therefore the innovation suggested by the Bengal Government of weighing Salt intended for export by sea would be attended with this inconvenience that the rule for its receipt from the manufacturers would be different from that for its delivery, and that the mode of delivery would further differ according as the article might be for Home or Foreign consumption. Unless, therefore, the whole of the existing arrangements for the purchase and sale of Salt at the Coast-pans were changed, we said, for which we saw no adequate necessity, the arrangement would be highly objectionable, as the difference of measurement between capacity and weight would produce either surplus or wastage, which the servants on the Coast would render the cloak for frauds, that it would be difficult to control.

1309. Independently, however, of the interest of the Madras Government in this matter, we apprehended that the exporters would themselves object to the adoption of the system of delivering Salt to them by weight instead of by the present measure of capacity because the use of the latter was much more expeditious for shipment than that of the former, and the delay of the shipping which would be occasioned by the operation of weighing all the Salt, as pointed out by the Collector in Nellore, would be felt as much more serious evil, from the detention of the vessels than the wastage in question, hitherto covered partly by the measure of capacity, partly by the permit price.

1310. We were indeed inclined to think that if the exporters have suffered from the existing arrangements on the Coast, it would have been to this Government that they would have addressed themselves. On the contrary we observed the complaint was made in Bengal, and not apparently by the exporters hence but by the Merchants there to whom Salt was consigned by only some of the exporters hence, or rather by the Board of Customs against these Merchants on the ground that they did not satisfactorily account for deficiencies. We stated that we did not know what precautions might be taken in Bengal to prevent deception or short weight to the Merchants, and the illicit sale of pretended deficiencies by the native servants who received the Salt at the Gollahs, as appeared to have been apprehended by the Board of Customs, Calcutta, nor were we aware of what precautions were taken at Calcutta to prevent smuggling Salt in the river. But that the difference between the Monopoly price in Bengal and the Permit price of Salt imported there from the Coast gave the strongest inducement to such frauds to which, rather than to any new operation of the long established arrangements between the two Governments, we felt inclined to attribute the alleged deficiencies.

1311. In short we would recommend, we said, that the information called for from Bengal be communicated to that Government, that until the evil be traced distinctly to its real cause no change should take place; that if found to originate in the difference of measurements under the two Governments, the Government for whose benefit the change was suggested should bear its expense; that before it was adopted, the exporters hence should be consulted as well as the merchants in Bengal to whom only some of the cargoes were consigned, the shipments in large vessels being often on account of the commanders, and that this Government should not too hastily adopt a measure which might materially affect the general arrangements for its Salt Monopoly, without first ascertaining fully that it would be attended by adequate public advantage.

1312. In reply to which the Honourable the Governor in Council was pleased to observe that on account of the objections to the proposal of delivering Salt by weight when sold for exportation to Bengal, which arose out of a consideration of the general arrangements for the purchase and sale of that commodity, and of the inconvenience which the delay attending that mode of delivery would occasion, it was not at present deemed proper to order any change in that respect. The Governor in Council, however, observed with reference to the 6th paragraph of our letter, that no *real* alteration of price either here or in Bengal was contemplated by the Government in offering the suggestion there alluded to.

From the Secretary to Government, dated 7th, in Cons., 13th February 1826.

Vide para. 1,307 of this Report.

1313. It was added that the information which we furnished on the 5th of December 1825 was transmitted to the Bengal Government on the 16th of the same month.

Vide last General Report, para. 1669, &c.

1314. With reference to the above correspondence between the Government and our Board, relative to the mode of delivering Salt for exportation to Bengal, the Honourable the Governor in Council was pleased to transmit to us copy of a despatch from the Secretary to Government at Fort William, and requested that we would issue the necessary instructions to the proper Officers to give effect to the desire of the Supreme Government with respect to the method by which the delivery of Salt should be made in future. We were to understand it to be the wish of the Governor in Council that this change should be attended, with no alteration or as little as possible in the price charged for the Salt to the exporter.

From the Secy. to Government, dated 11th, in Cons., 17th July 1826.
Vide Enclosures, in Cons., 17th do.

1315. We were further directed to report our sentiments on the suggestion referred to in the 2nd paragraph of Mr. Secretary Mackenzie's letter.

1316. Copy of the foregoing letter was circulated to the Collectors of Salt Districts on the 3rd August with the necessary instructions on the subject.

In Dy. Cons., 7th August 1826.

LIMITATION IN THE EXPORT OF SALT TO CALCUTTA DURING THE YEAR 1826.

1317. On the 19th December 1825 we reported to Government that in consequence of the large quantity of Salt on hand at the commencement of that year, and the limited demand of the Supreme Government for that article, we had issued instructions to the different Collectors of Maritime Districts to confine the manufacture to the quantity required for Home consumption and export to the interior; that the quantity in store on the 30th September 1825 had been thus reduced to Garces 48,340 M. 360 M. ¼ and after deducting the average amount of the inland sales of the last two Fuslies as the probable consumption of the year 1826, that there would remain a balance of Garces 21,896 M. 63, M. 4½ available for exportation to Bengal. This amount, we said, far exceeded the quantity exported in the year 1825, but as the chief portion of it was in the Nellore and Rajahmundry Districts, in the event of the wants of the Supreme Government exceeding those of 1825 to any considerable extent, it might be necessary we thought to recommend the manufacture in Chingleput and Madras.

To the Chief Secretary to Government, in Cons., 19th December 1825.
Garces. M. M.
51,643 219 2.
Vide Encl. A. in the letter to Government, in Cons., 19th December 1825.

1318. We requested that the instructions of the Honourable the Governor in Council upon this point might be furnished to us.

1319. With reference to the above letter we submitted the letter noted in the margin from the Collector of Madras and solicited instructions regarding the quantity of Salt to be manufactured in the territories of this Government for exportation in 1826 to Calcutta.

To the Chief Secretary to Government, 19th, in Dy. Cons., 23rd January 1826.
6th, in Cons., 9th Jany. 1826.

1295. As it appeared, we said, from the copy of the correspondence between the Collectors of Coimbatore, Northern Division of Arcot, and Salem and the Accountant-General, enclosed in the letter submitted, that it could not be ascertained by what Collectorate the balance was due, and there being no prospect of recovering any part thereof, we solicited sanction for the amount, Pagodas 3,269-41-12, or Rupees 11,444-11-2 being written off to Profit and Loss.

From the Acting Secretary to Government, 24th, in Cons., 30th November 1826.

1296. Under the circumstances represented in the above letter, the Honourable the Governor in Council granted authority for writing off to Profit and Loss the balance of Pagodas 3,269-41-12, or Rupees 11,444-11-2, therein alluded to.

1297. Copy of the foregoing letter was sent to the Accountant-General on the 7th December.

Respecting a balance standing since the year 1793 to the debit of the Estate of the late Mr. F. Hall.

To the Chief Secretary to Government, in Cons., 27th November 1826.
2nd, in Cons., 6th November 1826.

1298. On the 27th November we submitted to the Honourable the Governor in Council the letter noted in the margin from the Accountant-General respecting a balance of Pagodas 7,000 or 24,500 standing on the general books of the Presidency since the year 1793 to the debit of the estate of the late Mr. John Hall.

S. P. S. P.
For 300 and 2,000.
In Cons., 26th December 1793.

1299. We observe that a remittance to the amount of Star Pagodas 7,000 having been made in 1793 to the Revenue Treasury by Lieutenant Macleod, Assistant to the Collector of Salem, by means of bonds payable by certain Merchants in the Salem country to the late Mr. John Hall, who was to have paid the amount to the Revenue Treasury, and that upon the death of that gentleman credit appearing to have been given in his books to Lieutenant Macleod for the amount of those bonds which had not been discharged before his death, the former Board were authorized in the letter from Government under date the 21st December to take such a transfer of the debt as would entitle them to receive it from the estate, and they were informed that upon such transfer being made, Government would exonerate Lieutenant Macleod and his superior Captain Read from all further responsibility on account of the remittance.

Letter from Captain Read, 13th, in Cons., 19th May 1794.
29th May 1794.
6th, in Cons., 9th June 1794.

1300. We stated that on receiving the Power of Attorney transferring to the Company the debt entered in Mr. Hall's books to Lieutenant Macleod's credit, the former Board of Revenue had requested that the administratrix and administrators of the estate would inform them how soon they expected that the debt would be put in a train of payment; that in reply they were informed that the claim coming under the denomination of a book debt, it would not be under course of payment until debts of a higher degree were discharged, and that the prospect of its liquidiation was then very remote.

Letter from the Secretary to Govt., 14th April, in Cons., 6th May 1821.

1301. No further steps we said appeared to have been taken since the year 1794 for the recovery of the debt, and it appearing to us impossible at this distant period to realize any part of it we solicited sanction with reference to the orders of the Honourable Court, under date the 22nd May 1818, (para. 149) for writing the whole Pagodas 7,000 or Rupees 24,500 off to profit and loss.

From the Acting Secretary to Government, 12th, in Cons., 21st December 1826.

1302. In reply to the above, it was stated that as the debt of 7,000 Pagodas due to the Company appeared to have been admitted by the administratrix and administrators of the estate of the late Mr. John Hall, and payment at the time was declined only because debts of a higher degree were to be paid first not because the estate was insolvent, it appeared desirable that a further application for payment should be made and the result ascertained before the amount was deemed irrecoverable, and that the application might be made through the Honourable Company's Solicitor if we considered that mode of proceeding advisable.

SALT.

Relative to deficiencies in the delivery of Salt from the Coast, at the Gollahs in Bengal, the probable causes thereof, the mode in which it has been always received by the exporters from the Coast and the arrangements to be adopted in future.

Vide last General Report, paras. 1673, &c.
To the Chief Secy. to Government, 23rd, in Cons., 23rd Jany. 1826.

1303. In reply to the letter from Government, under date the 16th December 1825 we observed that the Board of Customs in Bengal complained of deficiencies in the delivery of Salt, from the Coast at their Gollahs to the extent of from 10 to 25 per cent. and that they stated that this was attributed to the Salt on the Coast being "merely measurement by a common basket," that they subsequently added that it might have arisen from deception practised on the importing Merchants, by "the natives who superintend the receipt," we concluded, we said, in Bengal; and they begged that the practice on the Coast might be ascertained, in order that they might satisfy themselves as to the real cause of these deficiencies.

1304. We said that we had already shown that the statement made to the Board of Customs, in Bengal of Salt on the Coast being loosely measured in a common basket was incorrect; and that it was measured here by one uniform and accurate standard, viz., a brass mercal of 828½ cubic inches.

1305. We observed that the Board of Customs had not stated the standard of weight in Bengal which had been assumed by them as equal to the Madras standard of capacity; and that until they did so, it could not be ascertained that any deficiency had really occurred from the difference in the two measurements. One Madras Garce of Salt in capacity equal to 400 Mercals had been generally understood, we said to be equivalent to 120 Bengal Maunds, but that we were not aware whether the latter measure was one of capacity, or of weight, nor did we know that the above relation of the one to the other was in itself accurate.

1306. The papers which we have already submitted would have shown, we said, that Salt had invariably been sold by this Government in the same manner that they purchase it from the manufacturers, namely, by measurement, never by weight. The Collectors at Masulipatam and Madras stated, we said, that the exporters have received more Salt by the present measure of capacity, than they would do, if it were delivered at the *local* measure by weight *of the same denomination*. That the other Collectors stated what we believed was certain, that an exportation by sea, all Salt, particularly when shipped in bulk as it usually is, becomes subject to wastage; and that consequently if the same weights were introduced here as in Bengal an allowance for this wastage must be made, as stated in Mr. Macleod's letter, perhaps to an extent equal to the deficiency at present complained of in Bengal.

1307. We, however, begged leave to observe that the existing permit price in Bengal (the difference between which and the export price here constituted the inducement to exportation) had always been fixed with express reference to the delivery here by measurement, differing from the receipt in Bengal by weight; that unless it had been sufficient to cover all usual loss by wastage, the trade would have long ago ceased, and a new permit price would have been called for; and that if the Bengal weights are to be introduced here, and any allowance for wastage is consequently to be made, it must be by an addition to the permit price in Bengal, not by any reduction of the export price here, which barely covered the money which the Madras

1320. In reply to the above it was stated that on the 30th December 1825 a letter was dispatched to the Secretary to Government at Fort William requesting that an early notification might be given to this Government of the extent to which the Governor General in Council might deem it proper to permit the exportation of Salt from this Coast to Calcutta in the present season; that an answer had not yet been received, but might be expected to arrive at an early period; and as it appeared from our letter of the 19th December 1825 to be our opinion, that there would be no occasion to recommence the manufacture of Salt for exportation unless the demand from Bengal should considerably exceed that of 1825, it seemed unadvisable to authorize that measure pending the reference.

From the Secretary to Govt., 31st January, in Cons., 6th Feb. 1826.

1321. The Governor in Council desired that we would take into our consideration the communication from the Marine Board of which a copy was enclosed, relative to an application from several Dhoney owners for cargoes of Salt to be carried to Calcutta; and requested that, adverting to the quantity and the distribution of the Salt at present available for exportation, as shown in the enclosure of our letter dated the 19th December 1825, we would state our opinion as to whether the application should be acceded to, either in the anticipation of some demand however limited from Bengal, or in the event of a demand not exceeding the limit set to exportation thither in 1825.

Vide enclosure A, in the letter from Government, in Cons., 6th February 1826.

1322. In reply to the above we observed, that very great inconvenience might arise from the stoppage of all exportation, and that pending the reference to Bengal we would recommend, with the view of temporarily relieving the distress which the shipping interests would be subjected to, if they were prohibited from exporting Salt from any part of the Coast, that immediate sanction should be issued for the export of 1,20,000 Bengal Maunds to be distributed in the undermentioned proportions

To the Chief Secretary to Government, 6th, in Cons., 6th February 1826.

Rajahmundry	...	...	...	70,000
Nellore ...	...	...	...	30,000
Chingleput ...	...	...	...	20,000
			Bengal Maunds.	1,20,000

1323. In the event of the Bengal Government sanctioning a further supply, a small portion might be allowed, we said, to go from the Presidency; but with reference to the general interests concerned and the quantity of Salt on hand at the several ports, we did not think that any should be exported hence pending the reference.

1324. On the 14th February the Honourable the Governor in Council was pleased to transmit to us copy of a reply which had been received from the Government at Fort William to the late reference respecting the quantity of Salt which might be exported from this Coast to Bengal in 1826; and to desire that we would lose no time in framing and putting in operation the necessary arrangements for furnishing, on the most advantageous manner for the public interests, the supply of eight lacs of maunds which were required at that Presidency.

From the Secretary to Government, in Cons., 16th February 1826.
Vide Enclosure A in the letter from Government, in Cons., 16th February 1826.

1325. We were directed to notify to the Marine Board, as early as possible, with reference to their communication to Government a copy of which had been transmitted to us on the 31st January 1824, such measures as we might now deem proper to be adopted with respect to the supply of Salt for exportation to Bengal from the Port of Madras.

1326. The Governor in Council would expect it was stated to receive an early report of the whole of the arrangements which we might think it fit to make in consequence of the present communication.

1327. Our letter of the 6th February had been received it was added and laid before the Governor in Council; but that it did not then require any particular reply.

1328. With reference to the above and agreeably to the instructions therein conveyed, we submitted on the 16th February for the information of the Honourable the Governor in Council the arrangements which we had made for supplying in the most advantageous manner for the public interests, the quantity of Salt required by the Supreme Government.

To the Chief Secretary to Government, 16th February 1826.

1329. The same reasons which had induced us to recommend in 1825 that the export of Salt to Calcutta should be restricted to the Districts of Rajahmundry, Nellore and Chingleput, and to the Port of Madras, had influenced us in directing that this restriction should be continued, and that the export price should remain the same in the present as in 1825, and that we had apportioned the total quantity to be exported from each District in the following manner and at the undermentioned rates.

	Rates.	
From Rajahmundry... ...	3,00,000	At 24 Rupees per Garce of 120 Bengal Maunds.
,, Nellore	2,00,000	
,, Chingleput	2,00,000	
,, Madras	1,00,000	
Total ...	8,00,000	at 28 Rupees per do. do.

1330. We stated further that we had notified to the Public that Salt for exportation to the eastward would continue to be supplied at the Ports on the Coast at the same rate as in last year, viz., 24 Rupees per Garce.

1331. We stated that in obedience to the orders contained in the 2nd para. of Mr. Macleod's letter a communication to the foregoing effect had been made to the President and Members of the Marine Board.

16th, in Cons., 16th Feby. 1826.

1332. On the 28th February the Honourable the Governor in Council was pleased to transmit with reference to our letter dated the 16th of that month, reporting the arrangements made by us for supplying the quantity of Salt required this year by the Bengal Government for our early consideration and report, the copy of a letter noted in the margin on that subject from the Secretary to the Marine Board.

From the Secy. to Govt., in Cons., 2nd March 1826.
Vide enclosure A in the letter from Govt., in Cons., 2nd March 1826.

1333. In reply to the above we observed that the Marine Board had stated in their communication that the export price at the Port of Madras had this year been raised four Rupees more than last "year." The Government however are aware, we said, that the export price of Salt for the year 1826, as specified in our letter of the 16th February was precisely the same as that for the former year 1825 specified in our letter of the 14th and sanctioned in the orders of Government of the 18th February 1825. For the misapprehension into which the Marine Board had fallen on this point, we stated we could not account. The Government were

To the Chief Secy. to Govt., 13th, in Cons., 13th March 1826.
Vide last General Report, paras 1663 and 1665.

aware we said that the cost of Salt at Madras at the pans was higher than elsewhere, that of it was received from a Shotriumdar at a high rate, and that the price in question barely covered the general charges of this Government.

1334. As to the complaint of the Marine Board that a larger quantity of Salt had not been assigned to the Port of Madras we begged to represent that we attached full importance to the considerations which had dictated the representation from the Marine Board, and concurred in their opinion that the "commercial pursuits between this Presidency and Calcutta would be "greatly promoted by a permanent export of Salt on an extensive scale." But that our repeated representations to the Government of the expediency of placing this trade on a permanent footing, by establishing a fixed demand in Bengal for the Salt produced on the Coast had not induced any measure of the Supreme Government to this end.

1335. We remarked that for many years the arrangement contemplated by the Supreme Government, notwithstanding nearly annual remonstrances from the Coast, as to the prejudicial effect of the measure on the general trade, was to discontinue the supply hence altogether, in favour of their own sources of supply. The improved description of Coast Salt exported of late years seemed, we thought to have suspended this intention, but that it did not appear to have been relinquished, for no fixed or definite demand had been established, and before the receipt of Mr. Secretary Macleod's letter of the 14th February we were not aware that in 1826 the Bengal Government would consent to any export of this article from the Coast.

1336. We stated that the demand indeed had annually fluctuated to a great extent, in 1821 it was 12; in 1822, 12; in 1823, 12; in 1824 it fell to 7; and in 1825 to 4 lacs of maunds, and a vast quantity of Salt prepared in former years for exportation to Bengal, on which this Government had sustained all the loss of wastage, custody and loss of interest on the purchase money, had consequently accumulated at some of the ports at the commencement of 1826, viz., in

Rajahmundry	...	6,12,000 as per account for December 1825.		
Nellore ...	...	5,31,840	do.	for February 1826.
Chingleput ..	...	3,65,526	do.	do.

whilst there was little more on hand at the Presidency than sufficient for one year's Home consumption.

1337. It was these circumstances connected with the considerations due to the extensive *native* trade between Rajahmundry and Calcutta, that induced us to regulate the supply as follows.

Rajahmundry	...	...	...	3,00,000
Nellore ...	...	...	...	2,00,000
Chingleput ...	...	...	...	2,00,000
Madras ...	...	...	...	1,00,000
				8,00,000

1338. The distribution in question, it will be observed we said, will hardly take off half of the Salt available for Calcutta at the out Ports, that it will also enable ships from Madras to touch either in Nellore to the northward, or Covelong to the southward for Salt, and a greater export from Madras, in the event of any accident occurring to the manufacture in the current year, might leave the Presidency deprived of one of the most essential articles required by its extensive population.

1339. We understood, we said, that in the last price current from Calcutta, 1,00,000 Maunds of Bombay Salt were sold, at Rupees 290-7-10 per 100 Maunds while 44,000 of Madras Salt sold at the increased rate of Rupees 310-7-3 per 100 Maunds. This shewed we were of opinion that to the Bengal Government the Coast Salt must be the most profitable, if both were received at the same permit price; and that it no doubt evinced the expediency of every facility being given here to the direct trade hence to Calcutta; but that new arrangements here would only hold out delusive hopes to the traders, and entail further expense and loss on this Government, unless the demand from Bengal could be placed on some definite and permanent footing.

1340. In that event we remarked that the supply from Covelong and Nellore might be diminished as soon as the existing stock on hand could be disposed of, and measures could be adopted for extending the manufacture at the Presidency and increasing the export hence. But that as these would demand preliminary arrangements if intended to be adopted next year, preparations should be made for them before the present season closed. We must also remark, we said, that it would not be easy to bring the produce of the pans at the Presidency to the same state of perfection as those in Nellore and Covelong where the finest Salt was produced.

From the Secretary to Govt., in Cons., 27th March 1826.

1341. In reply to the above we received on the 21st March for our information the copy of a letter which had been addressed to the Marine Board.

To the Marine Board, 21st March 1826.

"I am directed to acknowledge the receipt of your Secretary's letter dated the 23rd ultimo, "No. 111 and to state, that, although deeply impressed with the "importance of affording encouragement to the trade between Madras "and Calcutta, yet on a deliberate consideration of all the circum-"stances which it is necessary to attend to, in determining the proportions in which the "salt required by the Bengal Government should be exported from Madras and from other "ports, the Honourable the Governor in Council has deemed it proper to confirm the arrange-"ments made by the Board of Revenue. This resolution, however, is principally grounded on the "consideration of the large supplies of Salt at present ready for exportation at the outports and "the small stock at Madras; and it might be judged advisable to adopt different proportions, if "there was occasion to make arrangements for future years, with a view to meet an extensive "permanent demand.

"The remark in the 4th paragraph of your Secretary's letter, that the Board of Revenue have "raised four Rupees per Garce, the export price of the salt this year appears to have been offered under "some misapprehension. The export price this year at Madras is 28 Rupees; and it was last year "fixed at that rate by the letter to the Board of Revenue a copy of which is enclosed. The Board "of Revenue have represented that this barely covers the expense incurred by Government in "providing the salt at Madras. And the Governor in Council observes that if the whole quantity "allowed to be exported will be taken at that price, it does not appear that public advantage of "any kind would result from reducing it."

To the Chief Secretary to Govt., 10th, in Cons., 10th Aug. 1826.

1342. In reference to our letter of 16th February we brought to the notice of the Honourable the Governor in Council a trifling modification in the apportionment of the quantity of salt permitted to be exported to Calcutta. In the above letter we had recommended we said that the export should be restricted to the Districts of Rajahmundry, Nellore, Chingleput and Madras, in the proportion of 3,00,000 Bengal Maunds from Rajahmundry; 2,00,000 from Nellore and Chingleput and 1,00,000 Bengal Maunds from Madras but that we had been induced under particular circumstances to permit 25,062 Bengal Maunds to be exported from Vizagapatam, and 300 maunds in excess of the quantity at first allowed from Madras and that a corresponding reduction had been in consequence made from the quantity permitted to be exported from Chingleput, thus keeping the total quantity within the limit prescribed by the Supreme Government.

1343. On the 30th November we reported for the information of the Honourable the Governor in Council and for communication to the Government at Fort William that the total exportation of salt to the end of October in the Calendar year 1826 amounted to Bengal Maunds 6,62,679 36 S.

CORRESPONDENCE RELATIVE TO THE SUPPLY OF A LIMITED QUANTITY OF SALT FROM THIS COAST FOR THE CONSUMPTION OF CHITTAGONG.

From the Secy. to Govt., in Cons., 4th Septr. 1826. *Vide* enclosure, in the letter from Govt., in Cons., 4th Septr. 1826.

1344. On the 29th August we received from Government copy of a letter from the Secretary to the Government at Fort William with copies of its enclosures, and were desired to take the necessary measures for carrying into effect the proposed plan of supplying a limited quantity of Salt from this Coast for the consumption of Chittagong and to report those measures to Government.

From the Chief Secy. to Govt., in Cons., 25th Septr. 1826. *Vide* enclosures in the letter from Govt., in Cons., 25th Septr. 1826.

1345. On the 19th September following we received a copy of a letter from the Acting Secretary to Government at Fort William, with copies of its enclosures, and were requested that the notification referred to might be republished at this Presidency.

To the Chief Secy. to Govt., 12th, in Cons., 12th October 1826. To the Collector, 21st, in Cons., 21st Septr. 1826. From do., 27th do., in Cons., 2nd October 1826.

1346. With reference to the above letters we laid before the Honourable the Governor in Council the correspondence, noted in the margin, with the Collector of Sea Customs, relative to the plan proposed by the Bengal Government, of supplying a limited quantity of Salt for the consumption of Chittagong.

1347. Having, we said, directed Mr. Hadow to state his opinion as to the ports on this Coast from which the Salt required for the supply of the Chittagong market might be most conveniently exported, and as to the price to be paid on the delivery of Salt at Chittagong which would be sufficient to induce traders to employ their vessels in carrying the article to that place, he had stated in reply that, as Salt of only the first quality would be received by the agent at Chittagong, the proper kind could be obtained only from the ports in the Nellore District, from Madras and from Covelong; the Salt produced at Coringa being he understood, of the kind called Black Salt. In this supposition, Mr. Hadow laboured, we said, under a mistake, as the salt made in the Rajahmundry District was received in Calcutta, and must therefore be suitable for the Chittagong market. On the second point referred for his consideration, we remarked that Mr. Hadow had stated that he had little doubt, and we concurred with him in thinking, that the price of Rupees 55 per 100 Bengal Maunds would be a sufficient remuneration to provide tonnage enough from the port of Chittagong alone and that the trade of that place being very limited, an increase in the price to be paid on delivery would not be likely to induce vessels belonging to other places to go there.

12th, in Cons., 12th Octr. 1826.

1348. As we were of opinion that the Salt might conveniently be supplied at Madras and the ports in the Chingleput, Masulipatam and Rajahmundry Districts, we had directed, we said, the Collectors of those places to supply it, until further orders, to all vessels requiring it for exportation to Chittagong at the rate of Arcot Rupees 24 per Madras Garce of 120 Bengal Maunds.

12th, in Cons., 12th Octr. 1826.

1349. We further submitted copy of an advertisement which we had published on republishing the notification of the Board of Customs, Salt and Opium at Calcutta copy of which had been transmitted to us with the letter of the 19th September above referred to.

From the Acting Secy. to Govt., dated 14th, in Cons., 20th November 1826.

1350. The Honourable the Governor in Council approved the arrangements reported to have been made by us for the purpose of meeting the wishes of the Supreme Government in regard to the supply of Coast salt for consumption at Chittagong and a communication of the same it was stated would be made to the Governor General in Council.

ON THE SUBJECT OF RAISING OF THE PRICE OF SALT SOLD FOR EXPORTATION TO THE EASTWARD FROM 24 TO 35 RUPEES PER GARCE.

In Cons., 3rd April 1826. To the Chief Secy. to Govt., 15th, in Cons., 15th June 1826. In Cons., 16th February 1826.

1351. With reference to the letter from the Collector of Masulipatam, under date 29th March relative to an application which had been made to him for 8 Garces of salt for exportation to the eastward at the rate of 70 Rupees per Garce we submitted for the consideration of the Honourable the Governor in Council, that in our opinion it would be proper to raise the price of salt exported to the eastward from Rupees 24 the price specified in the advertisement under date 16th February 1826, to Rupees 35 per Garce the price at which it was sold previously to the reduction in 1824.

Vide letter to Govt. dated 19th, in Cons., 19th February 1824. From do., 20th, in Cons., 23rd February.

1352. We stated that the price of salt exported to the eastward was formerly 42 Rupees per Garce, that it was subsequently lowered to Rupees 35 and was fixed at Rupees 24 in the year 1824 in consequence of the large stock, then on hand; that the actual quantity exported had never been considerable; and that in our opinion the trade would bear the former price per Garce of 35 Rupees.

From the Secy. to Government, 23rd June, in Cons., 6th July 1826.

1353. In reply to which the Honourable the Governor in Council was pleased to observe that, in proposing to raise the price at which salt was sold for exportation to the eastward from 24 Rupees to 35 Rupees per Garce, it was understood, we did so under a persuasion that the increase of price would neither occasion any diminution of the trade, nor impede its extension, and a discretionary authority to carry the measure into effect was accordingly granted us provided that we were fully satisfied of the justness of that opinion. The information which we had laid before Government it was stated seemed hardly sufficient to serve as the ground of our judgment upon this essential point and we were directed to make whatever further enquiry might be necessary.

In Dy. Cons., 24th July 1826.

1354. In conformity with the foregoing orders we addressed a Circular on the 20th July to the Principal Collectors of Nellore, South Arcot and Tanjore and the Collectors of Masulipatam, Guntoor, Rajahmundry, Ganjam and Vizagapatam, and requested that they would report their sentiments on the proposed measure.

BOARD OF REVENUE.

PENSION TO THE SENIOR EXAMINER, MR. GRANT, AND THE ARRANGEMENT PROPOSED TO BE ADOPTED IN CONSEQUENCE OF HIS REMOVAL.

To the Chief Secy. to Govt., in Cons., 21st September 1826.

1355. On the 21st September we submitted to Government that in consequence of impaired vision and other causes, the Senior Examiner in the Board of Revenue, Mr. Grant, had become quite incompetent to the discharge of the duties of his situation, and that it almost daily occurred that official papers which had been examined by him and attested as correct, were found so full of errors as to render a re-examination requisite.

1356. We stated that in an office like the Board of Revenue where despatch was of the greatest consequence, it would be obvious to the Government that interruptions of this nature, when they were of such frequent occurrence must occasion serious impediment to the public service; and that we had therefore determined to remove Mr. Grant from his situation.

1357. We observed that Mr. Grant had served the Government in this office upwards of 24 years, and his salary for the last three years, had averaged 245 Rupees per mensem; that after such a length of service it was by no means our wish that he should be removed from office without some provision being made for him, we begged respectfully therefore to recommend that a pension of 70 Rupees per mensem might be granted to him for life.

1358. In respect to the nomination of a successor to Mr. Grant we begged to offer one or two observations.

1359. Under the authority conveyed in Mr. Secretary Stokes' letter of the 3rd December 1824 we said that we had appointed Mr. F. Rencontre to the situation of Abstractor of Correspondence upon a salary of 175 Rupees per mensem and that we had so much reason to be satisfied with the assiduity and talent which he had on all occasions displayed in this capacity, that we considered the salary he at present enjoyed very inadequate to his services, we begged therefore to recommend that the high pay of 245 Rupees per mensem, at present drawn by the Senior Examiner, might for the future be given to the more responsible situation of Abstractor of Correspondence, and we would nominate some person to the situation of Examiner upon the salary now drawn by Mr. Rencontre viz., 175 Rupees per mensem.

Vide General Report, dated 3rd January 1825, Para. 1687.

1360. We were aware we said that when the salary of the Senior Examiner was raised from 210 to 245 Rupees per mensem, it was stated that the salary of this appointment was to revert to the old scale on a vacancy occurring; but that under the circumstances of the present application, we ventured to express a hope that the arrangement proposed would receive the sanction of the Honourable the Governor in Council.

From the Secy. to Govt., 11th, in Cons., 14th July 1823.

1361. In reply to which it was stated that in consideration of Mr. Grant's past services, the Honourable the Governor in Council was pleased to allow him a pension of fifty (50) Rupees per mensem. As however he had by his conduct repeatedly fallen under the displeasure of Government we were directed to explain to him that this pension would be liable to be withdrawn, if on any future occasion he should shew himself undeserving of such indulgence.

From the Chief Secy. to Govt., 29th Sept., in Cons., 2nd Oct. 1826.

1362. The Governor in Council sanctioned the arrangement we had proposed to be adopted on Mr. Grant's removal from our office.

Relative to the Batta to each of the Board's Sheristadars when required to travel in the Provinces upon public duty.

1363. On the 15th June we took occasion to address Government on the subject of the travelling charges of our Sheristadars and the Subordinate Native Officers of our Cutcherry when they are required to proceed into the Provinces on public duty.

1364. We observed that on the several occasions on which one of our Sheristadars with some of the Goomastahs of our Cutcherry had attended the Honourable the Governor on his tours through the Provinces, or a Member of the Board on deputation, the actual charges incurred by the Sheristadar, for his personal conveyance, and the carriage of his baggage, had been defrayed at the expense of Government; and batta had been allowed to the Goomastahs at the rate of 5 Pagodas per mensem to cover all charges.

1365. We stated that it had been represented to us that besides the hire of palanqueen bearers and coolies allowed to the Sheristadar by Government, he is necessarily subjected to other extra charges incidental to his mode of travelling, and that the Goomastahs who accompany him are also obliged to incur various expenses in travelling, besides the actual cost of their conveyance, and the carriage of their baggage; all which are extra to their ordinary charges at home, and are not fully covered by the batta allowed to them.

1366. We said that we had been led by this representation to make enquiry upon the subject, and that we were of opinion that the allowances which had been hitherto made to the Native officers in question, were not adequate to the charges which must necessarily fall upon them, when they are called to attend the Honourable the Governor, or a Member of the Board, on a distant tour.

1367. We remarked that their situation in travelling is different from that of the officers of a Collector's Cutcherry. That the latter are never required to travel beyond the limits of their own districts; that they frequently halt for many days, and even weeks, together, in one place and always march by short and easy stages that the personal inconvenience they are exposed to in attending the Collector on circuit in this manner, is considerable; and as they require little baggage and are not subject to any extra charge on account of their servants, their expenses are comparatively small. That the tours of the Honourable the Governor, on the other hand or of a Member on deputation being extended through many districts, and to remote parts of the country, the native officers who attend him, must carry a complete equipment with them; and they must also have additional servants, whose charges they must bear; by which means, their extra expenses are raised to a considerable amount.

1368. To defray these expenses we proposed, that, when either of our Sheristadars should be called in future, to attend the Honourable the Governor, or a Member of the Board, on a tour through the Provinces, he should be allowed batta at the rate of 25 Pagodas per mensem, in addition to the hire of his palanqueen bearers and coolies, and that the Goomastahs who should accompany him should be allowed in addition to the batta of 5 Pagodas per mensem hitherto granted to them, the monthly sum of three Pagodas to cover all their travelling charges of every description.

1369. We further recommended that the proposed allowance should be granted in arrear to the Sheristadar and Goomastahs who formerly attended the Honourable the Governor in his several circuits through the Provinces, and that the amount should be adjusted by the Civil Auditor.

1370. In reply we were informed that the Honourable the Governor in Council had resolved, that when either of the Sheristadars of our Cutcherry should be required to travel in the Provinces upon public duty, he should be allowed batta at the rate of 87 Rupees and a half, (Rupees 87½) per mensem in addition to the hire of his palanqueen bearers and coolies, and that the Goomastahs accompanying him should be allowed instead of the batta of 17 Rupees and a half (Rupees 17½ per mensem hitherto granted to them, the monthly batta of Rupees 28 (Rupees 28) on account of all their travelling charges of every description, and that retrospective effect should be given to the above resolution in the case of the Sheristadar and Goomastahs who had attended the Honourable the Governor in his several tours through the Provinces.

From the Secretary to Government, 30th June, in Cons., 6th July 1826.

Relative to the Appointment of Mr. John Goldingham to act for Mr. A. Robertson as Junior Deputy Secretary, and to the return of the latter to his duties in the Office.

From the Secretary to Government, in Cons., 1st May 1826.

1371. On the 21st April we were informed that the then state of Mr. Robertson's health rendering it necessary for him to avoid employment at the desk, the Honourable the Governor in Council had been pleased to appoint Mr. John Goldingham to officiate in his stead as Junior Deputy Secretary to our Board, with the salary of that situation.

To the Chief Secretary to Government, in Cons., 18th September 1826.
18th, in Cons., 18th September 1826.

1372. With reference to the foregoing we on the 18th September laid before the Honourable the Governor in Council the letter noted in the margin from Mr. Andrew Robertson, our Junior Deputy Secretary.

1373. As it appeared that Mr. Robertson's health was then so far re-established as to enable him to attend to his duties in our office, and as he had been relieved from officiating as Secretary to the Board of Superintendence for the College by the return of Mr. Morris to the Presidency, we requested that he might be permitted to resume his situation of Junior Deputy Secretary.

1374. In submitting this request we considered it due to Mr. Goldingham to express our entire satisfaction of the manner in which he had discharged the duties of the situation during the period he had officiated for Mr. Robertson.

From the Chief Secretary to Government, in Diary Cons., 2nd October 1826.

1375. In reply to the foregoing we were informed under date the 29th September that the Honourable the Governor in Council sanctioned Mr. Robertson's resumption of the duties of Deputy Secretary to our Board, and was much satisfied with the testimony which we had borne to Mr. Goldingham's services while acting in that situation.

1376. Copy of the foregoing letter was communicated to Mr. Robertson on the 29th September.

APPOINTMENT.

In Diary Cons., 12th January 1826.

1377. In consequence of our Second Member Mr. A. E. R. Macdonell's absence on leave to the Cape of Good Hope, and of our Third Member Mr. Richard Clarke's departure for England, Mr. J. Stokes was appointed to be acting Second Member, and Mr. A. D. Campbell to be Third Member of the Board, on the 10th January.

MADRAS SEA CUSTOMS.

Imports and Exports from and to Great Britain from 1st May 1825 to 30th April 1826.

To the Chief Secretary to Government, in Diary Cons., 15th June 1826.
To do., in Diary Cons., 15th „ „
To do., in Diary Cons., 23rd November „
To do., in Diary Cons., 23rd November „
From the Collector of Sea Customs, 1st August 1825, in Cons., 10th April 1826.
From do., 1st November 1825, in Cons., 10th April 1826.
From do., 30th September, in Cons., 6th November 1826.
From do., 30th October, in Cons., 6th November 1826.

1378. We transmitted to Government for the purpose of being forwarded to the Honourable the Court of Directors under dates the 12th June and 20th November General Statements for the quarter ending 31st July and 31st October 1825 and the 31st January and 30th April 1826 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 1st May to 31st July 1825.

IMPORTS.

	Amount of value. RS.	A.	P.	Rate of duty.	Amount of duty. RS.	A.	P.
From Great Britain ...	6,18,498	1	11	2½ ℔ cent.	15,462	7	3
Do. do. ...	25,978	15	11	5 do.	1,798	15	3
Do. do. ...	1,92,081	4	0	8 do.	15,366	8	0
	8,46,558	5	10		32,627	14	6
Duty free...	1,37,345	2	5				
	9,83,903	8	3				
From Foreign Europe and America ...	14,050	0	0	8 do.	1,124	0	0
Do. do. ...	5,423	11	10	16 do.	867	12	9
	19,473	11	10		1,991	12	9
Grand Total...	10,03,377	4	1		34,619	11	3

EXPORTS

	Amount of value. RS.	A.	P.	Rate of duty.	Amount of duty. RS.	A.	P.
To Great Britain ...	18,686	7	9	5 ℔ cent.	934	5	2
Do. do. ...	4,68,148	11	6	8 do.	37,451	14	4
Do. do. ...	4,472	4	11	10 do.	447	3	8
Do. do. ...	11,375	13	9	16 do.	1,820	2	2
	5,02,683	5	11		40,653	9	4
Duty free ...	21,083	0	10				
	5,23,766	6	9				
Deduct amount of drawback...	...	...	...	...	30,809	1	8
Net duty ...	...	...	...	...	9,844	7	8
Grand Total...	5,23,766	6	9		9,844	7	8

From 1st February to 30th April 1826.

IMPORTS.

	Amount of value Rs.	A.	P.	Rate of duty.	Amount of duty. Rs.	A.	P.
From Great Britain... ...	1,12,488	12	11	2½ ⅌ cent.	2,812	3	6
Do. do.	40,701	14	9	5 do.	2,035	1	7
Do. do.	38,320	4	0	8 do.	3,065	9	11
	1,91,510	15	8		7,912	15	0
Duty free	23,415	8	10		...	...	...
	2,14,926	8	6				
From Foreign Europe and America	7,250	0	0	8 do.	580	0	0
Do. do. do. ...	7,713	4	0	16 do.	1,234	1	11
Do. do. do. ...	8,125	4	2	10 do.	812	8	5
	23,088	8	2		2,626	10	4
Subordinate Ports.							
From Great Britain to Malabar	220	0	0	8 do.	17	9	7
Grand Total...	2,38,235	0	8		10,557	2	11

EXPORTS.

	Amount of value. Rs.	A.	P.	Rate of duty.	Amount of duty. Rs.	A.	P.
To Great Britain	2,88,994	8	2	8 ⅌ cent.	23,119	8	11
Do. do.	5,443	8	7	10 do.	544	5	8
Do. do.	82,512	1	0	16 do.	13,201	14	11
	3,76,950	1	9		36,865	13	6
Duty free ...	54,324	0	6		...	...	...
	4,31,274	2	3		...	...	...
Deduct amount of drawback ...	...	...	...		30,561	7	8
Net duty ...	...	...	...		6,304	5	10
To Foreign Europe and America...	2,04,300	7	2	Different	18,575	12	3
Duty free ...	2,728	0	0	Do.	...	...	...
	2,07,028	7	2				
Deduct amount of drawback ...	...	...	...		9,748	5	10
Net duty ...	...	...	...		8,827	6	5
Subordinate Ports.							
To Great Britain from Malabar.	1,69,183	11	5	2½ ⅌ cent	4,429	9	3
Grand Total ...	3,07,486	4	10		19,561	5	6

Report on External Commerce for the year 1824-25.

To the Chief Secy. to Government, in Cons., 7th August 1826.
From the Reporter of External Commerce, 15th, in Cons., 27th February 1826.

1379. On the 7th August we transmitted for the purpose of being forwarded to the Honourable the Court of Directors, the Report of External Commerce noted in the margin for the years 1824-25, together with the usual accompaniments as per list of the packet annexed.

To the Collector of Masulipatam, 9th, in Cons., 9th March 1826.
From do. of do., 25th, in Cons., 30th March 1826.
To do., 30th, in Cons., 30th March 1826.
To Rajahmundry, 30th, in Cons., 30th do.
From do., 27th April, in Cons., 8th May.
To do., 22nd, in Cons., 22nd May.

1380. With reference to the 69th para. of the Report in question we forwarded the correspondence noted in the margin, from which it would be seen, we said, that the disposal of the large quantity of Opium noticed by Mr. Hadow as having been imported into the Company's Territories from the Dominions of His Highness the Nizam had been satisfactorily accounted for.

Report of the Import Trade of the Port of Madras from the United Kingdom for the Official year 1824-25 and of the Revenue derived therefrom.

To the Chief Secy. to Government, in Cons., 9th January 1826.
30th November, in Cons., 8th December 1825.

1381. On the 9th January we laid before the Honourable the Governor in Council the copy of a letter noted in the margin and its enclosure, from the Collector of Sea Customs, showing the value of trade imported into the port of Madras from the United Kingdom in 1824-25 the amount of duty levied thereon, and the decrease of the Revenue under the operation of Regulation II 1816 and Regulation VII, 1819, and the amount of drawback allowed, under those Regulations on export to Great Britain.

1382. We stated that the following was an abstract of the statement.

Value of goods assessable	17,25,148	5	6
Ditto of goods duty free	2,64,884	14	4
Total value of goods ...	19,90,033	3	10
Amount of duty leviable prior to Regulation VII, 1819.	1,59,202	10	7
Duty levied under the provision of those Regulations ...	75,302	7	2
Diminution of Revenue on Imports	83,900	3	5
Amount of duties refunded on exports to Great Britain ...	99,398	4	5
Total Diminution ...	1,83,298	7	10

Drawback on supplies shipped on His Majesty's vessels.

To the Chief Secretary to Government, in Cons., 11th May 1826.
8th, in Cons., 11th May 1826.

1383. On the 11th May we submitted to the Honourable the Governor in Council the letter noted in the margin from the Collector of Sea Customs at the Presidency, forwarding a statement of drawback due upon supplies shipped at this Port on His Majesty's vessels from 1st April to 31st December 1825, amounting to Rupees 1,805-14-8, for which we requested the sanction of Government.

From the Secretary to Government, in Cons., 29th May 1826.

1384. On the 23rd of the same month we received the sanction of the Honourable the Governor in Council as solicited above.

To the Chief Secretary to Government, in Diary Cons., 12th November 1826.
From the Collector of Sea Customs, 27th, in Cons., 30th October 1826.

1385. On the 9th November we laid before the Honourable the Governor in Council the letter noted in the margin from the Collector of Sea Customs, transmitting a statement of the drawback due on supplies shipped at this Port on His Majesty's ship from the 1st January to the 30th September 1826, amounting to Rupees 2,647-12-7 for which we solicited the sanction of Government.

From the Acting Secretary to Government, in Cons., 27th November 1826.

1386. On the 24th of the same month we received the sanction solicited above.

1387. Copy of the foregoing letter was transmitted to the Collector of Sea Customs on the 30th November.

DRAWBACK ON CERTAIN COIR ROPE SHIPPED ON BOARD THE ENGLISH BRIG "TRUSTY" FOR HALIFAX AND PROVISION IN FAVOUR OF TRADE WITH THE BRITISH COLONIES IN AMERICA AND THE WEST INDIES.

To the Chief Secretary to Govt., in Cons., 18th May 1826.
13th, in Cons., 18th May 1826.

1388. On the 18th May we submitted for the consideration of the Honourable the Governor in Council the letter noted in the margin from the Collector of Sea Customs at the Presidency, with copy of a letter addressed to him by Messrs. Binny & Co.

1389. We observed that Mr. Hadow stated that an English Brig cleared from this Port for Halifax in Nova Scotia in the month of March last; that her cargo from hence consisted principally of piece goods entitled to drawback; and partly of a quantity of Coir Rope, on which under the existing Regulations, no drawback was allowed, unless it be exported to the United Kingdom.

1390. The latter article, we said, having been shipped by Messrs. Binny & Co. they had addressed the letter, copy of which we had submitted to Mr. Hadow, requesting that as the rope was intended for a British Colony, they might be allowed the same advantage in respect to drawback as if it had been exported to the United Kingdom.

1391. We stated, that Mr. Hadow considered the request of Messrs. Binny & Co. very reasonable, and recommended that it might be complied with, observing that Gibraltar and Malta had long been in a similar footing with Great Britain in regard to exports from this country.

1392. Mr. Hadow added, we said, that he had reason to believe that the Governor General in Council had determined that goods exported on British ships to His Majesty's Colonies in North America should be subject to the same rate of duty, only, as if exported in British ships to the United Kingdom, Foreign Europe or the United States of America, that he had therefore proposed in the new Custom Regulation, under preparation, to make a like provision in favour of His Majesty's Colonies in North America and the West Indies.

1393. We stated that we concurred with Mr. Hadow in thinking that drawback should be allowed to Messrs. Binny & Co. in the case in question as if the article exported had been intended for the United Kingdom and we requested the sanction of Government for granting the same accordingly.

1394. We likewise intended we said, to direct the provision proposed by Mr. Hadow to be inserted in the new Custom Regulation, for the final consideration of the Government.

From the Secretary to Government, dated 2nd, in Ry. Cons., 12th June 1826.

1395. Agreeably to our recommendation, the Honourable the Governor in Council authorized the Collector of Sea Customs at Madras to allow the drawback above alluded to and directed, that the provision proposed by Mr. Hadow in favour of trade with the British Colonies in America and the West Indies, should be inserted in the new Custom Regulation.

1396. Copy of the foregoing correspondence was sent to the Collector of Sea Customs on the 10th June 1826.

DRAWBACK DUE TO THE CROWN FOR PROVISIONS SHIPPED BY MESSRS. ARBUTHNOT & CO. ON SUNDRY TRANSPORTS FOR THE USE OF HIS MAJESTY'S SQUADRON SERVING AT RANGOON.

To the Chief Secretary to Government, in Cons., 2nd November 1826
From the Collr., 24th, in Cons. 15th May 1826.
To Collr., 15th in Cons., 15th June 1826.
From Collr., 24th, in Cons., 17th July 1826.
To Collr., 5th, in Cons., 5th October 1826.
From Collr., 10th, in Cons., 23rd October 1826.

1397. On the 2nd November we submitted to the Honourable the Governor in Council the correspondence noted in the margin with the Collector of Sea Customs relative to a claim preferred by Messrs. Arbuthnot & Co. on behalf of the Commissioner for victualling H. M. Navy to drawback on some provisions shipped by them on certain transports at this Port for the use of H. M. Squadron serving at Rangoon.

1398. We observed that on the receipt of Messrs. Arbuthnot & Cos.' claim for drawback on a portion of the provisions shipped by them, supported only by the printed receipt of the Purser of H. M. S. "Alligator," who, they stated, had been appointed to receive charge of victualling stores for the use of H. M. Squadron at Rangoon, and which receipt declared that a great part of the stores had been condemned, Mr. Hadow had submitted to our Board his opinion that as from Messrs. Arbuthnot & Cos.' letter it appeared that they would subsequently apply for drawback on a further quantity of goods supplied under similar circumstances, it would not be advisable to grant any drawback at that time on provisions not actually put on board a King's ship in these roads, without further documents to prove first, in the usual manner by the receipts of the regular signing officers, the actual delivery of the articles in good order on board of one of the vessels of the Squadron, which agreeably to the rules of the department was necessary to enable the shippers to drawback; and secondly, that the articles were so received on board the said vessel from the particular Transport or Transports on which they were laden at this port, as without a check of this kind, drawback might be obtained upon the same provisions at more than one port. Mr. Hadow added, we said, that the quantities acknowledged to have been received by the Purser corresponded with those entered at his office by Messrs. Arbuthnot & Co., for shipment on three Transports, and within the period named by them.

Captain, 1st Lieutenant Master, and Purser.

1399. We stated that, in reply our Board informed Mr. Hadow that although the receipt forwarded by Messrs. Arbuthnot & Co., was informal, and the error could not then be rectified, it would be satisfactory if the victualling agents could obtain the counter-signature of His Excellency the Naval Commander-in-Chief to Mr. Grill the purser's receipt, or at least a certificate under his sanction that the quantity of articles therein specified was actually supplied for the use of H. M. Ships serving at Rangoon. As it was possible the condemned portion of the stores might have been damaged on their passage across we said, that we had further directed Mr. Hadow to state whether they were returned on the hands of the contractors, and we remarked to him that if the first difficulty could be surmounted, a certificate, shewing from what transports they were received, and stating that the articles were put on board the Transports in good order and were not returned to the contractors, might probably remove the objection on this account to allowing drawback upon them. In conclusion we suggested that Messrs. Arbuthnot & Co., should suspend the retransmission of the claim they had made, until the accounts of the others should have been received.

1400. With reference to this communication, Mr. Hadow submitted, we said, copy of a letter from Messrs. Arbuthnot & Co., enclosing attested copies under the signature of Commodore Sir James Brisbane, of the appointment of Mr. Grills, and subsequently of Mr. Giles, to the office of superintendent of the receipt and issue of Naval Provisions at Rangoon, thereby rendering their acknowledgment a sufficient voucher that the quantity of provisions specified by them was actually shipped at this port for the use of H. M. Squadron, it being observed that the superintendents were directed to consider the victualling details as separate and distinct from their transactions as Pursers, and consequently not subject to the attestation of the usual signing officers. With regard to the second point, to which Mr. Hadow's attention was directed, it appeared, we said, that Mr. Grills, the Purser of H. M. Ship "Alligator," having died, no certificate of the names of the vessels from which the first consignment of provisions was received by that officer could be obtained, and that in consequence of a transshipment of some of the articles at Cheduba, the whole were not received at Rangoon from the same vessels on which they were shipped at Madras.

1401. We remarked that the second consignment, alluded to in Messrs. Arbuthnot & Cos.' letter having been included in the statement submitted with Mr. Hadow's letter under consideration, it was accompanied by the receipt of Mr. Grills, the Purser of H. M. Ship "Arachne," for the whole quantity, except 3 Casks of salt provisions, the names of the Transports and the quantities of supplies corresponding with the entries at the Sea Custom House. With reference to the portion of provisions stated in the first receipt transmitted by Messrs. Arbuthnot & Co, we observed that a report of the survey held on them by a Committee specially appointed at Rangoon was transmitted, by which it appeared that the cause of condemnation was attributed to the bad weather experienced by the ship in which they were embarked and that the whole quantity so condemned, being 47 bags of bread and 6 bags of dholl, were ordered to be reshipped to Madras.

1402. We added that Mr. Hadow stated that on examination of the books of his office it appeared that only 40 bags of bread and 2 bags of dholl were relanded and that duty was levied only on the value for which they were sold at auction, being Rupees 40-12-0. This second charge of duty did not we said appear to Mr. Hadow to establish a claim for the drawback allowed upon good bread, in which opinion our Board concurring we directed him, agreeably to his recommendation, to prepare an account of the drawback on the supplies furnished by Messrs. Arbuthnot & Co., the duty levied upon the value of the part of the condemned supplies relanded here being excluded.

1403. We concluded by observing that Mr. Hadow had accordingly forwarded a statement of drawback due on the provisions in question, amounting to Rupees 903-7-8 which under the circumstances above stated we recommended might receive the sanction of Government.

From the Acting Secretary to Government, in Cons., 20th November 1826.

1404. On the 14th November the Honourable the Governor in Council authorized payment of the drawback above noticed amounting to Rupees 903-7-8.

1405. Copy of the foregoing correspondence was communicated to the Collector of Sea Customs on the 20th November.

Respecting the mode in which exemption from duty is allowed at Fort William in favour of supplies to His Majesty's Ships and the arrangement in force at Madras.

From the Chief Secretary to Government, in Cons., 5th July 1824.

1406. On the 29th June we received from Government copy of a letter from the Secretary to the Government at Fort William, with its original enclosures, respecting the mode in which exemption from duties was allowed at that Presidency in favour of supplies to His Majesty's ships. We were directed to communicate with the Collector of Sea Customs, for the purpose of ascertaining whether, with reference to the orders of the Honourable the Court of Directors on the subject, any change in the mode in use at this Presidency could be beneficially adopted.

To the Chief Secy. to Govt., dated 19th, in Cons., 19th October 1825.
To the Collector of Sea Customs, 19th, in Diary Cons., 22nd July 1824.
From do., 28th October, in Cons., 1st November 1824.

1407. In reply to the above we submitted copy of a letter addressed in consequence to the Collector of Sea Customs together with that officer's reply.

1408. We stated that Mr. Hadow observed that the rules which had been drawn up in Calcutta, by the Board of Customs, applied chiefly to the passing, free of duty, goods, the property of the Honourable Company, but that as far as supplies to His Majesty's ships were concerned no exemption from duty, in the first instance, was provided for, either by the original rules or the subsequent modifications; that the whole of the correspondence with the Naval Commissioners at Trincomallee, originating in these rules, related to the mode in which drawbacks of duty *previously paid* might be best regulated, so as to prevent unnecessary trouble, on the one hand and to provide for the security of the revenue on the other, and that it was never contemplated by that Government that naval supplies should be relieved from the payment of duty in the first instance.

1409. Our Board concurred, we said with Mr. Hadow in thinking that the Honourable the Court of Directors had misapprehended the intentions of the Supreme Government, when they stated "that the principle adopted at Calcutta for relieving the supplies required by His "Majesty's Naval Service from the payment of duty in the first instance is less liable to error or "abuse than that adopted at Madras, of granting a drawback," for it will be observed, that the principle which obtained at Calcutta was the same as that observed here viz., that of returning to the Crown the duty received upon the goods from the importer, the only difference being that the arrangements there adopted are intended to ascertain the *exact* amount of such duty, with the greatest possible accuracy, whilst approximation only, it was acknowledged by all parties concerned, could be attained here; and Mr. Hadow was of opinion, we added, that the Tariff for drawback on Naval supplies, framed here, under this impression, was the best that could be adopted, and that the rules in force in Calcutta, however well adapted to that Presidency, were not applicable to Madras.

1410. In this view of the case we stated that we were of opinion that no advantage would result from a change in the mode in use at this Presidency for regulating drawbacks on Naval supplies, and that we would beg to recommend that the rules at present in force may continue.

From the Acting Secretary to Government, dated 24th November, in Cons., 4th December 1826.

1411. In reply to the above we were informed that a copy of it, and of the letter from the Collector of Sea Customs which accompanied it would be forwarded for the information of the Supreme Government, in the meantime that the existing system for regulating drawbacks on supplies to His Majesty's Navy might be allowed to continue in force.

1412. Copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 4th December.

Relative to the Entry of the Ship *Venus* at the Custom House.

To the Chief Secretary to Government, in Cons., 31st July 1826.
31st, in Cons, 31st July 1826.

1413. On the 31st July, we laid before the Honourable the Governor in Council the letter noted in the margin from the Collector of Sea Customs at the Presidency reporting the arrival at this port of the ship *Venus* from London, to which he had refused permission of entry in consequence of her having without a special license and therefore in contravention, of Clause VI, Act 4th of Geo. IV, Cap. 80, touched at a subordinate Port previously to being admitted to entry at one of the principal settlements in India.

1414. Mr. Hadow had forwarded, we said a letter from the Commander of the Vessel, explaining the reason of his touching at the subordinate Port of Masulipatam before proceeding to this or some other principal settlement, and under this explanation, we begged to recommend that the permission of the Honourable the Governor in Council should be given for the vessel being allowed to enter.

1415. We stated that a copy of this correspondence would be forwarded to the Collector of Masulipatam, to prevent the recurrence of irregularities similar to that noticed above.

From the Chief Secretary to Government, dated 2nd, in Diary Cons., 3rd August 1826.

1416. In reply to the above, the Honourable the Governor in Council desired that, under the circumstances of the case, the ship *Venus* might be admitted to entry at the Custom House.

In Diary Cons., 3rd August 1826.

1417. Copy of the foregoing correspondence was transmitted to the Collectors of Sea Customs at Madras and Masulipatam on the 2nd and 3rd August respectively.

RELATIVE TO A LICENSE APPLIED FOR BY CAPTAIN CHRYSTIE FOR THE SHIP "CLAUDINE."

To the Chief Secretary to Government, in Diary Cons., 28th December 1826.
From the Collector of Sea Customs, 26th, in Diary Cons., 28th December 1826.

1418. On the 26th December last we laid before the Honourable the Governor in Council the letter from the Collector of Sea Customs at the Presidency noted in the margin, transmitting copy of an application, from Captain Christie commanding the ship *Claudine* for a license from Government to protect his ship during her voyage to London in consequence of the certificate of Registry having been lost or mislaid

In Dy. Cons., 2nd October 1823.

1419. We observed that the case was represented to be similar to that of the Honourable Company's ship *Wellington*, which had been brought to the notice of Government, under date the 30th of September 1823, and that as Mr. Hadow had caused all the necessary documents which we then forwarded to be prepared in communication with the Honourable Company's Solicitor, it only seemed necessary for us to submit the same, and to request that the signature of the Honourable the Governor might be obtained to the License No. 3.

From the Chief Secy. to Govt., in Dy. Cons., 28th December 1826.

1420. On the 26th of the same month, we received from Government the papers which accompanied our letter abovementioned, together with the license which had been duly signed by the Governor in Council.

26th, in Dy. Cons., 28th Decr. 1826.

1421. The above license was sent to the Collector with the necessary instructions on the subject.

RELATIVE TO THE MODE OF REWARDING PERSONS MAKING SEIZURES UNDER CERTAIN CIRCUMSTANCES AND TO THE SEIZURE OF CERTAIN OPIUM ATTEMPTED TO BE SMUGGLED.

To the Chief Secy. to Govt., in Cons., 19th January 1826.

From the Collector, 8th, in Cons., 11th July 1825.
To do., 11th, in Cons., 11th do.
From do., 17th, in Cons., 19th September.
To do., 13th, in Cons., 13th October.
From do., 17th, in Cons., 24th November.

1422. In our letter to Government, under date 19th January, we observed that the Collector of Sea Customs at the Presidency having on a late occasion brought to the notice of our Board the very inadequate reward afforded by the Regulations to persons making seizures of articles attempted to be smuggled, the duty on which greatly exceeded their intrinsic value on the market; and it appearing to our Board on consideration of the circumstances represented by the Collector to be necessary to adopt some other means of rewarding persons making such seizures, so as to make it as much the interest as the duty of the Officers of the Custom Department to be vigilant in the prevention of smuggling; we had requested him to state his opinion as to the best mode of effecting the object in view, that the Collector having accordingly communicated to us his sentiments on this point, we had the honour to submit the correspondence noted in the margin on the subject for the consideration of the Honourable the Governor in Council.

1423. It will be observed, we said, that the price obtained for a quantity of Opium recently confiscated and sold at the Custom House was only 14 Rupees per viss, of which, the seizer's proportion according to the existing Regulations was 7 Rupees, whereas the duty on this article on export or import by sea was 40 Rupees per viss; being in fact a prohibitory duty in support of the *Bengal* Monopoly; that it was obvious that when there was so great a difference between the amount of the duty on any commodity and its intrinsic value, and when the reward of a person seizing it when attempted to be smuggled was no more than half the value of the article in the market exclusive of the duty, the temptation which an illicit trader had it in his power to offer to a Custom House Officer to neglect his duty, and to connive at his attempt to defraud the Government, was so great that few of the native inferior custom servants could be expected to withstand it, unless some extra equivalent emolument was ensured to them by Government. The amount of the duty on Opium being, we remarked above, 5 times as much as would be received by a Custom House peon, on preventing the article being smuggled, it was not to be expected that he would resist the offer of a bribe from the smuggler for passing it without observation, when the latter could afford to make him a tender of any sum below the amount of the duty and yet profit to the extent of the difference between the sum tendered and the amount of duty evaded.

1424 We stated that the Collector proposed that the reward of the seizer of smuggled articles of the description in question should be made up to the amount of the duty payable thereon, and that we concurred with him in thinking that if any such general rule was established, holding out a reward to the extent proposed to be granted indiscriminately to all persons who should bring to the Custom House Opium, &c. attempted to be smuggled, it would be likely to give rise to a fraudulent concert between the officers of the Customs and the dealers to whom it would be a profitable traffic to make a fictitious attempt at smuggling Opium and other articles of this kind, for the very purpose of having the commodity seized and sharing the large reward with the seizer, which as the Collector observed, under the existing Regulations whereby the article seized was directed to be sold, might be practised repeatedly with the same commodity.

1425. We were therefore averse, we said, to the establishment of any general rule on the subject, and would rather suggest that the amount of reward to be granted to the seizer of smuggled goods, such as Opium, be determined according to the circumstances of each case, it being provided that the reward should be within the amount of duty payable on the article seized that it be in general granted to the Custom House officers making the seizure, and never either to them or to informers unless the Collector was fully satisfied that no collusion existed between them and the smugglers; that in pursuance of this suggestion we considered the proper course of proceeding would be for the Collector to submit to us a particular report of the circumstances of every such case, with his opinion, as to whether a reward should be allowed, and as to the amount thereof, if he should recommend it, and that it should be left to us on the report of the Collector either to reject the claim for a reward, or to submit it for the special sanction of Government. We were also of opinion, we said, that in every case in which Opium was confiscated it should be destroyed, unless a price be offered for it when it was put up for sale equal to the amount of the duty.

From the Secretary to Government, 3rd, in Cons., 13th February 1826.

1426. Conformably to the view taken by us, as abovementioned, it appeared to the Governor in Council to be difficult, if not impracticable, to establish any general rule, that would not be open to objection, for rewarding seizers of this description; that a fixed reward like the present, bearing but a small proportion to the duty must prove inefficacious, because the smugglers could

1440. We remarked that the only objection stated against the present measure was the increase of duty which it would occasion, but that this was considered by the merchants of secondary importance, and in no way commensurate with the benefits to the interests of commerce anticipated from the proposed modification.

1441. We stated that Mr. Hadow observed, in the concluding para. of his letter, dated 12th December 1825, that "it will be easy to modify the additions "now made to the invoice value of goods imported from Foreign "Europe or America, so as to prevent, any additional duty being demandable in consequence of the change, as particularly noticed in the letter from Messrs. Arbuthnot & Co.

In Cons., 5th January 1826.

1442. Adverting to the circumstance alluded to in Messrs. Arbuthnot & Co's. letter, that "the present high rates have driven from this port every branch of Trade with Foreigners "which can be carried on through any other place in these seas," we would submit, we said, the expediency of a further communication to the mercantile body on this specific point, with the view of ascertaining to what extent the existing foreign duties had diverted from this port the Trade which would under a lighter Tax center here, and whether under a modified system this inconvenience would cease to be felt.

1443. In the event of the Honourable the Governor being of opinion that a consideration of the subject of Foreign duties was desirable, with the view of amending such parts of the rates as were found to be prejudicial to the commercial interests, we stated, that we would lose no time in giving it our fullest attention; that in the meantime we would beg to recommend, as proposed by the Collector of Sea Customs, that the Accountant General be directed to prepare a new Table of Exchange, with reference to the rates that have prevailed for the last 4 or 5 years.

1444. On the 7th February the Governor in Council was pleased to authorise the change in the rule for estimating, for the purpose of determining the amount of the *ad valorem* duties, the value of goods imported from the United Kingdom proposed above and observed with satisfaction that the sentiments of the Mercantile community were in favour of this change. As the rate of conversion, however, would still be somewhat more favourable to the importers than if it accurately corresponded with the comparative intrinsic value of the two currencies, the Governor in Council remarked that the right of Government to order the present correction of it, even without discontinuing the practice of making a moderate addition to the prime cost on account of the greater value of the goods here than in Britain, appeared to be unquestionable.

From the Secretary to Government, in Cons., 16th February 1826.

1445. The Governor in Council had not come to a final determination on the proposal of altering the established rates of conversion for foreign currencies. But it was the opinion of Government that if a change in this respect should be resolved on, the new Table ought to be prepared, not as recommended by the Collector of Sea Customs "with reference to the rates that "have prevailed for the last four or five years" in mercantile transactions, but with reference to the altered rate of conversion for English money, and on the principle which was observed in the preparations of the present Table of converting the foreign currencies into English currency according to intrinsic value.

1446. The statement of Messrs. Arbuthnot & Co. that the present high duties on direct foreign trade "have driven from this port every branch of trade with Foreigners which can be carried "on through any other place in these seas" appeared to the Governor in Council deserving of consideration. In consequence it was stated of former representations to the same effect goods imported from, or exported to, any of the foreign European settlements in India in whatever vessels were by Regulation IV of 1819, made subject to the duties on foreign trade; and that those duties in every case in which they exceeded such as were levied in Bengal, were reduced to an equality with them by the order of Government, dated the 20th March 1820. It was conceived by Government that the former measure must have entirely stopped the course, stated to have been previously taken by the current of foreign trade, through the channels of the foreign settlements, in order to escape the high duties to which it was liable only when carried on directly with Madras. We were directed, however, to make inquiry as to what particular places were alluded to by Messrs. Arbuthnot & Co. as still affording channels for a circuitous foreign trade with Madras by which the high duties were evaded, and which was therefore carried on in preference to a direct one, and also to endeavour to obtain any other important information that could be procured on the subject; and were directed to submit the whole, with our sentiments as to the measures which ought to be adopted, if any were required, for the consideration of Government.

In Diary Cons., 10th April 1820.

1447. In our letter to Government, under date 30th March, we stated that in reference to the remarks contained in the above communication, we required the Collector of Sea Customs to submit for the consideration of Government any further proposition, which he might have to offer regarding the alteration in the rates of conversion for foreign currencies and directed him to communicate with Messrs. Arbuthnot & Co. with a view of explaining the recent orders in favour of Foreign Trade, and of obtaining from them more specific information as to the reasons which led them to suppose that the "existing duties on Foreign Trade have driven from this "port every branch of trade with Foreigners which can be carried on through any other place "on these seas" and that in reply Mr. Hadow had submitted a revised table of the rates of conversion for foreign currency, made out upon the principle laid down in Mr. Secretary MacLeod's letter which we recommended might receive the sanction of Government.

To the Chief Secretary to Government, in Cons., 30th March 1826.

From the Collector of Sea Customs, 16th, in Cons., 30th March 1826.

1448. Mr. Hadow had also, we said, transmitted copy of a letter received from Messrs. Arbuthnot & Co., in explanation of the passage of their former letter above quoted.

1449. From this it was to be collected, we said, that those gentlemen would not have offered the remark in question had they been aware of the recently proposed modification of the rate of duty upon foreign commerce; that they stated however that they alluded chiefly to such articles as were not the produce of the Company's territories, and which, if brought to the port of Madras, could not be re-exported on a foreign vessel without paying a heavy export duty, and instanced Pepper, Coffee &c., the produce of the eastern Islands which on exportation upon a Foreign Vessel at Madras would be subject, the former to an export duty of 8, the latter of 7 per cent. in addition to the original duty of 8 per cent. on importation, making the total charge for duty 16 per cent. in the one case, and 15 in the other; whereas at Pondicherry, there being neither import nor export duty, the same article would be exported free of all charge. It was not surprising, we said, under these circumstances that Foreign Vessels desirous of taking in a cargo of Pepper or Coffee should proceed to Pondicherry in place of taking it on board at Madras, but the recently proposed modification of the duties on foreign trade would, we thought, grant a drawback of much of this amount.

1450. We remarked that Messrs. Arbuthnot & Co. stated further, however, that they have reason to believe that Indigo and piece goods, the produce of our countries were often introduced into Poudicherry, if not illicitly, at least much under the stipulated rates of duty, and that foreigners resorting to that place were in consequence enabled, to get supplied with those articles at a cheaper rate there than if they took them from this port.

well afford to set the interest of the inferior revenue servants or at least what they were apt to regard as their interest in opposition to their duty, by offering them a higher bribe that on the other hand, if the reward were made equal or nearly equal to the duty, as it would exceed the market value of the article, it would no doubt give rise to the practice of fraudulent and collusive seizures.

1427. Under these considerations the Governor in Council deemed it proper to adopt our suggestion of determining the reward in each instance according to the circumstances of the case upon each occasion, therefore of a claim to reward for a seizure of the description in question, the Collector would make a particular report to us, and that we should thereupon, either reject the claim or submit it with a specific recommendation, for the orders of Government.

1428. The Honourable the Governor in Council further observed that we had not stated the grounds of our opinion "that in every case in which Opium was confiscated it should be "destroyed, unless a price be offered for it when it was put up for sale equal to the amount of the "duty," and considering that the export duty, to which it was understood that we referred was intended to be prohibitory, and must greatly exceed in all cases the value of the article, and that internal traffic in Opium was at the same time permitted, and subjected only to moderate duties imposed for the purpose of raising revenue, the Governor in Council deemed the proposal inexpedient.

To the Chief Secretary to Government, 13th, in Cons., 13th February 1826.

1429. With reference to the concluding para. of the letter abovementioned, we explained our opinion "that in every case in which Opium is confiscated it "should be destroyed unless a price be offered for it when it is put up "for sale equal to the amount of the duty" was formed, with reference to Section VIII, Regulation III, of 1818, which contained a provision to a similar effect in respect to Opium imported from Europe not disposed of within a limited time. The principle of that provision it was true, we stated, was not strictly applicable to Opium confiscated under Section VI of the above Regulation. But we believed, we said, that in Bengal confiscated Opium would be disposed of only at the Monopoly price; and would be destroyed, if it did not fetch it; and that our Board, considering the Regulation framed, and the confiscation provided for merely to protect that Monopoly, proposed here to follow a similar rule; because any Opium attempted to be illicitly exported *by sea* must be surplus to the quantity imported for home consumption, and throwing it back into the market at a price much below the prohibitory export duty tended to enable the illicit exporter to re-purchase it on the spot, where it was ready to be again made the object of another fraud more successful perhaps in its result. We deemed it proper, we observed to submit these explanations, as the Government had remarked that the grounds of our opinion had not been stated.

To the Chief Secretary to Government, in Dy Cons., 30th March 1826.
23rd, in Cons., 23rd February 1826.

1430. On the 27th March we laid before the Honourable the Governor in Council the letter with enclosure noted in the margin from the Collector of Sea Customs at the Presidency reporting the seizure of a chest containing 20 tin cases of Opium, attempted to be conveyed on board the ship *Lady Blackwood* bound to Rangoon.

1431. We observed that the Opium in question was attempted to be passed under an order obtained from the Military Conductor in Charge of the Department for shipping the baggage belonging to Sub-Assistant Surgeon Mathews, but that a Conicopily attached to the Custom House having received information that a quantity of this Drug was contained in some of the boxes, on being taken down to the Boat to be embarked, the whole was stopped and carried to the Custom House for examination, where it was discovered that one chest, one box, and a bag of rice only were the property of Mathews, and the remainder including the chest containing the 20 boxes of Opium, were represented to be the property of a China-man who had endeavoured to pass them as the property of Mathews, and who fled the moment they were detained.

In Cons., 13th Feby. 1826.

1432. We stated that as regarded the Opium, the attempt to smuggle being clearly proved, we would direct that the whole be confiscated, and with reference to our letter of the 13th February last, were of opinion that the same should be destroyed; very extensive importations of Opium appeared of late, we said, to be destined for Madras and other Ports on this Coast much beyond the consumption of these places, and the only effectual means of checking the smuggling of this article by sea appeared to us to be the destruction of what was attempted to be thus illicitly exported.

1433. We added that we felt called upon to bring to the notice of Government the neglect of the Military Conductor in charge of the Department for shipping baggage on transports in entering in the pass for a Sub-Assistant Surgeon's baggage, other baggage not belonging to him and about which he knew nothing.

1434. As a guard against any further attempt to defraud the revenues, we would also beg to recommend, we said, as suggested by Mr. Hadow, that the baggages of persons proceeding on transports should hereafter be liable to the same scrutiny as the baggage of persons proceeding elsewhere, and that due notice of this should be given to the Military Department.

From the Secretary to Government, 11th, in Cons., 20th April 1826.

1435. In reply to the above we were directed to sell the Opium of which we had reported the seizure, if a price nearly equal to the common wholesale price of the commodity, when destined for illicit home consumption, could be obtained for it, but that should the nature of the traffic carried on in this Drug render it difficult to ascertain its actual wholesale price in the market independently of the result of putting up a quantity of it to public sale an estimate of what should be regarded as a fair wholesale price might be formed from the actual retail prices of the day, and that if a price approaching to the market wholesale price, as either thus estimated or actually ascertained by inquiry, could not be obtained, the Opium which had been seized, might be retained at the Sea Custom House for the present.

Vide paras. 1433 and 1434 of this Report.

1436. The 4th and 5th paragraphs of our Secretary's letter would be considered, it was stated, in the Military Department.

1437. Copy of the above correspondence was transmitted to the Collector of Sea Customs on the 20th April.

Relative to a new Table of Exchange and to the introduction of the Warehousing system.

To the Chief Secretary to Government, in Cons., 5th January 1826.
From the Collector of Sea Customs, dated 14th, in Cons., 17th November 1825.
To do. do., 17th, in Cons., 17th do.
From do., do., 12th December, in Cons., 5th January 1826 with enclosure.

1438. On the 5th January we submitted for the consideration and orders of the Honourable the Governor in Council the correspondence noted in the margin, relative to the preparation of a new Table of Exchange.

In Cons., 17th November 1825.
Vide Enclosure A.
In Cons., 5th January 1826.

1439. We observed that the expediency of a modified Table had arisen out of the great fluctuation of exchange, which had taken place, particularly between this country and England, and that the propriety of a new arrangement was brought to our notice by the Collector of Sea Customs in his letter under date 14th November. We deemed it essential, we said, that the sentiments of the individuals composing the mercantile community of Madras should be obtained before any definitive steps should be adopted, and the result of the Collector's communication with them was in accordance, we said, with the view first taken by Mr. Hadow,

1451. The rates of duty prescribed by the Regulations on the import or export of articles from or to the settlements of Foreign European powers under this Presidency, being the same, we said, as if they were imported or exported from or to Foreign Europe, no compromise for the duty should on any account be permitted; that the particular attention of the Principal Collector of South Arcot would be called to this subject, and that if the practice here alluded to be found to have existence in his District he would be instructed to take effectual means for putting it down. We stated that we would also direct that, in the event of the customs (which in that District were all under Aumani) being hereafter rented, the frontier duty into or from Foreign Territories shall invariably be retained in the Collector's hands.

1452. We added, that so long as Pondicherry remained a Free Port, and articles exported from Madras were subject to any duty, a preference would be given by Foreigners to the former place, but much good was anticipated from the reduction in the rates of duty on Foreign commerce, which would be effected by the adoption of the Bengal Regulation XXV of 1825, and until the effect of this Regulation had been observed we considered it unnecessary to propose any further measures on the subject.

From the Secretary to Government, 14th, in Cons., 20th April 1826.

1453. In reply to the above it was stated that the revised table of exchanges, prepared by the Collector of Sea Customs, had been referred, for examination and report, to the Accountant General, in whose office the table at present in use was prepared.

1454. It was observed by Government that it was evident that as long as duties were levied at Madras, and none at Pondicherry, upon articles imported for the purpose of re-exportation, the former port must, as an enterpôt for commerce, be subject to disadvantage in competition with the latter that the reduction of the duties would lessen this disadvantage, but not remove it. It appeared to the Governor in Council that the only mode of effecting this would be to permit free importation and subsequent exportation at Madras also, under what is called the warehousing saystem that there seemed reason to expect that by this means the trade which in a circuitous course passed through Madras would be greatly increased, and the riches and prosperity of the place be thereby augmented; and that though the measure might in the first instance be attended with some sacrifice of revenue, yet its ultimate effect would probably be favourable to the public finances, not merely because the state always participates in some degree, by the greater productiveness of taxes on consumption, in the increased wealth of the people, but also because it can hardly be imagined, that the encouragement proposed to be given to the resorting to Madras, as an entrepôt for the trade of other places would not tend indirectly to augment that trade also, more properly its own, which would remain as heretofore subject to duties, namely, the importation of goods designed for internal consumption, and the exportation of the produce and manufactures of the country.

1455. The Governor in Council desired that we would take the foregoing observations into our consideration, and that we would state our sentiments on the subject of them, after communicating regarding it with the Collector of Sea Customs.

1456. The Governor in Council entirely approved of our directing the Principal Collector of Arcot to take effectual means to prevent goods from passing into Pondicherry, without payment of the full established duties; and concurred with us in thinking that the collection of duties on the frontier of foreign settlements should always be retained under the management of the Collector.

To the Chief Secretary to Government, 31st, in Cons., 31st August 1826.
15th, in Cons., 15th June 1826.

1457. With reference to the letter abovementioned we submitted for the consideration of the Honourable the Governor in Council, the report, from the Collector of Sea Customs relative to the expediency of introducing the warehousing system at Madras.

1458. We observed that Mr. Hadow had shown "in this report that the adoption of the proposed measure would be attended with a considerable and certain expense, while the advantages from it would be small and precarious. We concurred with him in opinion we said that when the duties are to be reduced so low, as it was intended to make them by the new Regulation, a provision of this kind was unnecessary for the encouragement of commerce, and would be ineffective if adopted and that this appeared also to be the opinion of the merchants of Madras.

1459. On this view of the question we deemed it advisable that the projected measure be deferred, at least, until the effect of the reduction of the duties at the Port of Madras had been ascertained by experience.

From the Chief Secretary, 8th, in Cons., 14th September 1826.

1460. The Honourable the Governor in Council entirely concurred in the opinion that the introduction of the Warehousing system should at least be postponed, until the effect of the reduction of duties at the Port of Madras should have been ascertained.

From Chief Secretary to Government, 26th September, in Cons., 2nd October 1826.

1461. With reference to the letter addressed to us on the 14th of April last, we received copy of instructions of that date to the Accountant General, desiring him to prepare a table of exchange for Foreign currencies for the use of the Sea Custom House, on the principle of making the rates of conversion for those currencies correspond with the valuation of the pound sterling at 10 rupees instead of 8¾ rupees. We also received a copy of the table which the Accountant General had prepared in pursuance of those instructions, and were directed to desire that it might be adopted at the Sea Custom House, with the exception of the *Sicca Rupee*, the *Bombay Rupee* and the *Ceylon and Cape of Good Hope Rex Dollar*, which did not fall under the head of Foreign Currency, nor represent the value of Foreign Trade on which the duties had been fixed with reference to the duties on the trade with Great Britain.

In Cons., 2nd October 1826.
30th, in Cons., 30th October 1826.

1462. Copy of the foregoing letter was transmitted to the Collector of Sea Customs on the 2nd October and a copy of a table of exchange for foreign currencies was circulated to the Collectors of Sea Customs respectively.

RELATIVE TO THE REPAYMENT TO A PARSEE MERCHANT OF A PORTION OF DUTY LEVIED UPON CERTAIN GOODS SENT OVERLAND TO BOMBAY EQUAL TO THE AMOUNT OF DRAWBACK WHICH WOULD HAVE BEEN ALLOWED HAD THE SAME ARTICLES BEEN EXPORTED BY SEA.

To the Chief Secretary to Government, in Cons., 27th Feby. 1826.
9th, in Cons., 12th Jany. 1826.

1463. On the 27th February last we laid before the Honourable the Governor in Council the letter noted in the margin from the Collector of Sea Customs at the Presidency, submitting copy of an address presented to him by Aga Abdullah Shuragu, a Persian merchant residing there, respecting the duties levied upon certain articles of piece goods, in their transit from Madras to Bombay by land, although they had paid the full import duty at Madras on their importation from Masulipatam by Sea, and had been accompanied by a Rowannah certifying to that effect.

1464. We observed that it appeared the articles in question had been imported here, in March 1825 from Masulipatam, with a view, of obtaining a sea conveyance for them from hence to Bombay or Bussorah, but that being disappointed in this respect the merchant had landed them paying the full import duty amounting to rupees 1,903-2-11 and under cover of a land

Rowannah, obtained from the Collector of Madras had dispatched them to Bombay by land expecting that no further charge would be made for duties until they reached the place of their destination. That it seemed however from the documents forwarded by the merchant, that he had been at thirty-two other places called upon for the payment of customs, and that he had in the whole incurred on this account, a charge of rupees 3,994-2-0 upon goods valued at the Madras Sea Custom House at Rupees 23,539-12-0 besides the expenses of carriage.

Import duty at Madras and charge for land Rowannah	1,903	2	11
Duty at the different Chowkies beyond the limits of the Madras Presidency in transit to Bombay	2,090	15	1
Rupees ...	3,994	2	0

1465. That the merchant had produced official receipts for the amount paid at the different chowkies, and that we had no reason to suppose otherwise than that the demand had been made agreeably to the Regulations in force in the countries through which the articles had passed; that it appeared to us however to be a case of peculiar hardship, and one not likely to occur again, and as the goods had actually reached Bombay, we recommended that a portion of the duty collected under this Presidency might be repaid to the merchant, equal to that which he would have been entitled to, had the articles been exported hence, direct to Bombay by sea. That his claim to any further indulgence we apprehended must be made to the Bombay Government.

From the Secy. to Govt., in Dy. Cons., 9th March 1826.

1466. With reference to the above we were informed that in a letter from the Secretary to Government under date the 3rd March, that the Honourable the Governor in Council granted sanction for repaying to the Parsee merchant that portion of the duty levied under this Presidency on the goods sent by him overland to Bombay which he would have been entitled to receive as drawback, had the goods been exported hence to Bombay by sea.

1467. Copy of the above correspondence was sent to the Collector of Sea Customs, on the 6th March.

Relative to the claims of the Widow of the late Poligar of Madras to the Pension enjoyed by her husband.

Vide last General Report para 1817.
From the Secy. to Government, in Cons., 5th June 1826.
Enclosure in the letter from Govt., in Cons., 5th June 1826.

1468. With reference to the letter from Government of the 1st November 1825, we received on the 23rd May the Petition noted in the margin, for our consideration and report.

To the Chief Secy. to Govt., 29th, in Cons., 29th June 1826.
9th, in Cons., 12th June 1826.

1469. In reply to which we transmitted for the information of the Honourable the Governor in Council the letter noted in the margin from the Collector of Sea Customs at Madras, reporting upon the Petition in question, which also we returned.

1470. From the explanation afforded by Mr. Hadow we were of opinion, we said, that the Petitioner's complaints were not well founded and that there was no reason to grant her, according to her prayer, a separate allowance out of the pension formerly enjoyed by her husband, continued since his decease to his brother, Chengana Naik.

Enclosure, in the Collector's letter, 9th, in Cons., 12th June 1826.

1471. The answer given by Mr. Hadow to the Petitioner, by endorsement on her petition to his address, appeared we said very proper.

From the Secretary to Govt., 11th, in Cons., 17th July 1826.

1472. In reply to the above the Honourable the Governor in Council observed that the Petition would be rejected and that the widow would be informed that the answer given by the Collector of Sea Customs to her application to him was approved by Government.

1473. Copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 15th July.

MASULIPATAM.

Claim of the Master Attendant to appropriate to his personal advantage Wrecks of Vessels and other articles usually included under the technical Head of Flotson.

6th, in Cons., 12th Jany. 1826.

1474. On the 12th January we submitted for the orders of the Honourable the Governor in Council a letter from the Collector of Masulipatam, submitting for decision the question of right asserted by the Master Attendant of Masulipatam to appropriate to his personal advantage, wrecks of vessels and other articles usually included under the technical head of "Flotson" in preference to the right of Government thereto.

1475. We observed that as the question had been raised, we had deemed it right to refer it, in order that it might be finally set at rest by the decision of Government.

From the Secretary. to Govt., dated 21st Feby., in Dy. Cons., 9th March 1826.

1476. In reply to the foregoing, we were informed that a reference had been made on the subject to the Marine Board, copy of whose reply was transmitted for our information, from which it appeared that the necessary orders had been issued by that Board on the question submitted to us by the Collector of Masulipatam.

"I am directed by the Marine Board to acknowledge the receipt of Mr. Secretary MacLeod's "letter of the 31st ultimo, and to state that previous to its receipt they had received a communi-"cation on the subject direct from the Collector of Sea Customs at Masulipatam. It appeared "on reference to the records of this department that in 1819, a similar report had been made by "the Commercial resident at Meddepollam, respecting some timber driven on shore at "Narsepoor, which he had secured to himself agreeably to the privilege that was then usually "granted to the resident on similar occasions but that previous to his appropriating it to his "own use, he had considered it necessary to report the circumstance to the Board the subject "was submitted to Government, and sanction obtained for the resident's appropriation of the "timber in question, but the Government considered it expedient to direct that perquisites "of this nature should cease for the future".

"The decision of Government was communicated to the Collector of Sea Customs at "Masulipatam on the 6th instant, and the Board directed him after allowing the timber "alluded to in his letter to remain the usual time unclaimed, to dispose of it publicly to the "best advantage, and after defraying the expenses incurred in securing it, to cause the "remaining proceeds to be carried to the credit of Government, and to consider this as a "fixed rule to be observed in future at the ports under his authority on all similar occasions."

"I am further directed to add, that these instructions have now been communicated, to the "Marine authorities, at the respective out-Ports".

1477. Copy of the foregoing correspondence was sent to the Collector of Sea Customs at Masulipatam on the 2nd March.

SOUTHERN DIVISION OF ARCOT.

Relative to the construction of a shed for the protection of the merchandize passing through the Sea Custom House at Porto Novo.

To the Chief Secy. to Govt., in Cons., 19th January 1826.
27th December 1825, in Cons., 5th January 1826.

1478. With reference to paras. 1849 and 1855 of our last General Report we submitted for the orders of the Honourable the Governor in Council on the 19th January 1826 a letter from the Head Assistant Collector in charge of the Southern Division of Arcot, transmitting an estimate of the expense of constructing a shed for the protection of the merchandize passing through the Sea Custom House at Porto Novo.

1489. **We stated that in Tanjore, Tinnevelly, Chingleput, and Nellore where money assess-ments had not yet been fully introduced, the revenue still continued to fluctuate with the price of grain; that the unusually high price to which grain rose in Fusly 1233 a year of scarcity continued nearly throughout Fusly 1234, when there was also a favourable harvest, and that this combina-ion of high price and abundant produce caused a revenue to be realized in that year, much eyond an average amount, such as hardly afforded a fair standard of comparison with the evenue, of the year under review, during which the price of grain had fallen much below its ormer level, but, as usual we would proceed to make, we said, that comparison.**

COLLECTIONS LAND REVENUE.

1490. **We remarked that the decrease in the Land Revenue for Fusly 1235 in ten of the Provinces, amounted to Rupees 24,47,797-4-6, from which deducting the increase in others, to the extent of Rupees 7,78,520-1-11 there remained a net decrease of Rupees 17,19,276-2-7. The particulars of these items, we said, would be found on reference to the following tatement, exhibiting at one view, the variations in each District under the four distinct heads f** *Arrears Current, Extra,* and *Extraordinary Revenue.*

	Rs.	A.	P.
'usly 1234	3,66,55,133	1	3
,, 1235	3,49,35,856	14	8
et Decrease.	17,19,276	2	7

ue 34.	Extra Revenue of Fusly 1235.				Gross Increase.			Gross Decrease.			Increase.			Decrease.		
6	1,399	2	2	.	26,280	2	9	23,909	9	5	2,370	9	4	...	...	...
2	7,827	7	11	3	4,099	8	9	1,35,922	5	4	...	...	...	1,31,822	12	7
2	31,962	0	5	1	33,538	2	8	25,355	5	1	8,182	13	7	...	...	...
...	82	2	3	.	9	10	2	973	12	5	...	...	...	882	2	3
6	5,873	10	7	.	1,14,993	14	6	3,553	10	11	1,11,445	3	7	...	...	...
7	9,183	14	1	)	65,613	8	2	48,062	14	0	17,550	10	2	...	...	...
1	11,089	14	0	.	6,894	6	2	95,621	5	1	...	...	...	89,226	14	11
4	83,058	0	9	.	4,285	7	0	17,12,359	10	7	...	...	...	17,08,074	3	7
10	2,149	4	9	..	1,87,918	12	6	3,635	13	1	1,84,282	15	5	...	...	...
11	1,314	12	8	2	...	...	...	1,95,026	7	5	...	...	...	1,95,026	7	5
11	518	2	5	0	6,731	6	11	1,26,110	10	8	...	...	...	1,19,379	3	9
7	1,155	15	9		...	...	...	1,26,295	8	4	...	...	...	1,26,295	8	4
6	514	1	0	..	2,134	13	0	38,899	2	8	...	...	...	36,764	5	8
0	113	5	4	..	35,841	[illegible]	8	3,613	14	3	32,227	2	5	...	...	...
6	6,393	2	9	..	56,851	14	10	5,486	11	8	51,365	3	2	...	...	...
9	7,410	0	10	9	1,07,883	3	3	13,327	1	8	94,556	1	7	...	...	...
5	32,958	2	5	..	5,62,959	6	4	5,91,293	6	10	...	...	...	28,334	0	6
3	22,328	10	7	7	48,936	10	7	39,868	8	4	9,068	2	3	...	...	...
4	23,991	12	2	..	1,69,510	1	8	7,635	9	8	1,61,874	8	0	...	...	...
6	12,631	6	8	0	16,460	11	6	28,452	5	0	...	...	...	11,991	9	6
8	11,366	1	10	..	68,360	3	2	12,762	6	9	55,597	12	5	...	...	...
6	2,73,371	3	4	6	15,18,890	0	7	32,38,166	3	2	7,28,521	1	11	24,47,797	4	6
											Deduct Increase ...			7,28,521	1	11
											Net Decrease ...			17,19,276	2	7

Deduct 5

Net 1

CURRENT LAND REVENUE.

Fusly.	Rs.	A.	P.
1234 ...	3,27,27,094	2	7
1235 ...	3,11,55,733	7	0
Decrease...	15,71,360	11	7

	Decrease. Rs.	A.	P.
Madras.	21,848	10	1
Canara.	82,207	3	10
Seringapatam.	807	5	1
Malabar.	51,733	13	0
Tanjore.	13,99,501	11	5
Rajahmundry.	11,901	10	8
Guntoor.	18,197	11	7
Vizagapatam	38,230	2	2
Nellore.	5,89,768	7	10
Tinnevelly.	10,323	7	11
Gross Decrease	22,24,540	3	7
Deduct increase in the other Districts ...	6,53,179	8	0
Net Decrease.	15,71,360	11	7

1491. We stated that it would be observed from the foregoing statement, that in ten of the Provinces the decrease in the *current* Land Revenue of 1235, compared with that for the preceding Fusly was Rupees 22,24,540-3-7, that from this however was to be deducted the increase of current Revenue in the other Districts, amounting to Rupees 6,53,179-8-0 and that the remainder Rupees 15,71,360-11-7 was the actual net decrease in the current Land Revenue of Fusly 1235 below that of the former Fusly.

1492. We observed in five of these ten Districts the decrease was not greater than might be expected from variations which must annually occur in every Province. The principal deficiency had taken place, we said, in Tanjore, Nellore, Malabar, Canara, and Madras.

TANJORE.

Fusly.	Rs.	A.	P.
1234 ...	48,98,895	9	5
1235 ...	31,99,393	14	0
Difference ...	13,99,501	11	5
Available excess by price in 1234 ...	14,23,307	11	2
Do. in 1235 ...	1,43,763	5	3
	12,79,604	5	11

1493. We stated that in Tanjore alone, although the cultivation of 1235, exceeded that of the preceding Fusly there was a falling off in the current Land Revenue of Rupees 13,99,501-11-5 arising entirely from the great fall in the price of grain, by which the settlement in that District was regulated and the rice of which in the preceding year, with which the comparison was made, had raised the Revenue of that Province much beyond its usual standard.

1494. In Nellore, we said, there was also a decrease in the current Land Revenue, compared with that of the preceding year to the amount of Rupees 5,89,788-7-10 which was explained by the Principal Collector to have arisen mainly from a similar fall in the price of grain, and that we were also not without apprehension that the Revenue realized in this District during the previous Fusly might have pressed heavily upon the people, and affected its resources in the year under consideration.

NELLORE.

Fusly.	Rs.	A.	P.
1234 ...	21,94,954	10	7
1235 ...	16,05,166	2	9
Decrease ...	5,89,789	7	10

1495. The decrease in Malabar arose, we said from the circumstance of the Tax on Pepper vines having been partially collected and carried to the account of current Revenue, and the Revenue from the house-tax having been included under the Head of Land Revenue in Fusly 1234, whereas in Fusly 1235 no collections were made on account of the pepper vines, the tax having been suspended by order of Government and the revenue from the house-tax was in this year transferred to its proper head of "Mohturpha."

MALABAR.

Fusly.	Rs.	A.	P.
1234 ...	16,01,330	3	5
1235 ...	15,49,596	6	5
Decrease ...	51,733	13	0

From the Principal Collector 12th July in Cons., 6th November 1826.

CANARA.

Fusly.	Rs.	A.	P.
1234 ...	15,63,970	12	11
1235 ...	14,86,763	9	1
Decrease ...	8,207	3	10

From Government, 13th, in Cons., 22nd June 1826.
From the Principal Collector, 13th, in Cons., 22nd do.
From do., 26th June, in Cons., 3rd July.
To do., 27th, in Cons., 27th do.
From do., 3rd, in Cons., 14th August.
To Government, 21st, in Cons., 21st do.
From do., 29th August, in Cons., 4th September.

1496. We stated that in Canara the decrease of current Land Revenue was explained by the Principal Collector to have arisen from the general sickness which prevailed in a considerable portion of the district, disease prevalent amongst the cattle and the low prices of all garden produce.

MADRAS.

	Rs.	A.	P.
Fusly 1234 ...	26,294	9	10
" 1235 ...	4,445	15	9
Decrease ...	21,848	10	1

1497. In Madras, the collections of Current Land Revenue had fallen short, we said, of those of the preceding Fusly in consequence of the collections on account of arrears having been separated and brought to account under the distinct head of "arrears" whereas in the former year it was the practice to credit them under the head of Current Revenue.

ARREARS.

	Rs.	A.	P.
Collections in Fusly. 1234.	24,08,735	0	10
Do. 1235.	23,56,091	7	1
Difference ...	52,643	9	9

	Rs.	A.	P.
Canara.	46,967	3	10
Seringapatam.	166	7	4
Cuddapah.	31,763	6	8
Malabar.	43,887	8	1
Tanjore.	2,92,240	4	7
Rajahmundry.	1,55,845	2	4
Masulipatam.	1,21,014	5	2
Guntoor.	1,06,250	5	9
Ganjam.	3,613	14	3
Salem.	5,349	1	11
North Arcot.	5,236	4	9
South Arcot.	7,635	9	8
Trichinopoly.	1,457	9	0
	8,21,427	3	4
Deduct increase ...	7,68,783	9	7
Remaining ...	52,643	9	9

1498. We observed that under the head of arrears of Land Revenue a decrease was observable to the extent of Rupees 8,21,427-3-4 in the 13 districts noted in the margin, but that deducting from the increase in other districts amounting to Rupees 7,68,783-9-7 the actual net decrease was only Rupees 52,643-9-9 which arose from the satisfactory circumstance of a more punctual realization of the revenue, the demand on account of arrears in the Fusly under review falling short of that in the preceding Fusly.

1499. The decrease under the head of Extra Land Revenue was, we said, Rupees 67,419-12-9 and the increase Rupees 25,533-15-7 leaving a net decrease of Rupees 41,885-13-2.

EXTRA REVENUE.

	Rs.	A.	P.
Fusly 1234 ...	3,15,257	0	6
" 1235 ...	2,73,371	3	4
Net Decrease,	41,885	13	2

COIMBATORE.

	Rs.	A.	P.
Fusly 1234 ...	51,925	14	2
" 1235 ...	31,962	0	5
Decrease ...	19,963	13	9

TANJORE.

	Rs.	A.	P.
Fusly 1234 ...	1,06,75	11	4
" 1235 ...	93,058	0	9
Decrease ...	20,617	10	7

1500. We remarked that the decrease had occurred principally in Coimbatore and Tanjore, that in the former District in consequence of a sum of Rupees 19,963-13-9 conditionally remitted to the ryots in 1233, having been collected and brought to account as Extra Revenue in Fusly in 1234, thereby swelling the amount with which the comparison was made, and that in Tanjore, the decrease had been occasioned chiefly in consequence of the refund, directed by our Board, of collections on excess of produce above 20 per cent of the Jammabundy grain amount.

EXTRAORDINARY.

	Rs.	A.	P.
Fusly 1234 ...	12,04,046	13	4
" 1235 ...	11,50,660	13	3
Decrease ...	53,336	0	1

1501. We observed that under the head of "Extraordinary" Land Renenue, the decrease was Rupees 1,24,778-15-6 and the increase 71,392-15-5 leaving a net decrease of Rupees 53,386-0-1.

1502. The items comprised under this head were chiefly, we said, recoveries of advances for cultivation charges, collection of sequestered estates, and interest on account of arrears, and that the following Abstract would shew, at one view, the collections under each item in Fusly 1235 compared with those in 1234.

—	Fusly 1234.			Fusly 1235.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Recoveries of advances for cultivation and repairs....	9,63,708	14	9	9,30,192	7	7	...	...	...	33,516	7	2
Recoveries of charges collection of sequestered Zemindaries. ...	1,46,856	4	9	1,45,329	11	7	...	...	...	1,526	9	2
Interest on account of arrears unpaid	22,903	7	5	11,019	7	7	...	...	...	11,883	15	10
Receipts on account of Company's plantation sales of land, and batta or gain by exchange. ...	70,578	2	5	64,119	2	6	...	...	...	6,458	15	11
Total... ..	12,04,046	13	4	11,50,660	13	3	...	...	...	53,386	0	1

1503. We stated that the principal decrease was in the first item, arising from the diminished demand for Tuccavy advances in Fusly 1235, that in the 3rd item also there was a considerable decrease, owing to the regularity with which the Revenue had been realized in the districts permanently settled.

	Rs.	A.	P.
Current ...	15,71,360	11	7
Arrears ...	52,643	9	9
Extra ...	41,885	13	2
Extraordinary.	53,386	0	1
Total ...	17,19,276	2	7

1504. Adding, we said, the net decrease under the three last mentioned heads, to the net decrease in the Current Land Revenue, the total decrease in the Land Revenue of Fusly 1235 compared with that of the previous year would be Rupees 17,19, 276-2-7 as shown in the foregoing abstract, a result which considering the difference between the two seasons would, we hope, be deemed satisfactory.

Charges.			
Fusly 1233.	65,95,885	10	6
,, 1234	61,12,475	2	0
Decrease ...	4,83,410	8	6
Fusly 1234.	61,12,475	2	0
,, 1235.	66,71,496	11	9
Increase ...	5,59,021	9	9

1505. We stated that we had the satisfaction, in reporting upon the result of the revenue management for Fusly 1234, of bringing to the notice of the Honourable the Governor in Council, the greatest reduction in the charges of that year, compared with those of the preceding Fusly, and that although in the Fusly under review, a net increase was observable in the revenue charges to the amount of Rupees 5,59,021-9-9 compared with those for 1234, we trusted that we would be able satisfactorily to show this was chiefly a temporary not a permanent increase of charge.

1506. We remarked that the following statement, exhibited, at one view, the different heads under which a variation in the charges had occurred in Fusly 1235, compared with those of the preceding year.

—	Fusly 1234.			Fusly 1235.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Salary and Commission after deducting refunds	9,90,888	14	8	10,08,203	13	8	17,314	15	0	...	...	...
Hoozoor and District Establishments do.	19,44,828	3	9	19,74,406	8	3	29,578	4	6	...	...	...
Saderward do.	97,291	4	9	1,01,258	4	9	3,967	0	0	...	...	...
Extra Charges do.	54,530	3	3	64,320	12	2	9,790	8	11	...	...	...
Repairs of tanks and water-courses do.	4,39,082	9	4	8,38,599	9	8	3,99,517	0	4	...	...	...
Extra Charges connected with revenue but not chargeable to any branch of Revenue	93,146	9	6	1,73,296	3	10	80,149	10	4	...	...	...
Tent allowances	87,899	11	11	90,150	15	1	2,251	3	2	...	...	...
Surgeon's allowances	16,698	9	3	18,804	2	9	2,105	9	6	...	...	...
Compensation in lieu of resumed offices	4,86,584	5	8	3,51,240	14	9	...	...	...	1,35,343	6	11
Pensions	73,437	2	10	73,128	14	3	...	...	...	308	4	7
Charitable allowances	1,63,715	13	7	1,48,521	8	11	...	...	...	15,194	4	8
Pagoda and Mosque allowances....	4.37,844	13	8	1,72,082	12	11	34,237	15	3	...	...	...
Total Ordinary ...	48,85,948	6	2	53,14,014	9	0	5,78,912	3	0	1,50,846	0	2
Extraordinary.												
Advances for cultivation and repairs	10,09,215	9	5	9,37,951	5	4	...	...	...	71,264	4	1
Advances for charges collection....	1,46,520	4	0	1,44,465	10	2	...	...	...	2,054	9	10
Law charges	1,461	7	8	5.024	12	9	3,563	5	1	...	...	...
Charges on Company's Plantations, &c.	10,408	13	5	10,552	13	8	144	0	3	...	...	...
Refunds of Arrears	58,920	9	4	2,59,487	8	10	2,00,566	15	6	...	...	...
Total Extraordinary ...	12,26,526	11	10	13,57,482	2	9	2,04,274	4	10	73,318	13	11
Grand total of Land Revenue Charges	61.12,475	2	0	66,71,496	11	9	7,83,186	7	10	2,24,164	14	1
Deduct Decrease ...							2,24,164	14	1			
Net Increase ...							5,59,021	9	9			

1507. Under the head of Salary and Commission there was an increase, we said, of Rupees 17,314-15-0 occasioned by the promotion of the Collectors in the Districts of Nellore, Cuddapah and Bellary to be Principal Collectors, and by the new appointment of a Sub-Collector in Nellore, and of an additional number of Assistants in Tanjore and Tinnevelly.

SALARY AND COMMISSION.

Fusly.	Rs.	A.	P.
1235	16,08,203	13	8
1234	9,90,888	14	8
Increase	17,314	15	0

1508. There was an increase, we observed, under the head of Huzur and District Establishment as well as in the extra charges, which proceeded principally from the Police and Mohturpha Establishments in the Rajahmundry District having been charged for a broken period only in Fusly 1235, whereas they were charged for the whole year in 1235. In the District of Salem also, we said, a considerable number of Karkoons* was entertained in addition to the ordinary establishment for the reasons stated in the correspondence noted in the margin † and in Chingleput a number of extra servants was employed during the harvest, and an augmentation to the Survey Establishment was sanctioned.

HUZUR AND DISTRICT.

Fusly.	Rs.	A.	P.
1235	19,74,106	8	3
1234	19,44,528	3	9
Increase	29,578	4	6

EXTRA CHARGES.

Fusly.	Rs.	A.	P.
1235	64,320	12	2
1234	54,530	3	3
Increase	9,790	8	11

* Extra Superintendent.

† From the Collector of Salem.
23rd December, in Cons., 6th January 1825.
To do. 24th, in Cons., 24th do.
From do., 4th, in Cons., 14th February.
To do., 7th, in Cons., 7th March.
From do. 18th, in Cons., 24th do.
To do. 4th, in Cons., 4th April.
From do., 11th, in Cons., 19th May.
To Government, 13th, in Cons., 30th do.
From do. 10th, in Cons., 16th June.

1509. But the principal increase of charge had occurred, we remarked, under the heads of "charges of a temporary nature" being for "repairs of tanks and watercourses" and for "extra charges connected with the Revenue but not chargeable to any particular branch."

1510. We observed that the increase for Tank Repairs had occurred chiefly in the Districts of Madura, Salem, Coimbatore, South and North Arcot, Cuddapah, Trichinopoly and Tinnevelly, where the repairs of tanks and water-courses were more extensive in Fusly 1235 than in Fusly 1234. In Bellary too, we said, a very large proportion of the works, included in the estimates of 1234 was performed in Fusly 1235 and charged in that year in addition to those properly belonging to the estimate of 1235. We stated that the amount of this increase was further swollen by the sum of Rupees 24,735 expended in 1233 by the Principal Collector of Madura in affording relief to the poor inhabitants having been improperly brought to account under this head in Fusly 1235 and by the sum of Rupees 20,385-11-9 disbursed in Madras, on account of Tank repairs in Fusly 1230, having been charged in Fusly 1235.

TANK REPAIRS.

Fusly.	Rs.	A.	P.
1234	4,39,082	9	4
1235	8,3-,599	9	8
Increase	3,99,517	0	4

FROM MADURA.
12th July, in Cons., 28th August 1826.

FROM MADRAS.
28th, in Cons., 30th November 1826.

1511. We remarked that the charges connected with revenue, but not included under any special head, incurred in this Fusly exceeded those of the preceding year by Rupees 80,149-10-4. The Districts in which these had chiefly occurred, we said, were noted in the margin; that an increase was explained to have arisen in Bellary, Coimbatore, Malabar, and Tanjore in consequence of the construction or purchase of Bungalows for the accommodation of Travellers and in Malabar from the amount of rewards for the destruction of tigers and elephants being greater than in the preceding Fusly. The increase in the other Districts did not appear, we said, to call for any particular remark.

Fusly.	Rs.	A.	P.
1235	1,73,296	3	10
1234	93,146	9	6
Net Increase	80,149	10	4

Madras, Bellary, Coimbatore, Malabar, Tanjore, Chingleput, Cuddapah, Masulipatam, Guntoor, Madura, Nellore, North Arcot.

1512. The increase of charges under the head of Pagoda and Mosque allowances was owing, we said, to the arrears of preceding Fuslies having been paid in 1235.

Fusly.	Rs.	A.	P.
1235	4,72,082	12	11
1234	4,37,844	13	8
Increase	24,237	15	3

1513. We stated that under the head of refunds there appeared an increase of 2 lacs of Rupees above the last Fusly; that this had occurred chiefly in the Districts of Salem and Nellore from the transfer in the former District, under the orders of the Accountant General and Civil Auditor, of a sum of Rupees 1,03,313-12-1 from the head of "Pensions and Charitable Allowances," to the head of refunds of Land Revenue, and in the latter, from remission allowed to ryots in Fusly 1235 to the extent of Rupees 1,05,186-6-3 on account of excess in the Collections in 1234 which however should be considered we said rather in the light of a reduction in the Jumma of 1234, than as a revenue charge for 1235.

Fusly.	Rs.	A.	P.
1235	2,59,487	8	10
1234	58,920	9	4
Increase	2,00,566	15	6

From Salem, 15th, in Cons., 27th November 1826.
From Nellore, 21st, in Cons., 25th September 1826.

1514. There was an increase, we said in the Abkarry Revenue in Fusly 1235, compared with Fusly 1234 to the extent of Rupees 53,578-2-4, attributable, partly to the collection of arrears the payment of which was suspended in Fusly 1234, pending a reference to Government, respecting the claim of the Madras Renters to remission and partly to the rents elsewhere being higher in Fusly 1235, than in the preceding Fusly.

ABKARRY COLLECTIONS.

Fusly.	Rs.	A.	P.
1235	14,48,014	5	0
1234	13,94,436	2	8
Net Increase	53,578	2	4

CHARGES.

Fusly.	Rs.	A.	P.
1235	44,177	3	11
1234	44,053	9	5
Increase	123	10	6

1515. In the Abkarry Charges there was a net increase, we said, of only Rupees 123-10-6.

1516. We observed that under the head of Small Farms and Licenses, there was an increase of revenue to the amount of Rupees 12,978-2-5 from the increased offers for the rents. There was a decrease also we said in the charges of Rupees 4,444-1-9, in consequence of the discontinuance of a practice which had prevailed in Malabar of debiting charges for the construction of bridges &c., to this head.

SMALL FARMS AND LICENSES, COLLECTIONS.

Fusly.	Rs.	A.	P.
1235	2,48,414	9	8
1234	2,35,436	7	3
Increase	12,978	2	5

CHARGES.

Fusly.	Rs.	A.	P.
1234	16,830	13	2
1235	12,386	11	5
Decrease	4,444	1	9

1517. There was an increase in the Revenue from Mohturpha, in Fusly 1235, compared with 1234, the extent of Rupees 1,06,896-14-0. This had occurred, we said, chiefly in Malabar, and was owing, as explained in the *9th para of this letter, to the collections on account of House Tax, (formerly brought to account under the head of "Land Revenue") having in Fusly 1235 been credited to the head of "Mohturpha" agreeably to the orders of the Board, under date 29th December 1825.

MOHTURPHA. COLLECTIONS.

Fusly.	Rs.	A.	P.
1235	9,87,981	3	11
1234	8,81,084	5	11
Increase	1,06,896	14	0

* Vide para 1495.

PROCEEDINGS.
In Cons., 29th December 1825.

1518. We stated that in the charges under this head, there was a trifling increase amounting to Rupees 2,184-14-7 arising, in Rajahmundry, from the repayment to the Proprietor of Bheemanapally of all collections upon his estate on account of Mohturpha from Fuslies 1231 to 1234, and in Malabar from the amount of commission on this branch of revenue, drawn by the Principal Collector &c., being greater in the current Fusly than in the last, in proportion to the augmented collections.

CHARGES.

Fusly	Rs.	A.	P.
1235	24,032	11	4
1234	21,547	12	9
Increase	2,484	14	7

Customs.

Land Customs.

Fusly.	Rs.	A.	P.
1235 ...	40,57,820	12	5
1234 ...	39,13,254	10	2
Increase ...	1,44,566	2	3

1519. We observed that under the general head of Customs there was an increased revenue, in the Land Customs of Rupees 1,44,566-2-3, and in the Sea Customs of Rupees 55,000-3-2, making a total increase in both branches of Rupees 1,99,566-5-5.

1520. We stated that the increase in the Land Customs was owing to the whole of the arrears, due by the Tobacco and Betel renters at Madras, which were allowed to lie over, pending a reference to Government respecting their claim to remission having, on the rejection of their claim, been collected and brought to account in Fusly 1235; and to the circumstance of the offers in some of the Districts in which the Sayer was rented being greater in Fusly 1235 than in 1234.

Charges.

Fusly.	Rs.	A.	P.
1234 ...	5,87,897	13	3
1235 ...	6,59,839	11	6
Increase ...	71,941	14	3

* Guntoor, Salem, Rajahmundry, South Arcot, Canara.

1521. We remarked that the increase in the Land Custom Charges for Fusly 1235 compared with 1234 was chiefly owing to the employment of Sibbundy in those * Districts where no rents were concluded, whereas no such charges were incurred in the preceding Fusly when they were rented; to part of the establishment in Masulipatam having been retained for Police duties; and to the amount of drawbacks paid at Vizagapatam, Rajahmundry, Tinnevelly and Malabar being greater in 1235 than in 1234.

Sea Customs.

Collections.

Fusly.	Rs.	A.	P.
1235 ...	11,90,815	15	0
1234 ...	11,35,815	11	10
Increase ...	55,000	3	2

1522. In the Sea Customs, the increase in the collections, amounting to Rupees 55,000-3-2 was chiefly to be ascribed, we said, to the re-imposition of the export duty on grain in Tanjore, suspended during the scarcity in Fusly 1233-4; to the improvement in the export trade in cloths in the Districts of Vizagapatam and Masulipatam, and to the increased exportation of timber, pepper, &c., from Malabar in 1235 beyond what was exported in the preceding Fusly as well as to the amount which was embezzled in 1234 by the former manager of Sea Customs at Calicut having been collected and brought to account in 1235.

Charges.

Fusly.	Rs.	A.	P.
1234 ...	2,30,203	1	7
1235 ...	2,20,142	1	2
Decrease ...	10,060	0	5

1523. We stated that the decrease in the charges had occurred chiefly at the Port of Cuddalore owing to the amount of drawback in Fusly 1235 falling short of that allowed in 1234.

Salt.

Collections.

Fusly.	Rs.	A.	P.
1235 ...	32,04,624	13	1
1234 ...	30,80,853	4	8
Net Increase ...	1,17,771	8	5

Charges.

Fusly.	Rs.	A.	P.
1234 ...	8,29,295	7	10
1235 ...	7,04,923	5	1
Net Increase ...	1,24,372	2	9

1524. We observed that there was an increase in the revenue from the Salt Monopoly in Fusly 1235 compared with Fusly 1234 of Rupees 1,17,771-8-5, arising chiefly from increased sales for home and Inland consumption. In the charges also, a net decrease had taken place, we said, to the amount of Rupees 2,24,372-2-9 owing principally to the decreased quantity manufactured this year, and the consequent diminution in the amount disbursed under the head of payments to the manufacturers.

Tobacco Monopoly.

Collections.

Fusly.	Rs.	A.	P.
1234 ...	7,08,930	6	0
1235 ...	7,00,789	4	0
Decrease ...	8,141	2	0

1525. We stated that there was a net decrease under the head of the Tobacco Monopoly of Rupees 8,141-2-0.

Canara.

Fusly.	Rs.	A.	P.
1235 ...	3,15,617	12	9
1234 ...	2,98,761	5	1
Increase ...	16,856	7	8

Malabar.

Fusly.	Rs.	A.	P.
1234 ...	4,10,169	0	0
1235 ...	3,85,171	7	8
Decrease ...	24,997	9	8

1526. That in Canara the current collections in Fusly 1235 exceeded those of 1234 by Rupees 16,856-7-8 owing to the extended sale of this article and the adoption of additional measures for the prevention of smuggling; and that in Malabar there was a decrease in the current collections under this head for Fusly 1235, compared with those of the preceding Fusly of Rupees 24,997-9-8 which was explained by the Principal Collector to be occasioned by the revenue from this branch in Fusly 1234, with which the comparison was made, having been much increased in consequence of sundry extra collections which took place in that year, from the sale of the Tobacco out of the Province in the Travancore and Cochin States and at Goa.

Charges.

Fusly.	Rs.	A.	P.
1235 ...	2,85,898	4	4
1234 ...	2,81,356	4	10
Increase ...	4,541	15	6

1527. We stated that there was a net increase in the charge of this branch of Revenue in the two Provinces amounting to Rupees 4,541-15-6.

Stamp Collections.

Fusly.	Rs.	A.	P.
1234 ...	5,00,719	0	10
1235 ...	4,54,382	11	0
Decrease ...	46,336	5	10

1528. We observed that there was a net decrease in the collections under this head of Rupees 46,336-5-10 arising, principally from decreased sales in the Judicial Departments in consequence of the enactment of Regulation II of 1825 discontinuing the use of Stamp paper of two annas value, and from the abolition of the tax on Abkarry Licenses under the same Regulation.

Charges.

Fusly.	Rs.	A.	P.
1234 ...	35,631	2	5
1235 ...	34,469	11	0
	1,161	7	5

1529. There was a trifling decrease, we said in the charges also amounting to Rupees 1,161-7-5.

Fusly.	Rupees.
1231 ...	3,04,30,811
1232 ...	3,18,60,876
1233 ...	2,90,94,764
1234 ...	3,27,27,094
1235 ...	3,11,55,733

1530. We remarked that on the whole, it would be perceived that though the *current* Land Revenue of Fusly 1235 fell considerably below that of the previous unusually favourable season, it was little below that of Fusly 1232 a highly advantageous year, and exceeded the revenue realized both in Fuslies 1231 and 1233. Including, we said, all the four items of Arrears, Current, Extra, and Extraordinary Revenue, the amount realized from the land fell in Fusly 1235, Rupees 17,19,276 before the revenue of the previous very favourable year, to which, adding the net decrease of Rupees 8,141 in the Tobacco Monopoly and Rupees 46,336 in the Stamps, a total deficiency of receipt, below that of the former year, was exhibited to the extent of Rupees 17,73,753 but the increase, we observed, which had taken place in every other branch of the revenue during Fusly 1235 to the total amount of Rupees 4,90,791, reduced this deficiency to only Rupees 12,82,962-9-10.

*** Gross Revenue.**

Fusly.	Rupees.
1231 ...	4,69,89,119
1232 ...	4,79,55,751
1233 ...	4,44,91,730
1234 ...	4,85,11,663
1235 ...	4,72,28,700

† Gross Charges.

Fusly.	Rupees.
1231 ...	87,01,754
1232 ...	85,78,502
1233 ...	89,19,595
1234 ...	81,59,290
1235 ...	86,57,365

1531. We stated that this result was more clearly observable on a comparison of the gross revenue of every description given in the * margin whence it appeared that the revenue of Fusly 1235 was above that for Fuslies 1231 and 1233 and fell below that of Fusly 1232 in the amount of only Rupees 7,27,051 and of Fusly 1234 in Rupees 12,82,962 as above stated. We had added, † we said, in the margin a similar statement of the gross revenue charges of every description for the last five years, which showed that, with the exception of Fusly 1234, when the disbursements, in consequence of particular circumstances, were reduced much below their usual amount, causing the charges of the year under review to exceed them to the extent of Rupees 4,93,976, the charges for 1235 fell below those for both Fuslies 1231 and 1233, and exceeded those for 1232 by only Rupees 78,864.

FORT ST. GEORGE,
4th January 1827.

We have the honour to be,
Honourable Sir,
Your most obedient humble servants,

(Signed) H. S. GRŒME,
(„) G. E. RUSSELL,
(„) J. STOKES,
(„) A. D. CAMPBELL.