

GENERAL REPORTS OF

THE BOARD OF REVENUE

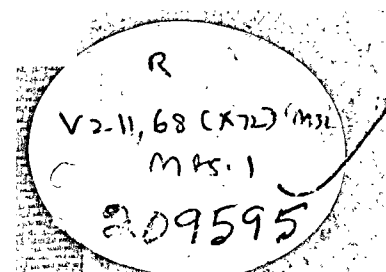
SENT TO THE

COURT OF DIRECTORS

year. 12th JAN. 1832.

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GENERAL REPORTS
OF THE
BOARD OF REVENUE,

TO THE
Honorable the Governor in Council,

SENT HOME TO THE
COURT OF DIRECTORS,

Dated 12th January 1832.

VOLUMES 50 to 52.

MADRAS:

PRINTED AT THE SCOTTISH PRESS, BY GRAVES, COOKSON AND CO.
POPHAM HOUSE.

1885.

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சுபாஷ் சந்திரன் ஜார்ஜ்
கு. டி. என். உதயா என்.
கொண்டபுரம் 1956

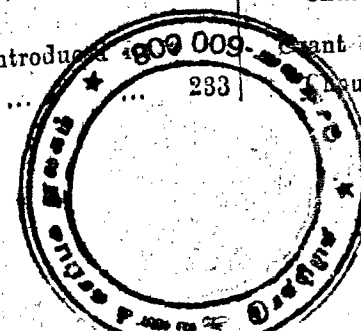
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General Report to the Right Hon'ble S. R. LUSHINGTON,
Governor in Council,
per Ship "_____" dated
12th January 1832.

To

THE RIGHT HON'BLE S. R. LUSHINGTON,
Governor in Council.

RIGHT HON'BLE SIR,

I. We have the honor to submit the annexed report of our proceedings during the past year for the information of the Honorable the Court of Directors.

II. We have, during the past year, disposed of the arrears in the Department of Land Revenue, to which we alluded in the III para. of the preamble of our last General Report, and have likewise reviewed, in detail, the settlements of all the unsettled districts for the late Fusly, with the exception of Malabar, the report from which Collectorate, though repeatedly called for, has not yet been received.

III. We have submitted to Government a very full report on the subject of the assessment, recently introduced into a portion of the District of Tanjore, and our views have been approved by Government. We have likewise been much engaged in the examination of the principles and details of the survey assessment in South Arcot and Chingleput, but have not been enabled to record the result of our researches, owing to its having been found necessary to refer to the Collectors of those districts for further information. It will be seen that we have given full instructions to the Principal Collector of Coimbatore for his guidance in inquiring into the state of the assessment on garden and punjah lands in that district, but not having received the information required from him, we have been unable to dispose of the subject.

IV. We have not yet been furnished with the sentiments of Government in respect to the observations submitted by us on the assessment of the land in the Northern Division of Arcot, to which reference was made in the IV para. of the preamble of our last report.

V. It will be observed that, in the earlier part of the year, serious disturbances occurred in Canara, and that the measures which, under the orders of Government, were adopted on the occasion, were attended with complete success. We beg to refer particularly to the satisfactory report of our 3rd Member, Mr. Stokes, who was deputed to inquire into the state of affairs in that province. Mr. Stokes is still engaged in that duty. We beg also to refer to our report upon the history and present state of the assessment of the land revenue in Canara.

VI. A similar spirit of discontent showed itself in a few taluqs of Bellary, bordering on Mysore, but was immediately suppressed by the judicious measures adopted by the Principal Collector.

VII. Having received the instructions of Government upon the subject, discussed in our proceedings of the 23rd December, 1830, noticed in the V para. of the preamble of our last report, in pursuance of the course therein prescribed with the view to the realization of the

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public dues, authority has been given for the sale of some of the ancient Zemindaries in Vizagapatam, and the Zemindars generally have been warned that, unless every exertion is made by them for the liquidation of their balances, Government are resolved to proceed to put in force the provisions of the law. It will be observed that the peace of this district has been occasionally disturbed during the year. Veerabudra Rauz, the leader of the insurrection, has eluded apprehension.

VIII. Much of our time has also been engaged in the investigation of disturbances in the Hill Zemindaries of Ganjam, and in considering the measures proper to be pursued for the suppression of the various feuds, and reconciling the conflicting interests which have lately agitated and disturbed the tranquillity of that district. The affairs of the Zemindaries of Kimedya and Gumsoor have particularly engaged our attention and are still under our consideration.

IX. We have scrutinized, with great care and attention, the management of the several estates which have been under the superintendence of the Collectors, among the most important of which we may mention the Zemindary of Vizianagram in Vizagapatam, the proprietor of which is still absent at Benares.

X. Important alterations have, after long and deliberate consideration, been proposed by us and acceded to by Government in regard to the permanent assessment of the Zemindary of Charmahal in Masulipatam.

XI. Under orders from Government, the Taluq of Poonganoor has been made over to the Poligar upon a Zemindary tenure, subject to the confirmation of the Honorable Court of Directors.

XII. We have disposed of all the reports of the Collectors on the extra sources of revenue in their respective districts that were in arrear at the date of our last report, and have also submitted to Government our proceedings on the reports of the past year, with a few exceptions, in which it has been found necessary to refer to the Collectors for further information or explanation.

XIII. Under the appropriate head will be found reports upon the system of renting the Land Customs, and the result of the increase of the monopoly price of salt.

XIV. We have been much engaged in considering the measures proposed by Mr. Smalley, the Collector of Madras, for the better management of the revenues of that Collectorate, in the course of which we have had, under discussion, with reference to the opinion given by the Advocate-General, the question of the proper jurisdiction for breaches of Revenue Regulations, operating within the limits of the Supreme Court.

XV. Our proceedings, as Court of Wards, will be found detailed under a separate head. It will be perceived that they involve questions of considerable importance. We beg particularly to refer to the decision of the Sudr Adawlut, that arrears which have accumulated upon estates of incapacitated proprietors while under the management of the Court of Wards, are not recoverable from the proprietors after their incapacity from minority or other cause has ceased and their estates are restored to their own management.

XVI. The continuation of the important correspondence alluded to in the X para. of the preamble of our last general letter, will be found in our present report.

XVII. Our correspondence with Government on the subject of the suits instituted in the Civil Courts against the Collectors and their subordinates, will be found, as in our last report, under a separate head.

XVIII. Among our proceedings, relating to the District of Coimbatore; will be found those we held upon appeals, preferred to us by the Head Sheristadar of that district, from sentences passed upon him by the Principal Collector under Regulation IX of 1822, and in another case which we had occasion to submit to Government.

XIX. The claims of the Mootahdars of Salem to compensation on account of the resumption of the Moturpha in their respective estates, have been finally disposed of.

XX. Among the subjects specially referred by Government for our consideration, were the charges against Mr. Cockburn, the late Collector of Salem, which had been under investigation by a Commissioner, and the accounts of Biccagee Row, the late Cashkeeper of the Madras Treasury, in respect to his transactions with gentlemen in the service, upon both of which we made detailed reports.

XXI. We were directed by Government to take into consideration the state of the Police in the Northern Circars, and made a report upon the subject. We also had under consideration the constitution of the armed Sibbendy in the Districts of Ganjam and Vizagapatam, and suggested such measures as appeared to us likely to conduce to their greater efficiency.

XXII. The Government having referred to us a draft of a Regulation, prepared by the Sudr Adawlut, for rescinding Regulation V of 1822, and substituting other provisions for it, we submitted our sentiments on the subject, and the Government concurring in our opinion, we have been directed to prepare a Regulation accordingly.

XXIII. We have had under consideration a difficult question, which has been under discussion for many years, respecting the boundary between the Districts of Malabar and Coimbatore and the territories of the Rajah of Cochin, and have submitted our view of the subject to Government.

XXIV. In consequence of the observations of Government in transmitting to us a Minute of Mr. C. M. Lushington, who was, for a time, Acting Senior Member of our Board, relative to the mode of transacting the duties of the Board, and the question of abolishing it, and substituting Commissioners in its room, we felt it to be our duty to submit to Government the explanations that appeared to us to be necessary, and to enter fully into the discussion of the points treated by Mr. Lushington. Our proceedings upon that subject will be found in the following report.

XXV. With a view to secure the services of gentlemen of experience in the offices of Secretary and Deputy Secretary to this Board, by lessening the temptation to seek employment elsewhere, we, in the early part of the year, recommended a new arrangement for our establishment; and it has lately been sanctioned by Government. It will be observed that, in submitting that recommendation, we bore testimony to the great merits of Mr. Robert Bannerman, who then held the situation of Senior Deputy Secretary. We had, on a former occasion, expressed the high sense we entertained of the distinguished talents and merits of our Secretary, Mr. D. Elliott, and, as he has since been removed to another office, we feel ourselves now called upon, as an act of justice to him, to record our warmest acknowledgments for his able and unwearied exertions during the long period he served under the Board, and our regret at the loss of his valuable experience and assistance.

XXVI. We have also to express our regret at the loss we have sustained by the death of Ramachendra Row, the Head Sheristadar of our Native Establishment. We beg to refer to the report, in which we have stated our sentiments in regard to the distinguished merits of this old and excellent servant.

	RS.	A.	P.
1239 ...	3,76,37,245	12	1
1240 ...	3,71,05,566	4	2
	5,31,679	7	11

XXVII. The financial result of the year, compared with the Fusly preceding, shews a decrease in the net revenue of Rupees 5,31,678-7-11, arising out of a decrease of Rupees 5,87,702-10- in the collections, and a reduction of Rupees 56,023-2-8 in the charge

GANJAM.

RESULT OF THE TRANSFER TO GOVERNMENT OF THE LEASE OF THE PURGANNABS, FORMERLY FARMED BY THE LATE MAJOR EVANS.

1. The following letter was addressed to the Acting Chief Secretary to Government, under date 11th July, 1831, together with the letter from the Collector of Ganjam, noted in the margin, reporting the result of the transfer of Government of the lease of the Purgannabs, formerly farmed by the late Major Evans.

To the Acting Chief Secy. to Govt., in Cons., 11th July 1831.
8th, in Cons., 21st April 1831.

"With a view to the promotion of the interests of the Government Stud Establishment which formerly existed in Ganjam, Major Evans, the Superintendent had been allowed, for several years, to rent a tract of country comprising the Itchapore, Munsoorcottah, Perestannum and Poobooconda Purgannabs; and, on the abolition of that institution, in the year 1809, partly in consideration of improvements made by him in the expectation of the permanency of the establishment among which was the forming of extensive cocoanut plantations, partly as a reward for his services, and with a view to the promotion of the introduction of a good breed of horses, which he proposed to attempt on his own account, the Governor-General in Council was pleased to authorize a renewal of the lease of these lands for a period of twenty years, commencing from the 1st July, 1810, and which expired on the 1st July of last year.

"Shortly after the grant of the renewed lease, Major Evans having died, and his heirs being desirous to relinquish, for the unexpired term, the lease held by them, deceased, the Government accepted its surrender on the terms offered by them, viz., in consideration of a payment, to the legatees during the period for which the lease had to run, of fifteen thousand rupees a year, and two thirds of the net profits of the cocoanut plantations, above alluded to."

"In the statement given in the Collector's letter now submitted are erroneously included the Moturpha collections from the villages in question. This branch of revenue having been expressly reserved to the Government on the renewal of the lease, it is necessary in order to shew the financial result of the transaction that this item should be deducted. The following abstract shews that instead of the result being a net profit to Government of Rupees 31,647-8-3 as stated by Mr. Eden, there is an excess in the charges over the receipts of Rupees 38,538."

	RS.	A.	P.	RS.	A.	P.
Aggregate amount of collections realized from Fusly 1224 to 1239	...	...	...	...	...	20,22,249 11 7
Deduct charges of management, including tank repairs, &c.	...	...	...	2,87,058	9	11
" amount of rent payable to Government on account of the Purgannabs	...	...	...	15,24,238	0	0
" payments to the estate of the late Major Evans	...	...	...	2,51,804	0	0
				20,63,100	9	11
Excess in charges	...	...	...	40,850	14	4

Deduct balance collected in Fusly 1240 on account of Fusly 1239 ...

RS.	A.	P.	RS.	A.	P.
312	7	6			

"Value of the Itchapore Bungalow as estimated by Mr. Cazalet in a list sent to the Board of Revenue, under date 6th May 1820, and which building kept for the accommodation of travellers ...

2,000	0	0	2,312	7	6
-------	---	---	-------	---	---

Total excess in the charges... 38,538 6 10

"It appears, however, that the number of trees in the cocoanut plantations has been considerably increased, and the Collector has recently been able to rent them out on more favourable terms than had before been obtained."

SETTLEMENT OF AUMANIE ESTATES FOR FUSLY 1240.

2. On the 15th July 1831, we submitted to Government the following extract from our proceedings, under date the 11th of that month:

Proceedings, in Cons., 11th July 1831. "Read again the letter from the Collector of Ganjam, reporting on the settlement of the Aumanie estates in that district, including the taluqs formed by the late Major Evans, the lease of which expired on the 1st July 1830, for Fusly 1240."

"The season during the year under review is stated to have been favourable, and the crops good; but the prices of produce were low. The settlement of the land revenue amounted to Rupees 2,60,200 and exceeded that of Fusly 1239 by Rupees 3,084-12-1, which increase is stated to have accrued chiefly from waste land brought under cultivation."

"The Collector promises to report at the close of the Fusly on the state of the collections. From the statement of demand, collection and balance up to 31st May last, the latest which has been received, it appears that the balance then remaining to be realized was Rupees 20,258. The Board observe with satisfaction that the condition of the ryots is represented to be such that they are able to pay their kists without difficulty."

"The demand on account of Moturpha for the current year was Rupees 9,119-14-2, there being a small decrease of Rupees 110-9-5 below the settlement of Fusly 1239, which is attributed to a few persons who had hitherto paid this tax having died or retired to other places."

3. In reference to the foregoing proceedings we submitted to Government, under date 14th November 1831, the letter from the Collector of Ganjam noted in the margin, containing the accounts of the actual collections in the Aumanie taluqs for Fusly 1240, remarking that it was satisfactory to observe that the full amount of the settlement had been realized, with the exception of the trifling balance of Rupees 65-5-10, which the collector expected to recover during the present month.

To the Chief Secy. to Govt., in Cons., 14th Nov. 1831.

22nd Oct., in Cons., 7th Nov. 1831.

MANAGEMENT OF THE VIZIANAGUR ZEMINDARY FOR FUSLY 1240.

4. On the 23rd December we submitted to Government the following extract from our proceedings, under date the 19th of that month:

Proceedings, in Cons., 19th Dec. 1831. "Read again the letter from the Collector of Ganjam noted in the margin, enclosing a report from the Sub-Collector of that district on the management of the Vizianagur Zemindary for Fusly 1240."

24th Nov., in Cons., 5th Dec. 1831.

7 10

'The amount of the settlement for Fusly 1240 was Rupees 52,626-2-2, being Rupees 744-5-5

SETTLEMENT.			RS.	A.	P.
Fusly 1239 ...	...	...	53,370	7	7
Fusly 1240	...	...			
Land Revenue ...	43,204	3 10			
Extra ...	9,421	14 4			
			52,626	2	2
Decrease ...			744	5	5

'the present peculiar circumstances of the Vizianagram Zemindary of fully realizing the amount 'of all these minor sources of revenue.

'The current collections amounted to Rupees 49,378-5 6, leaving a balance at the close of the

Current Collections.			RS.	A.	P.
Demand...	52,626	2 2			
Collections with in the Fusly ...	49,378	5 6			
	3,247	12 8			
Since collected...	1,603	13 2			
	1,643	15 6			

Gross Collections.			RS.	A.	P.
	52,631	15 11			
Deduct charges...	44,433	7 5			
	8,118	8 6			

Statement No. 3.

Para. 8.

Surplus of Fusly 1239-40.	14,034	7 0
Undrawn allowance of Petumber Deo...	12,113	12 8
	26,118	3 8

Para. 11.

'The balances outstanding on account of Fuslies anterior to 1240 amount to Rupees

Balances.			RS.	A.	P.
Fusly 1237 ...	12,032	15 1			
" 1238 ...	2,399	0 0			
" 1239 ...	2,390	5 9			
	16,822	4 10			
Since recovered.	434	0 9			
	16,383	4 1			

*Report, 15th Oct. 1830, para. 2.

No. 1 in letter from the Collector, 18th March 1823.

Para. 15.

In Cons., 31st do.

No. 2 in letter from the Collector, 18th March 1823.

In Cons., 31st do.

No. 1 in letter from the Collector, 16th Feb. 1829.

Para. 7.

In Cons., 2nd March do.

Para. 10.

5. A copy of the foregoing proceedings we communicated to the Collector on the 23rd December.

PURCHASE OF ESTATES ON ACCOUNT OF GOVERNMENT.

6. On the 7th December we submitted to Government the following extract from our proceedings, under date the 1st of that month.

Proceedings, in Cons., 1st Dec. 1831.

From the Collector of Ganjam, 30th Sept., in Cons., 17th Oct. 1831.

'Under the circumstances represented, the Board approve of the 'proceedings of the Collector with respect to the Barvah Estate, which 'has been continued with the consent of the purchaser to the former 'proprietor, and the arrears due to Government paid in full.

'The Board resolve to sanction and confirm the sale of the Askah Estate to the individual 'named and for the amount stated in the above letter. The Collector will pay the surplus remain- 'ing after discharging the balance due to Government to the late proprietor.

'The Board resolve to request the sanction of the Right Honorable the Governor in Council 'for the purchase of the Palanky Estate on account of Government for Rupees 17,368, and also 'subject to a proviso which will be presently stated, for the purchase of the Palatalagum Estate 'for Rupees 3,846-1-3. The price of the former being less than the sums due to Government, the 'balance remains to be recovered from the late proprietors. The price of the latter exceeding 'the amount due to Government, the difference Rupees 2,113-1-8 is to be paid to the late proprie- 'tor, for which special sanction is required.

'With reference to a petition transmitted by the proprietor of the Palatalagum Estate, it is 'resolved by the Board to call the attention of the Collector to the assertion contained therein, 'that the place of sale was not particularly mentioned in the advertisement," 'published in his 'district. In the advertisement sent to the Board it was expressly announced that the sale would 'take place at Berhampore. The Board therefore propose that the purchase of this estate shall 'be only conditionally sanctioned, the condition being that it was distinctly notified that the sale 'would take place at Berhampore in the advertisement published in his district.'

7. The sanction of Government for the purchase of the Palanky Estate for Rupees (17,360) seventeen thousand three hundred and sixty, and for the purchase of the Palatalagum Estate for Rupees (3,846-1-3) three thousand eight hundred and forty-six, anna one and pice three, on the condition specified above, was conveyed to us by letter from the Acting Secretary to Government, dated 13th December, copy of which, together with our proceedings, was transmitted to the Collector on the 19th December.

RELATIVE TO THE SOORADAH ZEMINDARY.

8. On the 5th September 1831 we submitted to Government the following extract from our proceedings, under date the 1st of that month.

Proceedings, in Cons., 1st Sept. 1831.

In Cons., 8th Aug. 1831.

'Read again letter from the Collector of Ganjam, dated 27th July, 'relative to the Sooradah Zemindary.

'The Board proceed to take into consideration the state of this Zemindary and the sugges- 'tions of the Collector as to the disposal of it.

'The last Zemindar was Radha Churum Sing, who succeeded his brother Somasundra Sing, 'to whom the Zemindary was adjudged by a decree of Court. Radha 'Churum Sing was not married, and in anticipation of his death he 'appointed Sree Pudmamala Putta Maha Davee, widow of his brother 'Somasundra Sing, to be his successor. Her claim was opposed by 'Lutchmee Narain Sing, son of Ramchundra Sing, the elder brother of 'the deceased. In reporting upon the claims of these parties, the 'Sub-Collector observed that the elder brother of Lutchmee Narain Sing was ejected from the 'caste, and that "for associating with him and marrying the illegitimate daughter of Beka

Genealogical Table enclosed in letter from Collector, 30th Sept. 1829, in Cons., 12th Oct. 1829.

Enclosure in Collector's let- ter, 30th Sept. 1829.

'Bunge, he also was considered objectionable." 'The Collector, however, considering his claim preferable to that of the widow, directed him to be installed a Zemindar. The Board did not approve of this interference on the part of the Collector, but as the act had been done, they considered it expedient, under all circumstances, not to disturb the arrangement.

'Lutchmee Narain Sing being of a weak character and having no personal influence, was unable to establish his authority in the Zemindary, and disturbance soon broke out. In these disturbances the chief actors were said to be the sons of Janardan Sing, the Sirdar of the armed peons, who formerly possessed the Zemindary, aided by Padmamala Putta Maha Davee, the claimant opposed to Lutchmee Narain Sing. In the meantime the revenue fell in arrears, and the Zemindary having been attached on the part of the Circar, and Lutchmee Narain Sing having retired from it tranquillity was in a great degree restored. Further disturbances however, occurred a few months after, again instigated, as the Collector reported, by the sons of Janardan Sing. The Collector then reported that the influence of the widow Padmamala Putta Maha Davee was so great, that unless her claims were in some degree satisfied, the restoration of tranquillity was not likely to be effected, and that his object therefore was to bring about a reconciliation between her and Lutchmee Narain Sing. The chief conditions of the proposed agreement were that the widow should resign all claims to the Zemindary in consideration of the assignment of certain villages for her maintenance. The negotiation however proved unsuccessful, from the widow requiring a larger portion of the Zemindary to be made over to her than it was possible to agree to. In this the Collector stated she had acted under the influence of the Zemindar of Goomsur who, since his right to the Rogadah Mootah was called in question, had never ceased to foment the disturbances in Sooradah. The Collector reported that "the whole of the chiefs were on the side of Janardan Sing's sons, whilst Lutchmee Narain Sing did not possess in the Zemindary a partisan of any description" "in this unfortunate state of things, he observed, it appeared utterly impossible to bring about any arrangement in which Lutchmee Narain Sing should be included as a principal," and he thought it desirable, "as a primary object" "to release the Zemindary from his having even a nominal interest in it." He therefore recommended that the Zemindary should be brought to sale on account of the arrears due on it, and purchased on account of Government, to be disposed of afterwards as circumstances might appear to render expedient. In the event of its being purchased by Government, he suggested that it might be expedient to rent it to one of the widows for a term of four or five years.

'In their answer to this report the Board called upon the Collector to state the actual outturn of the late Fusli, and to furnish other information which appeared to them of importance, particularly in respect to the amount to which it might be advisable to bid for the Zemindary on account of Government in the event of its being put to sale, with reference not only to its actual value, but to the object of preventing it falling into the hands of objectionable persons, such as the Zemindar of Goomsur; also concerning the conduct of that person in relation to the Rogadah Mootah regarding which the Board had called for information which had not been furnished, and concerning the sons of Janardan Sing, and Janardan Sing himself.

'In the letter now before the Board, the Collector reports that the present balance against the Zemindary is Rupees 2,251-3-0, being nearly equal to the whole peshcush for one year. With reference to the local situation of Sooradah, its present disturbed state, and other circumstances, he says he would only recommend the Government to become the purchaser at a very low rate, perhaps 20 or 25 per cent. of the annual peshcush. He observes that the Goomsur Zemindar is precluded from becoming a purchaser by the large arrear against his own Zemindary, but that probably the Badagade

'Zemindar, the widow Padmamala Putta Maha Davee, and Janardan Sing, would be inclined to purchase and to pay more than he recommends to be offered by Government. With regard to Janardan Sing he remarks, "there can be no doubt after the opinion of the inhabitants and hill chiefs which has manifested itself so uninterruptedly in his favor, his becoming proprietor of Sooradah would heal all the disorders forthwith," but he adds, "as regards general policy such a step may perhaps be considered equivocal. The widow Padmamala Putta Maha Davee, he says, has had a misunderstanding with the hill chiefs, with whom she has hitherto always preserved a good understanding, and they have driven away her cattle, burnt her house, and forced her to quit Sooradah." This circumstance will probably make her less anxious to purchase the Zemindary than she otherwise might have been. With regard to the Buddagudda Zemindar, the Collector remarks that, if he was to purchase Sooradah, it would only revert to a branch of the old family, as Sooradah was formerly included in Buddagudda, but that probably he would not bid for it unless he was previously certain of possessing the means of keeping it quiet.

'The objection to Janardan Sing is, that he is suspected of aiding and abetting his sons in the disturbances they are said to have raised in Sooradah. On account of this suspicion he was deprived of his office of Sirdar of the Armed Peons, and it appears he has also been confined as a State prisoner since December 1830; "the proofs of his delinquency being however insufficient to institute judicial proceedings against him." Janardan Sing is the illegitimate son of the Zemindar, who was in possession of Sooradah at the time of the permanent settlement. On the death of this Zemindar, which occurred in 1806, he having left no legitimate son, Janardan Sing appears to have come into possession with the consent of the widow, but was ejected by a decree of Court after having had possession five years. Janardan Sing was appointed Sirdar of the Armed Peons in 1819 at the suggestion of Mr. Thackeray, in consideration of his services to the Government. The Board do not know what the evidence is, upon which Janardan Sing is considered to have been in league with his sons, nor what information the Collector has received of the proceedings of his sons upon which he regards them as rebels against the authority of Government, and as the leaders or instigators in the outrages, which have been committed in Sooradah. But they would observe that it is a question deserving grave consideration, whether in the circumstances that subsist in Ganjam, evidence less than sufficient to support a criminal prosecution should be deemed sufficient to prevent the Government from treating with a man who in the present conjuncture is best qualified to restore tranquillity in the Sooradah Zemindary, and to recover the country from disorder, and who would probably be able, as Zemindar of Sooradah, to give the Government useful assistance in maintaining order in the other Zemindaries in the neighbourhood.

'The Board are inclined to think that if there were no obstacle to the sale of Sooradah for arrears as suggested by the Collector, it would be advisable to resort to that measure in order to get rid of Lutchmi Narrain Sing, and they would be disposed to recommend that the Government should bid for it at least to the amount of the arrear, or perhaps to a larger amount. But it appears to them that there is a serious obstacle to this measure in the fact which the Collector reports, that the Goomsur Zemindar has already got possession of the Rogadah Mootah, which is an appendage of Sooradah and must be sold along with it. If the Zemindary should be purchased by a private person, this circumstance would immediately involve him in a quarrel with the Goomsur Zemindar; if it should be purchased by Government it would be necessary to take steps for ejecting the latter from possession which would probably cause a disturbance. The Collector states that it has not been considered politic under the present circumstances of Sooradah to insist upon his withdrawing the Tanah he has stationed in the Mootah. Adverting to the observations regarding the Goomsur Zemindar's claim to this Mootah, contained in their letter of the 25th February 1830, and their repeated call for information on the subject, the Board are surprised that the Collector did not earlier report that he had actually taken possession of it.

From Mr. Alexander, 25th Sept., in Cons., 16th Oct. 1806.

Genealogical Table encl. in letter from Collr., 30th Sept. 1829.

From Mr. Alexander, 25th Sept., in Cons., 16th Oct. 1806.

In Cons., 25th Feb. 1830.

Copy sent to Govt., 8th, in Cons., 8th March 1830.

'On the whole, it seems to the Board most advisable to continue the present arrangement for the management of the Sooradah Zemindary and the collection of the revenue, until it is finally determined what is to be done in regard to Goomsur. If Sreekara Bunge voluntarily retires or is removed from that Zemindary, the difficulty in disposing of Sooradah will be greatly diminished.'

9. In reply to the foregoing proceedings, we received a letter from the Chief Secretary to Government, dated 16th September 1831, by which we were informed that the Right Honorable the Governor in Council concurred in our opinion that it was advisable to continue the existing arrangement for the management of the Sooradah Zemindary and the collection of the revenue, until the course of proceeding with respect to Goomsur should be determined.

10. A copy of the foregoing letter together with our proceedings was transmitted to the Collector on the 19th September.

ON THE SUBJECT OF THE ZEMINDARY OF GOOMSUR.

11. On the 5th September 1831 we submitted to Government the following extract from our proceedings under date the 1st of that month.

Proceedings, in Cons., 1st Sept. 1831. 'Read again letter from the Collector of Ganjam, dated 20th July 1831. In Cons., 1st Aug. 1831, 1831.

'The Collector reports that at the end of the late Fusly, there was a balance against the Goomsur Zemindary of Rupees 51,871-2-8, and states the proposals which the Zemindar has made for its liquidation. He also submits his own sentiments as to the causes of the Zemindar's backwardness in paying his Peshcush, and as to his conduct in general, and suggests the course which appears to him proper to pursue under the circumstances.

'The Zemindary of Goomsur is held on a different tenure from that of all the other Zemindaries. It is settled on the present Zemindar for his life only, and is liable to be resumed at the pleasure of Government on failure of payment of the Peshcush. The present Zemindar Sreekara Bunge was declared by a proclamation of Government, dated 22nd April 1801 unfit for the office of Zemindar, and the permanent settlement was made with his son Danunjiah Bunge. Danunjiah Bunge, however, having forfeited the Zemindary by resistance to legal process, it was then thought proper to treat with his father, and upon the recommendation of Mr. Thackeray, the Zemindary was granted to Sreekara Bunge upon the conditions above stated. Danunjiah Bunge has ever since been detained as a State prisoner in the Chingleput District, with an allowance of 8,000 Rupees per annum for his maintenance, the prospect of succeeding to the Zemindary on the death of his father being held out to him.

'The Peshcush fixed upon the Zemindary by the cowlie granted to the present Zemindar is 75,000 Rupees. Mr. Thackeray estimated the revenue of the Zemindary at 1,50,000 Rupees "when under a Rajah's management and well managed." Mr. Eden states that "the internal management of Goomsur under Sreekara Bunge has been excellent." It appears that the Zemindar has not usually been backward in his payments. There was an arrear of Rupees 17,244 against him at the end of Fusly 1239, but it was paid off by September of Fusly 1240. The present balance however is very large, being more than two-thirds of the whole amount of the Peshcush for the year. The Collector observes that the crops of last year were good, and that there is no substantial reason for so large a balance being left outstanding. The Sub-Collector, under whose charge the Zemindary is, in a late letter expresses his opinion that "if the Zemindar had only the inclination, he has it perfectly in his power to discharge the arrears."

'To account for the Zemindar's falling in arrears to so large an amount, while he had the means of paying his Peshcush, the Collector refers to facts which he supposes to be known to the Board, but of which they had no previous information. He states that he has become a complete devotee, and that this turn of mind has led him to dispose of large sums in donations to institutions esteemed holy, at Benares, Juggernaut, &c., which ought to have been applied to the payment of his Peshcush. He intimates a doubt, however, whether the money thus disposed of, may not be merely a deposit recoverable for his own use at a future period, in the event of his fulfilling a design which he is said to have in contemplation of quitting the Zemindary. Upon this point the Sub-Collector observes that "with his views of proceeding sooner or later upon pilgrimage, he is, of course, naturally desirous of evading, if possible, payment of them (the arrears) for the present, and ere finally quitting his Zemindary, accumulating to himself as large a purse as possible."

'The Zemindar's desire is to be allowed to pay off the arrears by three annual instalments. His present proposal, Mr. Eden says, "is to assign the renters of as many villages as is necessary for the security of the current year's Peshcush and one-third of the arrears, which will amount nearly to the whole taluq." Mr. Eden observes upon this proposal that "if Sreekara Bunge is determined to make away with the collections, an assignment of the renters to the Collector would not effectually prevent him." Still he says, "he thinks he is best studying the interests of Government in recommending Sreekara Bunge's proposal should, in this instance, be acceded to", but considering that he can give no certain guarantee, that his Peshcush will be paid more regularly; he suggests that he "be instructed to communicate formally to him the determination of Government to bring back Danunjiah Bunge on failure of the regular payment of his Peshcush hereafter."

'If there were reasons for allowing the indulgence solicited by the Zemindar, the Board think it would be expedient rather to leave the management entirely in his own hands, relying on his engagement to pay off the arrear by three annual instalments, than to enter into an arrangement which could not be made effectual, if he endeavoured to prevent it. But the Zemindar is represented to be a wilful defaulter, who has misappropriated the revenue, and his general conduct towards the Government, it is stated, has been such as to afford grounds for treating him with severity rather than with leniency. The Government have the right to attach the whole Zemindary for the arrears against it, and further to resume it absolutely if it be deemed fit. If the management is interfered with at all, the Board think the entire Zemindary should be attached. Mr. Eden observes that "the only certain security is to attach the produce, and this cannot be done with effect, but by employing several peons in each village, at a considerable expense, to prevent the grain being removed." The expense would not, in the opinion of the Board, be sufficient objection to this measure, on the contrary, if the attachment could be made effectual, it would be a reason for it, as it would fall upon the Zemindar and would be a punishment for his misconduct in making away with the revenue which should have been appropriated to the payment of the Peshcush. If an effectual attachment could be made so as to secure the revenue from the country, it would certainly be the best course to follow, but considering the observations of Mr. Thackeray on the subject as well as what Mr. Eden has submitted, the Board doubt whether an effectual attachment could be made while the Zemindar is himself in the country. If, however, the present disposition of the Zemindar be, as it is represented, it would seem that he might, without difficulty, be induced to quit the Zemindary, and in this event, probably, the Collector might be able to make effectual arrangements for realizing the revenue. But the information of the Collector on this head appears to be somewhat vague and uncertain. The Board think it desirable that he should have a personal interview with the Zemindar, to learn from himself, if possible, what his views are, and to make him aware of the necessity of discharging his arrears to avoid incurring the penalty of forfeiture. If he is merely making excuses, a firm but temperate remonstrance on the part of the Collector might perhaps induce him to pay the arrears. If he has really become a devotee and gives himself up entirely to spiritual concerns, such a remonstrance might deter-

' mine him at once to resign the management of the Zemindary and to fulfil the design which he is said to contemplate of making a pilgrimage to distant places.

' If the Zemindar will neither discharge the arrear immediately, nor resign the management of the Zemindary, himself retiring from it, so as to enable the Collector to make an effectual attachment, the question will then be whether he should not be formally reminded of the condition of this cowle which authorizes the Government to resume the Zemindary for failure in the payment of the Peshcush with a warning that, if he does not discharge the arrears within a certain period, the Government will be prepared to exercise that authority and to replace his son Danunjiah Bunge, now confined at Chingleput, in the situation of Zemindar. The Board are of opinion that it would be highly impolitic to make any threat of this nature unless Government are fully determined to put it in force, if necessary. If it be made, there should be no hesitation in the event of the Zemindar's failure to perform what is required of him. Any hesitation under such circumstances would be ascribed to weakness, not to moderation, and would tend to diminish the authority and influence of Government in that part of the country. The Government having held out to Danunjiah Bunge the prospect of succeeding to his father, should it be determined to eject Sreekara Bunge and resume the Zemindary, it would appear to be the most expedient course at once to reinstate Danunjiah Bunge on the same tenure as at present, provided the Government are satisfied with his conduct during his confinement. It must be considered in this case what is to be done with Sreekara Bunge, whether he should be left at liberty or placed under control, and whether a pension should be assigned to him. These are points upon which the Collector should give his opinion.

' The Board do not exactly understand what Mr. Eden means in respect to the restoration of Danunjiah Bunge "on failure of the regular payment of the Peshcush hereafter." Whether it is to intimate to the Zemindar that the Government are prepared to resort to that measure, in the event of his failing to give full effect to the assignment which he has offered, and which Mr. Eden proposes to accept, or in the event of his failing to pay his Peshcush regularly in future after the termination of the assignment. The Board think that if it be determined to convey to the Zemindar any threat of displacing him for failure in the payment of his Peshcush, there should be no interference in the management of the Zemindary or the collection of the revenue, on the part of the Government officers; such interference would, no doubt, be urged by the Zemindar as an excuse for his default.

' Having thus recorded the observations which occur to them on the report of the Collector regarding the Goomsur Zemindary, and considering the subject of more importance in a political view than with reference merely to the revenue, the Board resolve to submit these proceedings for the consideration and orders of Government.'

12. In reply to the foregoing proceedings we received a letter from the Chief Secretary to Government, dated 16th September 1831 to the following effect:—

' The Right Honorable the Governor in Council concurs with you in thinking that the Collector should have a personal communication with the Zemindar for the purpose and to the effect suggested in the 7th para. of your proceedings. On a report of the result of this communication being laid before Government, the Right Honorable the Governor in Council will be prepared to issue instructions as to the course of proceeding to be observed.'

13. A copy of the foregoing letter together with our proceedings were transmitted to the Collector on the 19th September with the necessary instructions on the subject.

14. With reference to the above letter of the 16th September, we submitted to the Right Honorable the Governor in Council, under date 22nd September, a letter from the Collector of Ganjam and the annexed copy of the letter which had been addressed to him in reply,

To the Collr. of Ganjam,
22nd, in Cons., 22nd Sept. 1831.
19th, in Cons., 19th Sept. 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 13th Instant, enclosing translation of a letter from the Zemindar of Goomsur.

"You have been requested to have a personal interview with the Zemindar for the purpose of ascertaining his real sentiments and intentions, and until the Board are apprized of the result of your conference with him, they cannot offer any opinion as to the course proper to be pursued on this occasion. Your letter will however be submitted to Government. Considering the tenor of the Zemindar's letter, it appears to the Board to be urgently necessary for you to hold a personal communication with him without delay."

To the Chief Secy. to Govt.,
in Cons., 31st Oct. 1831.

15. The following letter was addressed to the Chief Secretary, under date 31st October 1831.

"With reference to your letter of the 16th September, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Ganjam, conveying the result of the personal conference he was directed to hold with the Gumsur Zemindar.

"Having reason to believe that Mr. Eden is shortly to leave the district in consequence of his appointment as Acting Collector of Tinnevely, the Board are induced by the consideration of this circumstance, to submit to Government the expediency of deferring a decision as to the most advisable course to be pursued with respect to the Gumsur Zemindar until the gentleman who may be appointed to succeed him, shall have taken charge of the district and made himself acquainted with the state of affairs in the Zemindary.

"The Board have already stated that they consider the subject of more importance in a political view than with reference merely to the revenue, and they deem it highly expedient that whatever measure may be adopted, should, if possible, have the cordial concurrence of the particular officer who will be called upon to carry it into effect."

STATE OF THE SIBBENDY CORPS.

To the Ag. Chief Secy. in
Cons., 30th May 1831.

16. Under date the 30th May, the following letter was addressed to the Acting Chief Secretary to Government:—

From the Sub-Collr.,	28th Jany.,	in Cons.,	8th Feb. 1830.	
To the Collr.,	25th,	in Cons.,	25th do. "	Para. 8.
From do.	24th,	in Cons.,	31st May "	
To do.	7th,	in Cons.,	7th June "	Para. 5.
From the Sub-Collr.,	30th July	in Cons.,	16th Aug. "	
To do.	23rd,	in Cons.,	23rd do. "	
From do.	7th,	in Cons.,	20th Sep. "	
To the Collr.,	6th,	in Cons.,	6th Dec. "	
From do.	16th,	in Cons.,	27th do. "	
To do.	24th,	in Cons.,	24th Jan. 1831.	
From do.	9th,	in Cons.,	21st March "	

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Collector and Sub-Collr. of Ganjam, connected with the state of the Sibbendy Corps in that district.

"The important objects in view in originally raising the Sibbendy Corps in the Northern Circars, the causes that led to their reorganization in the year 1819, and the principles according to which it was the intention of Government that they should be constituted, being fully explained in the proceedings of the Board regarding the corps in the Vizagapatam District

"recently submitted to Government, it is unnecessary to repeat them. It seems sufficient on the present occasion to remark that

"the Circular Orders for remodelling the corps, issued on the 2nd February 1819, were communicated to the Magistrate of Ganjam, in common with the several other Magistrates in those districts.

"The arrangements made by that officer in pursuance of these orders, and finally approved

From the Magistrate, 24th Sept. 1819.	"of by the Government, are described in the letters noted
To do. 18th Oct. "	"in the margin. The strength of the newly organized corps
From do. 29th Feb. 1820.	"was fixed at one thousand men, over whom three head
To do. 27th March "	"Sirdars were placed, of whom two held separate commands,
From do. 11th Aug. "	
To do. 29th do. "	

"each of 400 Woodiah and Telugu peons, armed in their own fashion with swords and
"matchlocks; and the third Sirdar was nominated to the command of the remaining 200
"peons of different castes, described as inhabitants of the low country, but accustomed to
"service in the hills, including a large proportion of Mussulmen to whom the Government
"agreed to furnish muskets, and who appear now to be styled, musketeers, in distinction
"from the rest of the Sibbendy. No change in its constitution or in the description of the men
"to be employed has since been authorized, but the strength of the corps has been reduced to
"seven hundred men, and the whole establishment placed under one head Sirdar and a deputy.

"At the suggestion of the Committee for the Revision of Civil Establishments, the
"question of the propriety of keeping up this corps on its present footing, was referred for the
"consideration of the Board, and on their recommendation, founded on the representation of
"the late Collector and Magistrate Mr. Bayard, that it has adequately fulfilled the purpose for
"which it was raised, and that no further reduction was immediately practicable, the Govern-
"ment were pleased to determine that any further reduction in its
"present strength should be left to the discretion of the Collector and
"Magistrate.

"The correspondence now submitted, has subsequently passed on the subject of the corps
"in question.

From the Sub-Collr., 28th Jany., in Cons., 8th Feby. 1830. Para. 4.	"On the 28th January 1830, the Sub-Collector in charge of the "district reported that, in consequence of four of the sons of Janar- "dana Sing, who was formerly in possession for several years, of the "Sooradah Taluk, as Zemindar, till ejected by a decree of Court, and who, on the re-organization "of the Sibbendy Corps in Ganjam was, at the suggestion of Mr. Thackeray, then Commissioner "in that part of the country, appointed head Sirdar, having joined in "the disturbances in the Sooradah Zemindary, which occurred about "the beginning of last year, on the demise of the late Zemindar, and "from there being ground for supposing that some of the peons belong- "ing to the establishment, had, at the instigation of the Sirdar, taken part in the same, the late "Collector and Magistrate had dismissed that individual from his situation and placed him in "irons, and Mr. Smith accordingly proposed that the second Sirdar should be promoted to be head "Sirdar of the Sibbendy on a reduced salary.
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"The Board desired the Collector and Magistrate to report whether the connections, charac-
"ter and influence of the individual whom it was proposed to promote
"to that situation, were such as to render him eligible to fill it, and
"were informed by Mr. Lacon in reply that from what he had seen of
"the second Sirdar, he did not consider him a fit person to be head
"Sirdar; and adverting to the difficulty of finding a person in all res-
"pects qualified for so important a trust, he recommended that an additional duffadar should be

"added to the establishment, and that the pay of the three duffadars already belonging to it
"should be raised:

"The Board remarked to the Collector that, under the arrangement proposed, the second

To the Collr., 7th, in Cons., 7th June 1830, para. 3.	"Sirdar, who was considered incompetent to dis-
From Sub-Collr., 30th July, in Cons., 16th Aug. 1830.	"charge the duties of head Sirdar, would never-
To do. 23rd, in Cons., 23rd "	"theless be in fact at the head of the Civil armed
From do. 7th, in Cons., 20th Sept. "	"Police, though not designated head Sirdar nor

"allowed the salary previously attached to that office, and they requested to be informed whe-
"ther the individual heretofore holding the office of second Sirdar, was competent to discharge
"the duties that would devolve on him in consequence of the proposed change, and whether his
"present salary could be considered a sufficient remuneration for such additional services.

"The Sub-Collector, on whom the duty of replying to the Board devolved, stated that he
"concurred with Mr. Lacon as to the incapacity of the second Sirdar, to whom he thought no
"increase of pay should be granted, and on the whole considered the arrangement which had
"been recommended in regard to the duffadars the best that could be adopted for the present;
"but that as soon as an eligible person could be procured, a head Sirdar should be appointed.
"The present Collector and Magistrate having soon after assumed
"charge of the Ganjam District, the Board requested that, with special
"reference to the objects contemplated on its formation, he would
"state his opinion as to the expediency of the alterations which had been proposed in the Sib-
"bendy Corps.

"On the point immediately referred to him, Mr. Eden states that he concurs with the Sub-
"Collector Mr. Fraser in thinking the arrangement recommended by
"that gentleman the best that can be devised, observing that the
"increase proposed to the pay of the duffadars will, by affording the
"means of reward, hold out an inducement to good conduct on the part of the peons. The
"Collector and Magistrate also takes occasion to submit his sentiments as to the general
"state, and the means of promoting the efficiency of the Civil Armed Establishment. He states
"that he has found the armed peons, many of whom are Woodiahs or inhabitants of the hills,
"unwieldy and inert, and in his opinion inferior to the musketeers who are exclusively from the
"low country. The superiority of the latter he supposes to arise from the drilling they
"received, while the hill peons, he says, retain their habits of irregularity and dislike to
"control; but whether this is to be attributed wholly to their natural character, or in some
"degree may be caused by the want of sufficient immediate control since the dismissal of the
"head Sirdar, he appears to be doubtful. Mr. Eden accordingly requests that he may be
"authorized to place the whole of the Civil Armed Establishment in Ganjam on the same footing
"as that portion of it which he denominates the "Musketeers," by drilling and furnishing
"with muskets such of the peons as are willing to submit to that discipline, and to get rid
"by degrees of those who will not consent; observing that whatever prejudice may have
"existed against the description of force he wishes exclusively to retain, he feels quite satisfied
"it is the best adapted for acting with effect in all parts of the district, and that a corps so
"constituted is necessary for preserving its tranquillity.

To the Collr., 24th, in Cons.,
24th Jan'y. 1831.
From do. 9th, in Cons., 21st
March do.

"The Board have since been furnished by the Collector and
Magistrate with statements shewing the particular classes of men
now composing the Sibbendy Establishment.

"It appears to the Board that Mr. Eden's opinion in regard to the advantages of drilling,
and as to the relative efficiency, for the service they are designed to perform, of the different
classes of men composing the Sibbendy Establishment, has been adopted without sufficient
information and consideration. Within the short space of seven
weeks after his assuming charge of the district, he probably had not
an opportunity of seeing the whole of the corps, and certainly had no
means of becoming personally acquainted with the nature of the country and the character of
the people of the hill against whom the Sibbendy are chiefly employed. He seems not to have
adverted to the circumstance that inhabitants of the low country, not inured to the climate
of the hills, are totally incapable of acting with effect in these regions; and he has
wholly overlooked the important and beneficial effect on the tranquillity of the country that
must arise from a system through which a turbulent and warlike class of its inhabitants are
withdrawn from their lawless habits and enlisted on the side of peace and good order.

"The Board regret to find from the statements before them that the principles on which
the corps was first constituted, have been departed from, and the
plan advocated by Mr. Eden of employing men from the low country
already so extensively acted on. It appears that out of seven hun-
dred men of whom the corps is composed, so large a proportion as 514 are inhabitants of the
plains, and of the remaining 185 who are stated to be natives of the hill country, only 80 are
strictly of the castes of fighting peons described in the letter from the Secretary to Govern-
ment, dated 2nd February 1819.

"It does not appear to the Board, from the condition of the corps itself, or with reference
to the present state of the Ganjam District, that so radical a reform is necessary in it as was
considered to be required in the Sibbendy Establishment of the adjoining Collectorate. But
they think that Mr. Eden should be enjoined to give up all idea of attempting to render the
establishment more efficient, by substituting half disciplined musketeers, for Woodiah peons
armed and organized after their own fashion and peremptorily directed to retain no more low
countrymen than from the first was intended, viz., two hundred; the remaining five
hundred to be the proper description of hill peons. As the efficiency and indeed the utility of
this part of the force must depend in a great degree upon the personal character, influence
and connections of the individual placed at its head, the Board propose to instruct the Collec-
tor and Magistrate to select, with as little delay as practicable an individual duly qualified to
fill the situation of head Sirdar and to submit the nomination for approval.

"The Board do not consider the salary hitherto received by the late head Sirdar, viz.,
100 Rupees per mensem, more than an adequate remuneration for the responsible and
arduous nature of the services required from him, and if the Collector and Magistrate continues
to think it necessary that the pay of the duffadars should be raised, the Board are

"of opinion that it will be less prejudicial to the interests of the public service to dispense
altogether with the aid of the second Sirdar than to curtail the present allowances of the chief
but as it is probable that under a proper system the persons appointed as duffadars would be
connections or dependents of the head Sirdar, no increase may perhaps be necessary.

"Further than the fact, that his sons were concerned in the late disturbances in the Soora-
dah Zemindary, the Board are not informed what proof may have appeared that the late head
Sirdar Janardana Sing, either directly or indirectly, aided the insurgent peons, or failed in
his duty, but by the latest mention of him made in the letters from the Collector, it would appear
that he is in confinement, from which the Board presume that a judicial investigation has
established his guilt."

From the Acting Chief
Secy. to Govt., in Cons., 4th
July 1831.

17. Under date the 1st July we received the following reply:—

"I am directed to acknowledge the receipt of your Secretary's letter, dated the 30th May
last, No. 284, from which the Right Honorable the Governor in Council regrets to find that
the orders of Government regarding the principles on which the
Sibbendy Corps of the Northern Circars should have been formed,
have been almost as widely departed from with respect to the Sibbendy of the Ganjam
District as that of the Vizagapatam, which was the subject of my letter, dated the 24th
ultimo.

"The Right Honorable the Governor in Council concurs with your Board in thinking that
the idea of attempting to render the establishment more efficient by substituting half disci-
plined musketeers for fighting peons armed and organized after their own fashion, should be
abandoned; and desires that you will, agreeably to your proposal, direct the Collector of
Ganjam to retain no more low countrymen than from the first was intended, viz., two
hundred, the remaining five hundred being of the proper description of hill peons, and to
submit for the approval of your Board the recommendation of a person to be head Sirdar
soon as he can find one duly qualified to fill the situation, the salary of which the Right Honor-
able the Governor in Council concurs with you in thinking should remain as at present."

"The Collector and Magistrate should be required to report whether a judicial investigation
has established the guilt of Janardana Sing."

18. An extract paras. 2 and 3 of the foregoing letter together
with the letter to Government were transmitted to the Collector on
the 4th July for his information and guidance.

Appointment.
From Govt., in Cons., 8th
Dec. 1831.

19. Mr. G. M. Ogilvie was appointed Acting Collector on the
6th December in succession to Mr. Eden.

VIZAGAPATAM.

EXTRA REVENUE FOR FUSLY 1239.

From Collr., 30th Nov. 1830,
in Cons., 14th Feby. 1831.
To do. 14th, in Cons., 14th
Feby. 1831.
From do. 3rd March, in Cons.,
14th do., do.

20. On the 21st April 1831 we submitted for the orders of the
Right Honorable the Governor in Council the following extract from
our proceedings under the same date, on the management of the extra
sources of revenue in the District of Vizagapatam for Fusly 1239, as
detailed in the correspondence noted in the margin.

"The following abstract statement shows the demand, collection
and balance of current revenue under each head for Fuslies 1239
and 1239 respectively."

Proceedings, in Cons., 21st
April 1831.

Abstract statement of Demand, Collection and Balance of Current Revenue.

	Fusly 1238.					Fusly 1239.				
	Settlement of Fusly 1238, 11th July 1839.	Collection to the 11th July 1839.	Extra Collection.	Total Collection of Fusly 1238.	Balance of Fusly 1238 on the 11th July 1839.	Settlement of Fusly 1239.	Collection on account of Fusly 1239 to the 11th July 1839.	Extra Revenue Fusly 1239.	Total collection on account of Fusly 1239.	Balance of Current Revenue on the 11th July 1839.
	1	2	3	4	5	6	7	8	9	10
Salt	Rs. 1,00,148 0 0	A. P. 1,00,148 9 0	Rs. 2,656 12 10	Rs. 1,02,805 5 10	Rs. 280 5 0	Rs. 1,06,093 3 2	Rs. 1,06,093 3 2	Rs. 3,513 10 9	Rs. 1,09,611 13 11	Rs. 2,423 7 2
Sayer	Rs. 84,896 0 0	Rs. 84,815 10 6	...	84,615 10 6	...	85,300 0 0	82,971 8 10	...	82,871 8 10	...
Sea Customs	Rs. 23,641 14 10	Rs. 23,641 14 10	...	23,641 14 10	...	19,513 6 3	19,513 6 3	...	19,513 6 3	...
Abkary	Rs. 57,853 0 0	Rs. 56,222 2 0	...	56,222 2 0	1,635 14 0	67,358 0 0	65,295 12 0	...	65,295 12 0	2,062 4 0
Stamps	Rs. 13,645 13 0	Rs. 13,645 13 0	...	13,645 13 0	...	12,794 6 0	12,794 6 0	...	12,794 6 0	...
Total	Rs. 2,80,190 4 10	Rs. 2,78,274 1 4	Rs. 2,656 12 10	Rs. 2,80,930 14 2	Rs. 1,916 3 6	Rs. 2,91,063 15 5	Rs. 2,86,573 4 3	Rs. 3,513 10 9	Rs. 2,90,056 15 0	Rs. 4,490 11 2

19

The collections in the salt department exclusive of the recoveries of advances for the manufacture of salt amounted to Rupees 1,06,093-3-2, exceeding those of the preceding year by Rupees 5,949-10-2. The increase was confined to the sales for home consumption in which there was a considerable decrease in Fusly 1238 below their amount in Fusly 1237. In the inland sales and export by sea there was a decrease in Fusly 1239.

	RS.	A.	P.
Current collections	1,06,093	3	2
Recoveries of advances	3,513	10	9
	1,09,611	13	11
Gross Collections.			
Fusly 1238	1,02,805	5	10
" 1239	1,09,611	13	11
	6,806	8	1
Charges.			
Fusly 1238	22,827	0	2
" 1239	23,409	5	5
	573	5	3
Net Revenue.			
Fusly 1238	79,978	5	8
" 1239	86,211	8	6
	6,233	2	10

GANJAM.			
Name of Fans.	Quantity of salt sold in Fusly 1239.	Pay of servants.	RS.
Nowpadah	1,164 97 2	30	
Woomanvilly	838 308 2	25	
Itchaporo	129 238 2	20	
VIZAGAPATAM.			
Currapah	461 93 6 1/2	35	
Nellamookoo	294 340 5	25	
Conadah	66 282 3 1/2	24	

The Board observe that the pay of the salt servants in the Vizagapatam District is already greater than that enjoyed by the same class of servants in the neighbouring District of Ganjam, by whom a larger quantity of salt is sold. They cannot therefore recommend the increases proposed in the 3rd para. of the letter under review.

The land customs were rented during the Fusly under review for the sum of Rupees 85,300, being the highest settlement ever made and exceeding the rent of the preceding year by Rupees 404. Of the above demand, Rupees 82,871-8-10 was realized within the Fusly, leaving a balance of Rupees 2,423-7-2, which was recovered in the course of September last. After deducting charges in which there was a decrease, the net revenue realized within the year exceed that of Fusly 1238 by Rupees 34-15-5.

	RS.	A.	P.
SEA CUSTOMS.			
Gross collections.			
Fusly 1238	23,641	14	10
" 1239	19,513	6	3
	4,128	8	7
Charges.			
Fusly 1238	3,715	5	7
" 1239	3,392	9	6
	322	12	1
Net Revenue.			
Fusly 1238	19,926	9	3
" 1239	16,120	12	9
	3,805	12	6

The gross collections in the Sea Custom Department fell short of those of Fusly 1238 in the sum of Rupees 4,128-8-7. Deducting charges in which there was a slight decrease, the falling off in the net revenue was Rupees 3,805-12-6.

The Abkary was rented during the Fusly under review for the sum of Rupees 67,358 or

ABKARY.	RS.	A.	P.
Fusly 1238	67,858	0	0
" 1239	67,358	0	0
	9,500	0	0
" 1238	56,222	2	0
" 1239	66,495	12	0
	10,273	10	0

Rupees 9,500 above the rent of Fusly 1238. Of this sum Rupees 65,295-12-0 were collected within the Fusly, leaving a balance at its close of Rupees 2,062-4-0, of which Rupees 1,302 had been realized by the end of October, and the rest which is explained to be due by the Toddy renter of the Vizianagaram Zemindary was intended to be recovered by distraint without loss of time. Including collections of arrears Rupees 1,200, the collections amounted to Rupees 66,495-12-0, exceeding those of Fusly 1238 by Rupees 10,273-10-0. There were no charges under this head.

The Collector has made a mistake in supposing that the Board intended that the sum of Rupees 1,200 on account of arrears of ordinary Abkary revenue should be entered as extra revenue in Statement A. This sum having been originally entered correctly in Statement B, was purposely not noticed in the Board's letter of 14th February.

STAMPS.	RS.	A.	P.
Gross collections.			
Fusly 1238	13,645	13	0
" 1239	12,794	6	0
	851	7	0
Net revenue.			
Fusly 1238	12,250	12	1
" 1239	11,520	7	4
	730	4	9
Total net revenue.			
Fusly 1239	2,52,276	15	6
" 1238	2,40,271	4	6
Increase in Fusly 1239.	12,005	11	0

In the gross revenue derived from the sale of stamps, there was a decrease of Rupees 851-7-1 and in the net revenue of Rupees 730-4-9.

On a review of the whole it appears that the net revenue derived from the extra sources in Fusly 1239 exceeded that of Fusly 1238 by Rupees 12,005-11-0.

From the Ag. Chief Secy. to Govt., in Cons., 12th May 1831.

21. The receipt of the above was acknowledged by a letter from the Acting Chief Secretary to Government, dated 10th May.

22. A copy of which was transmitted to the Collector on the 12th May—our Proceedings having been previously communicated to him on the 21st April 1831.

MANAGEMENT OF THE VIZIANAGARAM ZEMINDARY FOR FUSLIES 1238 AND 1239.

23. On the 14th March 1831 we submitted for the information and orders of the Right Honorable the Governor in Council the following extract from our Proceedings under the same date, on the management of the Zemindary of Vizianagaram for Fuslies 1238 and 1239, as detailed in the letters from the Collector of Vizagapatam noted in the margin.

The following Abstract Statement shows the settlement of the current revenue for Fuslies 1238 and 1239 respectively, compared with the settlement of Fusly 1237.

Abstract Statement of current revenue for Fuslies 1238 and 1239.

	1	2	3	4	5	6	7	8	9	10
Settlement of Fusly 1237.	Settlement of Fusly 1238.	Comparison between Fuslies 1237 & 1238.	Settlement of Fusly 1239.	Comparison between Fuslies 1237 & 1239.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
Moodut rents or lease for a fixed period	3,87,427 0 0	6,41,003 1 4	2,54,176 0 11	1,99,128 7 0	4,524 12 0	1,88,298 9 0	1,93,413 5 0	4,83,098 0 10	4,42,474 10 11	690 0 0
Shortevanah Hursul rents or rent 10 per cent. below the estimated value of the land, allowed as profit to the renters who advanced money to the Zemindar on certain conditions.	2,20,487 12 0	2,15,963 0 0	14,988 15 0	4,29,490 0 0	4,524 12 0	690 0 0	1,88,298 9 0	4,83,098 0 10	4,42,474 10 11	690 0 0
Permanent Hursul rents	14,988 15 0	14,988 15 0	14,988 15 0	4,29,490 0 0	4,524 12 0	690 0 0	1,88,298 9 0	4,83,098 0 10	4,42,474 10 11	690 0 0
Annual...	6,22,903 11 0	8,75,555 0 11	2,49,651 5 11	4,29,490 0 0	4,524 12 0	690 0 0	1,88,298 9 0	4,83,098 0 10	4,42,474 10 11	690 0 0
Taxes on Agrahams and Shotriems	2,78,976 15 7	20,055 5 2	20,055 5 2	4,509 5 0	23 0 0	23 0 0	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0
Do. upon Mocassa Villages	4,509 5 0	4,509 5 0	1,136 9 0	6,951 5 0	23 0 0	23 0 0	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0
Do. upon Mannum	1,136 9 0	1,136 9 0	6,951 5 0	1,580 10 1	23 0 0	23 0 0	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0
Do. upon Houses	6,974 5 0	1,580 10 1	1,580 10 1	1,097 6 3	21 0 0	21 0 0	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0
Remission granted on account of Cantonment	1,580 10 1	1,580 10 1	1,097 6 3	35,332 8 6	29,346 9 8	29,346 9 8	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0
Do. new Military road	1,097 6 3	1,097 6 3	35,332 8 6	9,07,837 9 5	9,07,837 9 5	9,07,837 9 5	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0
Total	9,37,234 3 1	9,07,837 9 5	9,07,837 9 5	9,07,837 9 5	9,07,837 9 5	9,07,837 9 5	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0
Grand Total	9,37,234 3 1	9,07,837 9 5	9,07,837 9 5	9,07,837 9 5	9,07,837 9 5	9,07,837 9 5	1,128 9 0	6,723 5 0	1,580 10 1	223 0 0

The settlement of Fusly 1233 fell short of that of the preceding Fusly in the sum of Rupees 29,346-9-8. Including arrears outstanding at the beginning of the Fusly to the amount of Rupees 77,743-1-8, the total demand was Rupees 9,85,630-11-1. Of this sum, Rupees 8,53,325-9-6 were collected within the Fusly, viz., Rupees 8,33,511-14-8 on account of current revenue and Rupees 19,813-10-10 on account of arrear, leaving a balance of Rupees 1,32,305-1-7, of which Rupees 57,929-6-10 were on account of arrears and Rupees 74,375-10-9 on account of current revenue.

The total amount collected within the Fusly including Extraordinary Receipts, was Rupees 8,83,609-0-4, besides which there remained Rupees 302-5-2, the amount of last year's balance of cash on hand, making a total of Rupees 8,83,911-5-6.

The disbursements during the same period (including deposits amounted to Rupees 7,94,964-13-3. This being deducted from the gross amount of the disposable funds left a surplus of Rupees 88,946-8-3.

	Current.			Arrear.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
A. Demand ...	9,17,688	5	4	1,32,305	1	7	1,049,993	6	11
B. Collection ...	8,00,049	0	7	53,241	12	1	8,53,290	12	8
C. Balance ...	1,17,639	4	9	74,063	5	6	1,91,702	10	3

The settlement of Fusly 1239 fell short of that of Fusly 1237 in the sum of Rupees 19,545-13-9 but exceeded that of Fusly 1233 by Rupees 9,800-11-11. Including arrears, the total demand of the year was Rupees 10,49,993-6-11 A, of which Rupees 8,53,290-12-8 B were collected within the Fusly, leaving a balance of Rupees 1,91,702-10-3, C viz., of current Rupees 1,17,639-4-9 and of arrears Rupees 74,063-5-6.

The total receipts of the year including extraordinary collections amounted to Rupees 8,90,512-4-10. Adding the balance of cash of last year the amount of disposable funds was Rupees 9,79,458-13-1. Deducting from this sum the charges incurred within the Fusly amounting to Rupees 8,76,293-9-1, there remained a surplus at the end of the year of Rupees 1,03,160-4-0.

Among the disbursements charged within the year is the sum of Rupees 1,05,548-6-2 on account of the Zemindar's subsistence, viz., Rupees 33,543-6-2 in arrear for Fusly 1238 and Rupees 72,000 for Fusly 1239. The latter sum was paid at the rate of Rupees 6,000 per mensem under the authority of the Board, communicated to the Collector in a letter, dated 17th December 1829. The Collector proposes that the Zemindar's allowance for the Fusly shall now be made up to Rupees 1,00,000, the amount allowed for Fusly 1238, by an additional payment of Rupees 28,000. He gives a statement showing a surplus on account of Fusly 1239 after providing for this payment, and the

	Rs.	A.	P.
Instalment payable to Narrain Row for Fusly 1239 ...	60,000	0	0
Collector's commission for 1238 and 1239 ...	18,900	0	0
Arrears of charges for Fusly 1239, viz.:-			
Amount paid ...	1,753	8	2
To be paid ...	1,896	4	8
	3,649	12	10
Purchase money of a Hursul rent ...	1,700	0	0
	84,249	12	10

Board are of opinion that the Zemindar's allowance for this Fusly should be made up to Rupees

1,00,000 as proposed by the Collector, and they recommend that a further payment of Rupees 28,000 be made to him accordingly out of the above sum.

No. 174 of 1831.
To Govt., 17th, in Cons., 17th Sept. 1829.
From do. 11th, in Cons., 17th Decr. 1829.
To do. 18th, in Cons., 18th Feby. 1830.
From do. 23rd, do. in Cons., 1st March 1830.

This will reduce the disposable balance to Rupees 75,160. And of this sum the Board with reference to the petition from G. S. Narain Row and the correspondence noted in the margin, recommend that Rupees 60,000 be paid to that person on account of his bonded debt.

The Board approve and sanction the payment of Rupees 1,700 for the redemption of a Hursul Cowle under the explanation contained in para. 8 of the Collector's report, but they observe that the Collector ought to have reported the circumstance specially, and not to have made the disbursement without authority.

Certain arrears of charges of Fusly 1239 amounting to Rupees 3,649-12-10 are also to be defrayed out of the disposable balance of the year. Deducting all the above items there remains Rupees 9,810-7-2. Although the Board are by no means satisfied with the Collector's management, yet considering that he has had a great deal of trouble in transacting the complicated affairs of the Zemindary, and that he has waited a long time without remuneration, they are of opinion that the full commission allowable under the rules should be granted to him for these Fuslies. They accordingly recommend that the above sum of Rupees 9,810-7-2 be appropriated to the Collector, viz., Rupees 9,450 for Fusly 1238 and the remainder Rupees 360-7-2 for Fusly 1239, leaving the balance to be paid to him out of the surplus revenue of Fusly 1240 remaining after the accounts of the Fusly are closed.

The Board observe that the collections made in Fusly 1238 fell very much short of the Collector's estimate. The total amount which he expected to realize was Rupees 9,29,809-12-4, whereas the actual collections amounted only to Rupees 8,83,911-5-6; the deficiency being Rupees 45,898-6-10. They observe also that the surplus stated to remain at end of this Fusly was only nominal, there being an arrear on account of the Zemindar's subsistence for the Fusly and of instalments payable to G. S. Narrain Row for Fusly 1237 and 1238 with other items amounting altogether to Rupees 1,57,593-5-11 which ought to have been discharged out of the income of the year, exceeding the apparent surplus by Rupees 68,646-13-8. There was thus in reality a deficiency as anticipated by the Board in their proceedings of the 4th June 1829 but to a greater amount than they calculated.

Para. 3.

In his report, dated 5th November 1829, the Collector submitted an estimate of the receipts and disbursements of Fusly 1239, shewing a probable surplus of Rupees 1,85,496-2-7 after payment of the current Peshcush, charges of management, and three instalments on account of the debt to Narrain Row for Fuslies 1237, 1238 and 1239. He observed that he had no reason to anticipate any material difference between the amount of the settlement for the year, Rupees 9,17,688-5-4 and that of the actual collections, but that to avoid the possibility of disappointment he had prepared his estimate of collections at Rupees 8,74,539-14-8, being less than the settlement by Rupees 43,098-6-10.

	Rs.	A.	P.	
Expected balance at the close of the year	1,85,496	2	7	
Deduct.	1,00,000			
	18,900			
	1,18,900	0	0	
Collector's estimate of the collections on account of the settlement of Fusly 1239.	8,74,589	14	8	
Amount actually collected of arrears and current	8,58,200	12	8	
	16,299	2	0	

‘Allowing 1,00,000 Rupees for the Zemindar's subsistence and 18,900 Rupees for the Collector's commission, it thus appears that the Collector anticipated a surplus of Rupees 66,596 at the least. But as has been shewn above the whole amount collected of arrears and current was considerably less than the Collector's lowest estimate of the collection of the current demand alone, and instead of the surplus which he expected would be available for the liquidation of debt, the income of the year was insufficient to meet all the charges against it.

‘Thus at the close of the second year after that in which the Collector took charge of the Zemindary of Vizianagrum nothing has been done towards the principal object for which the Government permitted the Collector to undertake the management for the Zemindar, namely, the liquidation of his debts, which on the 1st September 1827 were computed to amount to Rupees 11,10,852, viz., principal Rupees 9,37,569, interest 1,73,283.

‘The Collector has submitted an estimate of the receipts and disbursements of the current Fusly, bringing forward the surplus of Rupees 1,03,160-4-0 above the charges actually brought

	Rs.	
Zemindar's allowance for Fusly 1240	1,00,000	
Do. of arrears for Fusly 1239	28,000	
Collector's commission for 3 Fuslies	28,350	
	1,56,350	
at 9,450 per annum.		
	28,350	

‘to account in Fusly 1239 on the one side, and the charges remaining to be provided for on the other. The balance expected to remain after payment of the Peshcush and charges ordinary and extraordinary including two instalments to Narrain Row, for Fuslies 1239 and 1240, is Rupees 2,86,989-15-9, but against this there is chargeable the Zemindar's allowance for the current year, which the Collector proposes to be fixed at one lac of Rupees, the additional payment of Rupees 28,000 proposed to be made to him for Fusly 1239, and the Collector's commission for Fuslies 1238, 1239 and 1240, estimating the latter at Rupees 28,350, the total amount of these charges will be 1,56,350, which being deducted, will reduce the surplus revenue effected to be available for the liquidation of debts to Rupees 1,30,639-15-9. From the heading of the statement showing the estimate as well as from the Collector's words in reference to it, it would appear that the above is the amount of surplus revenue expected to be in hand at the end of the current Fusly, that is on the 11th July 1831, after providing for the charges mentioned; but from his observations in para. 22 and from the improper mode he has adopted in other places in stating the revenue of a particular year of taking credit for collections made after its close, they do not feel confident that this is what is meant but are rather led to suspect that the estimate of receipts may include some collections on account of the demand for Fusly 1240, expected to be made in Fusly 1241. The Board have been much embarrassed by the Collector's calculations reckoning arrears collected in the current Fusly as revenue of the preceding year. They expect that he will avoid this error in future.

‘The following abstract statement shews the balances outstanding at the end of Fuslie 1238 and 1239 respectively, the subsequent collections to the date of the Collector's report for Fusly 1239, viz., 7th October 1830 and the balances then outstanding.

	Balances up to Fusly 1238.						Balances of Fusly 1239.					
	Balances outstanding at the end of Fusly 1238 including arrears of former years.			Collections within Fusly 1239.			Balance of Fusly 1239 outstanding at the close of the Fusly.			Collections up to 7th October 1830.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Moodut rents	81,381	9	1	55,667	3	10	25,714	5	3	4,321	9	1
Shurteyanah Hursaul rents...	11,167	13	1	1,997	15	7	9,169	13	6	8,640	10	9
Permanent do. do.	241	13	0	...	...	...	241	13	0	1,117	10	3
Amanie ...	34,129	9	4	610	0	...	34,122	15	4	1,00,943	8	9
Agraharums	5,384	5	1	569	14	8	4,814	6	5	2,615	13	11
Total..	1,32,305	1	7	58,241	12	1	74,063	5	6	1,17,639	4	9
	Collections in Fusly 1240 up to the 7th October 1830.						5,525	14	2			
	Net balance...						68,537	7	4			

In Cons., 23rd Aug. 1830.

In Cons., 27th Sept. 1830.

‘In a letter to the Collector under date the 23rd August last, the Board called his attention to the balances and requested information which was furnished by him in a letter dated 15th September, which the Board have referred to on this occasion.

‘The balances of Moodut rents due to the close of Fusly 1238 and outstanding at the close of Fusly 1239, is Rupees 25,714-5-3, viz., Rupees 13,646-14-7 for Fusly 1237 and Rupees 12,067-6-8 for Fusly 1238. Of the amount on account of Fusly 1237, Rupees 4,152 are stated to be due by the renter of two villages named Polepully and Rajahpulo; against whom a suit as to the amount of the rent is at present pending in the Provincial Court. Whatever may be the decision in this case, the Board are of opinion that the reduced rent which the renter is willing to pay should be collected immediately, if (as the Board suppose) he is in the possession of the villages, of course under a protest saving the Zemindar's right to the higher rent claimed. If the opposite course is persisted in, the accumulation of arrears at the period when the suit is decided may be so large as to render its recovery difficult if not impossible. It appears that the rent of these villages as well as of two villages on Hursaul cowle, respecting which there is a similar dispute, was included in the demand for Fusly 1237, when the Zemindary was transferred to the management of the Collector, who deducted it from the demand of Fuslies 1288 and 1239. The Board are of opinion that the rent claimed by the Zemindar ought to have been included in the demand in those years, and they desire that this be done in future.

‘Of the remaining balance of Fusly 1237, amounting to Rupees 9,494-14-7, Rupees 4,448-6-5 are stated to be recoverable within the current Fusly, Rupees 612 doubtful and the remainder Rupees 4,414-3-10, including a sum of Rupees 1,326-1-0 due by Hill Vussatyders quite desperate, the renters having no means of making good any part of the demand against them, and the term for which they held the lands having expired at the end of Fusly 1237.

‘Of the balances of Fusly 1238 Rupees 12,067-6-8, the Collector has realized Rupees 5,429-13-0 since the close of Fusly 1239, and expects to recover a further sum of Rupees 3,456-12-4, the remainder, including Rupees 1,825-3-0 due by the Hill Vussatyders, is reported to be altogether

'irrecoverable, observing that a portion of the balance for Fusly 1233 is due by persons in arrear for Fusly 1239, the Collector should have explained why they were allowed to continue to hold the lands if their rents were not secured.

'Of the balance of Moodut rents outstanding on account of Fusly 1239, which amounted on the 7th October last to Rupees 3,302-9-1, the Collector expects to realize Rupees 1,576-8-1, but the remainder, Rupees 1,726-1-0 due by certain Hill Doratanums is considered irrecoverable.

Para. 3, Collr.'s letter, 7th in Cons., 28th Oct. 1830.

'Of the arrears up to Fusly 1238 under the head of Shurteyanah Hursaul rents amounting to Rupees 9,169-13-6, Rupees 7,301-3-0 belong to Fusly 1237 and Rupees 1,868-10-6 to Fusly 1238. Of the former, Rupees 4,444-12-0 are stated to be due on account of two villages, the rent of which is disputed as explained in regard to the Polepully village. The Board are of opinion that the same course should be pursued with respect to this balance as has been ordered in the case of the Polepully village. Deducting the above sum, the balance on account of Fusly 1237 is reduced to Rupees 2,856-7-0, which, together with the balance of Fusly 1238 Rupees 1,868-10-6, are stated to be due partly on account of certain remissions claimed by the renters which are under investigation and partly on account of interest upon arrears. The collection of interest is stated to have been sometimes enforced by the Zemindar, but very generally remitted, and this point the Collector observes remains for further consideration.

Para. 5, Collr.'s letter, 15th Sept. 1830, and para. 4, Collr.'s letter, 7th Oct. 1830.

'Of the balance of Shurteyanah Hursaul rents outstanding on account of Fusly 1239 Rupees 2,196-0-4, the Collector expects to realize immediately Rupees 1,196-14-7, and the remainder Rupees 999-1-9 is stated to be withheld on account of remissions as in the cases adverted to in the preceding para.

Para. 4, Collr.'s letter, 7th in Cons., 28th Oct. 1830.

'The Aumanie balance outstanding at the end of Fusly 1237 was Rupees 36,895-6-3, of which was collected in Fusly 1238 Rupees 2,765-12-11 and in Fusly 1239 Rupees 6-10-0, leaving a balance at the end of the latter year of Rupees 34,122-15-4. The Collector in his letter of the 15th March 1829 attributed this balance to the unusually low price of paddy at the time, and the damage caused by heavy rains, and under those circumstances he considered it inexpedient at the time to press the collection. In his letter of the 5th November 1829 he stated that the collection of this balance would depend in a great measure upon the season and the price of grain. The Collector does not particularly notice this balance in his letters of the 15th September and 7th October 1830, but it may be inferred from his general observations that he considers it irrecoverable.

Aumanie.

Para. 8, 15th in Cons., 30th March 1829.

Para. 5.

'In Fusly 1238 no villages were under Aumanie, and therefore there is no balance under this head in that year.

'The Aumanie balance of Fusly 1239 outstanding at the date of the Collector's report upon the Fusly was Rupees 98,117-12-8, of which he expected to realize about 20,000 Rupees by the sale of paddy in his custody, and of the remainder he states he will endeavour to get in as large a proportion as the ryots can pay without detriment to the future resources of the country, but that the irrecoverable balance must inevitably be very considerable.

Para. 6, Collr.'s letter, 7th Oct. 1830.

'The Collector makes the following observations regarding the Aumanie balances in his letter of the 15th September: "In a fair average season as regards price as well as produce, the

'realization of the usual village dowe may be expected, and in extraordinarily productive years, if prices keep up, it has been usual to recover a portion of the balances of bad seasons. In such a year however as the Fusly recently expired (1239), the ryots are quite incapable of fulfilling the engagements into which they have entered. At the time when the permanent settlement of the Zemindary was fixed, the price of paddy was 30 Rupees a garce, and it is now generally understood that in years in which a garce of paddy can be sold for 30 Rupees in the town of Vizianagram or even for 25 Rupees in the villages, the usual dowe may be realized; but in this year 17 and 18 Rupees per garce are the highest rates at which paddy has been sold in the country, and even at those prices or indeed at any price, it has not been found possible to dispose of the whole of the grain in store, such has been the scarcity of money in the district."

Fusly 1238.
Agrabarums and Shotriems...
Nuzzurs upon Mocassa Villages...
Cuttoobadies upon Manniums...
Taxes on houses...

RS. A. P.
826 10 11
164 5 0
249 1 3
3,574 5 3

4,814 6 5

'The balance on account of tax on Agrabarums, &c., amounted at the end of Fusly 1238 to Rupees 5,384-5-1, of which was collected in Fusly 1239 Rupees 569-14-8, leaving a balance of Rupees 4,814-6-5 as noted in the margin.

'The balance under this head on account of Fusly 1239 outstanding on the 7th October 1830 is Rupees 2,352-10-10 as noted in

Fusly 1239.
Agrabarums and Shrotriems...
Nuzzurs upon Mocassa villages...
Cuttoobadies upon Manniums...
Taxes on houses...

RS. A. P.
379 0 10
112 11 0
180 4 0
1,680 11 0

2,352 10 10

'the margin. The two first items are expected to be realized in full. Of the third it is stated that Rupees 124 will be collected and that the remaining 60 Rupees is the amount added to the assessment by the Zemindar in Fusly 1236 but never collected. The taxes on houses are stated to be of a very uncertain nature, and the Collector does not expect to realize more than Rupees 676-5-3 of the balance of Fusly 1239, leaving an irrecoverable balance of Rupees 1,004-5-9. The Board do not see why such of the taxes in question as are of the nature of quit-rents should not be exacted peremptorily within the Fusly.

'The Board proceed to notice such of the points, in the reports before them, which have not been already adverted to, as seem to require particular observation at present.

'They approve of the proceedings mentioned in paras. 5 and 6 of the report dated 5th November 1829. The Collector should take an opportunity to report the results.

'The explanation of the Collector in para. 15 respecting Vussaties is satisfactory. The Board think he has done right in limiting the amount of these payments to the sum which the Zemindar was formerly accustomed to allow.

Enclosure G.

'Under the explanations furnished by the Collector in paras. 26 to 28, the Board sanction the Moyen Zabitha therein referred to, the monthly charge of which is Rupees 2,203-8-0.

'The Collector states in his report of the 7th October 1830 that he has endeavoured in conformity with the Board's instructions to introduce the Ryotwar system as generally as possible. Of 363 villages under Aumanie 207 have been settled for Fusly 1240 with the ryots individually and Assamewar cowles have been given to them; the remaining villages amounting to 156 have been rented to the principal Kadeem ryots, with whom Village cowles and Moochilkas have been exchanged. In

Aumanie Settlement, Para. 12 in Cons., 14th May 1829.*

'many of the latter villages, he observes, there are not sufficient ryots to bring the whole of the productive lands under cultivation, and it has been customary for the heads to rent the whole land and procure Pyakary ryots from other villages for the cultivation of those fields, for which the village itself cannot furnish sufficient hands. Grain share settlements, which he remarks are very generally made by landholders in that part of the country, he says, he has always been obliged to have partial recourse to; in the settlement for the current Fusly however they only

Para. 14.

'amount to Rupees 2,300, the total amount of the Aumanie settlement being Rupees 4,51,187-2-11. The nature of the Aumanie settlement in general is described in the Collector's letter of the 15th September 1830. It is stated that although the produce in some parts of the Zemindary is very precarious, there is little or no variation in the settlements that are made with the villages, which are arranged with reference to the produce of ordinary years, and the prices that have usually been obtained for grain. "In a fair average season as regards price as well as produce, the realization of the usual village dowe may be expected, and in extraordinarily productive years if prices keep up, it has been usual to recover a portion of the balances of bad seasons," but in adverse year in these respects, the ryots are incapable of fulfilling their engagements. The Collector states that a great scarcity of money has been experienced of late in Vizianagram, and that prices have been extremely low. He has been obliged in consequence to take grain from the ryots, in some cases in which the settlement was for money, giving them credit for the proceeds when the grain was sold. If the season proves favorable and the price of grain rises to an average rate, he thinks the settlement of the current year may be realized. But at the date of his report prices continued extremely depressed. He has therefore estimated the collections at Rupees 40,187-2-11 below the settlement. The Board do not approve of the principles upon which the Aumanie settlement is made. They think it altogether useless to go through the form of an annual settlement unless it is adjusted with such a reference to the circumstances of the season and to the current prices, that the ryots may be able to pay it without difficulty.

'The amount of the Moodut rents entered in the Collector's estimate of receipts for

Moodut rents.

Paras. 15.

'Fusly 1240 is Rupees 1,97,345-15-0, and the Board presume that this is the amount of the demand for the year. The Collector states that, "Moodut leases to the amount of Rupees 1,45,365 will expire at the end of the current Fusly, and it is therefore necessary to determine without delay upon what system the revenue administration of these lands is to be conducted hereafter." The Board's sentiments on this subject were stated in the letter to the Collector under date the 14th May 1829. Their first desire was to make a settlement directly with the ryots individually, and next to a direct settlement with the ryots collectively; they preferred a settlement by villages with the ryots collectively on their joint responsibility. In cases where the ryots collectively declined to undertake the rent of a village on their joint responsibility and no individual connected with the village was willing to give a fair rent for it, they thought it should be taken under Aumanie in preference to letting it to a stranger. The Aumanie management hitherto, however, has been so little successful, that the Board are now averse to extending it. Under existing circumstances they think it most expedient to continue the leases about to expire which embrace more than one village, in all cases in which the rent is deemed sufficient, and the renter is personally unobjectionable, and can furnish adequate security, on the same terms, as at present, for the further period of one year. In single villages they think a settlement should be made with the ryots individually or collectively. The same mode of settlement should be adopted in villages now leased jointly to one person, where the present renter is unwilling to continue the lease for another year at the same rent, or where the present rent may be deemed insufficient and the renter is unwilling to increase it, or where there is any personal objection to him. The Board propose that the leases shall be continued for one year only, under the apprehension that it may perhaps be considered advisable to recal the Zemindar to resume the management of his country at an early period, in which event it would be desirable to leave him unfettered by prospective engagements.

'In their proceedings under date the 21st January 1830, the Board conditionally sanctioned an arrangement proposed by the four principal renters of the villages held upon Hursaul cowles, resumable at the end of Fusly 1240, to rent the same villages from Fusly 1241 to Fusly 1251 at an increase of Rupees 45,000 per annum, they taking upon themselves to settle with the other renters and to pay off those that they might not be able to bring to terms at the end of Fusly 1240. The Collector states in his letter of the 7th October 1830 that a short time before the Board's sanction was received, one of these four persons died and that the others are unwilling in consequence to fulfil their engagements, and he believes it impossible for them to do so. The Board presume that this man died after the 5th December, the date of the Collector's letter pressing the Board to consent to the arrangement in question; they are surprised however that the Collector did not immediately report an event of so much consequence in reference to that scheme, anticipating the failure of the parties concerned to fulfil their engagements, the Collector requests instructions as to the course to be pursued. The lands held on Hursaul cowles may be redeemed according to the terms of the tenure, on payment of the Nuzzur money advanced by the renters with the accumulated interest, between the middle of April and the middle of May of the current year 1831. As they are held at reduced rents, it is a great object to redeem them as early as possible. Anticipating a surplus at the end of the Fusly year, the Collector proposes that he may be allowed for this purpose to advance one lac of Rupees from the public treasury, to be recovered from the first surplus revenue that may be realized, and to borrow 1,50,000 Rupees from individuals at a rate of interest not exceeding 10 per cent. to be repaid from the surplus revenue that may be available after the discharge of the debt to Government. The Board cannot recommend the proposed advance from the public treasury, nor do they think it expedient at present to contract fresh loans for the purpose of redeeming the lands in question. It does not appear to them, however, to be necessary to adopt the alternative proposed by the Collector of paying any surplus there may be in hand to G. S. Narrain Row on account of the principal of his bonded debt; the better course seems to be to apply such surplus as far as it will go in the redemption of Hursaul cowles, and to do the same annually until the whole are redeemed. In the meantime, the Collector should enter into negotiations with the renters, in order to ascertain whether they are willing to make arrangements jointly or severally of a nature similar to that proposed by the four principal renters, which the Board conditionally sanctioned. It would seem probable that although the surviving parties to the arrangement, conditionally sanctioned, may be unwilling and unable to fulfil their engagements entirely, they may be able and willing to enter into some arrangement less extensive, which may be beneficial to the Zemindary, while it secures them in the possession of the lands they now hold, for a certain period. The Board desire that the Collector will report upon this subject.

Para. 24.

'With respect to Narrain Row's bonded debt, it would seem to be proper to make no payment to him on this account beyond the annual instalment of 60,000 Rupees until his accounts have been examined. The Collector reported in his letter of the 5th November 1829 that he had commenced the examination of the accounts as directed by the Board. He has not since reported the progress which has been made in the examination. He will be pleased to furnish this information.

Para. 17.

'With respect to the Zemindar's allowance for the current year, the Collector proposes that it be settled at a lac of Rupees. The Board presume that the Collector has continued to make payments to him at the rate of Rupees 6,000 per mensem, and they are of opinion that the amount should be made up to the sum proposed by a payment in arrear out of the surplus remaining at the end of the year.

Collr.'s letter, 7th Oct., Para. 14.

'The Board have observed above that it may perhaps be deemed advisable to recal the Zemindar to resume the management of his country at an early period, and they beg to submit this suggestion for the consideration of Government. It appears to them that no good has resulted from the administration of the Collector, nothing has been done towards the liquidation of the Zemindar's debts, or relieving him from any of his embarrassments, nor towards the settlement of the revenue upon an improved system. The Zemindar has been absent longer than was intended by Government. His presence would probably conduce to the preservation of peace in the country.'

24. A copy of the foregoing proceedings we communicated to the Collector on the 14th March 1831.

From the Secy. to Govt., in Cons., 11th April 1831. 25. In reply to the foregoing proceedings we received the following letter from the Secretary to Government, dated 29th March 1831.

"Agreeably to your recommendation, the Right Honorable the Governor in Council desires that the allowance of the Zemindar for Fusly 1239 be made up to Rupees 1,00,000 by a payment of 28,000 Rupees out of the disposable balance* of the year, and that Rupees 60,000 be paid to Narrain Row from the same fund on account of his bonded debt. Also that Rupees 9,810-7-2 being the sum remaining after defraying certain other charges out of the disposable balance of the year, be appropriated as commission† to the Collector, leaving the balance to be paid to him out of the surplus revenue of Fusly 1240 remaining after the accounts of the Fusly are closed.

	Rs.	A.	P.
For Fusly 1238...	9,459	0	0
" " 1239...	360	7	2
	9,810	7	2

"In consequence of the unfavourable result of the Collector's calculations (as predicted by the Government in their letter to your Board of the 11th January 1828) the absence of all relief to the Zemindar from his embarrassments and of benefit to the country from any improved system of revenue, the Right Honorable the Governor in Council has resolved to request the Supreme Government to require the Zemindar to return immediately to Vizianagram. His presence will doubtless conduce to the surrender of Veerabadra Rauze and the preservation of the peace of the country, and he will spend in his own Zemindary the money which is now drawn from it, without return, for his support. This is a positive good; and as the Zemindar is understood to be of a peaceful and charitable disposition, the country is more likely to recover when its ancient supports are restored to it than under the present mixed management of Rotwary, Village and other rents, and Aumanie. It is, moreover, a material consideration that the Zemindar has now, a second time, received a lesson in the best of all schools, adversity and as he has been driven from his native place by his own extravagance, it is to be hoped that he will profit by his experience on his return and feel some pride in redeeming his own credit and in regaining the attachment of the people of this ancient Zemindary by restoring it to a state of order and prosperity."

27. A copy of the foregoing letter was transmitted to the Collector on the 11th April.

28. Under date the 9th May 1831 we submitted for the orders of Government a letter from the Collector of Vizagapatam noted in the margin, and with reference to the letter from Government under date the 29th March recommended that instructions should be given to the Accountant General to remit the sum of 28,000 Rupees by a bill upon the Supreme Government, on account of the Zemindar of Vizianagram.

28. In a letter from the Acting Chief Secretary to Government, dated 9th August 1831, we received the annexed copy of a communication from the Government at Fort William together with a letter to our address which accompanied it.

"With reference to my letter dated the 19th April last, I am directed by the Honorable the Vice-President in Council to forward to you, for the purpose of being submitted to the Right Honorable the Governor in Council, the accompanying copy of a letter from the Rajah of Vizianagram, bearing date the 29th ultimo, together with the original letter addressed by that personage to the President and Members of the Board of Revenue at Fort Saint George.

"I beg leave to state that the Acting Collector of Benares in his letter to me of the 2nd May last, transmitted a copy of your communication, dated 19th April, annexing thereto copy of a letter from the Secretary to the Government at Fort Saint George, dated 29th March 1831, requiring my return to Vizianagram at the earliest practicable period.

"I should have immediately obeyed the orders of the Government, but it is with the greatest reluctance I have to state the following for the information of the Honorable the Vice-President in Council. From the impaired state of my health with which I have been lingering for a considerable time, particularly after I came out on pilgrimage to Calcutta, induced me to seek for a change, and it was the opinion of European gentlemen also, to spare no time in doing so. I then proceeded to the upper provinces of Hindoostan, and having arrived at Benares, I placed myself under the Civil Surgeon of the station, and in process of time I have had an amazing relief, and as the climate agreed so well with my constitution, I am finding my health gradually improving. This is my principal motive to solicit the favor of the Government to allow me to remain here some time longer, or until I should find my health perfectly re-established, as would appear by the original certificate from the doctor, which goes with the enclosure. This little indulgence I think the Honorable the British Government, in whom I have every confidence, would allow me, as in the present state I am in, I would only hazard my life. I therefore most earnestly entreat you will be pleased to submit my distressed case for the consideration of the Honorable the Vice-President in Council, soliciting that the enclosed may be forwarded to the President and Members of the Board of Revenue at Fort Saint George, with such favorable recommendation as in their superior judgment may deem most proper."

29. A copy of the foregoing letter was transmitted to the Collector on the 11th August.

30. Under date the 3rd October we submitted to Government with reference to para. 2nd of Mr. Chamier's letter, bearing date the 29th March, the letter from the Collector of Vizagapatam noted in the margin, and recommended that sanction should be granted for paying from the surplus* balance on the Vizianagram estate for Fusly 1240 the sum of Rupees 60,000 on account of the bonded debt due by the Zemindar of Vizianagram to Narrain Row.

31. Sanction for the measure recommended above was conveyed to us by letter from the Chief Secretary to Government, dated the 11th October 1831. Copy of which transmitted to the Collector on the 13th of that month.

MANAGEMENT OF THE VIZIANAGRAM ZEMINDARY FOR FUSLY 1240.

32. We submitted to Government the following extract from our proceedings under, date the 29th December 1831.

"Read again the letter from the Collector of Vizagapatam noted in the margin, containing his report upon the management of the Vizianagram Zemindary for Fusly 1240, and the settlement of the same for Fusly 1241.

The following abstract statement shows the settlement of Fuslies 1239 and 1240 respectively.

1	Settlement of Fusly 1239.		Settlement of Fusly 1240.		Comparison between Fusly 1239 and 1240.			
					Increase.		Decrease.	
	2	3	4	5	6	7	8	9
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
oodut rents or lease for a fixed period	1,99,123	7 0	1,93,345	15 0	...	...	782	8 0
ertyanah Hursaul rents or rent 10 per cent below the estimated value of the land allowed as profit to the renters who advanced money to the Zemindar on certain conditions.	2,15,963	0 0	2,15,963	0 0	...	...	...	...
ermanent Hursaul rents	14,398	15 0	15,820	5 0	1,421	6 0	...	...
Total rent...	4,29,490	6 0	4,30,129	4 0	1,421	6 0	782	8 0
Aumanie...	4,53,098	6 10	4,51,187	2 11	...	...	1,911	3 11
axes on Agraharums and Shotriums	20,055	5 2	20,055	5 2	...	...	...	...
Do. upon Mocassa villages	4,509	5 0	4,509	5 0	...	...	...	...
Do. upon Maunium	1,129	9 0	1,064	9 0	...	...	64	0 0
Do. upon Houses	6,723	5 0	6,596	5 0	...	...	132	0 0
omissions granted on account of Cantonment	1,530	10 1	1,580	10 1	...	...	...	...
Do. New Military Road	1,097	6 3	1,097	6 3	...	...	...	...
Total...	35,099	8 6	34,903	8 6	...	...	196	0 0
Grand Total...	9,17,688	5 4	9,16,219	15 5	1,421	6 0	2,839	11 11
					Deduct Increase...		1,421	6 0
					Net Decrease ..		1,463	5 11

The settlement of Fusly 1240 amounted to Rupees 9,16,219-15-5, being Rupees 1,468-5-11

	Current.		Arrears.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	9,16,219	15 5	1,91,702	10 3	11,07,922	9 8
Collection	7,79,421	5 0	42,760	12 9	8,22,182	1 9
Balance...	1,36,798	10 5	1,49,941	13 6	2,85,740	7 11

Collections.	Rs.	A. P.
Current and arrears	8,22,182	1 9
Extra	41,450	14 4
Gross Collections	8,63,633	0 1
Balance in hand of Fusly 39	1,03,160	4 0
	9,66,793	4 1

Receipts	9,66,793	4 1
Disbursements	8,53,765	0 3
	1,13,028	3 10

The addition of extra collections Rupees 41,450-14-4 raised the gross collections within the Fusly to Rupees 8,63,633-0-1 which, together with the balance remaining in hand at the close of Fusly 1239, makes a total of Rupees 9,66,793-4-1.

The disbursements within the Fusly including Zemindary allowance and Government Peshcush amounted to Rupees 8,53,765-0-3, which being deducted from the gross receipts noted in the preceding para., leaves a surplus of Rupees 1,13,028-3-10.

Amongst the disbursements in Statement A, the Board observe certain sums stated to have been expended in the payment of the principal and interest of Nuzzer money due by the Zemindar on Hursaul villages. From the details contained in the report under consideration, it appears that the sums actually disbursed for the redemption of two of these villages amounted to Rupees 5,050 only, whereas the amount entered among the charges in Statement A is Rupees 10,769-6-3, which is the amount of the Nuzzer money due upon the villages by the Zemindar, and which he redeemed by the actual disbursement of Rupees 5,050. The amount entered in the charges, is thus greater than the actual disbursement by Rupees 5,719-6-3. The amount of the charges after deducting this sum is Rupees 8,48,045-10-0, which being deducted from the gross receipts, leaves a surplus of Rupees 1,18,747-10-1 instead of Rupees 1,13,028-3-10 as represented by the Collector.

From the surplus revenue of the Fusly under review, the following disbursements are recommended, viz., Rupees 9,089-8-10 being the balance of commission due to the Collector on

account of Fusly 1239 as sanctioned by Government in Mr. Chamier's letter of the 29th March last, Rupees 8,934-7-6 on account of commission for the Fusly under review, Rupees 60,000 on account of the Zemindar's debt to Sooria Narrain Row, and Rupees 12,000 on account of his allowance for the year, which the Collector proposes should be reduced to 84,000 Rupees or 7,000 per mensem instead of 1,00,000, which was the sum sanctioned for Fusly 1239. Under the present circumstances of the Zemindary, the Board think that the sum proposed by the Collector is as much as should be allowed for the subsistence of the Zemindar, and they accordingly recommend that his allowance for the year be fixed at eighty-four thousand Rupees.

Surplus as per para. above	1,18,747	10 1
Deduct Collr.'s commission for Fusly 1239.	9,089	8 10
Do. for 1240	8,939	7 6
Sooria Narrain Row's debt	60,000	0 0
Zemindar's allowance	12,000	0 0
	90,029	0 4
	28,718	9 9

According to the calculation in para. 6 of these proceedings, the surplus which should remain, after the disbursements recommended above, should be Rupees 28,718-9-9.

The Board proceed to consider the different items of the settlement entered in the statement above.

The settlement under this head amounted to Rupees 1,98,345-15-0, the collections within the Fusly amounted to Rupees 1,83,247-0-7, leaving a balance of Rupees 15,098-14-5, of which Rupees 3,969 were collected previously to the date of the report under consideration, and the remainder is due by the parties

whose names* are entered in the margin. For the recovery of the three first sums proceedings have been instituted by the Collector in the Zillah Court against the defaulters. Chittoolooorswamy is reported to have absconded, leaving his security, Mr. Mackenzie, of the house of Suter & Co. at Bimlipatam, answerable for the demand against him. The Collector should have immediately required the security to make good the balance in this case. He will now proceed to do so without delay, and also to enforce the demand against Vencataputty

'rauze and Viziagopaulrauze, who are represented to be "Rachewars of respectability and undoubted competence."

'With regard to the amount outstanding against the Hill Doratanums, the Board are perfectly aware of the difficulty with which balances of this description are collected. They trust however that the Collector will spare no pains to realize as much of this balance as circumstances will permit. The balance of petty rents is stated to be recoverable.

'The Board observe that the Collector has given no explanation of the balances up to the end of Fusly 1239 alluded to in para. 2 of his report. They desire that he will submit a detailed statement of them without delay. He will particularly state with regard to the balances on account of Moodnt rents which, as the Board were given to understand, expired with the last Fusly, to whom he looks for their recovery, and what steps have been taken for that purpose. The Collector is requested to submit the report now called for, in a separate letter, and not to wait until the transmission of his Jumabundy report for the current Fusly.

'Of the demand on account of these rents, which amounted to Rupees 2,15,963, the whole was collected within the Fusly except Rupees 979-11-4, of which Sheretaynah Hursaul rents. Rupees 77-1-6 have been subsequently brought to account, and the remainder, Rupees 902-9-10, was withheld on account of certain Mozarabs claimed by the renters. The Collector intimates his intention of instituting proceedings in the Zillah Court for the recovery of this amount, having satisfied himself that the claims advanced by the renters cannot be maintained. It does not appear upon what grounds these claims to remission are preferred, nor does the Collector state his reasons for considering them to be inadmissible. He will be pleased to furnish information on these points, and to state whether the agreement entered into between the Zemindar and the renters is of such a nature as to debar him from resorting to distraint for the recovery of the arrears due. Should there be no obstacle to this mode of proceeding, the Board think it would be far better to adopt it than to subject the Zemindar to the expense and inconvenience of a law suit.

'There was a balance of Rupees 1,257-13-7 on account of these rents, of which Permanent Hursaul rents. Rupees 1,169-6-0 is due by a renter, who has absconded, and against whom summary proceedings have been instituted for its recovery. This balance is considered to be recoverable.

'The balances due upon the other items, of the settlement for Fusly 1240, which are not very considerable in amount, are exhibited in the annexed memorandum. The first three do not require remark, they are stated by the Collector to be recoverable. The balance of taxes upon houses, with the exception of about 150 Rupees, is represented as irrecoverable. With reference to the observations upon this balance contained in the Board's proceedings of the 14th March last, the Collector observes that these taxes are not altogether a quit-rent payable by the proprietors of houses (as supposed by the Board, but in many cases a tax, of the nature of Moturpha, upon handicrafts exercised within the houses, "the collections of which cannot therefore be estimated with any great degree of precision."

'Regarding the balance of Rupees 400 entered under the head of new Military road, the Board do not clearly understand from the Collector's explanation by whom this sum is considered to be due to the Zemindar. It is represented to be the amount of a remission made by Government for losses occasioned by the new road until certain bridges should be built, which remissions have been discontinued

'since the completion of the bridges. The Collector has been requested to submit further information upon this subject.

'The amount of the settlement of the Anmanio villages was Rupees 4,51,187-2-11, of which Rupees 3,34,494-13-4 were collected within the Fusly, leaving a balance of Rupees 1,16,692-5-7 outstanding, regarding which the Collector states that he does not expect to realize more of it than from 15 to 20,000 Rupees. Even in the event of the Collector being able to recover to the full extent of this expectations, the balance of the Fusly will then amount to Rupees 96,692 or about 21 per cent. of the settlement. The balance still due under the same head for Fusly 1239 amounts to Rupees 82,347 or about 18 per cent. of the demand for that year.

'With reference to the observations of the Board in their proceedings upon the settlement of Fusly 1239, in which they pointed out the expediency of fixing the demand upon the Aumanie villages with reference to the circumstances of the season, and to the current prices, instead of making the settlement, as has hitherto been the practice, as high as possible, and estimating the collections afterwards, considerably lower, the Collector observes that "to lower the assessment in the manner pointed out by the Board might, in the event of prices getting up again, be the occasion of much embarrassment, and the measure would be extremely disagreeable to the Zemindar." The Collector appears to have inferred, that the Board intended that he should make a permanent reduction in the assessment, which might prevent the Zemindar from profiting from the rise of prices in future, whereas they merely meant that he should settle what should be the real demand for the year with reference to existing circumstances.

'The settlement described in the report under consideration as having been made for the current Fusly, though styled an Aumanie settlement, appears to be for the most part a village rent "of 448 villages, Ryotwar settlements have been made in 161 and in 287, village settlements, i. e., engagements have been entered into with the whole of the Kadeem ryots collectively in those villages." So far as the Board can judge from the explanation given by the Collector, what is taken as the "demand" is, the assessment fixed on the different villages, in former times, when trade was flourishing, money abundant, and the price of produce high; the consequence of which is that in bad, or even ordinary years the collections must inevitably fall far short of the demand. With regard to the settlement for Fusly 1241, for instance, the Collector states, "with a ready sale for grain and fair average prices the amount of this settlement might easily be realized, but as there has been no increased demand for produce of any kind since the date of my report upon the settlement of last year, nor any improvement in prices, it must be expected that heavy balances will remain outstanding at the end of the Fusly."

'The Board do not understand upon which principle, with a settlement of the kind here described, the Collector regulates the remissions. It appears to them, that effect of fixing the demand for the year at a sum which is known to be more than can be realized without laying down some definite rule for granting remissions, must be, to leave the assessment entirely at the discretion of the native servants.

'Considering the very large amount of remissions which are annually stated to be indispensable, the Board think it of importance that they should be more fully informed than they are at present of the method pursued by the Collector in making the settlement. For this purpose they request that he will forward, as soon as possible, by banghy, the original accounts of any

Aumanie Villages.			Rs.	A.	P.
Demand ...	...	...	4,51,187	2	11
Collection ...	...	...	3,34,494	13	4
Expected to be recovered ...	...	...	1,16,692	5	7
			20,000	0	0
			96,692	5	7

Para. 8.

Demand for Fusly 1239 ...	...	...	4,53,093	0	0
Balance ...	...	...	82,347	0	0

'two villages of each of the classes alluded to in his report, viz., ryotwar and rented. The accounts required are the Kham accounts of the last year of the Zemindar's management, and the accounts of the subsequent years, the documents in question will be returned to the Collector after examination in the Board's Cutcherry.

'The Board entirely approve of the proceedings of the Collector in regard to the redemption of the four Hursaul villages of Konoypollum, Costa, Gooadah and Chodamah Agraharum. With respect to the adjustment of the price paid for the redemption of these villages in the accounts, the attention of the Collector is requested to the remarks in para. 6 of these proceedings.

'The Board observe that in the present report the Collector has only noticed the redemption of the four villages enumerated above. It appears, however, from the accounts that disbursements were made for the redemption of five others at the rates noted in the margin. The Collector should have stated the circumstances under which these villages are redeemed. It is possible that the observations which the Board have made regarding the entries in the accounts of charges for the villages of Gooadah and Chodamah Agraharum, may apply to the entries on account of these villages also, in which case the actual disbursements would be still more diminished and the surplus would be in consequence increased.

Statement A.			
	Rs.	A.	P.
Gundy Goondanum.	3,652	8	8
Wetagungalapollam.	1,087	12	0
Santavurty	5,442	13	6
Rosumunda	4,023	11	0
Bannania	453	4	0
	14,665	1	2

'Of the lands held upon Moodut rent the Collector states that the leases of 147 villages expired at the end of Fusly 1240. 66 of these have been renewed for the current Fusly under adequate security, and the remaining 81 are retained under Aumanie. For the management of these villages, which the Collector has formed with a separate Hoondah, he has employed the establishment noted in the margin at a monthly charge of Rupees 97-8-0.

Para. 16.			
	Rs.	A.	P.
1 Aumeen	25	0	0
1 Poshcar	10	0	0
1 Assistant	8	0	0
1 Do.	7	0	0
1 Shroff	5	0	0

'It appears from Statement B submitted with the report under consideration, that as the Hoondahs are at present constituted, there is an Aumeen to every 20 or 30 villages, in some instances to only 13. The Board would suggest the propriety of incorporating the villages for which a separate establishment is now requested, amongst the different Hoondahs now existing, unless the rented and Aumanie villages are so interspersed as to render this measure objectionable.

Statement B.			
	Rs.	A.	P.
10 Peons	30	8	0
3 Mahsooldars	9	0	0
Saderwarad	3	0	0
	97	8	0

'The Board approve of the steps which the Collector has taken in conformity with the instructions conveyed in their letter of the 28th April last, with a view to the adjustment of the demand of the Zemindar against Vencata-pattyrauze, the renter of certain villages, in whose favour a decree of the Sudr Adawlut was passed against the Zemindar for Rupees 36,468-2-0.

'With reference to the remarks and instructions of the Board in their proceedings of the 14th March last regarding the arrangements formerly proposed with a view of redeeming the Hursaul cowles granted by the Zemindar, the Collector now reports that in consequence of the great scarcity of money, and the low value of produce, these Hursaul lands have suffered very material deterioration, and that the renters are in many instances obliged to have recourse to the sale of their jewels and effects, and to other painful and expensive expedients for providing themselves with the means of paying up their arrears. In consequence of this, many of them have declared their readiness to give up their lands on payment of some portion of the Nuzzer money at present and the progressive liquidation of the remainder. The Collector

'observes that it would be more advantageous to the Zemindar to wait till the end of the Fusly and bid for the rent of the villages with the right of the Nuzzer money where they are sold for arrears according to the tenor of the agreement subsisting between the parties. For this purpose, however, funds are necessary, which the Collector strongly recommends that he may be authorized to raise in the Zemindar's name. He calculates that one lac of Rupees would purchase nearly the whole of the Hursaul lands which must in all probability be brought to sale for arrears, redeeming at the same time a debt of four or five times that amount.

'Were it not that the lands will be permanently alienated from the Zemindar, if the Nuzzer money is not paid up before the expiration of a period which is now approaching so fast, as to render it very unlikely that the district will furnish the means of redeeming them; the Board would be still unwilling to contract a fresh loan for the purpose, but under the circumstances represented by the Collector, they think that it would be very much to the interest of the Zemindar to allow him to raise funds for the purpose proposed, if he should be able to do so upon reasonable terms. Should this proposition therefore meet with the approbation of Government, the Collector will be instructed to address the Board again on the subject, stating the source whence he proposes to derive the supplies required and the terms upon which they will be granted. It will be proper, however, that he should first obtain the consent of the Rajah to the arrangement.

'In order to form an estimate of the available resources of the Zemindar at the close of the current year, the Collector has taken the actual collections and disbursements of Fusly 1240, as those which may be expected for the current year with the exception of the small item of Court charges which he estimates at Rupees 800. The amount of the surplus expected is Rupees 32,093-8-8 as shown in the annexed statement.

Estimated Collections for Fusly 1241.	8,22,182	1	9
Deduct expected Disbursements.			
Ordinary charges	1,21,318	10	9
Travelling charges	467	12	0
Contingent charges	268	11	6
Court charges	800	0	0
Government Peshoush...	5,00,650	0	0
Armed peons	22,583	6	10
Narrain Row's interest...	60,000	0	0
Zemindar's subsistence...	84,000	0	0
	7,90,088	9	1
	32,093	8	8

'The only item of disbursement requiring particular notice is that Rupees 22,583-6-10 for the maintenance of armed peons. This was incurred in Fusly 1240 in consequence of the large increase which it was found necessary to make in the armed establishment in order to repel the

To Government, 30th in Cons., 30th Augt. 1830.	
From do. 4th, do. 13th Sept. "	
To do. 23rd, do. 23rd do. "	
From do. 23th Sept., in Cons., 7th Oct. "	
To do. 11th, do. 11th do. "	
From do. 21st, do. 25th do. "	

'attacks of the followers of Veerabadrarauze, whose proceedings in this Zemindary formed the subject of the correspondence with Government noted in the margin. A detailed account-particular regarding the disbursements of Rs. 10,747, under this head, which appeared in the account current from 1st to 11th July 1831, was submitted by the Collector in a separate letter bearing the same date as the report under consideration. The Collector states that no mischief has been committed by him or his adherents for many months past; but that it is necessary that the passes on the hills should still be kept well guarded. The Board trust that the Collector will soon be able to report the entire suppression of the disturbances occasioned by Veerabadrarauze, and a consequent reduction in the expensive establishment which he is obliged at present to keep up.

'In conclusion the Board cannot but remark the evident disinclination of the Zemindar to return and resume himself the management of his property, as evinced by the letters transmitted by him through the Supreme Government in August last, and express their opinion that his presence would tend much to the prosperity and improvement of this Zemindary. They regret to observe that the remarks in their proceedings of the 14th March last upon the result of the management of Fusly 1239 are applicable also to the Fusly under review, little or no progress having been yet made in effecting the main object for which the management of this Zemindary was taken in hand, viz., the payment of the Zemindar's debts.

'From the description given by the Collector of the effects of the scarcity of money and the depreciation of all produce, which have rendered even the holders of Hursaul cowles willing to relinquish the lands which they held on what have hitherto been considered most advantageous terms, there appears reason to apprehend that the Collector's estimate of the probable surplus of the current year may prove too sanguine. Even should the whole amount be realized, there will be little more than sufficient after payment of the Government Peshcush and the Zemindar's allowance on the reduced scale now recommended, with other necessary expenses, to defray the interest of the bonded debt due by the Zemindar to Narrain Row.'

EXAMINATION OF THE ACCOUNTS BETWEEN THE ZEMINDAR OF VIZIANAGRAM AND
GODA SOORIA NARRAIN ROW.

To the Chief Secy., in Cons.,
21st April 1831.

33. Under date the 21st April the following letter was addressed to the Chief Secretary to Government.

"With reference to the correspondence that has passed connected with the scrutiny of the accounts between the Rajah of Vizianagram and Goda Sooria Narrain Row, which the Collector of Vizagapatam was directed to make with the view of tracing the transactions out of which the debt of five lacs for which Narrain Row holds the Zemindar's bond arose, and ascertaining whether these debts be justly due, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from that officer, dated the 25th ultimo, submitting statements prepared in the form of Accounts, Current with explanatory remarks, of the pecuniary transactions between the Rajah and Narrain Row for the five years during which the latter was employed by the Rajah in the management of his affairs.

"By the Board's instructions to the Collector, he was required to call for all the vouchers and examine them carefully with the entries in the accounts, and when charges might not be supported by adequate documents, to institute minute inquiry into the circumstances connected with such transactions. The whole of the vouchers that exist are stated to be in the possession of Narrain Row, and it has already been brought to the notice of Government that when applied to by the Collector in pursuance of these orders, Narrain Row refused to afford any explanation whatever regarding the accounts, maintaining that 'bearing as they do the seal and signature of the Zemindar at the bottom of every sheet, neither the Zemindar himself, nor any other authority has any right to question their validity.'—In the absence of these documents, the Collector reports that he has spared no pains in inquiry into the correctness of the charges, and having had access to the Zemindar's private accounts, extending from the commencement of the transactions under investigation till the end of March 1827, he finds in them entries corresponding with the charges debited against the Zemindar in the accounts of Narrain Row, and in regard to the charges occurring during the remaining short period from March to the end of July of the same year, for which private accounts are not forthcoming, he sees no reason to question their validity; and on the whole he expresses his persuasion that no counterclaim can be founded on the accounts in question as a set off against the bonded debt to Narrain Row. One of the chief transactions in regard to which rumour imputed dishonesty to Narrain Row, Mr. Gardiner states, was the purchase on his own account from the Zemindar at a low rate, and the subsequent sale at a great profit, of a quantity of paddy, but that on a careful examination of witnesses, it does not appear to him to bear that complexion, and he presumes the act would be justifiable by law.

"The correctness of the accounts of the transactions between the Zemindar and Narrain Row never having been denied by either of these persons, and the result of the Collector's investigation not affording ground for questioning their validity as affecting these parties, it seems to the Board, adverting to the expected return of the Zemindar at an early period, that no useful object would be attained by pursuing the subject further, and they would suggest that a communication to that effect be made to the Collector."

34. In reply we were informed that the Governor in Council concurred with us in thinking that the examination of the accounts between the Zemindar of Vizianagram and Goda Sooria Narrain Row should not be pursued further, and desired that a communication to that effect might be made to the Collector.

35. A copy of the foregoing correspondence was transmitted to the Collector on the 12th May.

SALE OF THE ESTATES OF SURVASIDDY AND VAMOOLAPOODY FOR ARREARS OF REVENUE
AND THE PURCHASE OF THEM ON ACCOUNT OF GOVERNMENT.

To the Acting Chief Secy.,
in Cons., 10th Feb. 1831.

36. Under date the 10th February the following letter was addressed to the Acting Chief Secretary to Government.

"With reference to para. 4 of the Proceedings of the Board of Revenue under date the 23rd December last, I am directed to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Vizagapatam, reporting that the estates of Survasiddy and Vamoolapoody having been put up for sale at public auction for the arrears standing against him, they were purchased by him on account of Government, the former for Rupees 50 and the latter for Rupees 14,500.

"The Board have no hesitation in recommending that the purchase of the estate of Survasiddy on account of Government be confirmed.

"With respect to Vamoolapoody, it was their intention to recommend that it should be offered to the next highest bidder below the sum at which it was purchased on account of Government, in consideration of its being so situated with respect to the hill country that it could not be easily managed by the Collector's servants. In other respects it does not appear a disadvantageous purchase, although perhaps the Collector's estimate of the probable returns from the estate after the necessary repairs to the tanks are made, even if no serious difficulty

	RS.	A.	P.
Average collection	19,033	15	3
Peshcush and charges	17,900	0	0
	1,133	15	3

"should be met with, in the management, the collections of the last ten years exceeds the Peshcush and charges by Rupees 1,183 per annum, adding about $\frac{1}{4}$ of the Collector's estimate of the increase to be produced by the projected repairs, the probable surplus after the completion of the repairs may be reckoned at Rupees 3,500. The repairs, it is estimated, will cost Rupees 8,500 which, added to the price, makes a total of Rupees 23,010, upon which the expected return will be about per cent. 15-3-4. With these observations the Board submit the Collector's letter for the orders of the Right Honorable the Governor in Council with reference to the Minutes of Consultation communicated to them in Mr. Secretary Chamier's letter of the 21st ultimo."

37. In reply we were informed that the Right Honorable the Governor in Council was pleased to confirm the purchase made by the Collector of Vizagapatam on account of Government, of the estates of Survasiddy and Vamoolapoody, the former for Rupees 50 and the latter for Rupees 14,500.

From the Secy. to Govt.,
22nd, in Cons., 23th Feb.
1831.

To the Acting Chief Secy.,
in Dy. Cons., 29th June 1831.

In Cons., 11th April 1831.

	RS.
1 Tahsildar	45
1 Peshcar	20
1 Mudutgar	14
2 Gomastahs (10 each)	20
1 Shroff	5
1 Duffadar	6
10 Peons (at 3 each)	30
Saderward	4
	144

38. Under date the 16th June we submitted for the orders of the Right Honorable the Governor in Council a letter from the Collector of Vizagapatam, dated 30th March, requesting authority to entertain an establishment for "the management of these estates, amounting to Rupees 144 per mensem, as noted in the margin, which we recommended might be granted."

From the Ag. Chief Secy., in Cons., 23rd June 1831. 39. The sanction of Government for the proposed establishment was communicated to us in a letter dated the 21st June, a copy of which was transmitted to the Collector on the 23rd June.

SETTLEMENT OF THE GOVERNMENT ESTATES OF HOONJERAM, SURVASIDDI AND VAMOOLOPOODY, FOR FUSLY 1240.

40. On the 31st December we submitted to Government the following extract from our proceedings, under date the 29th of that month.

'Read again the letter from the Acting Sub-Collector in charge of Vizagapatam noted in Proceedings, in Cons., 29th Dec. 1831. 'the margin, regarding the management of the Government estates of Hoonjeram, Survasiddi and Vamoolapooddy, for Fusly 1240.

'The settlement of the estate of Hoonjeram amounted to Rupees 10,212-15-11, being Rupees 206-14-9 in excess of the settlement of Fusly 1239. The Board are glad to observe the whole amount has been realized without difficulty.

'The Survasiddi and Vamoolapooddy estates were sold for arrears of revenue and purchased on account of Government in January last. 'The Sub-Collector reports that many of the villages belonging to these estates are in a great measure deserted, and the ryots remaining are poor.

'The sanction of Government for the purchase of the estates not having been received until March, the rents given by the late proprietors were continued.

Survasiddi Settlement.
Rs. A. P.
Fusly 1240 ... 24,362 3 1
" 1239 ... 21,620 4 8
2,741 14 5
* Col. 10...23,176-9-4.

Vamoolapooddy Settlement.
Fusly 1239 ... 17,937 14 9
" 1240 ... 17,161 3 6
776 11 3
Col. 10...20,321-10-0
Fusly 1240 ... 41,523 6 7
" 1239 ... 39,558 3 5
1,965 3 2

Due by merchants recoverable ... 4,115 15 8
Due by rentesr. 3,674 12 3
Value of grain in land ... 689 2 6
Due by ryots ... 2,096 7 1
10,576 5 6

'The Board resolve to recommend agreeably to the suggestion of the Sub-Collector that the balance due by the ryots, amounting to Rupees 2,096-7-1, may be remitted. The Board request that the Acting Sub-Collector will report the result of the settlements of these estates for the present Fusly, and state the particulars of the increase which he appears to consider that it will be necessary to make in the Huzoor Establishment in consequence of the increase of the Aumanie estates.'

41. A copy of the foregoing proceedings was communicated to the Collector on the 31st December.

SALE OF THE ANCIENT ZEMINDARY OF CHAMOODOU IN SATISFACTION OF A DECREE OF COURT FOR PRIVATE DEBTS.

To the Acting Chief Secy., in Cons., 7th February 1831. 42. The following letter was addressed to the Acting Chief Secretary to Government under date the 7th February 1831.

"I am directed by the Board of revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Vizagapatam enclosing copies of two precepts from the Judge of the Chicacole Zillah, conveying orders to sell the ancient Zemindary of Chamoodu, or as much of it as may be sufficient for the satisfaction of two decrees against the Zemindar, and requesting instructions as to the return to be made to the Courts Precepts.

"In submitting this reference the Board beg to observe that they see no alternative but to proceed with the sale of the estate in satisfaction of the decrees. "The order of Government prohibiting the sale of ancient estates being considered as applying only to cases in which there is a demand on account of Government, to be satisfied, in which case they cannot be disposed of without the express order of Government but not as protecting them for the usual process for the satisfaction of a decree for private debts."

43. In reply we were informed that the Right Honorable the Governor in Council presumed that unless the party, in whose favor the decrees against the Zemindar of Chamoodu had been passed, would consent to the Estate being retained under the management of the Collector until the arrears due to Government and the sums awarded by the Court shall be discharged; it must be sold as directed in the precepts addressed to the Collector, and the proceeds, after payment of the arrears, appropriated in satisfaction of the decrees.

To the Acting Chief Secretary, in Cons., 5th May 1831. 44. On this subject the following letter was addressed to the Acting Chief Secretary to Government under date the 5th May 1831.

"With reference to your letter of the 22nd of February last, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Vizagapatam on the subject of the contemplated sale of the Zemindary of Chamoodu in that District.

"The correspondence that has passed with Government connected with this subject was communicated for the information and guidance of the Collector on the 3rd of March, and on the 26th of the same month he submitted the usual advertisement for the sale of the Zemindary for the purpose of being published in the office of the Board of Revenue, and stated that as it was likely that the creditor in whose favour the Court's decrees had been made would be the only bidder, he requested instructions in regard to buying in the Zemindary on account of the Government. In reply the Collector's attention was directed to the orders contained in the Minutes of Consultation of the Right Honorable the Governor in Council under date the 21st of January last, and he was directed to furnish the Board with the information necessary to enable them to form an opinion as to the extent to which it might be advisable to bid for the Zemindary on account of Government, and the letter last received from the Collector is in answer to that requisition. The permanent assessment of Chamoodu, which is one of the ancient Hill Zemindaries, is rupees 5,000. The settlement made with the ryots under Aumanie management, is stated to have amounted during Fusly 1239 to Rupees 7,487-10-0 and in the current year to Rupees 7,048-13-0, the amount of the arrear due to Government on account of which the Zemindary is at present under sequestration is Rupees 2,793-4-3 and the sum for the realization of which the Court has required the whole or so much of it as may be necessary to be sold, is Rupees 3,355-12-1.

"The Collector has not stated whether in consequence of the suggestion contained in your letter of the 22nd February he has ascertained whether the creditor will, or will not, consent to the estate being retained under the management of the Officer of Government, until the arrears of Peshcush and the sums awarded by the Court shall be discharged, but it may be presumed from his silence that the creditor will not agree to such an arrangement. The attention of the Collector will however be again particularly directed to this point.

"Under the information before them the Board, with reference to the observations they have had occasion to submit to Government in regard to the difficulties experienced in the realization of the revenues in ancient Hill Zemindaries, or of opinion that on financial considerations it would not be advisable to bid more for the Zemindary, than, though not necessarily any measure of its actual value, the amount of the arrear that will be outstanding on the day of sale, but it being regarded by Government as an object of importance to obtain permanent possession of Zemindaries under similar circumstances, they beg leave to submit the case for the orders of the Right Honorable the Governor in Council."

45. In reply it was stated that under all the circumstances of the case, the Right Honorable the Governor in Council was of opinion that the Collector of Vizagapatam should not bid for the Zemindary of Chamoodoo beyond the amount of the arrears due.

46. A copy of the foregoing letter was transmitted to the Collector on the 23rd May.

SALE OF THE ANCIENT ZEMINDARIES OF MAUDIGOLE AND COORPAUM FOR ARREARS OF REVENUE.

47. On the 10th October we submitted to Government the following extract from our Proceedings under date the 3rd of that month.

Proceedings, in Cons., 3rd October 1831. "Read again letter from the Collector of Vizagapatam dated In Cons., 12th Sept. 1831. 3rd ultimo.

"The Collector submitted a statement of the balances standing against nine ancient Zemindaries which have been advertised for sale in Vizagapatam. He proposes that only two of these shall be actually put up for sale. These two Zemindaries are Maudigole and Coorpaum which he says he has selected "with reference to the extent of the balances standing against them, the utter hopelessness that they can ever be discharged by any other means, and other circumstances" which he explains.

"The orders of Government respecting the means to be used for the realization of the revenue of the ancient Zemindaries, contained in the Minutes of Consultation under date the 21st January 1831, were communicated to the Collector of Vizagapatam in a letter dated 14th February 1831, with particular instructions for his guidance in executing them. The Collector in a letter dated 27th June 1831, recommended that all the ancient Zemindaries in arrear should be advertised for sale leaving it to be determined afterwards according to circumstances which of them should be actually sold. The Board sanctioned this measure requiring the Collector to report further upon the state of the balances sometime before the day appointed for the sale. This report is contained in the letter before the Board.

"The Zemindar of Maudigole has died since the Zemindary was advertised for sale. The Collector thinks it proper that Government should declare who is the legal successor to the Zemindary and call upon him to discharge the arrears against it, before proceeding to sell the Zemindary. It is not competent the Government however to decide who is the legal successor, and it appears to the Board to be quite unnecessary to wait for a decision upon this point by a competent tribunal, which cannot be obtained without a regular suit. The land itself is the security for the Government Revenue. The arrears for which the Maudigole Zemindary is advertised for sale became due in the time of the late Zemindar. No offer has been made by any party since his death to discharge the arrears. It appears to the Board therefore that the lawfulness of selling the Zemindary is clear, but to prevent any doubt upon the question it may be advisable to refer it to the Sudder Adawlut.

"Maudigole though included in the list of ancient Zemindaries, is not strictly of this class the late Zemindar having acquired it by purchase. It is one of the Hill Zemindaries, but the Collector considers that the management of it is likely to be less difficult than that of some others. The amount of the arrears against it is Rupees 30,186-14-6, the annual Peshcush being Rupees 33,250. The Collector observes that "no other means but the sale of the Zemindary can be devised for the realization of the arrears" and that "there can be scarcely a doubt but that the Government must become the purchaser." He recommends that authority be given for bidding for the Zemindary on account of Government "to the extent of the balance due but no more." The Board concur with the Collector in thinking it expedient to sell the Estate for the recovery of the arrears; but considering the inconvenience that might arise from its falling into the hands of a private individual unfit to manage it, they are of opinion that it is advisable in a political view, to authorize the Collector to bid for it on account of Government to an amount somewhat exceeding the arrears if necessary to prevent such a contingency. Of course it will be the duty of the Collector to take care that the opposite bidding is not collusive.

"The Zemindary of Coorpaum was in arrears when the late Zemindar died. It has been under attachment ever since. The widow of the late Zemindar has been recognized, under the authority of Government, as the apparent legal successor to the Zemindary and would be entitled to receive possession accordingly on payment of the arrears, but it appears that she is unable to discharge them. The amount of the arrears is Rupees 18,982-12-9, the annual Peshcush being Rupees 14,500. The Collector recommends that the Estate be put up for sale and that he be authorized to bid for it to the amount of the arrear. The Board concur in the Collector's recommendation as to selling the Zemindary, but for the reason above stated they think that the bidding on account of Government ought not to be positively limited to the amount of the arrear.

"The Collector proposes to defer for the present the sale of the other ancient Zemindaries included, in the advertisement warning the Zemindars that unless every exertion is made for the entire liquidation of their balances at as early a period as may be practicable the Government will proceed to extremities with them in like manner. The Board approve of this. They do not think it expedient however to discharge the Establishment employed in the attachment of the Jaypoor Zemindary. The heavy expense of it is a penalty which seems proper to be imposed upon the Zemindar for his default.

"Resolved that the Collector's letter with these Proceedings be submitted for the orders of Government."

48. In reply to the above we received the following letter from the Chief Secretary to Government, dated 18th October 1831.

"I am directed to acknowledge the receipt of your Proceedings of the 3rd instant, and to convey to you the authority of the Right Honorable the Governor in Council for bringing to sale the Zemindaries of Maudigole and Coorpaum and for instructing the Collector of Vizagapatam to bid for them on account of Government without limitation to the amount of the arrears due. It is not considered necessary to make a reference to the Sudder Adawlut on the subject of the Maudigole Zemindary."

49. Copy of the foregoing letter together with our Proceedings was transmitted to the Collector on the 24th October.

PURCHASE OF THE ESTATE OF RAJALA ON ACCOUNT OF GOVERNMENT.

50. The following letter was addressed to the Chief Secretary under date 20th October.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Vizagapatam, reporting upon the sale of the Estates of Demelay and Rajala in satisfaction of the Government demand."

"The Board request that the purchase of the Rajala Estate on account of Government

Vide para. 610 of this Report, No. 496.

"for the sum of Rupees 4,000 may be sanctioned. The right of Mr. Leonhard to purchase the Demelay Estate at a public sale from the subject of a separate reference to Government under this date."

51. Sanction of Government for the purchase of the Rajala Estate was conveyed by letter from

From the Acting Secretary to Government, in Cons., 31st October 1831.

the Acting Secretary to Government dated 28th October 1831, and communicated to the Collector of Vizagapatam on the 31st October.

CABOLIAT EXECUTED BY THE ZEMINDAR OF JEYPOOR.

From the Acting Chief Secretary, in Cons., 9th May 1831.

52. In a letter from the Acting Chief Secretary to Government, dated the 6th May 1831, we received the annexed extract from the Minutes of Consultation of the same date.

Minutes of Cons., dated 6th May 1831.

Vide encrs., in Cons., 9th May 1831.

In Cons., 23rd December 1830.

"Ordered that a copy of the letter from the Acting Resident at Nagpore, dated 20th February 1830, be transmitted to the Board of Revenue with reference to paras. 9 to 11 of their Proceedings under date the 2nd December 1830 and that they be desired to submit for communication to the Resident a copy of the engagement concluded with the Zemindar of Jeypoor."

To the Acting Chief Secretary, in Cons., 9th June 1831.

53. In reply to which we submitted the following letter to the Acting Chief Secretary under date 9th June 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter dated

In Cons., 9th May 1831.

"6th ultimo, and in obedience to the instructions contained in the

"submit enclosed in the accompanying letter from the Collector of Vizagapatam a transcript of

Dated 31st May, in Cons., 9th June 1831.

"the Cobuliat executed by the Zemindar of Jeypoor, together with the Kistbundy according to which the assessment of that Zemindary is payable.

"The Sunnud-i-Milkent Istimrar under which the Jeypoor Zemindary is held being drawn out according to the printed form used in the preparation of the like instruments granted to other Zemindars at the permanent settlement the Board have not thought it necessary to submit a copy of it."

RELATIVE TO CERTAIN RESTRICTIONS IMPOSED IN THE SALE OF SPIRITS AT VIZAGAPATAM.

54. On the 17th May 1831, the Right Honorable the Governor in Council transmitted for our

From the Ag. Chief Secy., in Cons., 19th May 1831.

consideration and report the following copy of an Extract from the Minutes of Consultation in the Military Department dated the 6th May 1831.

Extract from the Minutes of Consultation, 6th May 1831.

"Read the following letter from the Adjutant General of the Army.

"I have the honor by order of the Command r-in-Chief to annex for the information of the

From the Adjutant Genl. of the Army, 26th April 1831.

"Right Honorable the Governor in Council an Extract from the Inspection and Review Report for 1830 of the Carnatic European Veteran

Vide encrs., in Cons., 19th May 1831.

"Battalion, representing that the commission of irregularities by the men of that Corps is chiefly attributable to great facility with which

"country spirits can be procured at Vizagapatam; His Excellency therefore directs me to express his recommendation that the Government should cause such restrictions to be placed over the sale of spirituous liquors at that station as will effectually prevent the very serious evil which has been brought to notice.

"Ordered that copy of the foregoing letter be forwarded to the Revenue Department where the propriety of extending the provisions of the Regulation IV of 1827 to the station of Vizagapatam will be taken into consideration."

55. In reply to the foregoing communication we transmitted for the orders of Government

To the Chief Secy., 11th Aug 1831.

25th July, in Cons., 4th Aug 1831.

the letter from the Collector of Vizagapatam noted in the margin, relative to the propriety of extending the provisions of Regulation IV of 1827 to that station, and at the same time remarked that under the explanation of the Collector and with reference to the great population of Vizagapatam we were of opinion that it is not expedient to extend to

that Town the provisions of this Regulation. The commission of irregularities by the Troop of the Garrison would, however we observed, be greatly checked if the vendors of spirituous liquors in Vizagapatam (as regards the European Soldiers) were placed under restrictions similar to those now in force in the Cantonment of St. Thomas' Mount.

56. In reference to the foregoing, on the 7th of October we were furnished for our information and guidance, with the following copy of an Extract from the Minutes of Consultation in the Military Department, under date the 13th September.

From the Chief Secy. in Cons., 10th Octr. 1831.

Extract from the Minutes of Consultation, 13th Sept. 1831.

"The following Extract from the Minutes of Consultation in the Revenue Department is ordered to be recorded. ("Here enter 19th August 1831, No. 778.")

"Resolved that the contract for the sale of spirits at Vizagapatam be continued as at present under the Collector, but that after the expiration of the present fusly the number of Arrack Shops in the Fort, and within four miles around it and their situations be fixed by the Collector, in communication with the Officer Commanding.

"Resolved that Police authority to the extent specified in Regulation IV of 1827 and within the limits abovementioned, be vested in the Fort Adjutant of that Station under the orders of the Officer Commanding.

"Ordered that the following G. O. be published:—

"Police authority to the extent specified in Regulation IV of 1827 is hereby vested in the Fort Adjutant at Vizagapatam, and he will on and after the 12th July 1832, exercise the same within the Fortress and within four miles around it, under the orders of the Officer Commanding.

"The above Order and the Regulation therein referred to are to be promulgated by beat of drum at Vizagapatam at least ten days prior to the 12th of July next."

57. Copy of the foregoing correspondence was transmitted to the Collector on the 10th October.

CIVIL ARMED ESTABLISHMENT.

58. On the 25th April 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our Proceedings under the same date regarding the Civil Armed Establishment employed in the District of Vizagapatam.

"Read again letter from the Secretary to Government in the Revenue Department, dated the 10th July 1829, and the Extract from the Proceedings of the Right Honorable the Governor in Council under date the 23rd of the preceding month forwarded therewith.

"Read also again the letter from the Collector of Vizagapatam, dated the 5th August 1828, with its enclosures, referred to in the foregoing Proceedings of Government.

"The Board are required to report with reference to the present state of the Vizagapatam District generally whether it be in their opinion practicable to effect any and what reduction in the expense of Civil Armed Establishment maintained in that Collectorate.

"On the abolition, in the year 1818, of the Police Corps which formerly existed in the Northern Circars, the present Sibbendy Corps were raised under the denomination of the Hill Rangers; and in the instructions issued to the Magistrates on the occasion, it is stated to have been the intention of the Government that the Corps should be composed exclusively of the class of men known under the appellation of the fighting peons of the country, such as were formerly employed by the Zemindars, and are still found among the disorderly bands by whom the Hill Countries in the Circars have so frequently been disturbed; and who from their caste and prejudices are not in the habit of enlisting in the regular army. It was expected that keeping a certain number of this class always in the service, and leading the whole to look to

' the Government for employ would tend to preserve the tranquillity of the District, and that in the event of any disturbance, the services of men acquainted with the paths, inured to the climate of the Hills, and equal at least, if not superior, to those against whom they would have to act, would enable the Magistrate to support his authority with effect without exposing the regular troops in those unhealthy tracts,—while the further object of not interfering with the recruiting of the regular army would be attained by the formation of a Corps on such principles. It soon, however, appeared that in organizing the new Corps, the principles laid down for their guidance in this respect were not sufficiently attended to by several of the Magistrates, that men from the low country had been admitted into their ranks, and that altogether they had

From the Secy., to Govt. ' been formed on a plan too nearly approaching the constitution of regular Battalions. By circular instructions dated the 2nd

February 1819, the several Magistrates in the Northern Circars were in consequence directed forthwith to reduce the Corps in their respective Zillahs, and to proceed to select Sirdars and entertain a body of Peons of the description, and capable of performing the services, originally contemplated by the Government. They were further enjoined to be careful to retain none who were not strictly of the class of Hill peons, and were informed that they would be held personally responsible that the intentions of Government in this particular were duly carried into effect.

On the 17th July 1819, the Magistrate of Vizagapatam submitted the arrangements he proposed to make for remodelling the Establishment of Peons in pursuance of the above orders, which being approved of, were on the 23rd October following, reported by him to have been finally carried into effect in his District.

About a year subsequent to this period, on the irruption of a band of Gang robbers into the District, who attacked and plundered the Town of Palcondah, the Magistrate reported that, in his opinion, the Corps of armed Peons was almost entirely useless as then constituted, and proposed

to discharge the whole of the men of the Razawar caste who were then in the service, and to employ none but the Jellagaloo or Hill castemen. In reply the Magistrate was informed that, from his previous communications, and adverting to the great stress that had been laid on the necessity

of being careful in the selection of men for the Corps, the Government had been induced to expect that it was composed of such a description of persons as were particularly adapted to the duties on which they were to be employed, and as were perhaps disposed to engage themselves in disturbing the peace of the District unless employed in preserving it. But as it appeared

that such was not the case, he was desired to retain such only of these men, then in the service as were efficient for the purposes in view; and after further communication with him on the subject, the strength of the Corps was fixed at 500 men. On a further report from that Officer in the year 1823 their numbers were reduced to 300 exclusive of Sirdars and Subordinate Officers, upon which scale it appears still to remain.

The next time that the efficiency or otherwise of the Corps appears to have been brought under the notice of the Government was on the occasion of the murder of Jugganada Patrudu, Proprietor of Seereepoorum, and two of his relations at the house of the Zemindar of Palcondah followed by the flight of one of the perpetrators of the deed with a

band of armed followers to the fastnesses in the hills. The present Collector and Magistrate then reported that the Establishment, "was entirely composed of men of the low country, who" he observed "will not, and indeed

cannot, pursue criminals into the mountainous regions." The total inefficiency of the present Establishment is indeed but too apparent from the recent events in that District and its still unsettled state. To the same cause is also to be attributed the frequent calls that have been made by the Magistrate of late years for the aid of regular Troops.

It would thus appear that the intentions of the Government in regard to the Corps in question have, from the commencement, been but, imperfectly fulfilled, and from its present constitution being altogether different from what was originally designed, it is now admitted to be, and evidently is, absolutely useless for the objects contemplated at the time of its formation.

By this deviation from the instructions of Government, the advantage which was expected to result from withdrawing a disorderly and warlike class of subjects from their lawless habit by opening to them the prospect of a comfortable subsistence free from the privations they are now subject to has been entirely lost sight of, and instead of having at our command a body of men capable of service in the mountainous country, and in such situations more efficient perhaps from their knowledge of the haunts and habits of those they are to contend with than troops of the line, we have a Corps confessedly useless for such service, and but little better if at all better, for the general purposes of Police than common peons, who might be maintained at far less expense. It is indeed well-known that men of the description of which it is now composed without the advantage of discipline are not so expert as the hardy peons of the country in the use of arms, and from their inability to endure the climate are quite unfit for enterprises in difficult parts of the Hills.

The maintenance of peace and good order in the Northern Circars, and the prompt suppression of disturbances created by turbulent characters, without calling in the aid of Military Force has always been regarded as an object of the first importance and from the nature of the country and character of the people, it seems to the Board that a body of men constituted as originally contemplated by the Government on the principle of giving service to those who if not thus employed would be likely to disturb its tranquillity is still indispensably required in the District of Vizagapatam. It is obvious from what has been said, that the system the Government wished to introduce has never had a fair trial in that District, and the Board entirely concurring in their view as to the

policy of employing people of the Hills in the mode pointed out in their Secretary's letters noted in the margin, are of opinion that the present Sibbendy Corps should be abolished *in toto*, and the Collector and Magistrate should be required to remodel it upon the principle

therein explained. It further appears to the Board to be of importance that the change should not be partial but complete, and that no man be retained who does not come within the classes of persons originally pointed out. Should the Right Honorable the Governor in Council see fit to adopt this view of the subject, the Board propose to furnish the Collector and Magistrate with instructions for his guidance in carrying the arrangement into effect he will be given clearly to understand that he will be held responsible for the correctness of his description, that his inquiries and inspection must be personal, and must not be trusted to his native servants, who will naturally be anxious to retain many of those now in employ.

The importance that is attached to having an efficient body of men fit for service in the Hills at the command of Government, particularly in the present unsettled state of his District will be pressed on the attention of Mr. Gardiner who having the failure of his predecessor in fulfilling the wishes of Government in this particular in his recollection, it is to be expected will use his best endeavours to prevent a further attempt to carry into effect that measure from proving abortive.

Should the arrangement now recommended be determined on, the Collector and Magistrate will in the first place be called on to furnish a distribution return shewing in what quarters the different parties of the Corps have usually been stationed and the nature of the service on which they have been employed, and a statement of the number of men of which he is of opinion the new Corps should consist, with full explanation in regard to the manner in which he proposes to distribute and employ them on ordinary occasions, and every other detail necessary to enable the Board to judge how far the measures he may propose to adopt are in conformity with the original instructions of Government, and calculated to accomplish the desirable objects contemplated by their framers.

In Cons., 26th May 1831. 59. In reply to the above we received the following letter from the Acting Chief Secretary to Government, dated 24th May 1831 :—

“The Right Honorable the Governor in Council regrets to find from these Proceedings of your Board that the instructions of Government in regard to the Sibbendy Corps of Vizagapatam have been from the commencement imperfectly fulfilled.

“This subject, as your Board have observed, attracted the attention of Government on the occasion of the murder of Jagganada Patrudu, Proprietor of Seereepooram, and two of his relations, at the house of the Zemindar of Palcondah,—your Board were then desired under date the 14th of March 1828 to state the extent and nature of the Police Establishment employed in the neighbourhood of the Zemindar's residence and its general character for efficiency, or otherwise; in reply to which your

In Cons., 17th March 1828. “Board observed, in your Secretary's letter, dated the 10th of April following, No. 132, that it appeared that the Sibbendy Corps was not so effective as it ought to be, and that it was not composed of men qualified for Hill service, and that your Board would make enquiries on this subject; it is therefore to be much regretted that this body of 300 men, which, your Board observe from its constitution being altogether different from what was originally designed, is now admitted to be, and evidently is useless for the objects contemplated at the time of its formation, should have been kept up until now, as the expense unprofitably incurred in its maintenance during so long a period must have been very considerable.

“The Right Honorable the Governor in Council concurs therefore with your Board in the opinion that the present Sibbendy Corps of Vizagapatam should be abolished immediately, and that the Collector and Magistrate should be required to remodel it on the system which the Government originally intended to introduce on its first formation in the year 1819, which, as your Board observe, appears to have never yet had a fair trial in this District.

“The Right Honorable the Governor in Council approves of the instructions which your Board propose to issue to the present Collector and Magistrate of Vizagapatam on this subject, which, when duly enforced, appear calculated to ensure in this District the execution of the original intentions of Government that the Sibbendy Corps of the Northern Circars should consist exclusively of the fighting Peons or Hill caste men of the country, and concurs with your Board in expecting that Mr. Gardiner, the present Collector, being only duly impressed with the importance of the measure and having the failure of his predecessor in his recollection will use his best exertions to prevent any further attempts which may be made to prevent the wishes of Government from being carried into effect.”

60. A copy of the foregoing letter together with our Proceedings were transmitted to the Collector on the 30th May 1831.

61. The Collector on the 8th July submitted a report on this subject containing a plan for remodelling the Armed Civil Establishment according to the orders of Government, the consideration of which we thought it proper to defer until the receipt of the report required from the Collector of Ganjam on the remodelling of the Armed Establishment in that District ordered to be done upon the same principle.

RAJAHMUNDRY.

SETTLEMENT OF GOVERNMENT LANDS FOR FUSLY 1239.

62. On the 16th May 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our Proceedings under the same date.—

Proceedings, in Cons., 16th May 1831.
From the Collector, 11th July 1830.

In Cons., 9th Augt.,
To the Collector, 15th Novr., 1830.
In Cons., 15th do.
From do. 31st Decr.
In Cons., 10th Jan'y. 1831.
To do. 27th do.
In Cons., 27th do.
From do. 5th March.
In Cons., 14th do.

“Read again letter from the Collector of Rajahmundry reporting on the settlement of the Government lands in his District for Fusly 1239 and the correspondence which passed on the subject.

The subjoined Abstract Statement shows the Settlement of Fusly 1239 in comparison with that of Fusly 1238 and the Permanent Settlement.

	Permanent Settlement.		Settlement of Fusly 1238.		Settlement of Fusly 1239.		Comparison of the Settlement of Fusly 1239 with that of Fusly 1238.		Comparison of Fusly 1239 with the Permanent Settlement.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	Increase.	Decrease.	Increase.	Decrease.
<i>Mogulloor Talook.</i>										
Mogulloor Estate...	29,073	1 5	28,414	11 7	22,264	8 2	6,150	3 5	7,403	9 3
Doddeputtah do...	32,559	8 0	29,459	7 0	28,151	2 0	1,338	5 0	4,408	6 0
Yolanunchilly do...	17,829	0 0	17,699	1 11	16,182	14 3	1,516	3 8	1,646	1 9
Lakanatypully do...	21,688	8 0	17,797	12 3	15,480	8 0	2,257	4 3	6,188	0 0
	1,01,780	1 5	93,341	0 9	82,079	0 5	11,262	0 4	19,651	1 0
<i>Woody Talook.</i>										
Woody Estate	60,323	4 0	50,188	9 0	30,845	9 6	16,342	15 6	29,477	10 6
Veerasaram do.	50,337	4 1	46,524	11 6	38,946	6 0	7,578	5 6	11,300	14 1
	1,10,660	8 1	96,713	4 6	69,791	15 6	26,921	5 0	40,868	8 7
<i>Amlapoor Talook.</i>										
Amlapoor Estate	22,295	0 0	23,133	9 4	22,290	10 2	842	15 1	4	5 0
Faroor do.	20,520	8 0	17,449	11 9	14,986	8 0	2,514	3 9	5,555	0 0
Bandamoorunkah do.	8,134	0 0	7,003	3 9	6,181	4 0	873	15 9	2,002	12 0
Wooppalagoopum do.	5,712	0 0	2,739	0 0	2,089	0 0	650	0 0	3,623	0 0
	56,661	8 0	50,327	8 10	45,446	6 3	4,881	2 7	11,215	1 9
Total	2,09,032	1 6	2,40,331	14 1	1,97,317	6 2	43,064	7 11	71,734	11 4
Villages resumed as (Yalapeandoo Agraham ... being held under invalid title and as- sessed.	540	11 2	546	11 2	546	11 2	...	...	...	...
	735	5 7	735	5 7	735	5 7	...	...	...	...
	103	15 3	103	15 3	103	15 3	...	...	...	...
	200	3 2	200	3 2	200	3 2	...	...	...	...
	1,586	3 2	1,586	3 2	1,586	3 2	...	...	...	...
Entirely resumed. } Innopully	...	...	395	0 9	395	0 9	...	...	...	...
	1,586	3 2	1,931	3 11	1,931	3 11	...	...	...	...
	2,70,698	4 8	2,42,363	2 0	1,99,298	10 1	43,604	7 11	395	0 9
Total including Shotrium ...	...	...	5,220	0 0	5,220	0 0	...	...	...	...
Patiale and Cotair	...	...	927	14 0	894	14 0	...	...	...	...
Golapollen and Jugganailpooram	...	...	6,147	14 0	6,114	14 0	...	...	...	...
Villages delivered by the Dutch.	...	...	2,48,511	0 0	2,05,413	8 1	43,097	7 11	71,734	11 4
Grand Total	2,70,698	4 8	2,48,511	0 0	2,05,413	8 1	...	...	...	...

'The season is stated to have been one of the most unfavorable that has been experienced

Paras 2 and 3.			
	RS.	A.	P.
Fusly 1238...	2,48,511	0	0
" 1239...	2,05,413	8	1
	48,097	7	11

	RS.	A.	P.
Fusly 1237...	2,07,192	10	5
" 1239...	2,05,413	8	1
	1,779	2	4

Paras 5 and 6.

—		Fusly 1238.		Fusly 1239.		Decrease.		Centago.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.		
Woondy	...	96,713	4 6	69,791	15 6	26,921	5 0	27	13 $\frac{1}{16}$
Mogultoor	...	93,341	0 9	82,079	1 5	11,262	0 4	12	1 $\frac{1}{8}$
Amlpoor	...	50,327	8 10	45,446	6 3	4,881	7 9	9	11 $\frac{1}{16}$

'In the Vissabuddy villages there was a total decrease of Rupees 21,542-5-7, of which

Para. 7.

	RS.	A.	P.
Vissabuddy villages under rent in Fusly 1239	5,945	7	3
Land washed away by the Godavery...	341	5	9
Land overflowed with salt water	50	0	0
Remission to poor Ryots after the Jammah-bundy in consequence of loss sustained from the unfavourable nature of the season	2,984	0	0

'In the Assarah villages the decrease was Rupees 28,613-0-1, of which Rupees 26,272-6-1

Para. 8.

'Under the head of rents there was a net increase of Rupees 7,141-15-3 arising from a gross

Para. 9.

'der Assarah, and by the rent of another having been lowered. The small decrease under the head of Cuttabuddy and tax for Palmira trees does not appear to require particular observation.

'Of the current demand Rupees 1,75,825-2-10 were collected within the Fusly, leaving a

Para. 13
D. C. & B. for March 1831.

'balance at its close of Rupees 29,588-5-3 which has since been reduced to Rupees 14,535-8-11.

'With reference to the Board's remarks contained in the 10th para. of their Proceedings of

Para. 14.
In Cons., 18th March 1830
No. 3.

'18th March 1830, the Collector has furnished a statement of old balances outstanding to the end of Fusly 1238 amounting to Rupees 7,138-13-8 of which he considers Rupees 6,259-15-8 to be irrecoverable in consequence of the death, desertion and poverty of the Ryots.

'A great part of the balances are of old date. The amount proposed by the Collector to be retained as a demand to be recovered Rupees 878-14-0 is due on account of Fusly 1238. Under the explanation given by the Collector the Board recommend that authority be granted for writing off the sum of Rupees 6,259-15-8.

'for many years owing to the total failure of the monsoon rains: The price of grain rose in consequence, but not to such an extent as to make up for the deficiency in the produce, and the Settlement which is stated to have been made by the Collector in person is Rupees 43,697-7-11 below that of Fusly 1238, and Rupees 71,734-11-4 below the amount of the Permanent Settlement, and greatly less than the Settlement of every other year since the lands reverted to Government, excepting Fusly 1237 of which also it falls short in the sum of Rupees 1,779-2-4.

'More than half of the decrease below the Settlement of Fusly 1233 occurred in the Woondy Talook, where the greater part of the villages producing only paddy are settled on a division of the crop, and where therefore the want of rain was more severely felt than in the Mogultoor and Amalpoor Talooks, where a large proportion of the cultivation is dry grain.

'Adverting to the opinion expressed by his predecessor respecting the operation of the

Paras. 15 to 17.

'system of renting the Sayer Revenue, the Collector observes that he has no reason to suppose that injurious effects have resulted to the trade of the country from this cause. This part of the Collector's report will be more fully considered at a future period in connection with the general correspondence on this subject.

CIRCULAR
17th, in Cons., 17th August 1829.
No. 4.

	Increase.	Decrease.
Permanent Settlement	...	429 12 5
Amanny ...	...	43,097 7 11
Sayer ...	...	11,143 14 3
Abkary ...	4,118	...
Salt ...	19,471 11 1	...
Sea Customs	...	528 13 2
Moturpha	...	5,508 13 6
Stamps ...	...	4,706 11 ...
Deduct Increase...	20,583 11 1	65,420 8 3
Net Decrease...	...	44,830 13 2

Proceedings, 24th January 1831.
In Cons., 24th do.

'The favorable mention made by the Collector of the services of his Serishtadar Jaya Row, is considered by the Board satisfactory. As that officer has completed the period of service required by the Orders of Government dated 22nd March 1816 to entitle him to an increase of salary, the Board recommend that he be authorized to draw the increased rate, viz., Rupees 245 from the 22nd July 1829, the date on which he completed five years' service as Serishtadar.

'From the accounts in the Board's Office it appears that the total amount of collections from all sources, arrears and current, was in Fusly 1238 Rupees 24,97,879-5-9 and in Fusly 1239 Rupees 23,51,744-5-4. The charges exclusive of disbursements not connected with revenue amounted to Rupees 1,74,842-8-7 in Fusly 1238, and Rupees 1,55,226-14-8 in Fusly 1239, bearing the proportion of $6\frac{15}{16}$ and $6\frac{9}{16}$ per cent. respectively to the gross collections.

Total Settlement.

	RS.	A.	P.
Statement No. 1 ...	2,05,413	8	1
Statement No. 4 ...	2,05,506	8	1
Difference ...	1,093	0	0

'It is observed that the total amount of the Settlement

'entered in column 55 of Statement No. 1 differs from the amount entered in Column 9 of Statement No. 4. The cause of the difference ought to have been explained. The Board hope that the Collector will be careful to prevent similar discrepancies in future.

63. A copy of the foregoing Proceedings we transmitted to the Collector on the 16th May 1831.

64. In reply to the above Proceedings we received the following letter from the Acting Chief Secretary to Government, dated 10th June 1831.

"The Right Honorable the Governor in Council has been pleased to grant authority for writing off Rupees 6,259-15-8 the portion of the old balances outstanding to the end of Fusly 1238 which is stated to be irrecoverable in consequence of the death, desertion and poverty of the Ryots, by whom it was due.

"The Right Honorable the Governor in Council has been pleased in accordance with the Orders of Government dated the 22nd of March 1816 to authorize Jaya Row to receive the increased rate of salary, viz., Rupees 245 monthly from the 22nd July 1829, the date from which he completed his 5 years' service as a Serishtadar. The Collector, it is presumed, will explain to the satisfaction of your Board the cause of the discrepancy between his two Statements Nos. 1 and 4 noticed in the concluding paragraph of your Proceedings."

65. A copy of the foregoing letter was transmitted to the Collector on the 13th June 1831

SETTLEMENT OF GOVERNMENT LANDS FOR FUSLY 1240.

66. On the 18th August 1831 we submitted to Government the following Extract from our Proceedings under date the 15th of that month.

Proceedings, in Cons., 15th August 1831. 'Read again the report of the Collector of Rajahmundry on the 7th, in Cons., 18th July 1831. settlement of the Government Lands in that District for Fusly 1240.

'In consequence of the Collector's absence from the District at the beginning of the year the Jummahbundy of the Vissabady Villages was made in November and December. Mr. Crawley explains, that as it was impossible at that time satisfactorily to make the necessary reductions on account of turrus lands, poor Ryots, &c., he thought it best to include the whole settlement in the accounts, and hereafter to remit what may be found to be necessary. This has not yet been done, and the amount which the Collector estimates it will probably be necessary to remit, has been deducted in one sum from the gross settlement. The Collector states his intention to proceed into the Talooks as soon as he can possibly leave the Hoozoor station, and promises, after due inquiry, to furnish the Board with an account particulars of the remissions that may be required.

'It would thus appear that no regular settlement has been concluded with the ryots of the Vissabady Villages for Fusly 1240. The Jummahbundy, so-called, said to have been made in November and December, seems to have been nothing more than the customary distribution amongst the Ryots, at the commencement of the season of cultivation, of the lands usually occupied, on their agreement to pay the established shist; the actual demand for the year being left to be adjusted at the final settlement, which should be made when the crops have arrived at a certain stage of maturity, but while they still remain on the ground. Mr. Crawley resumed charge of his District on the 18th of March, and ought immediately to have proceeded personally to complete the settlement of these lands. It is quite impossible through any investigation that could now be made, at a period so long after the crops have been reaped, and when the ground has again been ploughed, that the remission which should be allowed can be determined with any degree of accuracy. Mr. Crawley seems himself to be conscious that from want of sufficient information in regard to the real state of the country, the settlements previously made by him have not been duly proportioned to its actual resources. In reference to the balances which have accrued under his management he observes that he is fearful they may, in some measure, be attributable to his having arrived in the District a very short time before the commencement of the settlement of Fusly 1238. Knowing what advantage is taken of an unfavorable season, he was very unwilling, he says, to believe the deplorable accounts he received of the state of the cultivation and the distress occasioned by the want of rain, thinking such accounts intended to impose upon him, who having just arrived from a distant country, might be supposed to know little of the real facts; and that he was thus induced to exact more than on further acquaintance with the real state of the country he would have done, and certainly more than he finds from experience the Ryots can pay. Having this impression, it was the more especially incumbent on Mr. Crawley to use his best endeavours by personal communication with the inhabitants, and diligent and careful inquiry prosecuted in the villages, to acquire that information which can alone enable him so to regulate the public demand as to avoid committing injustice towards the people, on the one hand, or sacrificing the interests of Government on the other. Than this, there can be no business of greater importance, to detain the Collector at the Hoozoor station, and the Board desire that he will proceed into the District at the proper season for the purpose of making the Jummahbundy of the current Fusly, and personally conduct the investigation into the claims for remission from that of the late Fusly which may be preferred.

'The past season is said to have been very favourable, particularly for the paddy crops, but in the Vissabady Villages the cultivation was not carried to the extent it otherwise would have been, in consequence of the superabundance of water. The prices of grain are also represented to continue much depressed. The gross settlement for Fusly 1240, assumed as above described, amounted to Rupees 2,55,808, and is exhibited in the subjoined statement in comparison with that of the preceding Fusly, and the permanent settlement.

		Permanent Settlement.		Settlement of Fusly 1238.		Settlement of Fusly 1240.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
<i>Mogultoor Talook.</i>							
Mogultoor Estate	...	29,673	1 5	22,254	8 2	29,614	1 0
Dodeputta do.	...	32,759	11 2	28,351	5 2	31,910	3 2
Yalamunchely do.	...	17,529	0 0	16,132	14 3	17,577	1 0
Sankannatapilly do.	...	21,668	8 0	15,480	8 0	18,753	6 0
Total	...	1,01,930	4 7	82,279	3 7	97,860	11 2
<i>Woondy Talook.</i>							
Woondy Estate	...	60,323	4 0	30,845	9 6	50,514	3 6
Veervassaram do.	...	50,337	4 1	32,946	6 0	45,016	12 7
	...	1,10,660	8 1	69,791	15 6	95,531	0 1
<i>Amlapore Talook.</i>							
Amlapore Estate	...	22,295	0 0	22,685	11 0	24,459	7 7
Faroor do.	...	20,520	8 0	14,935	8 0	19,231	11 3
Bendamoorluuka do.	...	8,134	0 0	6,131	4 0	7,334	3 6
Wooplagooptum do.	...	5,712	0 0	2,039	0 0	2,439	0 0
	...	56,661	8 0	45,841	7 0	53,564	12 4
	...	2,09,252	4 8	1,97,912	10	2,46,956	7 7
Villages resumed as being held, under invalid titles, and assessed.							
Valitypandoo Shotrium Agraharum	...	546	11 2	546	11 2	546	11 2
Cottapilly do.	...	735	5 7	735	5 7	735	5 7
Itempoody do.	...	103	15 3	103	15 3	103	15 3
total	...	1,386	0 0	1,386	0 0	1,386	0 0
Total including Shrotriums	...	2,70,638	4 8	1,99,298	10	2,48,342	7 7
Padageondapoondy [recently purchased on account of Government]		2,469	12 0	...	...	1,307	14 3
	...	2,73,108	0 8	1,99,298	10	2,49,650	5 10
Villages ceded by the Dutch.							
Policole	...	...	...	3,200	0 0	3,200	0 0
Contair	...	...	...	2,020	0 0	2,020	0 0
Juggernaickporum	...	...	...	8	8 0	10	0 0
Golapallam including the land at Dracharama	...	...	...	886	6 0	928	6 0
	...	...	...	6,114	14 0	6,153	6 0
Gross settlement	...	...	...	2,05,413	8 1	2,55,808	11 10
Deduct estimated remission	...	...	...	...	...	20,000	0 0
Total	...	...	...	...	...	2,35,808	11 10
Add amount of Maniam lands of certain Musselme		...	...	1,093	0 0	1,093	0 0
	...	...	...	2,06,506	8 1	2,36,901	11 10

'Deducting from the amount shewn above as the gross settlement of Fusly 1240 the

	Rs.	A.	P.
Fusly 1,240	2,35,808	11	10
" 1,239	2,05,413	8	1
	30,395	3	9

'permanent settlement, excluding the villages recently ceded by the Dutch, on which no permanent assessment has been fixed, by Rupees 43,453. The amount of the anticipated remission, which is said to have been rather under, than over-estimated, "will be found, on reference to the remission of the last three Fuslies,"

Permanent Settlement	2,73,103
Fusly 1240	2,35,808
Deduct Dutch villages	6,158
	2,29,650
	43,453

'Mr. Crawley observes, "to be a little above the average;" and according to a statement entered in the margin opposite to para. 6 of his letter, the aggregate amount of remission granted in three

Remissions.						
Fusly.	As per report dated 7th July 1831, para. 6.		As per accounts furnished with the annual reports on the settlement.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1237	13,057	8 11	13,057	8 11		
1238	13,751	13 6	13,925	8 0	11,826	5 6
1239	29,024	9 1	2,084	0 0	26,040	9 1
	*55,833	15 6	17,967	0 11	37,566	14 7
Average	18,611	5 2	5,989	0 3	12,622	4 10

'years by Rupees 12,622. The Board have had to complain of late years, of a want of information as to the principles by which the remissions reported to have been annually granted were regulated, but it now appears that they have been also in ignorance as to their amount. The Board desire that the Collector will submit any explanation he may be able to offer of these discrepancies, particularly stating whether the amount of the remission for the years referred to, now reported, is correct, and what was the net demand of those years respectively. The extremely unsatisfactory nature of the information which has been afforded in regard to the remissions which have been allowed for past years, renders it the more necessary that the Collector should particularly explain the grounds on which he proposes to make those for Fusly 1240, and the Board expect to receive from him a full and satisfactory report regarding them.

'Of the increase in the settlement for the past year over that of the preceding one, Rupees 1,307-14-3 arose from the annexation to the Government lands of the proprietary estate of Pada Condapooddy which was brought to sale for arrears, and bought in on account of Government. The Board observe that the permanent assessment of this Estate was Rupees 2,469-12-0, and that the settlement effected by the Collector, the whole of which had not been collected, amounted to very little more than half the sum payable by the Zemindar.

'There was an increase in the gross demand on the Vissabady Villages compared with Fusly 1239 of Rupees 22,751-14-5, or deducting the anticipated remission of Rupees 2,751-14-5, notwithstanding the restoration of the village of Janoopullee to its former holder, and that another small village yielding Rupees 253-4-0 hitherto held by the Ryots on Vissabady tenure, was rented during the late Fusly. The Collector has not explained what was the cause of this village having been taken from the Ryots and granted to a renter. The Board observe that it could not have been in consideration of more favorable terms being offered by the contractor, as the amount of revenue payable under both systems is the same. The Collector is requested

'to explain the reasons that induced him to adopt this measure, and to report who the renter is, and what are the conditions of his lease, and the term to which it extends.

'In the Assarah Villages, in which the Circar share of the produce is made over to the Ryots at the selling prices of the season there was an increase of Rupees 26,451 above the revenue yielded from those settled on the same system in Fusly 1239. One of the Villages previously so settled was rented in the late Fusly for a Jummah of Rupees 90.

'There was also an increase under the head of Rents of Rupees 393-0-0 in consequence of the two villages above adverted to, having been rented in the late Fusly; and from the increased amount at which one of those previously rented was re-let on the expiration of the lease on which it had been held.

'Under the head of Cutoobudy there was a net decrease of Rupees 321 occasioned by the restoration, under the authority communicated in a letter from the In Cons., 26th August 1830. Secretary to Government dated 20th August 1830, of the village of Janoopullee to Jellala Ramojee Bhanoo, on a favourable assessment.

'The remaining items of increase and decrease call for no particular remark.

'By the Board's letter dated the 27th of January last, the Collector was desired to submit with his annual Jummahbundy reports, statements according to a prescribed form; but he has omitted to do so on the present occasion. In Cons., 27th January 1831. The results above given are taken from the Collector's report and the statements which accompanied it, but without accounts of the nature of those called for, it is difficult for the Board to obtain a clear view of the operation of the changes from one system of settlement to another which take place, more or less, every year. The Board expect that the Collector will not fail to furnish statements of the kind required in future.

'In their Proceedings dated 16th May last, the Board pointed out a discrepancy in the accounts of the settlement of Fusly 1239. The reason assigned in the In Cons., 16th May. 15th para. of the Collector's present letter, for not entering in the General Revenue Statement No. 1, the item referred to by the Board, is not a satisfactory one. If it is meant that the lands in question are situated within a Zemindary, it should have been expressly stated, as also how the quit-rent thereon has hitherto been entered in the accounts. It does not appear likely that the lands are included in a Zemindary, as, in that case the quit-rent would be payable to the Zemindar. If they are not so included, the amount payable thereon should have been entered in the statement in question which is intended, to exhibit the entire settlement of the whole of the Government lands in the District.

'Of the current demand, Rupees 1,83,090, Mr. Crawley states, were realized up to the 1st of June, leaving a balance then outstanding of Rupees 72,713. The Board observe that these sums do not correspond with those entered in the statement of demand, collection and balance up to that date, the collections according to that statement being Rupees 1,71,204-3-3. From the statements since received by the Board in which the total demand is entered at Rupees 2,36,901-11-10, being the gross amount of the settlement minus the estimated remission, it appears that by subsequent collections the balance of current revenue had been reduced by the end of the Fusly to rupees 43,757. The backwardness of the collections is ascribed by the Collector to the depressed state of the grain Market, combined with the scarcity of money in the District, in consequence of the discontinuance of the Company's Commercial Factories.

'The arrears of previous Fuslies still outstanding amount in the aggregate to Rupees 21,235-15-0 of which rupees 14,013-10-4 accrued in Fusly 1239, and the greater part thereof in the Mooltoor Talook. The Board desire that the Collector in the course of the tour through the District which he has been directed to make, will particularly inquire into the circumstances and condition of the Ryots by whom these balances are due, and that he will furnish a detailed account

of them distinguishing those that are recoverable and those which are irrecoverable, and afford a full explanation of the causes which have rendered the collection of the latter impracticable.

From accounts furnished to the Board it appears that the total amount of collections from all sources, arrears and current, was in Fusly 1239 Rupees 23,51,744-5-4, and in Fusly 1240 Rupees 23,74,463-4-1. The charges exclusive of advances recoverable and disbursements not connected with the collection of the revenue amounted to Rupees 1,55,226-14-8 in Fusly 1239, and Rupees 1,62,126-0-8 in Fusly 1240, bearing the proportion of $6\frac{9}{16}$ and $6\frac{13}{16}$ per cent., respectively, to the gross collections.

67. A copy of the foregoing Proceedings we communicated to the Collector on the 18th August.

68. In a letter from the Chief Secretary to Government dated 2nd September 1831, we received the annexed Extract from the Minutes of Consultation under that date.

The Right Honorable the Governor in Council concurs in the observations of the Board of Revenue on the several points noticed in the Proceedings now recorded; and trusts that the future reports of the Collector will show that he has attended to the instructions furnished to him, both as to the part which he is required to take personally in conducting the settlement and in seeing that accurate accounts are rendered to the Board on all matters connected with it.

69. A copy of the foregoing letter was transmitted to the Collector on the 5th September.

OBSERVATIONS OF GOVERNMENT ON THE MANAGEMENT OF THE ESTATE OF COTTAM FOR FUSLY 1239.

70. By a letter from the Secretary to Government dated 2nd February 1831, we were informed with reference to our letter of the 23rd December 1830 that the Right Honorable the Governor in Council concurred with us in considering the result of the Revenue management of the Estate of Cottam in the Rajahmundry District during Fusly 1239 to be unsatisfactory.

71. A copy of the foregoing letter was transmitted to the Collector on the 7th February 1831.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1239.

72. The following letter was received from the Secretary to Government bearing date the 22nd February 1831.

"I am directed to acknowledge the receipt of your Secretary's letter of the 24th ultimo No. 67, with an Extract from your Proceedings on the management of the Extra sources of revenue in the District of Rajahmundry for Fusly 1239."

"It appears that the net revenue exceeded that of the previous year by Rupees 19,991-5-7."

Rajahmundry District.	Rs.	A.	P.	
Doovah...	540	5	0	
Nellipully ...	659	11	10	
	1,399	0	10	

"Agreeably to your recommendation the Right Honorable the Governor in Council grants authority for writing off the sums due by the Sayer Renters of Doovah and Nellipully for Fusly 1238, amounting to Rupees 1,399-0-10 and Rupees 233-11-11 due by a deceased Abkarry Renter previous to the end of Fusly 1234."

73. A copy of the foregoing letter was transmitted to the Collector on the 24th February 1831.

REGARDING THE ISSUE OF A SUNNAD TO THE ZEMINDAR OF VELLAMPOLLAM NOTIFYING THE REDUCTION LATELY MADE IN THE ASSESSMENT UPON HIS ZEMINDARY.

To the Chief Secy. to Govt.,
in Cons., 28th Feby. 1831.

74. The following letter was addressed to the Chief Secretary under date the 28th February.

"When the Peshcush of the Zemindary of Vellampollam in the Rajahmundry District was reduced by Government it was intended to cancel the old Sunnad-i-Milkent Istimrar possessed by the Zemindar and to issue a new one in which the aggregate permanent demand fixed by the Resolution of Government under date the 10th October 1826, should be entered. It was found, however, that there was no printed copy of the Sunnad remaining, and the intention of Government in this respect is therefore unfulfilled. The Board apprehend that it would not be agreeable to the Zemindar to receive a written Sunnad in place of the old one, which is printed, as were all the Sunnads that were issued after the conclusion of the Permanent Settlement, and it appears to be unnecessary for the purpose of confirming the Zemindary to its present possessor and his heirs at the reduced assessment settled by Government which is the only object in view. The Board conceive that it would be most satisfactory to the Zemindar to have the original Sunnad returned to him with a note or memorandum of the reduced assessment, inserted in the margin opposite to Clause 3, signed by the Right Honourable the Governor and the Members of Council, in the same manner as the Sunnad is signed, and counter-signed by the Secretary to Government, and they beg to recommend that this may be done. The Sunnad is herewith submitted with a draft of the Memorandum proposed to be inserted."

75. The following is the draft of Memorandum proposed by the Board.

"It is hereby certified that the Governor in Council of Fort St. George was pleased by a Resolution in Council under date the 10th October 1826 to fix the aggregate permanent assessment of the Zemindary of Vellampollam at the annual sum of Arcot Rupees 12,632 annas 3.

"Given in Fort St. George this by and in the name of the Right Honorable the Governor in Council."

76. The following Extract from the Minutes of Consultation under date the 15th March was communicated to us for our information and guidance.

"The Right Honorable the Governor in Council having caused the Memorandum submitted by the Board of Revenue of the reduction authorized in the amount of the permanent assessment of the Zemindary of Vellampollam to be inserted in the margin of the original Sunnad-i-Milkent Istimrar opposite to Clause 3rd; and the signatures of the Members of Government having been affixed thereto, with the countersignature of the Secretary; Resolved that the Deed be returned to the Board of Revenue for delivery to the Zemindar."

77. A copy of the foregoing correspondence together with the Sunnud-i-Milkent Istimrar was transmitted to the Collector on the 21st March with a request that he would deliver the Sunnud to the Zemindar.

PURCHASE ON ACCOUNT OF GOVERNMENT OF THE ESTATE OF BALLEDDOOPOLLAM.

78. On the 30th December we submitted to Government the following Extract from our Proceedings under date the 22nd of that month.

Proceedings, in Cons., 22nd December 1831.

From the Collector, 21st, in Cons., 31st October 1831.

To do., 23th, in Cons., 28th November 1831.

From do., 8th, in Cons., 15th December 1831.

'Read again the correspondence with the Collector of Rajahmundry dry noted in the margin.

'The Board resolve to solicit the sanction of Government for the purchase on their account of the Estate of Balleddoopollam for the sum of Rupees 1,150.

'Under the explanation afforded in the Collector's letter of the 8th December the Board resolve to sanction and confirm the sale of the Estate of Degamurro to Davurse Hareeswara Row for Rupees 13,250 and to authorize the Collector, in compliance with the precept of the Zillah Court, to which he refers in the concluding para. of that letter "to accept of D. Hareswara Row's receipt to be endorsed and attested on the back of the copy of the Razeenamah received from that Court, in lieu of the actual payment of such part of the purchase money as is over and above the arrear due and the expenses of sale".

'With reference to the precept which the Collector states in the 2nd para. of his letter dated 8th of December that he received from the Provincial Court in the Northern Division, the Board observe that it was not competent to that Court, to issue instructions in regard to the mode in which the Estate of Degamurro should be sold, as the sole authority of directing the course to be pursued in such cases is vested in the Board of Revenue by Section 5, Regulation XXVI of 1802.'

MASULIPATAM.

EXTRA REVENUE FOR FUSLY 1240.

79. On the 6th January 1832 we submitted to Government the following Extract from our Proceedings under date the 26th December 1831.

Proceedings, in Cons., 26th December 1831.

8th, in Cons., 14th Novr. 1831.

'Read again the report by the Acting Collector of Masulipatam upon the management of the Extra Sources of Revenue in that District for Fusly 1240.

'The following Abstract Statement shews the Demand, Collection and Balance under each head for Fuslies 1239 and 1240 respectively.

	Fusly 1239.						Fusly 1240.					
	Settlement of Fusly 1239.	Collection to 11th July 1830.	Extra Collections of Fusly 1239.	Total Collections of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1830.		Settlement of Fusly 1240.	Collections on account of Fusly 1240 to 11th July 1831.	Extra Collections of Fusly 1240.	Total Collections on account of Fusly 1240.	Balance of Current revenue on the 12th July 1831.	
1	2	3	4	5	6		7	8	9	10	11	
Salt	Rs. 1,10,327 7 0	Rs. 1,08,715 14 0	Rs. 4,180 5 4	Rs. 1,12,925 3 4	Rs. 1,681 9 0	A. P. 9 0	Rs. 2,02,724 13 0	Rs. 2,02,625 1 0	Rs. 3,162 8 0	Rs. 2,05,787 9 0	Rs. 99 12 0	
Sayer	Rs. 1,71,312 1 10	Rs. 1,50,037 0 1	Rs. 834 8 9	Rs. 1,50,881 8 10	Rs. 21,255 1 9	A. P. 1 9	Rs. 1,44,817 12 10	Rs. 1,33,825 8 3	Rs. 907 5 1	Rs. 1,34,732 13 4	Rs. 10,992 4 7	
Sea Customs	Rs. 20,578 1 9	Rs. 20,578 1 9	Rs. 203 8 8	Rs. 21,147 10 5	Rs. 5,381 6 8	A. P. 6 8	Rs. 11,494 14 10	Rs. 11,494 14 10	Rs. 207 8 6	Rs. 11,702 8 4	Rs. 2,113 5 8	
Abkarry	Rs. 47,695 2 0	Rs. 42,313 11 4	Rs. 0 8 0	Rs. 42,314 3 4	Rs. 5,381 6 8	A. P. 6 8	Rs. 45,093 0 0	Rs. 42,979 10 4	Rs. 54 8 8	Rs. 48,034 3 0	Rs. 2,113 5 8	
Sundry small farms and Licences	Rs. 20,849 14 0	Rs. 26,849 14 0	Rs. 398 0 0	Rs. 27,247 14 0	Rs. 25,140 4 0	A. P. 4 0	Rs. 323 0 0	Rs. 285 12 0	Rs. 236 12 0	Rs. 25,803 7 11	Rs. 37 4 0	
Sta...	Rs. 19,990 15 6	Rs. 19,990 15 5	Rs. 6 2 5	Rs. 19,996 11 0	Rs. 21,331 6 1	A. P. 6 1	Rs. 21,331 6 1	Rs. 21,331 6 1	Rs. 7 13 8	Rs. 21,342 3 0	Rs. 21,342 3 0	
Moturpha	Rs. 3,37,053 10 0	Rs. 3,68,835 8 7	Rs. 5,038 1 2	Rs. 3,74,523 9 9	Rs. 25,318 1 5	A. P. 1 5	Rs. 4,37,085 8 6	Rs. 4,37,085 8 6	Rs. 5,003 0 10	Rs. 4,42,088 9 4	Rs. 19,212 10 8	
Total...												

SALT DEMAND.			
	RS.	A.	P.
Fusly 1240...	2,02,724	13	0
" 1239...	1,10,327	7	0
	92,397	6	0
Proceedings in Cons., 30th Decr. 1830.			
Para. 3.			
	RS.	A.	P.
Fusly 1238...	2,04,813	0	0
" 1240...	2,02,724	13	0
	2,088	3	0

GROSS COLLECTIONS.			
	RS.	A.	P.
Fusly 1240...	2,07,369	2	0
" 1239...	1,14,977	13	4
	92,391	4	8
	23,339	2	0
NET REVENUE.			
Fusly 1240...	1,84,030	0	0
" 1239...	93,093	11	0
	90,936	5	0

The amount of the demand under this head was Rupees 1,44,817-12-10, of which Rupees 86,835 was the amount of the rented portion, and Rupees 57,982-12-10 the amount of the demand for the Town duties of Masulipatam which were kept as heretofore under Aumanie. In the rent there was a trifling increase of Rupees 30, in the demand under Aumanie a decrease of Rupees 26,524-5-0 the net decrease in the total demand being thus Rupees 26,494-5-0. The Acting Collector explains that this is in great part merely an apparent decrease, which has been occasioned by the Sayer Aumeen having carried to the account of Fusly 1239 considerable sums which though due on account of that Fusly were not realized until several months after its close and should properly have formed part of the collections of Fusly 1240. The same system was not pursued in the Fusly under review, and but for that the Collector states the accounts would shew little no decrease.

The current collections amounted to Rupees 1,33,825-8-3 being below the current collections of Fusly 1239 in the sum of Rupees 16,231-7-10 the addition of Rupees 22,270-9-1 collected on account of arrears and extra collections, Rupees 907-5-1, makes the gross collections amount to Rupees 1,57,003-6-5 or Rupees 7,591-9-7 below the gross collections of the preceding Fusly.

In the Charges there was an increase of Rupees 10,359 10-9 of which Rupees 10,107-5-4 was the amount of drawback on painted goods and snuff; the drawback on the former of which was paid in the Fusly under review for the whole quantity exported in Fusly 1239 whereas the amount paid in Fusly 1239 was only for a portion of the goods exported in the Fusly preceding.

The net revenue after deducting charges, amounted to Rupees 1,01,725-8-0 being Rupees 17,951-4-0 less than the net revenue of Fusly 1239.

CHARGES.			
	RS.	A.	P.
Fusly 1240...	55,277	14	5
" 1239...	44,918	3	8
	10,359	10	9

NET REVENUE.			
	RS.	A.	P.
Fusly 1239...	1,19,676	12	4
" 1240...	1,01,725	8	0
	17,951	4	4

SEA CUSTOMS COLLECTIONS.			
	RS.	A.	P.
Fusly 1239...	20,878	1	9
" 1240...	11,494	14	10
	9,383	2	11
Para. 13.			
* 11,702	8	4	
† 2,956	8	7	

ABKARY.			
	RS.	A.	P.
Fusly 1239...	47,695	2	0
" 1240...	45,093	0	0
	2,602	2	0
CHARGES.			
	RS.	A.	P.
Fusly 1239...	1,795	3	8
" 1240...	552	15	4
	1,242	4	4
Para. 5.			

NET REVENUE.			
	RS.	A.	P.
Fusly 1239...	48,812	2	5
" 1240...	47,862	10	4
	449	8	1

The only item included under this head is the rent of Fisheries which was formerly included in the demand for Moturpha but is now classed separately in conformity with the Board's orders dated 8th March 1830 the amount of the rent for the Fusly under review was 323 of which Rupees 285-12-0 were collected within the Fusly.

STAMPS.			
Current Collections.			
	RS.	A.	P.
Fusly 1239...	26,849	14	0
" 1240...	25,140	4	0
	1,709	10	0
Gross Collections.	25,803	7	11
CHARGES.			
	RS.	A.	P.
Fusly 1240...	5,261	2	0
" 1239...	2,684	15	10
	2,576	2	2

NET REVENUE.			
	RS.	A.	P.
Fusly 1239...	24,562	14	2
" 1240...	20,542	5	11
	4,020	8	3

MOTURPHA.			
	RS.	A.	P.
Current Collections.	21,334	6	1
Extra	7	13	8
Gross Collections.	21,342	3	9

NET REVENUE.			
	RS.	A.	P.
	5,319	6	10

There was a decrease of Rupees 9,383-2-11 in the collections of Sea Customs in Fusly 1240 owing principally to the decreased exportation of Mogul painted goods. In the gross * collections there was a decrease of Rupees 9,468-4-1. The amount of the net revenue after deducting charges†, in which there was a decrease of Rupees 76-7-3 was Rupees 8,745-15-9 or Rupees 9,391-12-10 below the net revenue of Fusly 1239.

The amount of the Abkary rents for Fusly 1240 was Rupees 45,093 being Rupees 2,602-2-0 below the demand for Fusly 1239. The current collections amounted to Rupees 42,979-10-4. The gross collections to Rupees 48,415-9-8. In the charges there was a decrease of Rupees 1,242-4-4, the charges of the preceding Fusly having been augmented by the payment of a Suna decreed in favour of the security of the Masulipatam renter for Fusly 1234, as noticed by the Board in their proceedings on the Collector's report for Fusly 1239.

The net revenue amounted to Rupees 47,862-10-4 being Rupees 449-8-1 below the net revenue of Fusly 1239.

In the current collections from the sale of stamps there was a decrease of Rupees 1,709-10 and a decrease in the † gross collections of Rupees 1,444-6-1. There was an increase of Rupees 2,576-2-2 in the charges on account of a repayment made under orders of the Court of Sadr Adawlut to certain suitors, of the value of stamp paper purchased by them.

The net revenue amounted to Rupees 20,542-5-11, being Rupees 4,020-8-3 less than the net revenue of Fusly 1239.

The gross collections on account of Moturpha amounted to Rupees 21,342-3-9 being Rupees 1,346-1-11 more than the gross collections of Fusly 1239.

The net revenue after deducting ‡ charges in which there was a decrease of 13-12-8 amounted to Rupees 18,222-12-11 or Rupees 1,359-14-7 in excess of the net revenue of Fusly 1239.

BALANCE.	RS.	A. P.
Salt ...	99	12 0
Sayer ...	10,992	4 7
Abkarry ...	2,113	5 8
Small Farms ...	37	4 0
	13,242	10 3

'The whole of the balance of Fusly 1240, which amounted as noticed in the margin to Rupees 13,242-10-3 was realized previously to the date of the report under consideration,

	Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.
Salt ...	90,936	5 0	...	...
Sayer...	...	...	17,951	4 4
Sea Customs ...	...	...	9,391	12 10
Abkarry ...	...	...	449	8 1
Sundry small Farms and Licences ...	235	12 0	...	...
Stamps ...	...	...	4,020	8 3
Moturpha ...	1,359	14 7	...	...
Total ...	92,581	15 7	31,813	1 6
Deduct decrease ...	31,813	1 6	...	...
Net increase ...	60,768	14 1	...	...

'From the annexed memorandum which exhibits the increase and decrease in the net revenue derived from each branch it appears that there was an increase upon the whole of Rupees 60,768-14-1.'

80. A copy of the foregoing proceedings we communicated to the Collector on the 6th January 1832.

ON THE AFFAIRS OF THE ZEMINDARY OF CHARMAHL.

81. On the 7th July 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our proceedings under date the 20th June 1831.

Proceedings, in Cons., 20th June 1831.

From the Collector of Masulipatam, 13th, in Cons., 23rd October 1828.

From do., 21st May, in Cons., 16th September 1830.

From do., 17th December 1830, in Cons., 20th January 1831.

To the Collector of Masulipatam, 8th, in Cons., 8th Jan'y. 1827.

From do., 16th, in Cons., 22nd February.

To do., 28th, in Cons., 28th May.

From do., 7th, in Cons., 15th September 1828.

To do., 25th, in Cons., 25th do.

From do., 22nd, in Cons., 25th do. 1829.

'Read again the letters noted in the margin from the Collector of Masulipatam reporting the result of his management of the Purgunah's composing the Charmahl Zemindary during Fuslies 1237, 1238 and 1239.

'Read also again the correspondence entered in the margin on the subject of the Zemindar's affairs, and the scheme proposed by the Collectors for the settlement of his debts.

In Cons., 23rd September 1830.
2nd, in Cons., 8th November 1830.
13th, in Cons., 20th Decr.

'Read also again a letter from the Collector dated 15th September 1830 submitting information regarding the present state of the family and two further letters reporting casualties that have recently occurred among its members.

38
'Read also again the report of the Collector dated the 15th July 1829 with its enclosures, on In Cons., 27th July 1829. 'the claims of the Zemindar to remission or reduction of the permanent assessment payable on the Zemindary.

'The Board propose on the present occasion to take a general view of the affairs of the Charmahl Zemindary and to consider what arrangements can be adopted calculated to ensure permanent relief to the family by providing for the liquidation of the debts with which it is at present encumbered, and fixing such a modified assessment on the estate, as on an examination of its resources it appears the Zemindar will be able to pay; and in discussing these several questions that arise connected with the subject the Board will have occasion to refer to the several papers noted below.

From Special Commission to Government, 27th, in Cons., 29th September 1802.

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

„ do. 18th, in Cons., 29th September.

To Government, 30th September, in Dy. Cons., 3rd October.

From do. 15th October, in Cons., 3rd November.

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

From do. 23rd October 1805, in Cons., 4th September 1805.

From do. 25th July, in Cons., 7th August „

To do. 7th, in Dy. Cons., 11th August „

From do. 26th August, in Cons., 1st September „

To do. 1st, in Dy. Cons., 4th do. „

From do. 4th, in Cons., 11th do. „

From Government, 15th November, in Cons., 1st December 1806.

From Collector, 29th October, in Cons., 9th November 1807.

To do. 13th, in Dy. Cons., 14th December „

From do. 31st October, in Cons., 11th November 1811.

To do. 19th, in Cons., 19th December „

From do. 6th, in Cons., 15th July „

From do. 2nd, in Cons., 14th November „

From do. 5th, in Cons., 15th June 1812.

From do. 24th June, in Cons., 2nd July „

From do. 20th September, in Cons., 12th October „

From do. 12th, in Cons., 19th November „

Proceedings, 12th, in Cons., 12th April 1813.

To Government, 28th, in Cons., 28th September „

From Collector, 20th, in Cons., 30th August „

To do. 30th, in Cons., 30th do. „

From do. 16th, in Cons., 28th September „

To Government, 28th, in Cons., 28th September „

To Collector, 1st, in Cons., 1st October 1813.
 From do. in Cons., 12th do. "
 From do. 20th, in Cons., 29th July "
 From Government, 8th, in Cons., 12th October "
 From Collector, 13th and 16th October, in Cons., 22nd "
 From do. 29th October, in Cons., 9th November "
 From do. 11th, in Cons., 21st July 1814.
 From do. 22nd September, in Cons., 3rd October "
 To Government, 20th, in Cons., 20th October "
 From Government, 28th, in Cons., 30th October "
 To Collector, 31st October, in Dy. Cons., 3rd November "
 From do. 4th, in Cons., 13th November 1815.
 From do. 5th, in Cons., 28th October 1816.
 From do. 15th, in Cons., 24th July 1817.
 From do. 1st, in Cons., 19th October 1818.
 From do. 1st September, in Cons., 11th October 1819.
 From do. 10th August, in Cons., 4th September 1820.
 From do. 16th, in Cons., 25th September "
 From do. 19th, in Cons., 23rd do. "
 From do. 27th October, in Cons., 9th November "
 From do. 20th March, in Cons., 2nd April 1821.
 From do. 15th, in Cons., 22nd September 1823.
 From do. 10th, in Cons., 30th October "
 From do. 8th November, in Cons., 5th January 1824.
 From do. 31st December, in Cons., 17th January 1825.
 From do. 9th, in Cons., 15th January 1826.
 To Government, 9th, in Cons., 9th February "
 From do. 21st February, in Cons., 2nd March "
 To Collector, 2nd, in Cons., 2nd do. "
 From do. 1st, in Cons., 12th June "
 To Government, 17th, in Cons., 17th July "
 From Government, 28th July, in Cons., 3rd August 1826.
 To Collector, 3rd, in Cons., 3rd do. "
 From do. 9th, in Cons., 18th September.
 To Collector, 5th, in Cons., 5th October 1826.
 From do. 18th, in Cons., 27th November.
 Proceedings, 4th, in Cons., 4th December,

65
 From Government, 26th, in Cons., 28th December 1826.
 To Collector, 8th, in Cons., 8th January 1827.
 From do. 16th, in Cons., 22nd February "
 To do. 28th, in Cons., 25th May "
 From do. 7th, in Cons., 15th September 1828.
 To do. 25th, in Cons., 25th do. "
 From do. 22nd, in Cons., 28th do. 1829.
 From do. 28th April, in Cons., 5th May 1828.
 Proceedings, 22nd, in Cons., 22nd September "
 From Collector, 15th, in Cons., 27th July 1829.
 From do. 10th, in Cons., 18th June "
 To do. 18th, in Cons., 18th do. "
 From do. 18th, in Cons., 26th November "
 From do. 21st, in Cons., 26th do. "
 To do. 7th, in Cons., 7th December "
 From do. 15th, in Cons., 23rd September 1830.
 From do. 2nd, in Cons., 8th November "
 From do. 13th, in Cons., 20th December "

Review of the Collector's management of the Zemindary during Fuslies 1237, 1238 and 1239.
 From the Collector, 13th, in Cons., 23rd October 1828.

Paras. 2 to 5.

Para. 6.

Current...	72,724	6	5
Arrears...	12,858	10	11

Total Demand	85,583	1	4
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Para. 7.

	Current.	Arrears.	Total.
Demand...	72,724 6 5	12,858 10 11	85,583 1 4
Collections ...	65,528 6 9	10,496 14 2	76,025 4 11
Balance	7,195 15 8	2,361 12 9	9,557 12 5

By a deficiency of rain the extent of nunnah cultivation in Fusly 1237 was limited, and the produce scanty. The crops of the black paddy grown on the high land failed also from the same cause but the Jonnah Crops were very productive. The Government share of the produce amounted altogether to 2,825 candies, which commuted into money at the current prices of the year which are stated to have been extraordinarily low, yielded a shist of Rupees 42,803, to this the amount of the assessment on teerwahput and garden lands, and the item classed under the head of Roccadayum, or ready money collections, being added, made, together with advances, a total demand of Rupees 72,724-6-5 on account of current revenue, and inclusive of arrears, the demand for the year amounted to Rupees 85,583-1-4. The total collections within the Fusly were in the aggregate Rupees 76,025, of which Rupees 10,496-14-2 consisted of the balances of former years and Rupees 65,528 of Current Revenue leaving a balance of Rupees 7,195-15-8 of the revenue of the year unrealized at the close of the Fusly.

'In the subsequent Fusly (1238) the season proved not so unfavorable, and though the paddy plants suffered in some measure from the excessive rains, the produce on the whole considerably exceeded that of the foregoing year—an improvement having also occurred in the state of the Grain Market, the settlement made by the Collector, amounting to Rupees 1,07,545 exceeded that of the previous Fusly by Rupees 34,821, exclusive of the revenue of certain Enams, which have been resumed, and the amount held in deposit pending an enquiry into the validity of the titles under which they have hitherto been enjoyed.—The demand on account of the balances of former years was Rupees 9,558 which

Para. 4. 'added to the amount of the current settlement raised the total demand to Rupees 1,17,103 of which Rupees 93,451 were realized within the Fusly, viz., Rupees 86,642 on account of the current revenue, and the remainder, Rupees 6,809, in liquidation of arrears. The large amount of current revenue remaining uncollected at the close of this Fusly was occasioned by the refusal of certain ryots, who petitioned the Board on the subject, to pay the price of grain fixed at the Jummah-bundy, and to whom the Collector on his report was authorised to use a discretion which ultimately he exercised, in allowing an abatement in the rates originally fixed to the extent of half a Rupee per candy.

	Current.	Arrears.	Total.
Demand ...	1,07,545	9,558	1,17,103
Collections ...	86,642	6,809	93,451
Balance ...	20,903	2,748	23,652

Para. 7. From the Collr., 18th, in Cons., 26th November 1829. From the Collr., 21st, in Cons., 26th November 1829. To the Collr., 7th, in Cons., 7th December 1829.

'In the late Fusly (1239) the season was still more unpropitious than in either of the two preceding years, affecting both the extent of the cultivation and the quantity of the produce, particularly in the Vinnacottah Purgannah, the lands of which suffered not only from the want of rain, but also from the circumstance of the River Kistna not having overflowed its banks as usual. The result of the settlement accordingly give a reduced jummah of Rupees

	Current.	Arrears.	Total.
Demand ...	64,708	21,339	86,107
Collections ...	59,418	16,327	75,745
Balance ...	5,289	5,072	10,361

'64,708 falling short of the demand in the preceding year by Rupees 42,837. Inclusive of Rupees 21,899 on account of arrears, the total demand for the year amounted to Rupees 86,107 of which Rupees 75,745 were collected, viz., Rupees 59,418 of current revenue, and Rupees 16,327 of arrears, leaving Rupees 5,289 of current jummah and Rupees 5,072 of previous balances outstanding at the expiration of the Fusly.

'It appearing that a considerable quantity of land had been granted in Enam by the late Zemindar, which, while the Estate remained under the charge of the Collector as Agent to the Court of Wards, had not contributed to its resources the Board on the sequestration of the Zemindary on account of arrears of revenue, directed that the whole of the lands that had been alienated since the time of the permanent settlement should be resumed. In his letter of the 21st May 1830, the Collector reports that 387 Enams yielding Rupees 6,326 annually have accordingly been resumed, and that of the holders thereof, only 33 persons have yet addressed to him any remonstrance on the subject. The Collector has furnished a detailed List of these claims which he has divided into different classes. The first class of Claimants entered in the Collector's Statement from 1 to 14 inclusive having produced the original Sunnuds under which the Enams are held and the Revenue Accounts shewing that they were enjoyed by them at the time of the permanent settlement, the Board authorize the parties being again placed in possession of their lands, the annual value of which is stated to be Rupees 567-7-6, and the repayment to them of the value of their share of the produce since the resumption. The Board confirm the resump-

Para. 10. In Cons., 16th Sept. 1830. Enor. A No. 6.

Para. 11. Resumed Enams. Board's Proceedings, 22nd. in Cons., 22nd September 1823.

'tion in the cases No. 15 to 18, in which the parties possess no Sunnuds, and in which the accounts do not shew that they ever had possession.—

	Annual value.
No. 15 to 18 ...	97 9 6
No. 19 to 33 ...	734 1 6
Total ...	831 11 0

	Annual value.
Total of Enams resumed by the Collector ...	6,326 14 0
Amount of Enams ordered to be restored ...	567 7 6
Remains ...	5,759 6 6

Rs.	A.	P.
52,975	1	9
70,379	5	6
75,404	3	6
1,98,758	9	9
1,62,079	10	6
3,60,833	4	3

Rs.	A.	P.
60,529	4	2
9,550	1	4
31,900	7	7
43,503	10	11

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

Rs.	A.	P.
82,649	1	0
92,729	11	9
92,729	11	9
92,729	11	9
3,60,833	4	3

'The statement in the margin exhibits the demand on account of arrears of Peshcush against this Zemindary at the commencement of the period under review the amount of the Government Peshcush annually accruing and the progress made in each year in liquidating the same with the amount of the arrear outstanding at the close of the Fusly 1239. It thence appears that on the 12th July 1827*—the aggregate of the arrears due to Government from the Purgannahs in question was Rupees 82,649-1-0. The payments carried to the credit of the Government Peshcush during the period embraced in the statement amount altogether to Rupees 1,98,758-9-9 and fall short of the accumulated arrears added to the growing demand by Rupees 1,62,079 of which Rupees 9,830 only had been realised up to the date of the Collector's letter, leaving an arrear then outstanding of Rupees 1,52,249.

'The annual reports of the Collector since Fusly 1236, containing no information in regard to the extent to which the repairs and improvement of works connected with irrigation in this Zemindary, for which under date the 21st February 1826 the advance of a large sum

from the public Treasury was authorized, had been carried, and how far the benefits to the Estate anticipated by his predecessor from the proposed repairs had been realized, the Board called for explanation on the subject, which has been afforded in the Acting Collector's letter dated the 11th Instant.

It thence appears that of the Estimate, Rupees 26,602, which received the sanction of Government, work to the extent of Rupees 7,163 only, or about one-third of the estimate was executed during Fuslies 1235 and 1236, and none since. That of this the proportion which according to usage is payable by the Ryots, viz., Rupees 3,093 has been recovered from them; but that of the expense to be borne by the Zemindar, Rupees 655-9-9 only, have been realized, leaving Rupees 3,414 still due by him on account of advances for repairs.

The Acting Collector has not been able to ascertain exactly the causes that have prevented the works being carried on to the extent originally intended. It would appear that one of the principal works contemplated in the Vinnacottah Purgunnah, the clearing an old channel of supply from the River Kistnah, was not undertaken in consequence of the objections made by a neighbouring proprietor, who alleged that the opening of the channel would be injurious to his lands, but there is no satisfactory explanation afforded why the remaining works unconnected with the channel in question, should not have been prosecuted supposing no doubts to have arisen as to their practical utility. That apprehensions on this head led to their not being proceeded with, seems probable from the information contained in the accounts submitted with Mr. Stonehouse's letter, by which it appears questionable whether the abundant revenue yielded from these Purgunnahs in Fusly 1236, which was attributed by Mr. Roberts in a great measure to the works that had been executed in the preceding year, was not owing rather to the very favourable nature of the season.

The Collector of Masulipatam in Account Current with the Estate of
Sobanadry Row in Fuslies 1237, 1238 and 1239.

Dr.		Cr.	
Balance brought forward from account dated 12th July 1837	Rs. 10,303	Charges Collection &c., in Fusly 1237	Rs. 10,303
Receipts within Fusly 1237	52,975	" " in payment of Peshcush	52,975
Total	63,278	Total	63,278
Balance brought forward	66,203	Charges Collection, &c., in Fusly 1238	66,203
Receipts within Fusly 1238	1,29,541	" " in payment of Peshcush	1,29,541
Total	1,95,744	Total	1,95,744
Balance brought forward	1,60,563	Charges Collection, &c., in Fusly 1239	1,60,563
Receipts during Fusly 1239	70,376	" " in payment of Peshcush	70,376
Total	2,30,939	Expenses of the marriage of Papiab Row	7,887
		Total	2,38,826
		Balance on the 12th July 1839	70,723
		Total	1,68,103

The state of the Collector's Account Current with the Estate during the same period, is shewn in the Statement given in the margin, from which it appears that at the expiration of the late Fusly, the Collector held in his hands available assets belonging to the Estate to the extent of Rupees 70,723 in regard to the appropriation of which he has separately addressed the Board.

This leads to the consideration of the present state of the debts due by the Estate, and the measures in contemplation with a view to extricate the family from the embarrassment in regard to pecuniary means under which they have so long laboured, and it may be convenient to preface the suggestions the Board have to offer on that head by a brief sketch of the principal transactions connected with the Zemindary from the time of the permanent settlement.

SKETCH OF TRANSACTIONS CONNECTED WITH THE ZEMINDARY FROM THE TIME OF THE PERMANENT SETTLEMENT.

Vinnacottah Godowada Bitterzully and Culdindy.

Report of Special Committee to Government, dated 2, in Cons., 29th September 1802. Para. 55 et Segl.

To the Collector, 6th, in Dy. Cons., 9th December 1802.

From do., 31st December 1802, in Cons., 20th January 1803.

Do., 5th, in Cons., 18th August 1803.

Encr. in a letter from Collector, 5th, in Cons., 18th August 1802.

From Collector, 18th, in Cons., 29th September 1803.

To Government, 30th September, in Cons., 3rd October.

From do., 15th October, in Cons., 3rd November.

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

From Collector, 23rd October 1805, in Cons., 4th September 1806.

From Government, 15th November, in Cons., 1st December 1806.

Para. 5. To the Collector, 11th, in Dy. Cons., 12th February 1807.

From do., 29th October, in Cons., 9th November.

To Collector, 13th in Dy. Cons., 11th December 1807.

From do., 27th January in Cons., 4th February 1808.

From Collector, 31st October, in Cons., 11th November 1811.

From do., 2nd, in Cons., 14th November.

To do., 15th, in Cons., 19th December.

From do., 6th, in Cons., 15th July.

From do., 23rd March, in Cons., 12th April 1813.

From Collector, 3rd, in Cons., 14th June 1821.

With enclosure.

The Charmahal Zemindary, as the name imports, originally consisted of four Purgunnahs, the permanent assessment of which was, on the recommendation of the Special Committee, fixed at Star Pagodas 84,820 or Rupees 1,21,570. A permanent Cowle was made out accordingly and sent to the Collector to be given to the Zemindar, but, in consequence of the non-payment of a balance due on account of the preceding fusly, was not delivered by him and the country was also sequestered by the Collector for the same cause. On the representation of the Zemindar, in consideration of the depopulated and impoverished stated to which the Zemindary had been reduced by the depredations of Camadená Venkata Row, the representative of a branch of the family, whose claims had been set aside in consequence of his rebellious conduct, the Government was pleased to allow a certain abatement its demand for ten years, or till Fusly 1223, after which the full amount of the Peshcush as originally fixed became payable. The Zemindar on this paid up his arrears and was put in possession of his Estate; but in consequence of an error in filling up the Permanent Cowle intended for him, he did not receive that Instrument on the occasion, and a similar mistake in the preparation of an amended Cowle having been committed, the Collector was desired to return it for correction, but owing to oversight or inadvertence no amended Cowle was ever made out, and none has in consequence ever been delivered to the Zemindar. The Zemindar again became involved in difficulties owing chiefly to the failure of successive renters, which entailed on him tedious and expensive law proceedings, in the course of which, although ultimately successful on appeal to the Sudder Adawlut, his estate was more and more attached under process of the Provincial Court. In the year 1812 the rebel Camadená Venkata Row renewed his depredations, and by threatening with mutilation and death any person who should cultivate lands in the Zemindary (threat which he actually carried into execution) put an entire stop to agriculture at the most important season of the year. The unavoidable

From Collector, 5th, in Cons.,
15th June 1812.

" 24th June, in Cons., 2nd
July.

" 20th September, in Cons.,
12th October.

From the Collector, 8th, in
Cons., 19th July 1813.

To do., 29th, in Cons., 29th
do.

From do., 20th, in Cons., 30th
August do.

To do., 30th, in Cons., 30th do.

From do., 16th, in Cons., 23th
Sept.

With Enclosure.

To Government, 28th, in
Cons., 28th Sept. 1813.

From Govt., 8th, in Cons., 12th
October 1813.

To the Collr., 12th, in Cons.,
12th do.

Bitterzully.

Culdendy.

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

To do., 1st, in Cons., 1st
Octr. do.

From do., 6th, in Cons., 12th
do.

From do., 13th, in Cons., 22nd
do. do.

S. Ps. F. C.

Bitterzully... 4,072 42 7

Culdendy ... 3,352 33 40

Total Pags. 8,325 35 47

Gedewadah 14,372 33 54

Vinnacotah 12,121 20 59

Star Pags. 26,494 9 33

From the Collector, 11th, in
Cons., 21st July 1814.

From the Collr., 22nd Sept.,
in Cons., 3rd Octr. 1814.

To Govt., 20th, in Cons., 20th
October 1814.

From do., 28th, in Cons., 31st
October 1814.

To the Collector, 31st Octr.,
in Dy. Cons., 3rd Novr. 1814.

From the Collr., 4th, in Cons.,
13th November 1815.

From the Collr., 5th, in Cons.,
25th October 1816.

From the Collr., 16th, in Cons.,
24th July 1817.

From the Collr., 1st, in Cons.,
19th October 1818.

From the Collr., 1st, in Cons.,
11th October 1819.

From the Collr., 10th August,
in Cons., 4th September 1820.

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

loss thence resulting to the Zemindar was estimated by the Collector at Pagodas 11,171-20-7, and the Board submitted to Government; whether since the Government had charged itself under the new system, with the maintenance of the Police and the general protection of the Zemindaries, some remission should not in equity be made, in consideration of the depredations of Camadena Vencata Row. But on this occasion, it was thought by the Government to be inexpedient and of bad precedent to allow any abatement on such grounds, though they expressed their willingness to grant time for the liquidation of such portion of the arrears as might appear to have been caused by the revolt of Vencata Row. In the meanwhile two of the Purgunnahs composing the original estate were sold in the month of October 1813 by the Collector in liquidation of the arrears at that time outstanding, exclusive of the proposed remission then under reference to Government, and which, it is to be remarked, had accrued within the period during which an abatement in the amount of the full Peshcush had been allowed to the Zemindar. The amount of the permanent assessment on the whole Zemindary was apportioned on the four Purgunnahs of which it was composed in the manner noted in the margin, leaving a jumma of Rupees 92,729 payable on the portion of the property remaining to the family. The outturn of the succeeding Fusly (1223) proving peculiarly favorable the Zemindar was enabled with the aid of loans, to discharge his current kists and the whole of the balance above noticed which it had been proposed by the Board to remit to him. In his efforts to prevent the alienation of his hereditary estate and partly through his own extravagance the Zemindar had by this time become deeply involved in debt to persons by whose advances he had been enabled from time to time to meet the Government demand, and with the view of affording to his creditors a satisfactory settlement of their claims, at the Zemindar's request, the management of the Estate was with concurrence of Government, undertaken by the Collector for a period of four years commencing with Fusly 1224, during which the surplus income, after the discharge of the Government Peshcush, was under certain limitations, to be applied to the liquidation of the debts. From the occurrence of unfavorable seasons this scheme was not however successful in the degree that had been anticipated for though the whole of the demands of Government accruing within the period were satisfied, but little progress was made in discharging the private debts. Soon after the expiration of the period of the Collector's management under the terms of the agreement, Soobanadry Row the late Zemindar died, since which the Estate has been under the management of the Collector for some time in his capacity of Agent for the Court of Wards, and latterly on account of arrears of revenue.

With his letter of the 9th September 1826, the Collector submitted a statement of the Present state of the affairs of the late Zemindar. In Cons., 18th Sept. 1826. Encr. D.

No.	Names of the Creditors.	Amount adjudged by Decrees of Court.	Interest since accrued thereon up to the 1st September 1826.
1	Coty Shambeshava Row ...	15,400	12,762
1	Colapattaloo Shastree ...	1,084	990
3	Shaik Burgee Narrain Doss ...	1,307	2,007
		18,392	15,779
4	Bomadavara Vencata Narasimha Naidoo ...	65,215	
	Do. Do. ...	4,356	
	Do. Do. ...	14,000	
		84,171	52,643
5	Shaik Hurry Kissanadoss Gopendoss.	4,500	
		89,671	52,643
		1,07,063	68,422

Amount adjudged by Decrees of Court ... 1,07,063
Interest since accrued thereon ... 68,422
Total ... 1,75,485

To the Collr., 5th, in Cons.,
5th October 1826.

From do., 18th, in Cons.,
27th November 1826.

Board's Proceedings, 4th, in
Cons., 4th December.

Submitted to Government
on the 7th do.

From Government, 26th, in
Cons., 28th December.

Nos. 2 and 3.

income of the Estate in Fusly 1235 on account of the arrears of Peshcush then due, and to permit the available funds in the Collector's hands, viz., Rupees 34,208, to be applied in part to the payment of the debts of the three creditors above specified, and the remainder to be appropriated to the reduction of the outstanding arrear. The Government was pleased to authorize the proposed arrangement, provided that the remaining principle private creditor Bomadavara Vencata Narasimha Naidoo agreed to receive the sum due to him in the same manner as it did its dues, in fair proportions out of the future surplus incomes of the Estate. Instructions to this effect having been communicated to the Collector on the 16th February 1827, he reported his having obtained the consent of that individual to the adjustment of his debts on the principle proposed to him, and that he had in consequence intimated to those creditors, the settlement of whose claims was contingent on Bomadavara Vencata Narasimha Naidoo's acceptance of the terms offered to him, that he was prepared to pay over to them the amount which they had agreed to receive in full their claims, and it appears that the debts were accordingly discharged. A new Collector having been soon after appointed to the District, the Board took occasion to desire that he would use his endeavours to obtain a more favourable settlement of the claims of Bomadavara Vencata Narasimha Naidoo which they hoped he might be able to bring about by means of personal communication with that creditor. On the 7th September 1828 Mr. Den accordingly reported that he had prevailed upon Bomadavara Vencata Narasimha Naidoo to relinquish his claim to the whole of the interest that has accrued on the several debts subse

lector he was prevailed on to consent to wave his claim upon the villages, and to give up half of the interest which had accrued since the execution of the Razeenamah in Court, on condition of immediate payment. Two other creditors having also consented to a similar sacrifice of interest, with the view of obviating the necessity of dismembering the Estate, and preserving this ancient family from distress and degradation by the sale of its patrimony the Board recommended Government to forego its prior claim to the surplus

income of the Estate in Fusly 1235 on account of the arrears of Peshcush then due, and to permit the available funds in the Collector's hands, viz., Rupees 34,208, to be applied in part to the payment of the debts of the three creditors above specified, and the remainder to be appropriated to the reduction of the outstanding arrear. The Government was pleased to authorize the proposed arrangement, provided that the remaining principle private creditor Bomadavara Vencata Narasimha Naidoo agreed to receive the sum due to him in the same manner as it did its dues, in fair proportions out of the future surplus incomes of the Estate. Instructions to this effect having been communicated to the Collector on the 16th February 1827, he reported his having obtained the consent of that individual to the adjustment of his debts on the principle proposed to him, and that he had in consequence intimated to those creditors, the settlement of whose claims was contingent on Bomadavara Vencata Narasimha Naidoo's acceptance of the terms offered to him, that he was prepared to pay over to them the amount which they had agreed to receive in full their claims, and it appears that the debts were accordingly discharged. A new Collector having been soon after appointed to the District, the Board took occasion to desire that he would use his endeavours to obtain a more favourable settlement of the claims of Bomadavara Vencata Narasimha Naidoo which they hoped he might be able to bring about by means of personal communication with that creditor. On the 7th September 1828 Mr. Den accordingly reported that he had prevailed upon Bomadavara Vencata Narasimha Naidoo to relinquish his claim to the whole of the interest that has accrued on the several debts subse

to the Collr., 8th, in Cons., 8th
January 1827.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

From do., 16th, in Cons., 22nd
February do.

quent to the dates of the decrees of the Courts adjudging the same, and amounting to Rupees 82,512, on the condition of his being paid down Rupees 50,000 out of the surplus revenue of Fusly 1236 then in the hands of the Collector, and the remainder out of the income of Fusly 1237; which arrangement the Collector recommended might be acceded to, with the modification that the creditor agreed to receive the remaining amount that would be due to him, after the payment of the 50,000 Rupees, out of the surplus revenue of Fusly 1238 instead of that of Fusly 1237 during which the result of the settlement as above noticed, had been very unfavourable. The Collector further requested that a sum of Rupees 6,000 might be placed at the disposal of the family for the purpose of defraying the expense attending the marriage of such of its members as were desirous of entering into the matrimonial state, which several of them had hitherto been prevented from doing by the want of the necessary pecuniary means. Before coming to any determination in regard to the scheme of adjustment proposed by the

To the Collr., 25th, in Cons.,
25th September 1823.

Collector, the Board considering it necessary that they should have before them more specific information as to the actual outturn of the revenues of the Zemindary in Fusly 1237; some delay necessarily occurred before it was received and they have since abstained from passing any orders on the proposition of the Collector in the hope of being enabled to submit a complete view of the state of the affairs of the Charmahal Zemindary, and their sentiments in regard to the several impor-

tant points on which the decision of the Government appears to be required. In the interim the Collector has reported that in consequence of the conditions agreed to by Bomadavara Vencata Nara-

simha Naidoo, as above explained, not having been complied with by the Collector on behalf of the family, he had applied to the Provincial Court to enforce the terms of the original Razeenamah executed and filed in Court by the late Zemindar, by selling so much of the Estate as might be necessary for the satisfaction of his claims on it; but that at the request of the Collector he had been induced to move the Court to suspend the issue of any precept on his motion, until he shall again apply to it, and that he had further expressed his willingness to abide by his former engagement to give up the whole of the interest due to him provided the Collector would perform his on behalf of the family, by paying over to him the sum stipulated, viz., 50,000 Rupees. This is the last official communication the Board have received from Mr. Dent on the subject of the negotiation with Bomadavara Vencata Narasimha Naidoo, but they understand that that person has since died, and that no further steps have yet been taken in the matter by his mother, who has succeeded to the charge of the Estate, and who is probably awaiting the decision that may be passed on the scheme of adjustment which she is aware has been submitted by the Collector.

As connected with this branch of the subject it may be proper to notice in this place that on

From the Collr., in Cons.,
18th June 1829.

a further and urgent representation of the Collector, although the Board did not feel themselves at liberty to accede to his proposal to place at the disposal of the head of the family a sum of 6,000 Rupees

for the purpose of enabling several of its members to enter into the matrimonial state they authorized him to advance 2,000 Rupees to Commadana Paupiah Row, the eldest son of the late Zemindar to defray the expenses of his marriage, which sum is accordingly included in the Collector's accounts among the charges of the Estate during Fusly 1239. This indulgence will appear to have been the more required when it is remembered that no pecuniary allowance has ever been made to the family, who have hitherto derived the means of their support solely from the cultivation of their Cumtum lands.

The sum that Bomadavara Vencata Narasimha Naidoo has consented to receive in full of his claims, is, as above stated Rupees 84,171, the whole of which according to the terms agreed to by him should have been liquidated upwards of two years ago. The available funds now in the hands of the Collector, as shewn in a former part of these proceedings, amount to Rupees

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70,723, falling short of the sum required to discharge the Bomadavara debt by Rupees 13,348. So much leniency, having already been shewn, and the terms now conceded on the part of this principal creditor by which a sacrifice is made of upwards of half a lac of rupees of interest legally recoverable, being so highly advantageous to the interests of the Estate, it can hardly be expected that if they are not confirmed, his representatives will longer forbear from enforcing the sale of the Zemindary, thereby completing the ruin of the ancient family. To avert such a catastrophe was the generous object of the original interposition of the Government in the affairs of the late Zemindar and in furtherance of the liberal intentions entertained towards the family, the Board beg leave to recommend that as proposed by Mr. Dent authority be granted to pay over to the representatives of Bomadavara Vencata Narasimha Naidoo seventy thousand rupees in part payment of his debt, the remainder of which being Rupees 14,171, they have no doubt they will consent to receive by instalments out of the future surplus income of the Estate.

The entire liquidation of the debt the Board hope, under the modified assessment they are about to propose should be fixed on the Zemindary may be accomplished at no distant period.

The only debt that will then remain due by the Estate is that of Rupees 4,500 to Shaik Harrikissund Gopena Doss a Soucar at Benares, adverted to in para. 17, who it is stated has not yet demanded or taken any steps for its recovery.

The Board proceed to the consideration of the claims to remission, and reduction of the assessment on the Purgunnahs now constituting the hereditary Estate of the Charmahal family, which are submitted in the Collector's letter under date the 15th July 1829.

On an examination of the accounts and calculations, with reference to which the amount of the permanent assessment on the original Zemindary was regulated, and of the records of the period explanatory of the course of proceeding then followed the Board find that several causes have contributed unduly to augment the amount of the Peshcush assessed on the Estate. It appears as pointed out by the Collector, that the revenue from Salt was inadvertently included in the Cir-

From the Collr., 15th, in
Cons., 27th July 1829.

Para. 3.
Para. 6.

cuit Committee's Estimate of the available assets of the Zemindar, although he is precluded from deriving any benefit from that branch of revenue which has been expressly reserved to the Government. It also appears, as stated by Mr. Dent, that an error was committed in striking the average collections of the village of Pengendra in the Goodewadah Purgunnah, from the calculator dividing the gross collections of eight years by three, instead of eight as should have been done, to obtain the average for one year, thereby overrating its real value. A third cause of the pressure of the

Para. 5.

assessment is that four villages properly belonging to the Charmahal Zemindary, and included in the calculation of its available assets have notwithstanding been annexed to the Nedavole Zemindary. And a further and principal circumstance that added to the amount of the assessment, is that in estimating the resources of the Estate the whole of the Mokasah Villages belonging to it were rated at the full amount of the income yielded from them to the Mokasahdars, instead of only so much thereof as is payable to the Zemindars in the shape of a Catoobady tax being included among his available assets. These several causes, in their degree, operated to raise the amount of the original assessment, and it is further to be remarked,

Para. 12.

as observed by Mr. Dent, that while the permanent assessment on all the principal Zemindaries in the Masulipatam District, was fixed at something less than two-thirds of the gross collections, no deduction whatever was made in the case of Charmahal. While the causes above stated tended to render onerous the

' original assessment in the entire Estate, the effect of the partition made in the year 1813, as
' now appears, has been to throw a comparatively lighter proportion of the Peshcush payable to
' Government on the sub-division then sold, than is borne by the remaining Purgunnahs now
' constituting the ancient Zemindary; and this circumstance has contributed still further to
' aggravate the pressure of the demand on it.

' It being one of the principles of the permanent settlement, and Section 4 of Regulation
Error in the item of Salt. XXV of 1802, and the Sunnud-i-Milkent Istimrar issued in conformity
' thereto, declaring that the permanent assessment of the land tax
' shall be made exclusive of the revenue derived from the manufacture and sale of Salt and
' Salt-petre, the including in this instance of the revenue from that source among the future
' available resources of the Charmahal Zemindary was evidently an oversight on the part of
' the Special Commission.—The annual amount of the gross collections so erroneously includ-
' ed is Rupees 2,084-14-7 of which two-thirds or Rupees 1,389-15-1 for which no equivalent
' is receivable by the Zemindar, went to swell unduly the amount of the assessment fixed on his
' Estate.

' The amount added to the assessment by the mistake in striking the average collections of
Error in calculation. the village above alluded to, is Rupees 1,174-4-6, making with
1,389 15 1
1,174 4 6
2,564 3 7
' the over-charge on account of Salt, an annual addition to the perma-
' nent jumma of Rupees 2,564-3-7 with which, there seems grounds
' for assuming that it was not the intention of the framers of the
' settlement that the Zemindary should be burdened. Calculating
' from the time of the permanent settlement to the end of the Fusly
' 1239, the accumulated amount of these two items would be Rupees
' 69,231-0-9.

CIRCUMSTANCES UNDER WHICH
FOUR MOKASA VILLAGES AP-
PERTAINING TO THE CHARM-
HAL ZEMINDARY CAME TO BE
ANNEXED TO THAT OF NEDA-
VOLE.

From the Collr. 15th, in
Cons., 27th July 1829,
Para. 5.

' of the Nozeed, Ellore and Cundapully Circars, by whom the above four villages, one situated
' in each of the four Purgunnahs composing it, were retained, free of all rent, in token of
' superiority, according to the usage of that time, and have ever
' since remained in the possession of the Apparow family. In the
' accounts taken by the Circuit Committee with a view to the introduc-

' tion of the permanent assessment the gross revenue of the four villages abovementioned, form-
' ing as they did part of the Charmahal Zemindary was included in their estimate of the available

From Mr. Reid to Special
Commission, 25th July, in Cons.,
4th August 1802.

Para. 12 and Enclr. 2 and 3.
From Special Commission to
Government, 27th, in Cons.,
29th Sept. 1802, para. 84.

From Govt., 4th, in Cons.,
15th Decr. 1802.

From the Collr., 18th, in
Cons., 20th Sept. 1803.

Letter.
From the Collr. 15th, in Cons.,
27th July 1829,
Para. 5.

' The circumstances under which the villages of Chavendra,
' Pongondra, Guunoor and Gunneveram above alluded to, came to
' be annexed to the Nedavole Zemindary although situated within, and
' included in the calculation of the assets of the Zemindary of Charma-
' hal, appear to be these.—The Comadana family are stated to have been
' formerly the dependents of, and to have received, for services per-
' formed, the Talook of Charmahal from the Apparows, the Zemindars
' of the Nozeed, Ellore and Cundapully Circars, by whom the above four villages, one situated
' in each of the four Purgunnahs composing it, were retained, free of all rent, in token of
' superiority, according to the usage of that time, and have ever
' since remained in the possession of the Apparow family. In the
' accounts taken by the Circuit Committee with a view to the introduc-
' tion of the permanent assessment the gross revenue of the four villages abovementioned, form-
' ing as they did part of the Charmahal Zemindary was included in their estimate of the available
' assets of the Zemindar and the valuation of the Circuit Committee
' having been adopted by the Special Commission as the groundwork of
' their calculations, the assessment ultimately fixed included two-thirds
' of the annual value of the villages in question.—In the accounts prepar-
' ed by the Circuit Committee of the Nozeed and Ellore Circars, which
' formed the basis on which the permanent assessment of those Districts
' was settled the villages in question do not appear, and consequently
' the jumma assessed thereon was not regulated with reference to
' the resources yielded from them, but, probably from the circumstance
' of the villages always having been in the possession of the Appa-
' row family, they were specifically included in the list of villages,

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' superscribed on the permanent Cowle issued to the late Zamindar. Before delivering the Cowle
From Mr. Cazalet to Special Commission 4th, in Cons., 11th May 1803, Para. 5.
From Collr. to the Board of Revenue, 5th, in Cons., 8th Aug. 1803.
To do. 18th, in Cons., 18th Sept. 1803, Para. 2.
From do., 18th, in Cons., 29th Sept. 1803, Para. 2.
' to the Zamindar these circumstances were on the 5th August 1803,
' brought to notice by the Collector Mr. Cazalet, who entertaining
' doubts as to whom the villages were to be given up, requested in-
' structions for his guidance, on which it was decided that the villages
' should be made over to the Nedavole Zemindar. There seems to
' be ground for thinking that this arrangement was not originally
' intended but it was confirmed by the Board with a knowledge of
' the facts, probably to save the time and trouble that would have attended a new adjustment of the
' accounts, and from not considering the difference thence arising a matter of importance to either
' party. It was also obviously very desirable to avoid any measure that might tend to shake the confi-
' dence of the people in the stability of the settlement which had just then been declared perma-
' nent. Whatever may have been the consideration that influenced the decision its effect has
' been to fix in perpetuity an assessment on the Zemindary of Charmahal having reference to the
' entire revenues of those villages which were to be for ever annexed to another Zemindary.—
' The portion of the annual assessment accruing from the villages in question is Rupees 3,621-3-5
' which calculating from the period of the permanent settlement would amount at the end of
' Fusly 1239 to Rupees 97,772-12-3.

' By Section 4 Regulation XXV of 1802, it was enacted that the permanent assessment of
THE ENTIRE INCOME YIELDED FROM MOKASA VILLAGES IN-
CLUDED BY THE CIRCUIT COM-
MITTEE IN THEIR VALUATION OF THE CHARMahal ZEMINDARY.
' the land tax shall be made exclusive of the articles of revenue
' included according to the custom and practice of the country
' under the several heads of Salt and Saltpetre of the Sayer or
' duties by sea or land, of the Abkary on taxes on the sale of
' spirituous liquors and intoxicating drugs, of the excise on articles of consumption;
' of all taxes personal and professional as well as those derived from Markets, Fairs
' and Bazars; of Lackeraaj lands (or lands exempt from the payment of public revenue;) and
' of all other lands paying only favorable quit-rents" and clause 4 of the Sunnud-i-Milkent
' Istimrar issued in conformity with the above cited Regulation, after reserving to the
' Government the entire administration of the several branches of revenue just enumerated
' not derivable from the land, declares that, "this the permanent assessment of the land tax on
' your Zemindary is exclusive of Lackeraaj lands (lands exempt from the payment of the public
' revenue) and of all other alienated lands paying a small quit-rent (which quit-rent unchange-
' able by you is included in the assets of your Zemindary;) and inclusive of lands and ransooms
' heretofore appropriated to the support of Police Establishment." In conformity with this
' principles set forth in the documents just referred to, the Special Commission, at the con-
' clusion of their report to Government on the permanent settlement of the part of the country
' including the Charmahal Zemindary, accordingly state, that "the settlement of the whole of
' the Masulipatam Circars is exclusively of Sayer, Salt, Saltpetre, Loom tax and alienated
' lands." That such was the intention of the framers of the settlement there can be no doubt,
' but it is not the less certain that in adopting the accounts of the Circuit Committee as the
' basis of the permanent assessment of the Charmahal Zemindary, the Special Commission
' did in fact proceed upon a different principle; for the assets shown in those accounts included
' the entire revenues of the Mokasa villages, and not merely the amount of the Cuttobady
' tax leviable by the Zemindar.

' The Board have not overlooked the circumstance that as explained in the Circular in-
' structions of the Special Commission to the local Officers for the
15th, in Cons., 14th Oct. 1799.
' formation of the Permanent Settlement, all private lands appropriat-
' ed to the subsistence of the Zemindar and his family as well as the
' lands held by private servants and dependents, were intended to be included in the assets with
' reference to which the assessment was fixed, but it appears to them to be quite clear that this
' direction was not intended to be applicable to the Mokasa lands in question, which

'cannot be considered of the nature of those just mentioned. It is to be remarked that the accounts of the Circuit Committee were taken upwards of twelve years before the instructions of the Special Commission here alluded to were issued, and consequently were not framed in pursuance of the directions they contained. The reason assigned by the Circuit Committee for including in their estimate of the resources of the Zemindary the whole of the income yielded to their holders from the Mokasah villages, was as explained in a note subjoined to the Abstract Statement furnished by them of the revenues of the Zemindary bearing date the 9th February 1786, that grants of this description were resumable at the pleasure of the Zemindar. And under a system which permitted the exercise of that power, as was the case at the time they wrote, it must be regarded as a sufficient one. But the Board are of opinion that as the law now stands, Zemindars on whose Estates a permanent assessment has been fixed, possess no right of their own authority to resume, or raise the amount of the established quit-rent payable on Mokasa lands, and it seems to the Board evidently not to have been the intention of Government to recognize by the deed of Permanent Settlement any such right.

Copy of the note subjoined to the Abstract Statement of the Collections of the Charnahl Zemindary prepared by the Circuit Committee and bearing date 9th February 1786.

N. B.—The Mokasah villages and grants being immediately under the Zemindar and given and resumed when he pleases are included in the Government Collections, the revenue retained by the present Mokasahs after payment of the usual proportion S. Ps. 3,473, F. 27, C. 12."

See Enclosure No. 1 in B in the letter from the Collector of Masulipatam, dated 15th in Cons., 27th July 1829, also Mr. Lane's letter, dated 15th September 1823, para 12.

'It has been repeatedly ruled by the Courts, that by Section 4 Regulation XXV of 1802

QUESTION AS TO THE RIGHT OF ZEMINDARS TO RESUME LANDS WHOLLY OR PARTLY ALIENATED.

From the Collr., of Rajahmundry, 12th, in Cons., 22nd June 1809.
To do., 26th, in Cons., 25th do.
Para. 10 et seq.
From do., 15th, in Cons., 25th do. 1810.
From do., 12th, in Cons., 25th Oct. ,
To do., 30th June, in Dy. Cons., 2nd July

'Zemindars are precluded from collecting Moturpha, and it appears necessarily to follow that it must also be considered to preclude them from resuming lands "paying only favorable quit-rent." In this interpretation of the law the Board believe they are supported by judgments of the Courts, and the uniform practice in the Revenue Department has also been in conformity with this construction of the Regulations, although the Board find that on a reference made in 1810 by Mr. Long, then Collector of Rajahmundry, in respect to the right of the Zemindar of Peddapore to resume certain Mokasah villages in that Zemindary, a former Board of Revenue gave an opinion, though with some qualification, in favor of the right of the Zemindar to resume such lands. It does not however appear that any attempt has ever been made to enforce, such claims but through the medium of judicial proceedings before the regular tribunals. Under Regulation XXXI of 1802, the Government cannot itself resume the smallest Enam in a permanently settled District, except by means of a suit in Court, and it is therefore extremely unlikely, that it could have been intended to confide to the Zemindar's power to resume without limitation or reserve all villages entered in the accounts of the Circuit Committee under the designation of Mokasahs. Indeed the Board can hardly conceive it possible that it ever entered into the contemplation of any of the able persons concerned in the formation of the Permanent Settlement, to recognize a power, the exercise of which, considering the character and influence of the Mokasahs in the Northern Circars, and the bad feeling which subsisted in many instances between them and the Zemindars, would, in all probability, have thrown the country into anarchy and confusion. Even at the present day, any attempt by the Zemindar to oust certain of the principal Mokasahs would not only be resisted by force, but the sense of the whole country would be strongly against the assumption of such an authority. Further it may be observed that if it be admitted that the Zemindar with whom the Permanent settlement was originally concluded has such inherent right, it follows indisputably that the purchaser of a Zemindary, either by private sale, or at a public sale by the Collector for the recovery of arrears of revenue possesses also the same power. The result that would inevitably follow, if a Shroff or monied speculator, who may have bought, or may buy the whole, or a portion of one of the ancient Zemindaries in the Circars, was to attempt to enforce them from the evidence experience has afforded of the turbulent disposition of the inhabitants of these Districts, under circumstances of far less excitement, is but too certain and in such a case great embarrass-

'ment would probably be experienced from Government being required to support the authority of the new Proprietor by a Military force.

'Should it be urged that the Regulation last mentioned refers only to lands wholly exempt from the payment of public revenue it might be observed that many of the villages entered as Mokasahs in the Circuit Committee's Accounts and whose full annual income was included in their Estimate of the assets of the Zemindar, are so exempt; and it seems also to the Board to be quite clear from the following extract from the correspondence between the Special Commission and Government at the time the permanent settlement was formed, that the Regulation in question was intended to apply to lands paying favorable quit-rent, as well as to those entirely

Extract of a Report from the Special Commission to the Government, dated 27th Sept. 1802.

Paras 10 and 11.

"exempt from the payment of public revenue." "The value of the lands which appear to be held under Sannuds is considerable, being about 37 per cent. of the whole arable landed property or 61 per cent. of the Circar arable land the amount is sufficiently large to demand the most serious attention, but we apprehend that the institution of an inquiry into the validity of these tenures previously to the conclusion of the permanent settlement would produce a very inconvenient delay without any correspondent advantage, which induced the Governor General in Council to put a stop to the inquiry in progress when he transmitted his orders on the report of the 9th September 1799. The intricacy of such inquiries will be more easily unravelled before the Courts of Judicature; and we suggest that the Collector should be particularly instructed to take the means of bringing to proof the nature of the instruments or the extent of prescription under which the whole of the alienated lands in this Division is now held.

"For the present our calculations of the land revenue to be assessed in perpetuity on the several estates, have included that portion of the public resources which have been derived according to custom from the Durabust and Cutoobady Inams; in the temporary settlement of the revenue in this respect, the proprietors of the land will succeed to the rights hitherto exercised by the Company and the Inamdars will continue to benefit as they now do, of custom and prescription, until they may be able to establish and to define the terms of their possession. But sufficient reason exists for believing that many of these Inam lands have been surreptitiously obtained and enjoyed, in this event the proof before the Courts of Judicature will be followed by a full assessment of the lands hitherto exempted, and in that case the public revenue will be augmented under the regulations already enacted."

'In reply to the foregoing, the Government "approved the recommendation that the investigation of the titles of these alienated lands shall be left to the Courts of Justice."

'It cannot be argued that the power of resuming, at their discretion favorably assessed lands of the kind under consideration is necessarily given to the Zemindars, as a means of securing the punctual realization of the permanent assessment, or that the relinquishment of these lands in perpetuity would be an unnecessary sacrifice on the part of Government, for such powers have never in practice been exercised by the Zemindars under the permanent settlement and the provisions of the existing Regulations appear to be sufficient to enable Government to recover all such lands as are held under invalid titles; in regard to the disposal of which it is of course competent to the Government to exercise its discretion in each case, either by transferring the resumed lands to the Zemindars on such terms, as from the nature of the case may appear equitable, or by retaining them under the immediate management of its own officers.

'The question appears to the Board to be one of the highest importance, for they apprehend that a construction of the Regulations opposite to that held by them, would, if acted on produce the most mischievous results, particularly in the Northern Circars, in which by creating feuds and disorder the public tranquillity could not fail to be endangered. But the invariable practice hitherto, and as far as the Board are aware, the decisions of the Courts having been in accordance with the view taken by the present Board of this question, in which they anticipate the concurrence of the Right Honorable the Governor in Council, it seems to be unnecessary to pursue the discussion further.

The difference between the amount of the Permanent assessment actually fixed on the Charmahal Zemindary and that which would have fallen if the Mokasah villages situated in it had been valued at the amount of the established Cutoobady tax payable to the Zemindar, instead of having been rated at the full amount of the income yielded by the villages to the Mokasadars, would have been the annual sum of Rupees 6,870-7-8 less, or calculating from the time of the Permanent settlement to the end of Fusly 1,239 would in the aggregate amount to Rupees 1,85,502-15-0.

	Annual amount.			Aggregate in arrear.		
	Rs.	A.	P.	Rs.	A.	P.
Error arising from including the revenue from salt ...	1,339	15	1	37,528	7	3
Error in calculation referred to in para. 25...	1,174	4	6	31,705	9	6
4 villages annexed to the Nodavole Zemindary ...	3,621	3	5	97,772	12	3
Amount erroneously included on account of Mokasah villages...	6,870	7	8	1,85,502	15	0
Total ...	13,055	14	8	3,52,509	12	0

The several items above enumerated on account of which a claim to remission might be set up on the part of the Zemindar would altogether amount to the annual sum of Rupees 13,055-14-8 or Rupees 3,52,509-12-0 in arrear as exhibited in the margin.

But the Board are not disposed to admit that errors or oversights such as these in the settlement of the permanent assessment constitute any right on the part of the Zemindars to claim a reduction of their Peshcush. The permanent assessment of the Northern Circars, although founded on the accounts of the Circuit Committee was not regulated exclusively with reference to them, but upon a consideration of the general resources of the different Zemindaries, and of the revenue they were thought capable of yielding under a system which limited the demand of the state, and conferred all advantages from increased population and extended cultivation on the Zemindars. Errors in the details of accounts from no more ground for reducing the original assessment than they would for raising it—and the question to be considered is not whether the calculations were correct in all their details, but whether the assessment thence resulting is such as the country can bear. Even supposing the assessment to be excessive it does not follow that the Zemindar has a right to reduction, a Permanent settlement once concluded must be regarded as inviolable, and any abatement that it may be considered proper to allow in a particular case, must be conceded as an act of grace and not as a matter of right.

When the Charmahal Zemindary was brought to sale in the year 1813 on account of arrears, an endeavour was first made to sell a portion of the Goodevadah Purgunnah but no person bid, and the divisions eventually sold were, as above mentioned, Bitterzully and Culdindy; which were purchased by the Zemindars of Mylaveram and Bezwa'ah respectively, both nearly connected by marriage with the Comadana family, to whom it was expected that, through that connection, the portions then sold would ultimately be restored. But the ties that then existed having since been dissolved by the death of some of the parties, there is no longer any likelihood of that part of the property ever reverting to the family of its ancient possessors.

The reports of the Circuit Committee, and the village accounts to which they referred not being forthcoming at that period and indeed not having been found till many years afterwards when they were discovered in the office of the Board of Revenue, the Collector adopted an average of five years' collections immediately preceding as the ground work of his sub-division, and he further proceeded in regard to the valuation of Mokasah lands according to the principles that have been laid down by the legislature, that is only the amount of quit-rent actually payable on such lands was included in the sub-division accounts prepared by him, and not the whole of the income yielded

from them. In consequence of the failure of the exertions then made to discover the detailed accounts of the Committee of Circuit, and the consequent absence of the means of ascertaining the proportion of the Permanent assessment which fell upon the different Purgunnahs, the Board in sanctioning the sub-division, observed that they did so the less unwillingly, as it had been resolved to extend to this Presidency the Bengal Regulation which provides that sub-divisions made of permanently settled Estates shall be open to revision for a space of ten years; and prior to the expiration of that period they desired the then Collector Mr. Lane to state whether there appeared to him to be any circumstances that might render it desirable to revise the sub-division Mr. Lane replied that in his opinion there existed no grounds for disturbing the arrangement that had been made by his predecessor.

The accounts now furnished by the present Collector seem to shew that the aggregate assessment of the Zemindary as originally constituted is more than the country has ever yielded on an average of years since the Permanent settlement, even taking into account the very high revenues of the Bitterzully Division subsequently to its separation, when the average collections from Fusly 1228 to Fusly 1234 were 35 per cent. above the average of the Circuit Committee which is believed to be the highest before on record.

When the late Collector Mr. Lane stated that he saw no reason to suppose that sub-divisions formed upon the accounts of the Circuit Committee would be more correct than that actually adopted he had not the means of knowing the actual revenues derived by the new proprietors from the lands which had been sold. If he had been aware that the revenue of the Bitterzully division had, upon an average of an extended series of years, been so great as above shown he probably would have thought differently; but the accounts to which Mr. Dent refers were obtained at a subsequent period by his predecessor Mr. Roberts, when he was directed by the Court to sub-divide the Mylaveram Zemindary (to which that Division is now attached) and but for that accidental circumstance would have been attainable even now.

It will be observed that although the revenue of this Division has been wonderfully large in some years, it has, as formerly, produced almost nothing in others. Its fertility depends entirely upon the filling of the Colar Lake, which is studded with small villages situated on high mounds, the inhabitants tilling the land as the water recedes. After a succession of dry seasons the remaining water becomes brackish, and is unfit for cultivation; and probably some of the years both prior and subsequent to the period embraced in the account furnished by Mr. Dent have been even more unfavourable than the worst of those it includes. It is true also, as remarked by Mr. Lane, that much of the improvement is owing to the liberal and judicious measures of the purchaser.

If the sub-division had now to be made of course the Bitterzully portion would be assessed higher than it actually is, but under any construction of the Regulation, a change in the assessment of the sub-divisions formed in 1813 is now out of the question. It seems even to be doubtful whether Regulation I of 1819 would have warranted such a measure at any time; in other words whether it was meant to be applicable to sub-divisions made and sanctioned before its promulgation. Besides the apparent hardship of applying it to persons who purchased Estates in the confidence that the assessment was fixed and unalterable (a confidence which the law, as it then stood, fully warranted) and who must be supposed to have bid more for the property in that belief than they would otherwise have done, if the new Regulation was intended to affect persons so situated there seems no adequate reason why others purchasing with a knowledge that the

' assessment was liable to alteration should be exempted after 10 years. But although doubt were entertained on this point, it was thought best to ask the opinion of the Collector whether an alteration of the assessment of the sub-divisions seemed requisite and expedient Mr. Lane in his reply stated doubts as to the applicability of the law and as he was as already noticed decided against an alteration of the subsisting arrangement, the question dropped.

From Mr. Dent, 15th, in Cons., 27th July 1829. ' That an assessment fixed upon the accounts of the Circuit Committee would have been better proportioned to the revenue since derived from the Zemindary, than that actually made, seems now to be certain, and if the information now accessible, had been within reach, a different apportionment of the Jummah would probably have been made.

' As it is, the effect of the sub-divisions then made, has been to cast more than due proportion of the original assessment upon the village which remain to the ancient family, and less upon those that were sold. Although the benefit fell chiefly to the purchaser of the Bitterzully division the arrangement had the effect of reducing in some degree the assessment of the other separated portions also, and in both these cases there seems reason to believe that the existing demand of Government, is not greater than the Estates can bear. Even were it otherwise however, the purchasers could have no ground for complaint. They possess the same sources of revenue as existed at the time they made the purchase and formed the assets shewn in the accounts upon which the assessment was fixed and they have no more reason to look for an alteration of the terms of their bargain, than a person who purchases a garden or other private property at an Auctioneer's sale.

' As regards the portion still belonging to the ancient family however, viz., the Venna cotha and Goodewadah Purganahs, the case is different. Experience appears to have proved that the assessment, considered as a permanent and invariable demand is higher than the country can bear. In the 9th para. of his report the Collector proposes to adopt as the future assessment of these Parganahs the amount which would have fallen to them if the sub-divisions formed in 1813, had been calculated upon an average of 8 years' revenue immediately preceding the sub-division instead of 5 years as actually done (on the ground that the original assessment was fixed with reference to the accounts of 8 years) which would reduce the Peshcush from Rupees 92,729 to Rupees 88,006, and that a deduction of Rupees 1,174 be made from this amount on account of the error in the assessment of the village of Pengendra already adverted to, making the future assessment Rupees 86,832.

' He proposes also that allowance be made on the same account, and at the same rate, for each year since the sub-division was made with a further annual allowance from the period of the Permanent settlement to the time when part of the Zemindary was sold, on account of the error in including the Salt revenue among the assets, making the total remission contemplated by the Collector amount to Rupees 1,16,953.

' The Board are of opinion that the preferable course will be to fix the future assessment, with reference to the probable resources of the country. Looking at past years it will be observed, that the revenues of the Purgunnahs in question have varied very much in different years. The average of the first seven years after they were last attached, viz., from Fusly 1224 to 1230 was Rupees 1,04,145 that of the 7 years last past, viz., from Fusly 1232 to 1238 including a year of much greater receipts than any in the former series Rupees ... 1,01,512

Statement E. in letter 15th in Cons. 27th July.

Fuslies	Beriz.
1224 ...	1,41,234
1225 ...	1,07,660
1226 ...	42,096
1227 ...	1,03,637
1228 ...	1,51,670
1229 ...	10,1,748
1230 ...	77,969
1231 ...	67,359
1232 ...	66,727
1233 ...	99,623
1234 ...	77,187
1235 ...	1,27,635
1236 ...	1,70,845
1237 ...	67,103
1238 ...	1,01,902

' The Board are of opinion that the preferable course will be to fix the future assessment, with reference to the probable resources of the country. Looking at past years it will be observed, that the revenues of the Purgunnahs in question have varied very much in different years. The average of the first seven years after they were last attached, viz., from Fusly 1224 to 1230 was Rupees 1,04,145 that of the 7 years last past, viz., from Fusly 1232 to 1238 including a year of much greater receipts than any in the former series Rupees ... 1,01,512

The average of the last 5 years from Fusly 1234 to 1238 is Rupees ...	1,08,845
Do. of do. 4 years from Fusly 1235 to 1238 Rupees ...	1,16,760
Do. of do. 3 years from Fusly 1236 to 1238 Rupees ...	1,13,118
Do. of the 15 years during which the Zemindary has been uninterruptedly under the management of the Officers of Government Rupees ...	1,00,504
Add the average of the 8 years embraced in the accounts of the Circuit Committee is Rupees ...	1,28,477

' In considering the above averages, with the exception of the last, it should be kept in mind, that so long as the Zemindar and his family continue to reside in the District under sequestration no vigilance or exertion, on the part of a Collector, can entirely prevent the obstruction of some portion of the revenue by them, where the system of dividing the crop obtains as in this instance. It is difficult to determine the allowance to be made on this account, but it is not inconsiderable. In estimating the future available resources of the Zemindar, it is further necessary to advert to the addition that will be made to his income, by the resumption of the lands granted in Inam since the time of the Permanent settlement, by the late Zemindar, and which by the Board's orders have now been brought under the full assessment. It is probable that on succeeding to the management of his hereditary Estate, the Zemindar will feel himself constrained, from the claims of relationship of the parties, or on other similar grounds; to allow many of the late Inamdars to continue in possession of the privileges bestowed on them by his father and perhaps to confer new grants of the like nature on other dependents; but his doing so being optional, it is of course proper in looking to the past collections from the estate, with a view to determining the assessment that should be fixed on it for the future to take into account all items not included therein which are legitimately liable to contribute to its resources. The annual value of the Inams the resumption of which has been confirmed by the Board is as above shewn Rupees 5,759-6-6.

' It appears that within a short time after the completion of the Permanent settlement the small Mokasah village of Kapaveram, appertaining to the Charamahal Zemindary, was declared by the Magistrate of the Zillah to be forfeited in consequence of the misconduct of the then holder; and that ever since it has been rented out on the behalf of Government and the surplus of the rental after the payment of the established Coottubady tax due to the Zemindar, annually carried to the Company's credit. As this village, the full value of which, in common with the other Mokasah villages in the Zemindary was included in the assets on which the Permanent assessment was fixed, is situated in the midst of the Zemindar's lands, it seems to be convenient and desirable to include its transfer to the Zemindar in the general arrangement in contemplation.

Average gross annual rental	Rs. 579	A. 0	P. 4
Amount of quit-rent	303	0	0
Remains.	271	0	4

' The average annual rental of the village during the eight years last past is Rupees 579-0-4 from which the established quit-rent hitherto received by the Zemindar, being deducted, would leave the annual sum of Rupees 271 as an addition to the means of the Zemindar.

' The average of the collections realized from the Purgunnahs of Vinnacotah and Gudewadah, for a period of 15 years since the sub-division and sale of the other two Purgunnahs comprising the original Zemindary, during which they have uninterruptedly been under the direct management of the Officers of Government, is as above shewn Rupees 1,00,504 to which adding

Average actual collections of 15 years ...	Rs. 1,00,504	A. 0	P. 0
Add on account of resumed Inams ...	5,759	0	0
Do. Kapaveram village ...	271	0	0
Total ...	1,06,534	0	0

'the value of the resumed Inams just adverted to, and the additional income from the village of Kapaveram the future revenues of the Zemindari might be estimated at Rupees 1,06,534.

'On the whole the Board are of opinion after an attentive consideration of all the circum-

From the Collector, 30th April, in Cons., 12th May 1831.

To do, do, 'particular reference to the prosperity of the Zemindary and with 'amount of the rents which have been concluded by the Collector for 'a period of five years commencing with the ensuing Fusly, that by 'adopting the sum of Rupees 1,22,000 as the gross collections which seems as much as can be expected to be realized on an average of years, as near on approximation as is practicable will be made to its actual resources. Proceeding on the principle observed 'in forming the Permanent settlement, that is allowing one-third to the Zemindar and fixing the

Permanent assessment in the Pargannahs of Vinnacottah and Goodewadah according to sub-divisions made in the year 1813.	Rs. A. P.	
Deduct remission now allowed on account of Mohurfa	92,729 11 8	
Remains assessment now payable	892 8 0	
Proposed assessment.	91,837 3 8	
Difference	81,333 0 0	
	10,504 0 0	

'Government Peshcush at two-thirds of the 'collections, the future assessment of the 'Zemindary would be the annual sum of 'Rupees 81,333 which compared with the 'Permanent assessment now payable, deducting the remission at present allowed 'on account of Moturpha which would 'merge in the new arrangement, will be a

'reduction of Rupees 10,504 or 11½ per cent. below the present assessment.

'In communicating their sanction to the advance authorised by Government in the year

From Govt., 21st February, in Cons., 2nd March 1826.

'1826 for repairs and improvements in this Zemindary, the result of 'which has been already noticed and their approval of the measures 'adopted on the recommendation of the Board for relieving the family 'from the pressure of their debts, the Honorable Court of Directors in their General letter dated 'the 27th May 1829 have been pleased to make the following observations:—"This Zemindary

Para. 34,

"has from one unfortunate cause or another been more or less completely under your management for a continued period of upwards 'of 40 years and is deemed equally in want of your interference now. It would appear indeed that 'many of the difficulties in which the late Zemindar was involved arose from causes beyond his 'control, and under all the circumstances of the case, and more particularly with reference to 'the reasons contained in the 58th para. of our Despatch dated 10th September 1823 we approve 'the arrangements which you have sanctioned, and we trust that before the Zemindary be 'transferred to the Charnahal family provision will be made for maintaining and improving the

Para. 35.

"tanks and water courses upon which its prosperity so much depends. 'We shall have much pleasure in hearing that this Zemindary had been 'so transferred, for it is in no respect desirable that the Government should act as the Trustees 'of private property. It is a measure to which nothing but extreme necessity should induce you 'to resort."

'The Board have shown that several causes operated unduly to raise the amount of the 'assessment originally fixed on the entire Zemindary, and that the effect of the sub-division 'made in the year 1813, was still further to aggravate its pressure on the portion of the hereditary 'estate which remains to the ancient family. But independently of the amount of the assessment 'being disproportionate to the resources of the Zemindary, the embarrassments of the late Zemindar 'may, as noticed by the Honorable Court, be traced to several collateral circumstances over 'which also he had no control. The Board allude more particularly to the fact of his having

From the Special Commission to Govt., 27th Sept. 1822.

Para. 57.

'been required to pay up the sum of Rupees 47,831, being a balance 'due on account of the Peshcush of the Fusly preceding the Permanent 'settlement; which appears to have paralyzed his future exertions to 'extricate himself from his difficulties and to the decision of the 'Government not to allow any remission in consideration of the depredations committed in the 'year 1812 by the Rebel Vencatarow (who was subsequently captured and condemned to impi-

'sonment for life) in the course of which, many villages were plundered and burnt almost daily; 'and the inhabitants who ventured to cultivate their lands in opposition to his prohibition, mutilated in a shocking manner, which determination with reference to the more liberal policy since 'observed in respect to ancient Zemindaries appears under all the circumstances to have been a 'measure of much rigor; the immediate consequence of which was the alienation for ever by sale 'of a large portion of the hereditary estate.

'The injury resulting to the Zemindar from the erroneous decisions of the Provincial Court

From the Collr., 27th Oct. in Cons., 9th Nov. 1820. Do. 3rd, in Cons., 14th June 1821.

'in the suit in which a former renter of the Zemindary was plaintiff 'has on a former occasion been brought under the notice of Government, and although ultimately the decree passed by that Court has on 'appeal, been reversed by the Sudder Dewany Adawlat and an 'award passed in favor of the Zemindar, the consequences to him must have been most serious; 'for the sequestration ordered by the Court not only had the effect of utterly ruining his credit, 'but the expectation that the country would shortly be transferred to other hands necessarily 'rendered the management of the revenues difficult.

'On the grounds above explained, the Board would accordingly recommend that the 'permanent assessment on the Vinnacottah and Goodewadah Pargannahs be fixed for the future 'at Madras Rupees 81,333.

'Were the proposed remission to have retrospective effect, and the allowance for past years 'to be calculated at the difference between the old assessment and that to be fixed for the future,

Accumulated amount of the sum unduly added to the original assessment	Rs. 3,52,503	it would amount without interest, to Rupees 2,83,608, being considerably less than the accumulated amount of the sum shown in para. 35 to have been unduly added to the original assessment; but about double of the amount of the arrear now outstanding against the
Do. of proposed remission if granted in arrear	2,83,608	
Arrear of Peshcush outstanding	1,52,249	

'Estate. But as any abatement that may be allowed for the future is purely an act of grace 'on the part of Government, no claim of right can be founded thereon to the like remission in 'arrear. It seems, however, to the Board that unless the outstanding arrear of Peshcush be also 'remitted the contemplated reduction of the assessment would in a great degree be nugatory; 'and as even supposing the arrangements proposed for the settlement of the private debts to be 'carried into effect, there will still remain a considerable amount to be cleared off, the Board 'beg to recommend that Government be graciously pleased to grant authority for writing 'off the whole balance outstanding against 'the Zemindary amounting inclusive of the 'amount due by the Zemindar on account 'of advances made by Government for 'repairs to Rupees 1,55,663.

'The Board think that it should be made a condition of such terms as may be 'conceded to the family that the estate remain under the management of the Collector until 'all incumbrances on it are cleared off. And on the Zemindar's being put in possession of his 'Estate, all aid of Government towards the repair and improvement of works of irrigation 'or interference in the general management of the property considered by the Honorable Court 'so desirable to avoid will of course cease.

'The Government are aware, that under the circumstances above adverted to, and which 'are more particularly explained in the Board's Proceedings under date 7th March 1825, laid

In Cons., 7th March 1825. To the Chief Secy. in Cons., 9th Feby. 1826.

'before Government on the 9th February of the following year, no 'permanent cowle has ever been received by the Charnahal Zemindary. 'The present Board entirely concur in the opinion then expressed 'by their predecessors that the Zemindar should be regarded as having the same rights as if the

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'Sunnud-i-Milkeut Istimrar formerly proposed to be given, had actually been issued by the Board
'to recommend that a Sunnud-i-Milkeut Istimrar be now issued for the Zemindary of Charmahal

'Adverting to the circumstance of there being no blank printed forms of the Permanent
'cowle at present ready, it will probably be convenient to follow in this instance the course
'pursued in regard to the confirmation of the reduced assessment fixed on the Zemindary of
'Vellum pollam in the District of Rajahmundry, that is, to issue the Sunnud-i-Milkeut Istimra
'originally prepared in the name of the late Zemindar bearing the signatures of the Governor
'and Members of Council of that period, and which having been returned by the late Collector Mr
In Cons., 4th Feby. 1808. 'Fraser on the 27th January 1808 is now in the Office of the Board
'with a memorandum inserted in the margin opposite clause 3 declaratory of the modification that the Right Honorable the Governor in Council may be pleased to
'make in the amount of the Peshcush payable thereon.

'The genealogical table given in the margin shews the different branches into which the
Number of children at the time of the Zemindar's death, 'Charmahal family is divided, the several
'members thereof in existence at the
'demise of the late Zemindar, and those
'now surviving.

1st wife dead, { Had no children, adopted Vencatanarasimha Row, the 3rd son of the 3rd wife.

2nd wife dead, { 1 Son Paupiah Row.
 { 1 Married daughter } of these 1 is dead.
 { 4 Unmarried do.

3rd wife dead, { 1 Son Jagannada Row (dead).
 { 1 do. Letchmiah Row (dead).
 { 1 do. Vencatanarasimha Row, adopted by the 1st wife (dead).
 { 1 do. Ranyannah.
 { 1 do. Vencat Row.
 { 1 do. Rama Row.
 { 1 Unmarried daughter (dead).

4th wife living, { 1 Son Vencatanarasimha Jagannada Row.
 { 1 do. Venkatakrishna Row (dead).
 { 1 do. Bucee Paupiah Row.
 { 1 Unmarried daughter.

Vide letters.

From Collr., 16th, in Cons., 25th September 1820.
From do. 15th, in Cons., 23rd do. 1830.
From do. 2nd, in Cons., 8th November "
From do. 3rd, in Cons., 20th December "

'be no bar to any claims on it that any other of its members might hereafter be able to establish
'in the Courts of Adawlut. But the younger brothers having already given their consent that
'Paupiah Row should act on behalf of the whole family in the conduct of proceedings before
'the Courts, the Board confidently hope that, under the advice of the Collector, an arrangement
'of the affairs of the family satisfactory to all of the parties interested may be brought about.'

82. In reply to the foregoing Proceedings we received the following letter from the Acting
Secretary to Government dated 8th November.

"I am directed to acknowledge the receipt of an Extract from your Proceedings No. 3
"under date the 20th June last reporting especially upon the
From the Ag. Secy. to Govt., "management of the Pargunnahs composing the Charmahal Zemindary during Fushies 1237, 1238, 1239 and generally upon the condition of that Estate since our first acquisition of it to the present time.
in Cons., 14th Nov. 1831.

"As the settlements for Fushies 1237, 1238 and 1239 are the subjects the first in order
"precedence upon the record. The Right Honorable the Governor in Council will notice that
"here only to observe that he entirely approves of your having directed the resumption of the
"Inams alienated since the time of the permanent settlement amounting in number to 387 and
"in yearly revenue to Rupees 6,326 a measure the justice of which appears to have been
"acquiesced in by the people themselves, none of the former incumbents having remonstrated
"with the exception of 33 individuals.

"It is not necessary to follow your Board through the long and interesting detail which
"you have submitted of the Zemindar's family from the period of its first decline to its final
"degradation and fall it will be sufficient only to advert to the several causes which operated to
"swell the assessment beyond what the Estate was enabled to bear and led at length to the
"ruin of this ancient house and the sequestration of its hereditary possessions.

1st. "The revenue from salt was included amongst its available resources, although Zemindars are by regulation precluded from deriving any benefit from that branch of revenue.

2nd. "In striking an average for one of the villages the gross collections were divided by 3 instead of 8, the latter being the number of years referred to.

3rd. "4 villages belonging to Charmahal were annexed to the neighbouring Zemindary of Nedavole.

4th. "In estimating the resources of the Estate the whole of the Mokasah villages belonging to it were rated at the full amount of the income yielded from them to the Mokasabdars, instead of what was the only equitable sum, the amount of the Kattoobody tax paid by the holders to the Zemindar.

5th. "It appears that the other Zemindaries were rated at something less than 1/3rds of the gross collections, but no deduction was made at all for the Estate of Charmahal. To these causes, in themselves sufficient to break down the best efforts of the Zemindar, must be added two others, the first was his having been called upon to pay up to the Government a balance amounting to 47,000 Rupees, due previous to the permanent settlement, which your Board observe seems to have paralyzed his future exertions to extricate himself from his difficulties and the second was the resolution of Government not to allow any remission in consideration of the depredations committed during the year 1812 by the Rebel Vencata Row in the course of which many villages were plundered and the inhabitants, who ventured to cultivate their lands in defiance of his prohibition were mutilated with circumstances of the greatest atrocity. The determination of withholding relief in this trying conjuncture appears to have been a measure of much rigor and the immediate consequence of it was the alienation for ever by sale of a large portion of the hereditary Estate.

"The errors arising from miscalculating the resources of the Zemindary as stated above, are shewn by your Board to be as follows—omitting the fractions."

	Annual.	Aggregate in arrear.
Error arising from including the revenue from salt ...	1,389	87,528
Error in calculating the average ...	1,174	31,705
Four villages annexed to the Nedavole Zemindary ...	3,621	97,772
Error in adding the whole amount of the Mokasah villages ...	6,970	1,85,502
	13,655	3,52,509

"Before proceeding to the measures of relief suggested by your Board the Right Honorable the Governor in Council will advert to a point of general importance incidentally brought to notice in discussing the particular question of Charmahal.

"It appears that in a note subjoined to the Abstract Statement of the collections of Charmahal territory prepared by the Circuit Committee and bearing date the 9th February 1786 there is the following observation." N. B.—The Mokasah villages and grants being immediately

"under the Zemindar and given and resumed when he pleases are included in the Government collections the revenue retained by the present Mokasahdars after payment of the usual proportion rupees 3,47,327-12.

"Whatever the rule or practice was at the time the above note was written the recognition of such a power in the present day would the Right Honorable the Governor in Council conceive, lead to results highly injurious to the general welfare, and would moreover be in itself the exercise of an authority contrary to law your Board have shewn that under the provisions of Section 4, Regulation XXV, of 1802 the Courts of Judicature have determined that Zemindars are precluded from collecting Mokturpha, although that tax is not prohibited by name and as the same Section expressly declares that Government has reserved to itself the entire exercise of its discretion in continuing or abolishing temporarily or permanently the articles of revenue included according to the custom and practice of the country under the several heads of salt-petre &c. &c. adding likewise that of all lands paying only favorable quit-rents it seems quite clear that the assumption by a Zemindar of a right to resume the very lands thus expressly reserved by Government for its own disposal cannot admit of a question as to its illegality Section 12 of the above regulation appears to have been conceived in the same spirit and to have had in view the same end. Your Board have justly remarked upon the mischievous consequences that might result (were such a right recognized) if a monied adventurer should purchase an Estate at auction and proceed to alienate the Mokasah lands. But as the decisions of the Courts support your construction of that portion of the regulations and as you do not seem to consider that any legislative enactment is necessary to establish it further, the Right Honorable the Governor in Council conceives that the question may be regarded as set at rest.

"Your Board report that the Collector has available assets in his hands belonging to the Estate of Charmahal amounting to Rupees 70,723. It appears that the difficulties of the Zemindar increased with his efforts to discharge the public arrear and that at length he became involved in private debt to the large amount of Rupees 1,75,485 that this sum was subsequently through the liberal interference of Government, and by the singular and generous forbearance of his principal creditor Vencatanarsimha Naidu reduced to Rupees 84,171 with the exception of 4,500 rupees the claimant of which has not hitherto appeared.

"The Right Honorable the Governor in Council authorizes the disbursement of the sum reported to be in the hands of the Collector amounting to rupees 70,723 in satisfaction of these debts, but it is much to be feared that the balance even then remaining will be the source of new embarrassments. It would be extremely desirable that the representatives of Vencatanarsimha Naidu should be prevailed upon to receive this sum in liquidation of the whole arrear or if this cannot be accomplished that some stipulation should be entered into by which this arrear may be prevented from becoming the commencement of a fresh series of difficulties to the Estate.

"You judiciously propose that the future assessment of the Zemindary shall be regulated by a consideration of its actual resources. With this view you have drawn up an abstract amount by which it appears that the revenue within the space of fifteen years, that is, from Fusly 1224 to Fusly 1238 has actually fluctuated between 42,000 Rupees and Rupees 1,70,000, the average revenue being 10,00,504 for that period. You propose restoring the small village of Kapavarum to the Estate yielding a revenue Rupees 271 and adding to the former sum the value of Inams resumed, Rupees 5,759, the average annual revenue would be 1,06,534.

"Upon the whole after an attentive consideration of all the circumstances liable to effect the prosperity of the Zemindary, you have adopted the sum of 1,22,000 as the gross collections which you think is as much as can be expected to be realised on an average of years, and will prove as near an approximation as is practicable to its actual resources proceeding on the principle observed in forming the permanent settlement in allowing one-third to the Zemindar and fixing

"the Government Peshcush at two-thirds of the collections, the future assessment of the Zemindary will be Rupees 81,333, which compared with the permanent settlement now payable and deducting the remission at present allowed on account of the Moturpha will be a reduction of Rupees 10,504 on 11½ per cent. below the present assessment.

"The Right Honorable the Governor in Council entirely concurs in your observations and sanctions the reduction of the Zemindars Peshcush in the amount of Rupees 10,504, leaving it at Rupees 81,333 as above recommended. You are authorized to remit the arrears amounting to Rupees 1,55,663 and the Estate will remain under the Collector until finally cleared.

"You will be pleased to issue the permanent Sunnud as proposed by you, with a memorandum indicating the reduction to Panpiab Row, the eldest surviving son of the late Zemindar.

"It would afford the Right Honorable the Governor in Council much satisfaction to learn that steps had been taken to put into efficient repair the tanks and water-courses of the Charmahal Estate which appear to have been deprived for many years of that care and superintendence so essentially necessary to the fertility of the district."

In Cons., 28th Novr. 1831. 83. Copy of the foregoing proceedings and of the letter from Government in reply was forwarded to the Acting Collector of Masulipatam under date 28th November 1831.

To the Chief Secretary to Government, in Cons., 23th November 1831. 84. In reference to the 13th para. of the above letter we submitted to Government under date 28th November 1831 the permanent Sunnud issued to the Zemindar of Charmahal together with a draft of a memorandum proposed to be inserted in the margin opposite to the 3rd clause, to which we requested that the signatures of the Right Honorable the Governor and the Members of Council might be affixed.

Memorandum.

"It is hereby certified that the Right Honorable the Governor in Council of Fort St. George was pleased under date the 5th November 1831 to fix the aggregate permanent assessment of the Zemindars of Charmahal at the annual sum of Arcot Rupees 81,333."

From the Acting Secretary to Government, in Cons., 12th December 1831. 85. In the letter from the Acting Secretary to Government dated 9th December 1831 we received the annexed Extract from the Minutes of Consultation under the same date, together with the Permanent Sunnud submitted in our letter of the 28th November.

Extract from the Minutes of Consultation under date the 9th December 1831. "Resolved that the following be inserted in the margin opposite to the 3rd clause of the Permanent Sunnud issued to the Zemindar of Charmahal.

"It is hereby certified that the Right Honorable the Governor in Council of Fort St. George was pleased under date the 8th November 1831 to fix the aggregate permanent assessment of the Zemindary of Charmahal at the annual sum of Arcot Rupees 81,333."

In Dy. Cons., 22nd December 1831. 86. Copy of the above correspondence was forwarded to the Acting Collector on the 19th of December together with the Permanent Sunnud in which the above memorandum had been inserted and which the Acting Collector was instructed to deliver over to the Zemindar of Charmahal.

RESTORATION OF THE DAVARACOTTAH ZEMINDARY TO ITS PROPRIETOR ON CERTAIN CONDITIONS.

To the Chief Secy. to Govt., in Cons., 28th March 1831. 87. Under date the 28th March the following letter was addressed to the Chief Secretary.—

" With reference to the correspondence noted in the margin I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Masulipatam enclosing a petition from the Zemindar of Davaracottah praying that his Talook which is under attachment for arrears of Peshcush and advances made by Government may be given up to him upon the conditions therein specified.

" The Zemindar became of age in February 1830 but the Zemindary was kept under attachment with a view to the recovery of the debt due to Government on account of arrears of Peshcush and the sum advanced by Government for the payment of the Zemindar's debts during his minority. The arrears which it appears amount to Rupees 20,391 are for Fusly 1238, the Peshcush for Fusly 1239 having been realized in full from the collections of that year. The amount advanced by the Government without interest is Rupees 81,800. The aggregate of these sums is Rupees 1,02,191. The Zemindar proposes to pay down Rupees 40,000 on condition of obtaining immediate possession of his Estate and to pay the balance of principal Rupees 62,191 in four equal annual instalments, commencing with Fusly 1241, together with the full amount of Peshcush annually. The Zemindar takes no notice of the subject of interest and the Collector does not advert to it in recommending that the conditions proposed by the Zemindar be agreed to. It is necessary however to take this matter into consideration. The Board presume that it was not intended to give the Zemindar the benefit of so large a loan for so many years, gratuitously, that the Government however will be satisfied to receive for the use of the money the same interest as is allowed on the loans contracted on the public account namely 5 per cent. per annum. The Board are of opinion that an account should now be made up of the whole debt due to Government by the Zemindar with interest charged at the rate of 5 per cent. upon the sums advanced from the Treasury but without interest upon the arrears of Peshcush and that if the Zemindar is willing to pay down the sum of 40,000 Rupees as before proposed and to enter into a formal engagement to pay the balance with interest at 5 per cent. by instalments of 15,500 Rupees per annum in addition to the annual Peshcush to be made good with the last kist of each Fusly the Zemindary should be given up to him it being expressly stipulated that the Collector shall be at liberty to resume it on failure of any one of the instalments and to keep it under his own management until the whole debt to the Government principal and interest is liquidated from the collections."

88. By a letter dated the 8th April, we were informed that the Right Honorable the Governor in Council authorized the Collector of Masulipatam to give up the Zemindary of Davaracottah to the Proprietor on the terms and upon an adjustment of his account in the manner proposed by us.

89. On this subject we found it necessary again to address Government and the following letter was sent to the Acting Chief Secretary under date the 11th August.

" With reference to the correspondence noted in the margin, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Masulipatam suggesting certain alterations of the conditions on which the Government have authorized the Zemindary of Davaracottah to be delivered to the possession of the Zemindar.

" The Board think it objectionable to alter the Kistbund as proposed by the Acting Collector. It is probable that to enforce it always strictly would cause hardship to the Zemindar, but it is for the Collector to report to the Board whenever it may appear to him advisable to suspend the rigorous collection of the kists, which the Board are authorized by Regulation to permit.

To Govt., 22nd February 1830.
In Cons., do.
From 12th March, in Cons., 15th do.
10th, in Cons., 21st March 1831.

Proceedings, 21st, in Cons., 20th January 1831.
Para. 24.

From the Secy. to Govt., in Cons., 11th April 1831.

To the Acting Chief Secretary, in Cons., 11th August 1831.

To Govt., 23th March 1831.
From 8th April, in Cons., 11th do.
3rd, in Cons., 11th Augt 1831.

Regulation I of 1803--Section 56.

" One of the conditions of the arrangement authorized by Government is that the sum advanced upon the sum advanced from the Treasury on account of the Zemindar shall be added to the principal and that the aggregate sum shall bear interest for the future. On the representation of the Acting Collector the Board think it proper to recommend that this condition be dispensed with and that simple interest only be charged upon the original loan.

" Another condition is that if the Zemindar fail to pay any one of the annual instalments the Zemindary shall be taken under the management of the Collector and not restored until the whole debt to Government be discharged. Instead of this the Acting Collector proposes that it shall be kept under management only until the instalment is made good which the Board recommend.

" The Acting Collector is of opinion that the proposed instalment of Rupees 15,500 per annum is more than the Zemindar will be able to pay, the Board on his representation concur with him, and recommend agreeably to his suggestion that it be limited to 12,000 Rupees to be discharged by half-yearly payments of 6,000 Rupees.

" The Board then recommend that on the Zemindar's executing a bond in the form proposed by the Acting Collector, binding himself to pay the amount advanced on his account from the Treasury with simple interest at 5 per cent. per annum by half-yearly instalments of Rupees 6,000 and agreeing that the Zemindary shall be attached on failure of any instalment, and kept under Circar management until it is discharged, and paying down the arrears of Fuslies 1238 and 1240 amounting together to about Rupees 40,300, the Zemindary shall be put in his possession and left to his own management."

90. By a letter under date the 23rd August we were informed the Right Honorable the Governor in Council was pleased to sanction the alterations in the conditions on which the Zemindary of Davaracottah in the Masulipatam District was to be delivered up to the Zemindar as recommended by us.

91. A copy of the foregoing correspondence was transmitted to the Acting Collector on the 25th August.

RELATIVE TO THE RECOVERY OF THE BALANCE DUE ON ACCOUNT OF A BOND EXECUTED BY MR. HAWKINS FORMERLY COLLECTOR OF MASULIPATAM FOR A SUM OF MONEY REBEZZLED FROM HIS CUSTODY WHILE HE HELD THAT OFFICE.

Vide para. 152 of General Report, dated 3rd Jan'y. 1829.
To the Acting Chief Secy., in P'y. Cons., 26th May 1831.
To the Collr., 1st, in Cons., 1st December 1823.
From do., 2nd, in Cons., 12th May 1831.

92. With reference to the 3rd para. of Mr. Secretary Macleod's letter of the 25th November 1828 we submitted for the information of Government under date 23rd May 1831 the correspondence with the Collector of Masulipatam noted in the margin respecting the expediency of instituting a suit for the recovery of the rent of a house the title-deeds of which were made over to the Collector on account of the deficiency in the Treasury that occurred during the administration of Mr. Hawkins.

93. We observed that as the Collector stated that Ramashastry possessed no property from which the demand could be recovered we concurred with him in thinking it is expedient to institute a suit against that person.

94. In reply we were informed that the Right Honorable the Governor in Council concurred with us in thinking it inexpedient to institute a suit against Ramashastry in the case in question.

95. With reference to the above we addressed the following letter to the Chief Secretary to Government, under date 2nd September.

From the Acting Chief Secy., 3rd, in Cons., 6th June 1831.
To the Chief Secy., in Cons., 29th September 1831.

To the Chief Secy. to Govt., 13th, in Cons., 13th Jan'y. 1820.
 From Government, 15th, in Cons., 20th "
 To do., 21st, in Dy. Cons., 21st June 1827.
 From do., 3rd, in Cons., 9th July "
 To do., 6th, in Cons., 6th Novr. 1828.
 From do., 25th Nov., in Cons., 1st Decr. "
 To do., 23rd, in Dy. Cons., 26th May 1831.
 From do., 3rd, in Cons., 6th June "
 16th, in Cons., 19th Sept. 1831.

"With reference to the corresponden
 "noted in the margin, I am directed by t
 "Board of Revenue to submit the accompan
 "ing letter from the Accountant-General.

"The Accountant General requests to be informed whether any proceedings or recover
 "have been held or effected relative to the balance under the conditions of the bond execute
 "by Mr. Hawkins formerly Collector of Masulipatam in respect of a sum of money embezzled
 "from his custody when he held that office.

"The Shroff who was immediately responsible for the money embezzled tendered the who
 "of his property to the Collector to make good the deficiency; a par
 "of the property was sold at an early period and the proceeds dis
 "posed of accordingly. After a long delay a house belonging to th
 "Shroff was also sold on this account and the proceeds after a certain
 "deduction were carried to the credit of Government in part of the balance standing agains
 "Mr. Hawkins. It was then in contemplation to prosecute the person
 "who had been in possession of the house in the meantime for arrears
 "of rent but on the representation of the Collector, that he possessed
 "no property from which the demand could be recovered this intention was abandoned. It
 "does not appear that any further means exist for the recovery of the remaining balance
 "from the parties who were responsible for it under Mr. Hawkins. In this state of the case
 "it is for the Government to determine what is to be done in respect to the bond executed by Mr.
 "Hawkins. By the tenor of the bond the remaining balance is payable
 "by Mr. Hawkins, unless the demand is remitted by the Honorable
 "the Court of Directors."

RELATIVE TO CERTAIN PUBLIC SECURITIES BELONGING TO THE LATE ZEMINDAR OF
 GOODDOOR AND WOOLLOOR.

From the Chief Secy. to
 Govt., in Cons., 27th October
 1831.
 From the Accountant-Genl.
 and Sub-Treasurer, 4th Octr.
 1831.

96. On the 25th October 1831 the Right Honorable the Governor
 in Council transmitted for our consideration and report the following
 copy of a letter from the Accountant-General and Sub-Treasurer.

"We have the honor to request you will be pleased to lay before the Right Honorable the
 "Governor in Council the enclosed transcript of a letter to our address dated the 21st ultimo
 "from Dawsaree Pulliah, Attorney to Rajah Rajahlutchmamah representing herself as mother
 "and guardian to Rajah Bommadavara Naugunnah Naidoo, and transmitting to us an original
 "application from her to Government, dated the 7th ultimo, which was endorsed for considera-
 "tion and is now enclosed, and requesting that it may be complied with.

"In the widow's letter to Government she states, that the management of the Estates of
 "Gooddoor and Woolloor in the Zillah of Masulipatam had been ordered in a letter from Govern-
 "ment to the Board of Revenue dated the 30th July 1830 to be given over to the family of the
 "late Rajah Bommadavara Vencata Narasimamah
 "Naidoo Zemindar, and as the Promissory Notes
 "mentioned in the margin, which are in the name
 "of the late Zemindar are now in deposit with the
 "Government Agents, she begs that they may be
 "transferred to her name as guardian to Rajah Bommadavara Naugunnah Naidoo, the son and
 "heir to the deceased, and that authority to us to do so, may be given by the Government.

No.	1117 of 1822-23, dated 30th June 1822...	S. Rs.
"	1234 of 3102 of 1825-26, 8th Sept. 1827...	2,20,000
"	1285 of 3102 of do. do. ...	1,00,000
"	1286 of 3102 of do. do. ...	1,00,000
"		70,400

"We submit this application of the widow for the consideration and orders of the Right
 Honorable the Governor in Council.

"The widow had previously applied to us to transfer the securities abovementioned
 from the name of the deceased Zemindar, to that of his son, but as the Advocate General has
 recently advised generally that public securities should not be made out in the name of minors,
 this application was not complied with; but the Government will observe in the second para.
 of the Attorney's letter, it is stated, and correctly, that when the late Rajah's father died in
 1811-12 the bonds were then transferred at once into the name of the son, which is the present
 wish of the widow, but if that course cannot now be followed, it appears then to be her desire
 that they may be transferred into her own name during the minority of the son.

"Whatever may be the pleasure of the Right Honorable the Governor in Council in refer-
 ence to this application, and which we beg may be communicated for our guidance, we would
 recommend, that the interest should be paid by the Collector at Masulipatam which will
 render the employment of an Agent or Attorney at Madras unnecessary, and we also request
 orders, whether the interest is to be paid to the widow, the Government having in their letter
 dated the 30th July 1830 directed that the management of the Estates of the deceased Zeminda-
 dar be left to his family."

97. In pursuance of the instructions of Government we address-
 ed on the 10th of November the following letter to the Chief
 Secretary.

To the Chief Secretary to
 Government, in Cons., 10th
 November 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the
 "25th ultimo, forwarding for their consideration and report copy of a
 "letter from the Accountant-General and Sub-Treasurer, in regard to a
 "petition from the widow of the late Rajah Bommadavara Vencata Narrain Naidoo, Zemindar of
 "the Estates of Goondoor and Woolloor in the Masulipatam District, requesting that public
 "securities to the amount of nearly five lacs of Rupees deposited with them as Government
 "Agents, in the name of the late Zemindar may be transferred to her name during the minority
 "of his heir.

"The Board on the 24th of June 1830, submitted to Government two letters from the Collector
 of Masulipatam, reporting the death of the Zemindar above referred to who it was stated had
 left a widow, and a son aged six, and a daughter aged nine years.

"The last of Mr. Dent's letters gave cover two petitions one from the late Zemindar, said to
 have been written on his death-bed and the other from his widow, requesting that the Estates,
 which owing to the minority of the son, were liable to have been taken charge of by the Court
 of Wards, might be allowed to remain under the management of the family, a similar course,
 having been pursued under similar circumstances on the demise of the late Zemindar's father.

"The Board explained that on the former occasion alluded to, the Estates were not taken
 under the charge of the Court of Wards, on the ground that the
 landed property formed but a small portion of the wealth of the
 family, and that they were extensively engaged in contracts for the supply of cattle for the
 Army, the superintendence of which would be incompatible with the due discharge of the
 Collector's other duties, and they recommended as these objections still existed in full force,
 that the wishes of the family should be complied with and the Estates made over to them.

"In this recommendation the Government were pleased to concur
 and the management of the Estates was accordingly made over to the
 family of the deceased Zemindar.

From the Secretary to Go-
 vernment, 30th July, in Dy.
 Cons., 2nd August 1830.

"It appears from the papers now forwarded for the consideration of the Board that the widow on being vested with the charge of the late Zemindar's affairs, made application, to the Government Agents to transfer certain public securities under their charge from the name of her deceased husband, to that of his son and heir, which being refused, on the ground that 'the Advocate General had recently advised generally, that public securities should not be made out in the name of Minors,' she now requests that the securities in question, which as before stated, amount to nearly five lacs of Rupees, may be transferred to her own name, during the minority of her son.

"The question now seems to be whether it is safe and proper, with reference to consideration of law, to comply with this request. The Board observe that cases in which natives, the owners of public securities, die leaving minors their heirs, must be of frequent occurrence, and must they conceive, give rise to many questions similar to the present. The only peculiar circumstance in this case, namely, that, as the deceased had a landed Estate, the superintending care of his property might have been committed to the Board as Court of Wards, if Government had thought it proper, appears to them to be altogether immaterial. As to what may be the fit course to follow generally in such cases, the Board adverting to its dependence on legal considerations, do not feel themselves competent to offer an opinion. They beg to recommend that 'the Advocate General may be desired to consider the question in communication with the Accountant-General."

RELATIVE TO THE SALE OF SPIRITUOUS LIQUORS AT TOO LOW A RATE WITHIN THE
MILITARY LIMITS AT MASULIPATAM.

To the Chief Secretary, in
Cons., 15th September 1831. 93. On the 15th September we addressed the following letter to Government.

"I am directed by the Board of Revenue to submit the accompanying letter from the Acting Collector of Masulipatam submitting a correspondence which has passed between himself and the Commissariat Officer of the Station, respecting the sale of spirituous liquors within the Military limits at rates lower than are specified in the cowle and Muchilka exchanged between the Contractor and the Commissariat.

"The Board see no objection to the contractor under renting his farm, but they think that the under-renters should be obliged to sell at the same rates as he has bound himself to by his Muchilka becomes in this respect a dead letter. It seems to be absolutely necessary to the protection of the general abkary revenue that the military contractors should be restrained from selling within the military limits at rates lower than the Civil contractor is bound to sell at without those limits."

99. In reply to the foregoing communication we were furnished with an Extract from the Minutes of Consultation of Government intimating that the Right Honorable the Governor in Council entirely concurred in our opinion as to the right of the Abkary Contractor to under-rent his farm and the rates below which under-renters and Military Contractors should be restrained from selling Spirituous liquors and had resolved that the Commissary General be desired through the Military Department to furnish the subordinate Officers of the Commissariat with instructions accordingly.

100. A copy of the foregoing correspondence was transmitted to the Acting Collector on the 3rd October.

Appointment.
From Govt., in Cons., 2nd
Jany. 1832.

101. On the 30th December 1831 Mr. T. V. Stonehouse was appointed Collector in succession to Mr. Dent.

GUNTOOR.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE
FOR FUSLIES 1238 AND 1239.

Vide para. 135 of last Genl.
Report.
To the Acting Chief Secretary.
in Dy. Cons., 3rd February 1831.
From the Collector, 17th, in
Cons., 24th January.

102. With reference to our Proceedings under date 16th December 1830 we submitted under date the 31st January 1831 for the orders of the Right Honorable the Governor in Council the letter from the Collector of Guntoor noted in the margin submitting explanations on certain points therein noticed.

103. In a letter from the Secretary to Government dated 1st March 1831 acknowledging the receipt of our Secretary's letters of the 20th December and 31st January we received the following Extract from the Minutes of Consultation under the same date.

EXTRACT FROM THE MINUTES OF CONSULTATION DATED 1st MARCH 1831.

"Read the following letters from the Secretary to the Board of Revenue.

With an Extract from their
Proceedings on the settlement
of the Guntoor District for
Fuslies 1238 and 1239.

Here enter 20th December 1830.

and

Submitting for the orders
of Government a letter from
the Collector of Guntoor sub-
mitting explanation on certain
points noticed in the Board's
Proceedings on the settlement
of his District for Fuslies 1238
and 1239.

31st January 1831.

"Read also the following letter from the Collector of Guntoor.

Stating that it is of the utmost importance that the question submitted in his annual report respecting the succession of the Mulrauze family to their hereditary possession should be decided in order to prevent the evils which would arise on the demise of the present incumbent from the property falling into the hands of a member of the family whose claim might afterwards be disputed—that it is not a case of disputed succession, to be decided by the Sadr Adawlut, as the Board of Revenue imagine, but one which requires the sanction of Government.

Here enter 1st February 1831.

"The Right Honorable the Governor in Council considers the result of the settlement which appears to be an increase of Rupees 6,897-3-9 in the land revenue of Palnaud, and of Rupees 13,535-3-11 in the extra sources of the whole District for Fusly 1238, and a further net increase of Rupees 1,41,063-12-5 in Fusly 1239, being the difference between a decrease of Rupees 24,126-1-7 in the land revenue of Palnaud and an increase of Rupees 1,65,189-14-0 in the settlement of the extra sources of the whole District to be very satisfactory.

"The Right Honorable the Governor in Council approves of the orders which the Board of Revenue have issued to the Collector to lose no time in carrying into effect their instructions respecting the introduction of a fixed money assessment in Palnaud, by forming a field

SALT.
From the Collector, 14th, in
Cons., 20th September 1890.
Para. 2.

'there was a falling off in

Current Collections.			
	RS.	A.	P.
Fusly 1239...	4,28,165	9	11
" 1240...	3,14,705	8	1
Decrease...	1,13,460	1	10

Charges.			
	RS.	A.	P.
Fusly 1239...	61,807	11	9
" 1240...	40,143	1	0
	21,664	10	9

Para. 11.

Net Revenue.			
	RS.	A.	P.
Fusly 1239...	3,72,315	1	10
" 1240...	2,76,627	4	1
	95,687	13	9

SAVER.

Collections.			
	RS.	A.	P.
Fusly 1239...	1,05,511	0	5
" 1240...	98,861	5	2
	8,649	11	3

Para. 3.

Charges.			
	RS.	A.	P.
Fusly 1239...	25,204	3	3
" 1240...	24,509	8	2
	694	11	1

Net Revenue.

	RS.	A.	P.
Fusly 1239...	80,643	6	7
" 1240...	72,705	10	0
	7,937	12	7

Sea Customs.
Collections.

	RS.	A.	P.
Fusly 1239...	5,859	4	5
" 1240...	2,380	12	10
	3,472	7	7

Net Revenue.

	RS.	A.	P.
Fusly 1239...	5,333	12	5
" 1240...	3,879	3	3
	3,154	9	2

ABKARY.

Current Collections.			
	RS.	A.	P.
Fusly 1239...	15,291	13	6
" 1240...	15,210	3	6
	81	10	0

'In Fusly 1239 the sales of salt in the Guntoor District for inland consumption, were unusually extensive; principally in consequence of an insufficiency of salt in the neighbouring Districts of Masuli patam and Nellore, this cause of increase having ceased to operate. The collections during Fusly 1240, to the amount of Rupees 1,13,400 being the result of a decrease of Rupees 1,20,684-6-5 in the sales for inland consumption and an increase of Rupees 7,224-4-7 in the home sales. The gross collections including Extra Collections Rupees 2,064-13-0 (which consisted chiefly of recoveries of advances for Fusly 1239) amounted to Rupees 3,10,770-5-1 or Rupees 1,17,352-8-0 less than the gross collections of Fusly 1239. In the charges there was a decrease of Rupees 21,664-10-9 which is explained to have arisen from the Madaganloo or manufacturer's share for Fusly 1240 not having been yet paid, as the salt has not yet been received into store owing to the large quantity on hand of former years' Manufacture.

'The net revenue of Fusly 1240 after the deduction of charges was Rupees 2,76,627-4-1 which was below the net revenue of the proceeding Fusly by Rupees 95,687-13-9.

'In the Collections on account of this branch of the revenue which was managed in the Fusly under review, is heretofore under Aumany, there was a decrease of Rupees 8,649-11-3 caused by an unfavorable season for betel garden produce and a diminished exportation of Guff goods, Ghee, Chayroot &c.

'The gross collections amounted to Rupees 97,215-2-2 the charges to Rupees 24,509-8-2 being below the charges of Fusly 1239 by Rupees 694-11-1.

'The net revenue after deduction of the charges from the gross collections was Rupees 72,705-10-0 being rupees 7,937-12-7 below the net revenue of Fusly 1239.

'In the collections under this head there was a decrease of Rupees 3,472-7-7 occasioned by a decrease in the imports of "Paddy" and exports of Pulse." The gross collections amounted to Rupees 2,430-4-1 from which being deducted the charges in which there was a trifling decrease of Rupees 25-9-9 the net revenue remaining was Rupees 1,879-3-3 or Rupee 3,454-9-2 below the net revenue of Fusly 1239.

'This branch of revenue was rented in the Fusly under review for Rupees 15,342-13-0, being rupees 45-8-0 in excess of the rents of Fusly 1239 there was a decrease however of Rupees 81-10-0 in the current collections.

Gross Collections.			
	RS.	A.	P.
Fusly 1239...	15,933	2	11
" 1240...	15,530	6	10

	RS.	A.	P.
531 2 1	362	12	1
	362	12	1
	4	1	9
	358	13	10

Decrease of Net Revenue.			
	RS.	A.	P.
	132	9	6
	97	7	6
	35	2	0

'In the demand under this head there was a decrease of Rupees 64-3-0. The amount being Rupees 13,608-13-3 the total collections within the Fusly amounted to Rupees 12,931-1-8 being Rupees 678-14-1 below the collections of Fusly 1239 there were no charges under this head. Of the balance outstanding at the close of the fusly which amounted to Rupees 89-11-1 Rupees 600-10-11 were realized by the 5th September last, and the remainder is stated to be due by persons, in indigent circumstances from whom it will be recovered, as their assets admit.

Stamps.			
	RS.	A.	P.
Fusly 1239...	14,769	11	
" 1240...	18,089	13	
	1,679	14	

MOTURPHA.			
	RS.	A.	P.
+60,767	10	2	

Gross Collections.			
	RS.	A.	P.
Fusly 1240...	62,541	1	8
" 1239...	61,772	13	2
	769	4	6

Charges.			
	RS.	A.	P.
Fusly 1239...	4,246	13	4
" 1240...	4,210	1	6
	36	11	10

Add increase of gross collections			
	RS.	A.	P.
	769	4	6
Net increase	805	0	4

	RS.	A.	P.
2,372	14	5	
908	0	7	
1,464	13	10	

Para. 8.

'In the gross collections there was a decrease of Rupees 362-12-1 principally owing to the diminished sale of Palmyra wood and leaves. In the charges there was a trifling increase of Rupees 4-1-9 which being added to the decrease in the gross collections makes the decrease of net revenue Rupees 366-13-10. There was a balance of Rupees 132-9-6 outstanding on account of the Abkary rents at the close of the Fusly, of this Rupees 97-7-6 were recovered by the 5th September and it was expected that the remainder would be realized shortly.

'In the collections from the sales of stamps there was a decrease of Rupees 1,679-14-0 the gross collections amounted to Rupees 13,092-11-0 from which being deducted charges (Rupees 1,210-12-7) the net revenue remaining was Rupees 11,881-14-5 being Rupees 13,87-1-0 below the net revenue of Fusly 1239.

'There was an increase of Rupees 117-9-11 in the demand under this head, being the result of an increase of 629-6-11 in the tax on sheep and goats, and a decrease of 511-12-11 in the tax on looms and shops. In the current collections there was a decrease of Rupee 29-13-5 but an increase of Rupees 769-4-6 in the gross collection owing to the increased collections of arrears in the Fusly under review. In the charges there was a decrease of Rupees 36-11-10 which raised the increase in the net revenue to Rupees 805-0-4.

'There was a balance of 2,372-14-5 uncollected at the close of the fusly on account of Moturpha of which Rupees 908-0-7 have been since collected. Of the remainder the Acting Collector states that he fears the principal part is desperate but promises to report further on the subject and submit a statement showing how much he considers irrecoverable.

	Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.
Salt	...	...	95,687	13 9
Sayer	...	...	7,937	12 7
Ser Customs	...	...	2,454	9 2
Atkary	...	...	366	13 10
Sundry small farms, and Licenses	...	...	688	14 1
Stamps	...	...	1,887	1 0
Moturpha	805	0 4	...	...
Total	805	...	41,03,523	0 5
Deduct Increase	...	...	805	0 4
Net Decrease	...	...	1,08,718	0 1

From the annexed memorandum it appears there was a decrease in the net revenue from all the sources of extra revenue in Fusly 1240 to the extent of Rupees 1,08,718-0-1.

106. A copy of the foregoing Proceedings we communicated to the Acting Collector on the 26th October.

107. The following reply was received from the Acting Secretary to Government, dated 28th October 1831.

"I am directed to acknowledge the receipt of an Extract from your Proceedings No. 499 under date the 24th instant, upon the management of the extra sources of revenue in the Guntoor District for Fusly 1250, the result of which exhibits a net decrease of Rupees 1,08,718-0-1.

"This diminution is chiefly in the article of salt, but it is satisfactory to observe that this is no proof of any falling off of the general trade. On reference to your Board's Proceedings reporting on the management of the extra sources of revenue in the same Zillah for Fusly 1239, the Right Honorable the Governor in Council remarks that there was an increase in the item of revenue from salt above the preceding Fusly of no less than Rupees 1,40,698-4-0 and above that in Fusly 1237 of 1,92,783-11-6 which is ascribed to a greater number of Lumbadies having resorted during last year to Guntoor partly in consequence of an insufficiency of salt in the Masulipatam and Nellore Districts, and partly in consequence of the improvement in the manufacture in Guntoor it is likewise satisfactory to observe that the decrease in the year under review is less by Rupees 45,011 than the increase in Fusly 1239, and the trade still continues to be maintained above the average rate in the District for the last 5 years.

"With reference to your 12th para. Ittam directed to request that you will call upon the Acting Collector for a report as early as practicable of the balances on account of Moturpha which he considers irrecoverable."

108. Copy of the above letter was forwarded under date 7th November to the Acting Collector who was requested to submit the desired report upon the Moturpha balances without delay.

109. On the 23rd December we submitted to Government the following Extract our from Proceedings under date the 19th of that month.

Read again the letter from the Acting Collector of Guntoor noted in the margin, containing a statement of the balances of Moturpha revenue outstanding at the close of Fusly 1240, and due on account of Fuslies from 1235 to 1239 both inclusive.

The total amount due is Rupees 1,079-13-9 of which Rupees 244-3-6 is represented to be recoverable and the remainder Rupees 835-10-3 is stated to be irrecoverable, being due partly by retail merchants who have died leaving no issue, or issue in

a state of minority incapable of trading, partly by those who have emigrated in consequence of insolvency and by others who are still living, but reduced to the condition of coolies. Under these circumstances the Board resolve to recommend that the sanction of Government may be granted for writing off the sum of Rupees 835-10-3 from the accounts.

Of the recoverable balance it appears from the remark contained in the statement submitted by the Acting Collector that Rupees 21-11-2 on account of different Fuslies has been realized. The amount still outstanding on account of Fuslies prior to 1240 is thus Rupees 222-8-4.

110. The sanction of Government for writing off the above balance of Rupees 835-10-3 was conveyed by letter from the Acting Secretary dated 27th December.

111. A copy of which together with our Proceedings was transmitted to the Acting Collector on the 29th December.

REGARDING CERTAIN CLAIMS TO COMMISSION REFERRED BY MR. T. A. OAKES, LATE COLLECTOR OF GUNTOOR.

112. Under date the 8th February we received a letter from Government requiring us to report upon certain claims set forth by Mr. T. A. Oakes, formerly Collector and Magistrate of Guntoor, and to state whether it has been the practice to allow interest on sums kept in deposit in Provincial Treasuries pending references to our Board or to Government.

The following reply was addressed to the Chief Secretary under date the 21st February.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Chamier's letter of the 8th instant, enclosing copy of a letter from Mr. T. A. Oakes upon which they are required to report.

"Under the Resolution of the Court of Directors to allow Mr. Oakes to draw the amount of the salary and allowances to which he would have been entitled as Collector and Magistrate of Guntoor from the date of his suspension to the time of the license which he received to proceed to England, he claims the sum of Rupees 12,653-2-9 being the amount of commission lately allowed to Mr. Whish the Collector for that period, upon an adjustment on the principles for which the sanction of Government was communicated in Mr. Secretary Chamier's letter of the 28th September last. As Mr. Oakes would have been entitled to this sum if he had remained in the office of the Collector until the date of his license to proceed to England, the Board are of opinion that his claim was valid.

"Mr. Oakes further requests that he may be allowed to draw interest upon the above sum from the 16th June 1826 being the date on which the Court of Directors were pleased to authorize a payment to be made to him from the Treasury on account of his salary and allowances as if Mr. Oakes had remained in the office of Collector of Guntoor until the present time he would not have received the money in question at an earlier period than it was actually received by Mr. Whish, the Board do not think there is reason to allow him interest as requested.

"The Board are required to state whether it has been the practice to allow interest on sums kept in deposit in Provincial Treasuries pending reference to the Board or to Government. In reply I am directed to state that the Board are not aware that interest is ever allowed on sums so kept in deposit. Should more exact information be required the Board would suggest that a reference be made to the Accountant General."

114. Under date the 4th March the Secretary to Government transmitted us a copy of a letter to Mr. T. A. Oakes of the same date by which we were apprized that the Right Honorable the Governor in Council had been pleased agreeably to the resolution of the Court of Directors, to authorize him to draw the sum of Rupees (12,653-2-9) twelve thousand six hundred and fifty-three, annas two and pice nine, being the amount lately allowed to Mr. Whish the Collector of Guntoor on account of Commission from the 14th September 1821 on which day Mr. Oakes was removed from his Office of Collector and Magistrate of that District to the 3rd January 1823 on which date he obtained the license of Government to proceed to England but that his claim to interest on the sum above specified was considered inadmissible.

Appointment.
From Govt., in Cons., 27th
June 1831.
From Govt., in Cons., 14th
July 1831.

115. Mr. W. Mason was appointed Collector on the 24th June 1831 in succession to Mr. Whish and on the 12th July Mr. A. F. Bruce was appointed to act for Mr. Mason during his absence on leave.

NELLORE.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLIES 1238 AND 1239.

From the Secy. to Govt., in
Cons., 3rd March 1831.
Vide last General Report,
Paras. 152 and 154.

116. The following letter was received from the Secretary to Government under date 1st March 1831 in reply to our letters of the 24th May and 30th December 1830 with Extracts from our Proceedings on the Settlement of Nellore for Fuslies 1238 and 1239.

"It appears that in Fusly 1238 there was a net decrease in the settlement of the land revenue below that of the previous year of Rupees 29,122-9-7 which is attributed generally to the irregularities of the season. In the extra sources of revenue there was an increase of Rupees 68,519-6-0, the result of the whole being a net increase of Rupees 39,396-12-5.

	Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.
Land revenue ...	...	...	1,19,178	4 0
Extra sources ...	53,148	2 9	2,578	0 0
	53,148	2 9	1,21,752	4 0
Deduct increase ...	...	...	53,148	2 9
Net decrease ...	...	...	68,605	1 3

"In Fusly 1239 there was a decrease in the demand on account of land revenue to the extent of 1,19,178-4-0 which is attributed to the unfavourable state of the season. This decrease was partly made up by an increase in all the other branches of revenue, excepting stamps; and the net decrease on the entire revenue of the District was Rupees 68,605-1-3.

"The Right Honorable the Governor in Council regrets to observe that so little progress has yet been made towards regulating the assessment of the District upon approved principles; especially as it is stated to have suffered from the changes which have occurred in the system of management and those changes, year after year for the sake of temporary expediency, have been so repeatedly condemned by your Board. It is, however, satisfactory to observe that in the opinion of the present Principal Collector there is no ground whatever for apprehension that the arrangements now in force are those at any time before made will impede the introduction of such other as may hereafter be deemed preferable.

"The Right Honorable the Governor in Council considers the exertions of Mr. Thompson, as noticed in the 9th para. of your proceedings under date the 30th December 1830, to defeat the extensive combination which appears to have been formed in Fusly 1239 to defraud the Government to be highly creditable to him, and observes with great satisfaction that his measures were attended with success.

"With respect to the proposed extension to the three Northern Talooks of the Collectorate of the plan of making the settlement of the Poolary, or tax upon cattle, by capitation, the Right Honorable the Governor in Council will reserve his sentiments until the Collector shall have stated whether there are any special and local circumstances which render the measure less expedient there than in the other parts of the District.

"The Right Honorable the Governor in Council cordially concurs in your approbation of Mr. Thompson's administration and of the services and conduct of Mr. Bruce the Sub-Collector and the Head Assistant Mr. T. Prongerast."

Settlement of Land Revenue
for Fusly 1240.

117. A Copy of the foregoing letter was transmitted to the Principal Collector on the 3rd March of Land Revenue for Fusly 1240.

118. On the 7th October we submitted to Government the following Extract from our Proceedings under date the 22nd September.

"Read again the report of the Sub-Collector late in charge of Nellore, on the settlement of the Land Revenue of that District for Fusly 1240.

To Mr. Bruce, 21st, in Cons.,
21st July 1831.

From the Pl. Collector, 23th
July, in Cons., 4th August 1831.

To Mr. Whish, 21st, in Cons.,
21st July 1831.

"With a view to obviate delay, the Board requested Mr. Bruce, who was in charge of the Nellore District from the time when the late Principal Collector Mr. C. A. Thompson was obliged to quit it from ill-health, under which he soon after sunk, until relieved on the 28th July last by the present Principal Collector Mr. Whish, to prepare a report on the settlement of the late Fusly, and Mr. Whish, to report on the settlement of Guntoor which District has for so many years been under his charge, Mr. Bruce has accordingly made the necessary report which the Board proceed to take into consideration.

"The settlement of that part of the District constituting the immediate charge of the Principal Collector was for the most part made by the late Mr. C. A. Thompson; twelve villages, the Jumabundy of which had not been concluded by that Officer, were settled by Mr. Bruce, together with the whole of his own Division.

"The following table shows the number of villages settled under each of the several systems prevailing in this District during the year under review.

No. of villages settled under annual Mukta rents in reference to the average produce of 18 years...			
Ditto	according to Mr Travers's Turrums ...	...	379
Ditto	according to the new survey rates ...	...	181
Ditto	under the Aumany system ...	...	86
			6
Total ...			602

'Of the 12 villages that were under Aumany during Fusly 1239 seven were settled in the late Fusly on annual Mukta rents, and one upon Mr Travers's Turrums. The remaining four, together with the two villages of Mypaud and Eswaravauca, it was found necessary, from their impoverished condition to retain under Aumany management.

'In respect to the season, it is stated, that notwithstanding a partial failure in the irrigation in some, and excess, owing to the heavy rains in July and August that inundated the crops, in others the results of the Caroo harvest may be considered on the whole favorable, in the western Talooks of the principal, and the northern of the subordinate division, the most timely and beneficial rains, Mr Bruce observes, fell for the cultivation of the Poonassa crops, and the rains in August having occasioned an abundant flow of water in the Pennar, proved no less advantageous to the Moodooroo crops, notwithstanding partial injury sustained in some places.

'The first and second crops, both wet and dry, it is stated, were productive and the general outturn, good, both in the principal and subordinate divisions, in both instances, those prospered most which were irrigated by river channels, rather than tanks. The dry crops in the Northern Talooks however sustained some damage, it is said, in consequence of strong wind and rain in October.

'The prices of the several descriptions of grain it appears varied considerably during the year throughout the District.

'The extent of land of the several descriptions cultivated in Fusly 1240, is contrasted in the following abstract with the cultivation in the preceding year showing an increase in the year under review of Goorootoos 7186.

	Fusly 1239.	Fusly 1240.	Increase.	Decrease.
	Goorootoos.	Goorootoos.	Goorootoos.	Goorootoos.
Dry land ...	67,066	72,469	5,373	...
Wet land ...	28,455	25,002	1,547	...
Mooloomooloo ...	3,998	4,170	171	...
Jareeb or garden ...	1,059	1,154	94	...
Total ...	90,609	1,02,796	7,186	...

'This result Mr. Bruce says, may in a great degree be ascribed to the particular attention that was given to the state of the channels of irrigation and to the measures adopted by the late Principal Collector and himself, in their respective spheres, to ensure an extended cultivation. The Board concur with Mr. Bruce in his observations as to the advantages to be derived from a circuit of inspection being made by the European Revenue Officers at the commencement of the season of cultivation and the regulation by them in their own Cutcheries, of the dittums of the several villages they have already expressed their opinion in their Proceedings under date 30th December 1830 as to the period when the settlement should be made the business of the settlement must of course be greatly facilitated by proceeding in the first instance in the manner described by him.

'The subjoined statement shews the gross revenue of the several descriptions of land comprehended in the settlement inclusive of quit-rents and ready money collections and the several

'items of deduction therefrom contrasted with the like particulars of Fusly 1239.

Description.		Fusly 1239.		Fusly 1240.		Increase.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Total.	Land revenue.	Dry land ...	4,19,081 15 7	4,48,927 10 5	29,845 10 10	...	...
		Wet land ...	5,45,958 10 6	7,78,952 2 3	2,32,893 7 9	...	...
		Mooloom ...	87,577 13 0	94,183 6 3	6,605 7 3	...	...
		Jareeb or garden ...	79,073 14 11	84,957 4 8	5,913 5 9	...	...
		Total ...	11,35,022 8 0	14,07,280 7 7	2,72,257 15 7	...	...
	Quit-rent.	Quit-rent or Enam Jodes ...	23,148 7 4	24,958 2 8	1,809 11 7	...	...
		Khundrooka ...	23,449 8 2	23,371 2 5	...	78 5 9	...
		Billmucta or fixed rent ...	1,933 15 10	1,714 0 8	...	219 15 2	...
		Cuttoobady ...	812 5 7	764 5 7	...	148 0 0	...
		Total ...	49,444 4 8	80,807 11 4	1,363 6 8	...	...
Deduct.	Sundry Taxes.	Poolary ...	1,53,287 2 3	1,20,091 5 0	16,804 3 9	...	...
		Chay rent ...	3,534 10 9	3,725 13 2	191 2 3	...	...
		Palmyra and Date Trees ...	2,904 13 8	3,091 5 10	186 11 2	...	...
		Tax on Trees, Jungle rents, &c. ...	956 5 11	1,203 10 6	247 4 7	...	...
		Moonasub Jastes ...	173 6 7	...	...	173 6 7	...
		Total ...	1,10,856 7 2	1,23,112 6 6	17,255 15 4	...	...
	Grand Total	Grand Total ...	12,95,323 8 10	15,86,200 9 5	2,90,877 5 7	...	...
		Shary ...	2,160 5 1	5,716 13 1	3,559 8 0	...	...
		Caboolantees Bunker ...	46,137 14 1	2,48,242 8 10	2,02,104 10 9	...	...
		Panneeboodatee ...	1,390 15 8	1,283 13 11	...	127 1 9	...
		Cowle ...	1,619 2 3	1,568 5 0	249 5 10	...	...
Deduct.	Grand Total	Panivasee ...	1,901 2 0	2,961 0 10	1,059 12 10	...	...
		Guda teervah ...	39 7 6	...	...	39 7 6	...
		Moonasub Commo ...	4,911 13 4	3,482 2 8	...	759 10 8	...
		Total ...	57,490 11 11	2,93,584 15 5	2,06,044 3 6	...	...
		Net Ryotwar and Aumany Settlement ...	12,37,832 7 11	13,22,665 10 0	84,833 2 1	...	...

'The gross revenue of the several descriptions of land entered in the settlement given above was Rupees 14,07,280, to which adding quit-rents on Enam and other favorably assessed lands, amounting to Rupees 5,897, and ready money collections, consisting of the grazing tax, the rent of Chayroot, Palmyra and Date trees, &c., in the aggregate Rupees 1,28,112, made a total gross demand of Rupees 15,36,200, from which deducting the several items of remission as above exhibited amounting to Rupees 2,53,534 left a net Ryotwar and Aumany settlement of Rupees 13,22,665-10-0 exceeding by Rupees 84,833, the Jummah of Fusly 1239.

'The increase was principally yielded from an extended wet cultivation. From dry cultivation there was also a considerable increase, but not so great as from the large extent of dry land taken up by the ryots at the commencement of the season might have been anticipated. The extension of cultivation was very uniform throughout the District, it appearing that there was an increase in all of the Talooks, excepting two, Cavelly and Cottah, situated in the Principal division which were not so favoured with supplies of water as other parts of the district. From garden land, and in the Jodes on Enams, there was also an increased revenue but under the heads of Billmucta and Cuttoobady there was a small decrease, the cause of which is not explained.

'In the amount of deduction allowed at the settlement there was an increase of Rupees 2,06,044-3-6 over those granted in Fusly 1239 notwithstanding the favourable nature of the season, the rental of the lands taken up by the ryots at the commencement of the season and afterwards abandoned in consequence of the want of water and other causes, was no less than Rupees 248,242 of which Rupees 2,13,651 belonged to the Principal division. The remission on account of crops that perished from want of water amounted to Rupees 5,716, being more than double what was remitted on the same

The assessment of the land on which this remission was granted Rupees 7,642-0-10 and from the detailed statement submitted by the Sub-Collector the indulgence would appear to have been granted. Mr. Bruce states that the late Principal Collector admitted no claims in a very particular examination and that he gave intimation that the lands which had perished were not to be grazed or touched in any way until they had been accordingly done, and that in the principal as well as the subordinate means were taken to authenticate these remissions. In the Paulvausee, or in the Talooks to which were taken to certain classes there was also an increase of Rupees 1,059-14-10. In view of the observations that have been made by the Board in former proceedings, in relation to this item of deduction, the present Principal Collector will be careful that it is strictly confined to those classes who in particular Talooks have prescriptively enjoyed the indulgence.

In the Poolary and grazing tax there was a net increase on the whole District of Rupees 16,804 resulting him a gross increase of Rupees 18,561 and a gross decrease of Rupees 1,757 which last occurred in four of the five Talooks composing the Sub-Collector's division, in which it appears that the demand was made with reference to the fixed amount hitherto payable from the several villages. The cause of the decrease in the tax that has occurred in these Talooks should therefore have been stated. In explanation of the instructions of the Board for regulating the tax on cattle in Northern Talooks, as in the other parts of the District, by capitation, not yet having been carried into effect, Mr. Bruce states that he did not receive a copy of the Board's observations on the subject till the beginning of March last; that late as it then was orders were immediately issued by him to give effect to the arrangement; that accounts were accordingly taken which were however found to be so defective that he had determined to visit the Talooks and adjust the business in his own Outcherry, but having been called on to assume charge of the District, and the lateness of the period at which the orders were issued having precluded such an inquiry, he thought it proper to order the Mutca or fixed amount that has of late years usually been levied to be collected in the place of Fusly. The Board consider the reasons for postponing the re-introduction of the system of counting to be sufficient. The necessary preliminary steps should be taken early, so as to admit of the plan being brought into operation in the Current Fusly.

The following Abstract exhibits the net settlement of the land revenue of the whole of the Nellore District, for Fusly 1240 compared with revenue of the preceding year.

	Jumrah of Fusly 1239.		Jumrah of Fusly 1240.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Revenue of lands subject to Ryotwar annual settlement...	12,37,832	7 11	13,22,665	10 0	84,833	2 1		
Do. of lands under a Permanent Settlement	4,61,824	14 11	4,61,824	14 11				
Shrotriums	83,552	2 0	83,552	2 0				
Leases and Roosooms, &c.	18,266	0 9	18,266	0 9				
Total	18,01,475	9 7	18,86,308	11 8	84,833	2 1		
Annual Demand	18,86,308	11 8						
Deduct Muzzers and Roosooms	18,103	13 9						
Net statement D. C. and balance	18,68,199	13 11						

Of the total current demand as above Rupees 17,72,838-8-10 were collected up to the 12th of July last leaving a balance of Rupees 95,361-5-1 then outstanding as noted in the margin of the Ryotwar balance. Mr. Bruce estimates that 43,961 would be collected within the space of three months, but that it would probably be necessary to remit the remaining sum which is due by poor ryots. The Shrotrium balance it was expected would shortly be realized, and the necessary steps appear to have been taken for the purpose of recovering the amount of the arrear due by Zemindars.

Mr. Bruce states that the report on the balances of former years outstanding in this District, which has been called for by the Board has been under preparation and is nearly ready. The Board request that the present Principal Collector will look into the subject and on satisfying himself as to the accuracy of the materials that he may find in the office, he will submit the required report at an early period.

Paras. 17 to 23 of the Sub-Collector's Report relate to the settlement of the several branches of extra revenue which in the year under review amounted according to the statement given in the margin, to Rupees 6,53,091 exceeding by Rupees 72,078, the demand in the preceding year. The Board reserve their observations on the several items of increase and decrease therein detailed until the extra sources of revenue come under their review. The Principal Collector will understand that it is the wish of the Board that the annual Jumrahbundy Report should be confined to the settlement of the land revenue and that the extra sources be as usual reported on separately.

The gross receipts of the Nellore Collectorate for Fusly 1240 amounted it appears to Rupees 26,04,672-1-2 exceeding by Rupees 1,74,895-1-4 the receipts in the previous year and the revenue charges exclusive of advances recoverable were in the aggregate Rupees 3,57,711-8-6 being Rupees 8,095-15-0 less than in Fusly 1239, and bearing the proportion of 13½ per cent. to the receipts.

119. A copy of the foregoing Proceedings we communicated to the Principal Collector Nellore on the 7th October.

120. In reply we received the following letter from the Acting Secretary to Government dated 28th October.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from the Proceedings of your Board No. 462, under date the 22nd ultimo on the settlement of the land revenue of Nellore for Fusly 1240 by which it is satisfactory to observe that the season was upon the whole favourable and that the result exhibits an increase above the year 12 of Rupees 84,833.

The following comparative statement shows the Demand collection and Balance under each head for Faslies 1238 and 1239 respectively.

[illegible]

The Collections from the sales of salt amounted to Rupees 5,34,229-8-7 being Rupees 41,957-9-9 more than the collections of the preceding Fusly. This increase is ascribed to their having been no export of salt to Bengal and other places beyond their Presidency in Fusly 1238, whereas in the fusly under review a large quantity was exported to Calcutta, the increase under the head of exports by sea amounting to Rupees 38,457-10-0. In the sales for home consumption there was an increase of Rupees 4,665-10-11 in the sales for inland consumption a decrease of 1,165-11-2 the net increase in the sales for Home and In land consumption being Rupees 3,499-15-9.

The extra collections amounted to Rupees 752-1-3 being considerably less than those of Fusly 1238, in consequence of their having been no advance made in that Fusly for the manufacture of salt. This sum being added to the current collections, the gross collections within the Fusly amount to Rupees 5,34,281-9-10 or Rupees 36,789-13-9 in excess of the gross collections of Fusly 1238.

	Charges.	RS.	A.	P.
Fusly 1239	...	92,673	8	0
" 1238	...	82,795	6	5
		9,877	12	7

Particulars of Increase.	RS.	A.	P.
Servants' wages	3,659	15	9
Shipping charges	2,275	14	0
Commission	907	14	2
Manufacturer's share	3,040	6	8
	9,884	2	7

Deduct decrease in the Saderward	6	6	0
	9,877	12	7

The demand on account of this branch of revenue for Fusly 1239 was rupees 1,14,929-6-5 being rupees 9,208-14-9 in excess of the demand of the preceding Fusly. This increase is composed of an increase of rupees 7,642-2-0 in the rents of the Chonkees and of rupees 1,516-12-9 in the collections from Bunder mutterm, and Bush-neeloo and snuff which are kept under Aumany. The current collections amounted to 1,12,454-13-9 and of the extra collections to rupees 82-12-10 derived from fines, sales of confiscated cloth, &c. and collections of double duty to these being added collections on account of arrears rupees 884-13-10 the gross collections become 1,13,422-8-5. Deducting charges in which there was a trifling increase of 44-2-5 the net revenue amount

Rupees 1,11,347-12-11 exceeding that of Fusly 1238 by Rupees 7,735-14-4.

At the close of the fusly there was a balance Rupees 2,474-8-6 uncollected of which Rupees 1,182-7-7 were realized previously to the date of the Collector's report and Rupees 735-1-8 were represented to be recoverable the remainder Rupees 306-15-3 due by the renter of the Woor-diagherry Chonke are represented by the Collector to be irrecoverable, as the renter has absconded the Principal Collector is requested to state whether there were any securities for the fulfilment of the contract on the part of the renter and if so, why the balance is not to be recovered from them.

The collections under this head in Fusly 139 amounted to rupees 15,103-15-11 being rupees 3,692-14-3 in excess of the revenue derived from this source in the preceding Fusly. This increase was the consequence of a more extensive exportation of grain than took place in Fusly 1238 adding to the above the extra collections which amounted to Rupees 258-0-5 the gross collections become Rupees 15,357-0-4. Deducting charges in which there was a decrease of Rupees 137-12-3 there remains a net revenue of Rupees 12,580-2-2 exceeding the net revenue of Fusly 1238 by Rupees 3,035-11-3.

The rent of the Abkarry for Fusly 1239 was Rupees 23,953-11-6 or Rupees 3,445-7-6 in excess of the rent of Fusly 1238. The gross collections including arrears Rupees 33-5-8 and extra collections Rupees 35-0-4 amounted to Rupees 23,898-0-5 from which being deducted Rupees 586-14-6 (the amount of the charges) the net revenue remaining is Rupees 23,311-1-11 or Rupees 3,292-0-3 more than the net revenue of Fusly 1238.

At the close of the Fusly there was a balance of Rupees 120-1-1 outstanding of this Rupees 12-12-1 was collected previously to the date of the Collector's Report under review and the remainder (Rupees 116-5-0 due by the arrack renter of Ramiapatam) is to be paid by two instalments within 6 months from the above date.

The collections on this account in Fusly 1239 amounted to Rupees 116-1-0 being Rupees 16-13-0 more than the collections of the preceding Fusly. This increase was occasioned by the transfer of the Fish rents to this head, from that of land revenue under which they were formerly classed.

The collections under this head in Fusly 1238 (inclusive of extra collections 21-11-0) amounted to Rupees 18,831-4-0. In the Fusly under review they amounted to Rupees 16,234-9-0 shewing a decrease of Rupees 2,596-11-0 below the collections of Fusly 1238. In the charges there was a decrease of Rupees 209-9-4 which being deducted from the decrease in the gross collections leaves a net decrease, in this branch of the revenue amounting to Rupees 2,387-1-8.

'The gross collections under this head in Fusly 1239 inclusive of collections of arrears 2-12-10 and extra collections Rupees 72-8-8 amounted to Rupees 19,671-6-2 and exceeded the gross collections of the preceding Fusly by Rupees 401-3-4. "The increase in the settlement which was Rupees 390" is stated by the Principal Collector to have been occasioned by the return of certain weavers to the country. The net revenue from this source amounted to Rupees 19,453-11-4 being Rupees 381-13-3 more than the net revenue of Fusly 1238.

Gross Collections.		
Rs.	A.	P.
Fusly 1239...	19,671	6 2
" 1238...	19,270	2 10
	401	3 4

	NET REVENUE.							
	Fusly 1238.		Fusly 1239.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Salt ...	4,15,396	5 8	4,42,303	6 10	26,912	1 2		
Sayer...	1,03,611	14 7	1,11,347	12 11	7,735	14 4		
Sea Customs ...	9,544	6 11	12,580	2 2	3,035	11 3		
Abkarry ...	20,019	1 8	23,311	1 11	3,292	0 3		
Sundry small Farms and Licenses ...	99	4 0	116	1 0	16	13 0		
Stamps ...	17,009	10 9	14,622	9 1			2,387	1 8
Moturpha ...	19,076	14 1	19,458	11 4	381	13 3		
	5,84,757	9 8	6,23,744	13 3	41,374	5 3	2,387	1 8
	Deduct decrease ...				2,387	1 8		
	Net increase ...				38,987	3 7		

'The total net revenue from all the branches of extra revenue as exhibited in the statement entered in the margin amounted in the Fusly under review to Rupees 6,23,744-13-3 being Rupees 38,987-3-7 in excess of the net revenue derived from these sources in Fusly 1238. The Board consider this result to be highly satisfactory.'

123. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 7th April 1831.

From the Ag. Chief Secretary to Govt., in Cons., 19th May 1831.

124. The receipt of the above Proceedings was acknowledged by a letter from the Acting Chief Secretary to Government dated 13th May.

125. A copy of which was transmitted to the Principal Collector on the 19th of the same month.

Appointment.
From Govt., in Cons., 27th June 1831.

From Government, 12th, in Cons., 14th July.

126. Mr. J. C. Which was appointed Principal Collector on the 24th June in succession to Mr. Thompson deceased, and Mr. T. Prendergast was appointed to act as Sub-Collector during Mr. Brance's employment in Guntoor.

BELLARY.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1239.

127. On the 24th March 1831 we submitted for the information and orders of the Right Honorable the Governor in Council the following Extract from our Proceedings, under the same date on the settlement of the District of Bellary for Fusly 1239 as detailed in the Principal Collector's report noted in the margin.

25th November 1830, in Cons., 3rd January 1831.

'The settlement of four of the five Talooks constituting the Sub-Collector's Division was conducted by Mr. Mason the Sub-Collector in person that of the remaining Talook Bellary, by his Sheristadar under orders direct from the Principal Collector, in consequence of Mr. Mason's absence from the District on leave. Of the 12 Talooks under the immediate charge of the Principal Collector 10 were settled by himself and 2 by a principal native servant, deputed for the purpose. The report of the Sub-Collector gives a full and satisfactory account of his management. The charge of this officer considering the extent of his division and the amount of its revenue is more important than is committed to any other officer subordinate to a Collector under this Government. The duties of it have always been performed by Mr. Mason with zeal, and ability.

'The season was most unfavorable, in some respects worse than that of Fusly 1237. There was in consequence a great failure in the crops. This misfortune combined with extremely low prices rendered it necessary to make considerable remissions. Even in Tadputry our most substantial Talook where remissions on the actual cultivation have scarcely ever been admitted, the Principal Collector observes, I have in the year under report been obliged to allow a considerable reduction in the assessment for loss of crops, which affords perhaps the best proof of the increasing pressure of the times. "The Principal Collector remarks that excepting Gooty, which suffered equally in both 1237 and 1239" it happens fortunately that the Talooks where the drought was most sensibly felt in 1237 are different from those which suffered, most in Fusly 1239.

'Early in the year the promise of the season was good, and the ryots were induced in many places to take up an additional quantity of land above what they occupied in Fusly 1233. This new land not having been sown was not brought into the Jummabundy accounts. There was still however, an excess in the quantity of land brought to account at the settlement to the extent of acres 11,069. In the dry land there was a net increase of 19,100 acres in the extent of cultivation and of Rupees 16,659 in the amount of the assessment. In the wet and garden land there was a net decrease of 8,030 acres of cultivation, and of Rupees 67,205 of assessment. The decrease was in the lands watered by tanks, in the lands watered by Nullahs and wells there was an increase. The increase arose chiefly from the cultivation of the dry beds of tanks by sinking temporary wells in them or by clearing out old Nullahs for the occasion." The total amount of the survey assessment of the lands occupied in Fusly 1239 and included in the accounts of the settlement was less than in Fusly 1236 by Rupees 50,546.

'Of Rupees 30,60,929, the total amount of the Survey assessment of all the lands included in the accounts of the settlement, the sum of Rupees 27,67,440 is the amount of the assessment, of the land paying full tax and Rupees 33,490 the amount of the assessment of the land held on Cowle at reduced rates. There was a decrease of 4,137 acres in the extent of the land held on Cowle in 1239 compared with 1238 but an increase of Rupees 16,647 in the amount of the assessment.

Para. 8.		
Rs.	A.	P.
Increase ...	22,894	11 6
Decrease...	26,247	5 2
Net Increase...	16,647	6 2

The following statement shows the deductions from the gross amount of the assessment of the lands included in the settlement of Fuslies 1238 and 1239 respectively and the net settlement for each year.

	Fusly 1238.		Fusly 1239.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Gross amount of assessment of the whole lands included in the accounts of the settlement	31,01,476	2 3	30,50,929	14 8	...	...	50,546	3 7
Deduct								
Remission for land unsown	2,17,564	11 9	3,72,469	8 7	1,54,904	12 10	...	...
Established remission of 33 and 25 per cent.	6,22,745	4 8	5,48,011	4 0	...	...	74,734	0 8
Cowle Remission	2,40,653	13 7	2,61,914	1 8	21,260	4 1	...	...
Remission to Cundachar, &c.	36,111	5 0	33,918	9 9	...	...	2,193	11 3
Miscellaneous remissions for failure of crops	38,734	11 2	1,57,599	0 11	1,18,864	5 9	...	...
Total deductions	11,55,809	14 10	13,73,912	8 11	2,18,102	10 9	...	...
Remains net settlement ryotwar...	19,45,666	4 1	16,77,017	5 9	...	...	2,68,648	14 4
Add								
For suppressed cultivation, &c.	17,699	1 0	17,727	10 3	23	9 3	...	...
Jodee or quit-rent	1,61,514	0 2	1,53,672	0 0	...	...	7,842	0 2
Kurnool Peshcush	80,208	5 4	80,208	5 4	...	...	...	...
Total Annual and Permanent heriz	22,05,087	10 7	19,28,625	5 4	...	...	2,76,462	5 3
Deduct ready money allowances	3,529	12 3	4,039	5 0	...	...	...	...
Net Revenue	22,01,557	14 4	19,24,586	0 4	...	...	2,76,971	14 0

The above statement shows a decrease in Fusly 1239 below 1238 to the large amount of

Fusly 1239...19,24,586
 " 1238...19,12,578
 12,008
 Rupees. ...4,47,561
 1,70,590
 2,76,971

Rupees 2,76,971. This decrease however is less than the increase in Fusly 1238 above 1247. Compared with the settlement of Fusly 1237 there is an increase in that of Fusly 1239 to the amount of Rupees 12,008. The decrease of Rupees 2,76,971 is the net result from a gross decrease of Rupees 4,47,561 and a gross increase of Rupees 1,70,590.

Of the increase the Principal articles are Rupees 1,05,064 from increased cultivation as explained by the Principal Collector, and Rupees 59,433 from increase of rent chiefly in consequence of remissions which were granted in

1838 for various causes not being allowed in 1239. The sum of Rupees 1,144 entered under head of rent for water on the conversion of dry Enam into wet the Principal Collector is composed of several items which he mentions. Of these the Board wish to have further information respecting "the fees on the increased cultivation of certain Enams of Brahmins liable to such payments," they also desire that the Principal Collector will explain particularly the rules for the assessment of an additional tax upon Enam classed as one crop land when cultivated for a second crop and if there is any difference between the present practice and that which obtained under the administration of Sir Thomas Munro, as Principal Collector that he will point it out, the other items of increase do not require particular remark.

The amount of loss by decrease of cultivation was Rupees 1,59,975 of which the Principal Collector gives the details the remarks that the extent of land left

Para. 14.

The emigration from the Gooty Talook is particularly remarked by the Principal Collector.

He observes that some of the dry grain villages of that Talook have been peculiarly unfortunate of late years. He adds, that he is "not however without hope that on a favorable change in the seasons most of the deserters will return to their villages."

The decrease arising from remissions on land cultivated amounted to Rupees 2,73,220. The principal article is land which paid revenue in Fusly 1238 to the amount of Rupees 1,58,134, but was left unsown in Fusly 1239 in consequence of the failure of rain and was therefore exempted from any demand another very considerable item of decrease is Rupees 1,11,197 on account of remissions which were made "upon lands actually sown whose crops were either in a great part or entirely destroyed". Under the very adverse circumstances of the season, and there being no compensation for the loss of produce, to those who saved a part of their crops, in the enhancement of prices, which on the contrary fell even below the very depressed prices of Fusly 1238, it was evidently necessary, to afford extraordinary indulgence to the ryots. Great care appears to have been taken to ascertain the extent of the deficiency and from the confidence which the Board repose in the judgment and discretion of the Principal Collector they are willing to believe that the remissions were just and proper, but they are unable to judge for themselves of their propriety in consequence of the Principal Collector's omission to furnish the detailed statement required by their circular orders under date the 20th August 1829. They desire that this omission may be supplied. The other particulars of decrease are fully explained by the Principal Collector and need no remark.

Among the deductions included under the general head of Miscellaneous remissions in the statement entered above the Board observe the sum of Rupees 16,070 described as "Kutta Towcoof". It is explained in the Collector's report for Fusly 1233 dated

Statement No. 4. No. 96.
 Para. 24.
 In Cons., 30th Sept. 1824.

10th September 1824 that the amount entered under this head is composed of such sums as are considered of doubtful collection at the time of preparing the annual report "no actual remission however is then made, but whatever is realized after closing the accounts is carried to the head of extra revenue." This arrangement

he said appeared to him a bad one. The Board observed in their proceedings under date the 18th November 1824 that "where the report on the settlement is made early in the season it is not possible to ascertain precisely the amount of revenue which will be collected, and it sometimes happens that parts of sums then supposed to be desperate, and therefore deducted in the accounts sent to the Board, are subsequently found to be capable of being realized. In these cases it should be an invariable rule

not to allow the final adjustment to be delayed beyond the 2nd or 3rd month of the succeeding year". As the settlement of Fusly 1239 was delayed until a very late period, there was not the usual reason for making deductions under the distinct head of Kutta Towcoof at any rate as the Principal Collector's report was not prepared until the end of November, or more than four months

Dated 25th November.
 In Cons., 3rd January 1831.

after the close of the Fusly, the final adjustment under this head ought to have been stated therein. The Board now desire that an account may be furnished to them shewing Talookwar the amount collected and remitted. The Board hope that in future the report of the settlement will be prepared and submitted at the close of the Fusly, and they will expect to receive in November a supplementary account of the adjustment

The Principal Collector gives a statement of the changes in the occupation of lands by ryots in Fusly 1239. On the whole, he observes, there was a decrease of 2,026 in the number of ryots holding puttahs directly of Government. The number of ryots who entirely relinquished cultivation was 7,617, which is accounted for in detail. The decrease from deaths was only 271, which the Principal Collector remarks is less than in any previous year. On the other hand there was an accession of 5,591 new ryots. It would have been satisfactory if the Principal Collector had given some explanation of the accession shewing whence it arose. The Board doubt not that he inquired into this point, which is one of much interest. In the whole number of puttahs issued there was a decrease below Fusly 1238 of 2279 viz. individual puttahs 2026, Goonchee or partnership, puttahs 253. The proportion of the net demand on the Goonchee lands to the whole land revenue of the year settled Ryotwar was Rupees 11-2-0 per cent.

The amount of the demand on the Cowle lands for Fusly 1239 was Rupees 15,881, being Rupees 7,107-0-4 less than the demand for Fusly 1238, although the amount of the Survey assessment was greater. The Principal Collector observes that the above sum of Rupees 15,881 "is less than the average receipts of former years under the same head and is owing to the small proportion of Chedate Cowle lands or such as are liable to a gradational rise of rent in each year." The amount of the Survey assessment of the lands held on Cowle in Fusly 1239 was Rupees 2,83,489. The increase above Fusly 1238 is the result of a gross increase of Rupees 49,351 and a gross decrease of Rupees 32,704, the details of which are stated and explained by the Principal Collector. The principal item of increase is Rupees 45,150, the amount of the assessment of land newly taken on Cowle. The principal item of decrease is Rupees 22,709 the amount of the assessment of land of which the Cowle expired in Fusly 1139. Of this land, the greater part assessed at Rupees 17,871, the Principal Collector states, continues occupied.

The net demand on account of waste included in the settlement was Rupees 27,020 of which Rupees 7,853 was on account of Reddies Appanums and the lands of ryots, cultivating Enam to excess. The whole amount the Principal Collector observes is in the proportion of Rupees 1-5-2 to the amount of the assessment on the land sown after deducting the established remissions of 33 and 25 per cent. the Board remark that the amount of the demand for waste is less than it was in Fusly 1238 by Rupees 45,436.

The quit rent for Enams less than a village amounted to Rupees 1,52,318, being Rupees 7,780 less than the demand of Fusly 1838, in consequence of decrease of cultivation. There was a small decrease also the head of Enam villages subject to a fixed quit-rent, a village having been given up by the Enamdar from inability to pay the rent.

There was a net decrease of Rupees 55,325 in the cultivation of Enam lands, but the Principal Collector observes that the most part of can be considered only a temporary relinquishment arising out of the nature of the season.

If the net settlement of the land revenue for Fusly 1239 amounting as stated above to Rupees 19,24,586-0-4, the sum realized within the Fusly was Rupees 18,85,941-15-0, leaving a balance of Rupees 38,644-1-4 of which was collected up to the date of the Principal Collector's Report Rupees 31,614-11-7. Of the

Cowle lands.		
Rs.	A.	P.
Fusly 1238...	29,998	9 11
" 1239...	15,881	9 7
	7,107	0 4

Rs. A. P.		
Fusly 1239...	2,83,489	10 1
" 1238...	2,66,849	3 11
	16,647	6 2

Rs. A. P.		
Fusly 1238...	72,456-11-2	
" 1239...	27,020-1-5	
	45,436-9-9	

Para. 23.
Kayanajodee Villages.
Para. 18.

Para. 24.

Para. 25.

remaining balance the Principal Collector expected to realize the greater part at an early period.

The following Statement shews the whole demand on account of ordinary revenue from the Land and Extra Sources for Fuslies 1238 and 1239 comparatively.

	Jumrah for Fusly 1238.		Jumrah for Fusly 1239.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue permanently settled	80,208	5 4	80,208	5 4				
Ryotwar	21,19,934	14 4	18,43,024	4 4			2,76,910	10 0
Shotriem Jodiges &c.	1,414	10 8	1,353	6 8			61	4 0
Total	22,01,557	14 4	19,24,586	0 4			2,76,971	14 6
Sayer	4,03,778	0 0	3,97,322	0 0			6,456	0 0
Abkary	2,51,737	3 0	2,55,552	13 0	3,815	10 0		
Sundry Small Farms and Licenses	16,849	4 0	18,829	9 0	1,980	5 0		
Moturpha	2,79,944	11 0	2,85,653	5 0	5,712	10 0		
Stamps	26,256	9 0	24,432	6 0			1,824	1 0
Total	9,81,565	11 0	9,84,795	3 0	11,509	9 0	3,291	1 0
Grand Total	31,83,123	9 4	29,09,381	3 4	11,509	9 0	2,85,251	15 0
							Net...	2,73,742 6 0

The total amount of the Collections in Fusly 1239 of current and arrears of ordinary and extraordinary revenue, exclusive of recoveries of advances was Rupees 29,57,574-12-9, the amount of charges, exclusive of recoverable advances, Pagoda and Mosque allowances Pensions and Charitable allowances was Rupees 4,10,463-2-3, being per cent. 13½. The charges of Fusly 1239 fell short of the charges of Fusly 1238 with the same exceptions by Rupees 9,216-4-9.

The Principal Collector notices an observation of the Sub-Collector regarding the destruction of human life by tigers in particular Talooks, and a suggestion made by him that the inhabitants should be permitted to burn the date topes in the vicinity of their villages in which the tigers find shelter. He states that he has called for particular information on the subject and should be find from the result of his inquiries that the matter is of sufficient importance he will bring it specially to notice.

Under date the 12th July 1825 the Government authorised an annual outlay of 4,000 Rupees in planting palmyras and other trees in the Bellary District. In Cons. 18th July 1825. The Principal Collector now reports what has been done under the authority and states the number and descriptions of the trees planted which were growing at the end of Fusly 1239. The total number of growing trees at that time was 1,25,837 of which 81,650 were planted at the Cirkar's expense, and 44,187 were planted by the village people and individuals. Of the total number 1,25,837, those of four years' growth are estimated at 39,147, those of three years' growth at 46,929, those of two years' growth at 21,845, and those one year

old at 18,016. The number planted in Topes is 98,563, and behind the bunds of Tanks 27,274 the number of Palmyras is 43,326, nearly one-third of the whole. The number of fruit trees is 65,56. Of other trees the number is 17,455. The whole charge actually incurred in planting and taking care of the trees is not stated, but it appears that the monthly charge for the persons employed to water the trees in the Sircar topes at the end of Fusly 1239 was Rupees 370-8-8, which if continued throughout the year would come to Rupees 4,416-8-0 exclusive of the charge for gardeners. The Principal Collector considers it of great importance to continue this work upon a more extensive scale. He observes that if steps are not taken to renew the plantations of fruit trees the revenue from that source which at present averages Rupees 12,786 per annum must gradually decay. He proposes in conclusion that the revenue from the rent of fruit trees "be for the next five years exclusively appropriated to making new topes and restoring old ones."

The Board think it advisable to continue the present outlay for some years longer. But they cannot recommend so large an increase as the Principal Collector proposes without being fully satisfied that the ultimate financial result will compensate for the present expense. Of this they are unable to judge from the information before them. They have caused forms of statements to be prepared showing the information which appears to be requisite, which will be transmitted to the Principal Collector with these Proceedings, and they desire that he will furnish statements made up accordingly with such observations as he may think fit to offer.

The Board are desirous to receive a comparative statement of the nature described in the 25th para. of their proceedings dated 22nd March 1830 on the settlement of Fusly 1238. They trust that the Principal Collector will be able to prepare such a statement in the course of the current year.

In conclusion the Board have to express their continued approbation of Mr. Robertson's administration but they have at the same time to repeat the expression of their regret and dissatisfaction at his delay in furnishing the reports required of him and in answering their communications. The report which has now been under consideration although dated the 25th November was not received until towards the end of December or upwards of five months after the close of the Fusly. No apology whatever is offered for the delay, and the Principal Collector does not even acknowledge a letter from the Board dated the 22nd November in which in consequence of a communication from Government he was peremptorily required to transmit his report within one week.

128. A copy of the foregoing Proceedings was transmitted to the Principal Collector 24th March 1834.

129. In reply to the above we received the following
From the Ag. Chief Secy. to Govt., in Cons., 5th May 1831. from the Acting Chief Secretary to Government dated 3rd May 1831.

"The Right Honorable the Governor in Council observes that the whole demand on account of revenue from all sources in that District amounted to Rupees 29,09,381-3-4 being a decrease below Fusly 1238 to the large amount of Rupees 2,73,742 6-0 the whole collections of current and arrears of ordinary and extraordinary revenue was 29,57,574 Rupees.

"The decrease in the land revenue amounting to Rupees 2,76,971 below the preceding settlement is ascribed by the Principal Collector to the unfavourableness of the season which rendered it necessary to make considerable remissions, and to the unusual lowness of the price of grain notwithstanding the scanty produce of the season under report, which it is natural to

"suppose would have caused an enhancement of price it would have been satisfactory to the Right Honorable the Governor in Council to have received some information from the Principal Collector on this extraordinary circumstance.

"The amount of loss by decrease of cultivation was Rupees 1,58,975 of which Rupees 14,264 was occasioned by an unusually large emigration of ryots the Right Honorable the Governor in Council observes however that there was an accession to the District of 5591 new ryots who of course had equally to contend against the badness of the season and the depression in the prices of grain with those who are said to have relinquished their farms, from these causes it is not strange that the cultivators of a few dry grain villages, as in the District of Gooty which have repeatedly suffered from drought of late years should relinquish their cultivation, but the failure of rain for one or two seasons seems hardly a sufficient excuse for such a large desertion as is stated to have taken place, and the circumstance of the same causes not having deterred new ryots from occupying lands seems to demand a particular explanation, which you will be pleased to call on Mr. Robertson to give.

"Respecting the report of Mr. Mason on the destruction of human life by Tigers, the Right Honorable the Governor in Council hopes that the earliest possible information will be afforded on the subject by that gentleman to enable the Principal Collector and your Board to propose some adequate measure of relief.

"The Right Honorable the Governor in Council observes with much satisfaction the success which has attended the Collector's arrangements for planting palmyrah and other trees in Bellary; but concurs with your Board in desiring that further information should be given as to the probable financial result of the scheme before sanction is given for an outlay on account of an extended prosecution of it.

"It is highly satisfactory to the Right Honorable the Governor in Council to observe the continued zeal and ability of Mr. Robertson and his Sub-Collector Mr. Mason in managing the important charge entrusted to them and he has much pleasure in concurring with your Board in the commendations passed upon them and hopes that the particular instructions which have been issued respecting Mr. Robertson's want of punctuality in forwarding reports and answering communications from your Board will prevent the recurrence of delays which are attended with so much inconvenience to the public service."

130. A copy of the foregoing letter was transmitted to the Principal Collector on the 5th May 1831 with a request that he would furnish the explanation required by Government.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

131. On the 29th December we submitted to Government the following Extract from our Proceedings under the same date.

"The Board proceed to take into consideration the report of the Principal Collector of Bellary upon the settlement of the land revenue of his District for Fusly 1240. From the Principal Collector dated 16th in Consultation, 26th December 1831.

"The season commenced favorably, and the early dry crops produced an abundant harvest, but the latter rains failed, and as the cultivation of many of the black land villages mainly depends on them a great deal of their lands remained unsown, and much that was sown yielded very inadequate returns. The Board regret to observe also that the cholera which has proved so destructive in the Ceded Districts generally appears to have returned to this division in its worst form in the past year carrying off 5,411 people being nearly 3rd of the number attacked.

Notwithstanding the many adverse seasons against which this part of the country has had to struggle, the price of agricultural produce has continued to decline. The Principal Collector, advertent to the desire expressed by Government in their letter of the 3rd May last that he would state his opinion in regard to the causes to which this remarkable circumstance is to be attributed observes "the cheapness no doubt in part arises from the extension of cultivation, but is chiefly ascribed to the diminution of demand from Kurnool and the other side of the Toongoodra, and already presses so hard upon the cultivators that I cannot help looking with some anxiety towards the future". The subject is one of the deepest interest, and the Board request that it may continue to receive the Principal Collector's particular attention. The general tranquillity which now exists in the neighbouring territories of native Powers, must doubtless lessen the demand for the produce of our Districts by increasing the cultivation elsewhere but the Board incline to the opinion that the general depreciation in the value of produce is in some measure attributable to the export of the precious metals by private as well as public means and the change in the state of trade, which besides diminishing the adventures of individuals, has led to the discontinuance of the public investments by means of which formerly the money collected by the Government was returned to circulation.

In consequence of the continued and increasing fall of prices the Principal Collector gave early and particular directions that care should be taken to exclude all uncultivated land from the settlement, and that indulgence should be extended to the poorer ryots whose fields, though cultivated should prove unproductive. Towards the end of December he received information from the Sub-Collector (Mr. Mason) that the ryots of the Hurpanhully and Howenhadgaly Talooks had refused to come to his Cutcherry, declaring it to be their fixed intention to go away to Mysore or Dharwar unless large extra remissions were granted to them and in a few days after the Amildar of Hoodlegly one of the Talooks under his own immediate management reported that the ryots of that division had followed their example. The description which the Principal Collector has given of this partial indication of temporary discontent and the measures by which it was met is at once so clear and satisfactory that the Board think it right to give it in his own words. In reply the Sub-Collector was told that any extra remission on account of the bad prices of produce was inadmissible, as the whole country was suffering under the same depression but that individual losses from failure of crops were to be duly investigated and what relief might seem proper was to be granted. The Sub-Collector had prudently abstained from any hasty measures and as he had given the ryots no ground whatever to hope that their novel mode of demanding relief would be listened to, they began to see that no good was to be got by persevering in their insubordinate conduct and before the end of January they had all come to the Cutcherry took their puttahs and returned to their villages. The same day that I received the Koodleghee Amildar's Arzee I sent off a short proclamation pointing out to the Ryots the extreme impropriety of their conduct and directing them immediately to disperse and return home, that I should settle their Talook myself in a few days and anything they had to complain of must be represented as usual during the Jum-mahbundy. In pursuance of this intention part of my Cutcherry received orders to change their route from Adwani to Koodleghee and by the middle of January they and the Reddies and Curnums were all assembled at Narraindaverkerry and business proceeded in the usual manner. After the Koolwar Chetties were written the Amildar sent notice to the ryots to attend they held back however, and after some days I ordered the Jum-mahbundy to go on without them and issued warrants against the few of the most turbulent characters but at the earnest desire of a few leading ryots who presented themselves before me for that purpose I gave them 24 hours to come in they came accordingly and thenceforward I had no reason to complain of their conduct I deemed it necessary for the sake of example to allow them no remission except for land uncultivated and when their puttahs were delivered I gave each village

a few words of advice. It is gratifying to add that they afterwards paid their kists with exemplary punctuality.

There can be no doubt that the ryots of the western Talooks were excited to act as they did by what was passing in Mysore their immediate neighbourhood. a good many of them are of the Boya cast (fighting peons) and as there were emissaries from the Mysore mourgents in the country small parties of cuttoobady peons were posted at different stations on that frontier to prevent our people from joining them and to seize any of their agents who might be found within our limits: this measure I have reason to believe was attended with good effects.

In the remaining two Talooks of the Sub-Collector's division Bellary and Kumples though the mischief did not spread the same length still the ryots of particular villages went off to the Nizam's side of the Toongabadra and behaved ill in other respects. I therefore settled those Talooks myself and gave Mr. Mason three of my own instead and propose following the same course for another year or two.

It is satisfactory to add that in no other part of the province under my charge was there the slightest disposition shewn to enter into such illegal combination. In concluding this subject the Board consider it due to Mr. Robertson and Mr. Mason to state that the firmness and temper with which they in their respective spheres met the evil in its early stage, and the judicious conduct which has been pursued throughout appear to them deserving of the highest praise.

The Board have frequently had occasions to notice the diversity of season in different parts of the Bellary District, which from being situated where the full influence of the two monsoons ceases to be felt, is subject to greater vicissitudes than those provinces which receive the regular benefit of either. Mr. Robertson notices a remarkable instance

of it in Fnsly 1239 when the decrease of revenue in two adjoining dry grain Talooks compared with that of the previous year amounted in one to 39, and in the other to only 8 per cent.

The following statement shows the sttlement of Fnsly 1240 compared with that of the preceding fusly. In 5 Talooks it was made by the Sub-Collector, and in the other 12 by the Principal Collector personally.

	Fusly 1239.			Fusly 1240.			Increase.			Decrease.		
	Land.		Amount.	Land.		Amount.	Land.		Amount.	Land.		Amount.
	A.	G. A.	Rs.	A. P.	A.	G. A.	Rs.	A. P.	A.	G. A.	Rs.	A. P.
Dry land	18,85,485	33 2	17,22,064	10 5	18,92,595	33 11	16,87,014	7 6	7,110	5 9	35,650	21 1
Wet and Garden	39,747	21 13	4,69,882	2 4	65,432	7 11	5,45,935	1 2	5,684	22 16	...	...
By Tank	42,605	14 6	4,36,058	1 7	42,573	24 10	4,30,826	5 6	...	...	...	...
By Nallah	53,892	21 9	4,23,825	0 4	52,368	3 2	4,09,427	9 9	...	...	...	...
By Wells	1,56,335	20 12	13,28,265	4 3	1,60,378	35 7	13,83,239	0 5	4,043	14 11	...	...
Total	20,41,821	13 14	30,50,929	14 8	20,52,374	35 2	30,73,253	7 11	11,153	21 4	...	...
Grand Total	18,71,765	10 10	27,67,440	4 7	19,22,400	8 4	28,59,679	12 1	60,634	37 10	...	...
Land paying full assessment	17,00,55	3 4	2,83,439	10 1	1,30,574	26 14	2,13,574	11 10	...	...	...	...
Cowle Land	...	...	...	...	...	...	...	...	...	...	...	...
Deductions.	...	...	...	...	...	...	...	...	...	...	...	...
Remission for land unsown	...	...	3,72,469	8 7	...	...	3,38,062	9 7	...	...	...	...
Miscellaneous remissions for failure of crops, &c.	...	...	1,57,559	0 11	...	...	92,157	1 6	...	...	...	...
Cowle remission	...	...	2,61,914	1 8	...	...	1,94,417	8 11	...	...	...	...
Remission to Caudachar, &c.	...	...	33,918	9 9	...	...	35,095	7 0	...	...	...	...
Established remission of 33 and 25 per cent	...	...	5,48,011	4 0	...	...	5,96,444	0 11	...	...	...	...
Total Deductions	...	...	13,73,912	8 11	...	...	12,53,176	12 11	...	...	...	...
Net Settlement Ryotwar.	...	...	16,77,017	5 9	...	...	18,15,076	11 0	...	...	...	...
For suppressed cultivation	...	...	6,807	2 7	...	...	3,803	5 3	...	...	...	...
Additional tax on Enam poonjak land converted to Nanish	...	...	4,882	13 2	...	...	5,511	0 1	...	...	...	...
Tax on Orer ryots cultivating Enam	...	...	6,037	10 6	...	...	5,892	10 10	...	...	...	...
Jody or Quit-rent	...	...	1,53,672	0 0	...	...	1,52,624	14 6	...	...	...	...
Kurnool Pesheush	...	...	80,203	5 4	...	...	80,208	5 4	...	...	...	...
Total	...	...	19,28,625	5 4	...	...	20,62,616	15 4	...	...	...	...
Net Revenue	...	...	4,039	5 0	...	...	3,587	5 0	...	...	...	...
duct ready money allowances to Pagodas, &c.	...	...	19,24,536	0 4	...	...	20,59,027	10 4	...	...	...	...

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The survey assessment of all the land included in the accounts of the settlement was Rupees 30,78,253, of which Rupees 28,59,679, is the assessment of the land paying full tax; and Rupees 2,18,578 of that held on Cowle.

The increase in the quantity of land above that of the previous year was 11,153 acres and the increase in the assessment Rupees 22,323. It will be observed however that although the additional land brought under cultivation comprises a much greater extent of dry than irrigated land the accession of revenue arises entirely from the latter source, the assessment of the punjah being less than, in 1239 by Rupees 35,650. This Principal Collector

observes, in reference to this circumstance that it chiefly arises from the term cowle for a large quantity of black land having expired in 1240, and being now charged with the full assessment. The ryot was allowed to throw up the land which he did not wish to

retain provided the expired cowle land had been properly cleared. The extent of black land thus relinquished was 17,353 acres bearing an assessment of Rupees 31,238, while that which had been freed from the Nutt grass and paid its full revenue to Government is 43,195 acres assessed at Rupees 69,215. In a country where the peculiarity of soil is such as to render it impossible for the less substantial ryots to prevent the gradual encroachments of this grass, which can only be effectually eradicated by a large plough drawn by many oxen, these changes must always be taking place and when as in this case, the land reclaimed greatly exceeds that which has become for a time unproductive, both in quantity and value they are beneficial alike to the Government and the people. The remainder of the decrease, Rupees 4,411 results from the difference between the diminished revenue from the mixed soils, and the extended cultivation of the light red lands for which the early part of the season appears to have been particularly favourable, the former amounting to Rupees 5,900 and the latter to Rupees 1,489.

	Rs.	A.	P.
Decrease in Punjah	35,650	2	11
Deduct Black land just mentioned	31,238	7	10
	4,411	11	1
	5,900		
	1,489		
	4,411		

The decrease in the extent of land held on Cowle in 1240 compared with 1239, viz. 39,481 acres assessed at Rupees 69,915 is chiefly owing to the expiration of the cowle for the black land above alluded to, and to the season of 1239 having been so extremely unfavourable to the operation of the large plough that the ryots where everywhere unable to break up new fields of that description.

The net land revenue of Fusly 1240 was Rupees 20,59,029 exceeding that of 1239 by Rupees 1,34,443 compared with Fusly 1238 there is a decrease of Rupees 1,42,528 but the season of 1238 was comparatively favourable the cultivation in consequence more extensive, and the remissions for land which proved unproductive, and other cases, Rupees 1,28,668 less.

The net increase abovementioned, Rupees 1,34,443 was the result of a gross increase of Rupees 3,79,204 and a gross decrease of Rupees 3,44,760. The correctness of the Principal Collector's explanation of the various items composing these sums leaves nothing to be supplied in that respect. Referring therefore to his report for minor details it seems sufficient to observe that the increase in question arises partly from extended cultivation, but chiefly from the smaller amount of the remissions allowed for lands left uncultivated or held on cowle and other

	Rs.	A.	P.
Increase of cultivation	22,323	9	3
Decrease in remissions	1,15,735	12	0
	1,38,059	6	3
Deduct decrease in quit rent &c	3,615	11	3
	1,34,443	10	3

Of the total number of ryots who held puttahs in Fusly 1239, viz. 81,761, more than eight-tenths had either enlarged their farms, or continued to hold the same quantity of land as before about one-tenth had relinquished part of their cultivation, and about half that number had given up their lands altogether. The former of the 2 classes last mentioned appears to include the ryots who were permitted to throw up the black land alluded to in para. 8 of these proceedings. The details of the other are as follows:—

	Deaths	203†
† Statement No. 5, Col. 226.	Pyacarries or temporary occupants belonging to the	
‡ do., Col. 231.	other villages	885‡
§ do., Col. 230.	Ryots holding Nunjah land which remained unculti-	
¶ do., Col. 227.	vated for want of water	897§
66,465	Ryots who had been emigrated or given up their culti-	
10,023	vation, from poverty or other causes	3,786¶
5,273		
81,761	Total	5,278

It appears from the Principal Collector's explanation that those classed under the last head include all who from quarrels with their neighbours, former residence or other causes had removed from one village to another, and who for the most part, continue to contribute to the revenue of Government. The apparent loss under the head of emigration is therefore in a great measure merely nominal. The Principal Collector remarks that the number of absentees in Tadputtree and Yadakee talooks is greater than in any previous year since Fusly 1234. The observation is correct, but it seems clear from the small value of their farms, which, even estimating them at the full survey assessment, average less than $4\frac{1}{2}$ Rupees each, that the majority if not the whole were of the lowest class of cultivation.

The total number of new ryots according to the accounts is **7,063, but after deducting the decrease abovementioned, and in the †† number of Gonchee ryots who hold no separate puttahs immediately of Government, the Principal Collector estimates the actual accession of ryots at 695. It is not stated whence these persons came, but it is probable that many of them are inhabitants of the District, who have heretofore been engaged in other pursuits, or have not of late held lands in their own names.

The Principal Collector explains in reference to the proceedings of the Board on the settlement of Fusly 1239, that the fees receivable upon certain Enams are contributions towards the repair of the sources of irrigation, and are payable in money or grain, according to the usage of the particular village in which the Enams are situated. He observes however that the collection is confined to the tank and Nulla lands of a few villages in the province, and even in those villages is not general, and he suggests that as the tax is of ancient standing and appears to be connected with works in which it is interested, the exemption of particular lands has probably grown out of abuse. The Board have little doubt that this opinion is well founded, but before giving instructions on the subject they wish to receive

any further information which the Principal Collector may be able to collect in the course of the settlement of the current year.

Another point upon which the Principal Collector was required to afford explanation was the rate observed in regard to Enam assessed for one crop, but now producing two. It appears from his reply that the levy of an additional tax upon land of this description is very limited. It may be that there are few places that have the necessary supply of water. The question is one of much interest and importance, and the Board have no doubt that the inquiries which the Principal Collector states it to be his intention to make will enable them to dispose of it satisfactorily.

Of the net demand on account of waste included in the settlement, amounting in all to Rupees 23,360, Rupees 1,502 the assessment of land expected to be cultivated with a late 2nd crop, Rupees 10,169 of land left uncultivated by Government Ryots for the purpose of applying their labour and stock to the tillage of Enam; and by certain of the Reddies who held large Enam on the express condition of cultivating a special quantity of Circular land known in the language of the District by the name of appanum, and Rupees 11,748 the assessment of fields and parts of fields which by the usage of the country cannot be held separately. The proportion which the total amount of waste included in the settlement bears to the assessment of the land actually sown, deducting the established remissions is 1.9-1 per cent. The quantity of Enam land cultivated in the Fusly under review exceeds the cultivation of 1239, but is less than that of 1238. Nearly two-thirds of the whole was cultivated by the owners, and it is satisfactory to observe that the proportion tilled by ryots who held no Circular land appears to be yearly decreasing under the operation of the rules now in force. Of the Enam occupied in Circular Villages the proportion held free of tax, amounts to Rupees 9,43,253, and that paying quit rent to Rupees 4,17,128. The quit rent fixed for the year was Rupees 1,44,765 and if to this be added the jodees paid by village officers who are remunerated by Marahs and hold no Enam land, viz. Rupees 6,506, the total amount on account of Enams in land less than a Village, and Enams in the form of Marahs will be Rupees 1,51,271. The Principal Collector explains that the difference between this sum and that fixed last year, viz. 1,027, arises from remissions which he found it necessary to give to village servants in Hurpunhally and Kovinbadgally.

The observations of the Principal Collector in regard to the form of statement referred to in para. 28 are just. It is intended to be applied to wet lands only. The additional columns entered in Statement No. 5 contain useful information, and the explanation given by the Principal Collector regarding the Kulah Towcoop or small sums allowed to be over for after adjustment, is quite satisfactory. Formerly balances of this description were most frequently disposed of at the Sadr station at the time of making the annual audit of the Talook accounts. It is now the practice to examine the ryot himself who owes the balance during the Jummabundy and to pass orders thereon at the time of delivering the puttahs. It appears that of those belonging to Fusly 1239, the whole were adjusted during the settlement of 1240, with the exception of Rupees 547 which were allowed to lie over in consequence of disputes regarding boundaries, the absence of the party, or other sufficient cause.

The settlement of the land revenue for Fusly 1240, amounting as above stated to Rupees 20,59,020, the sum realized within the Fusly was Rupees 19,78,513, leaving a balance of Rupees 80,483. Of this latter

'sum, Rupees 72,956 has been subsequently collected, and the Principal Collector expected to recover the remainder, Rupees 7,527, at an early period.

'The following abstract statement exhibiting the whole demand on account of ordinary revenue from the land and extra sources for Fuslies 1239 and 1240 comparatively shews an increase in the latter year of Rupees 1,24,276.

	Jumrah for Fusly 1239.			Jumrah for Fusly 1240.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue permanently settled ...	80,208	5	4	80,208	5	4	...	...	...	...	...	...
Ryotwar ...	18,43,024	4	4	19,77,467	14	4	1,34,443	10	0	...	...	...
Shotriam Jodie &c. ...	1,353	6	8	1,353	6	8	...	...	...	...	...	...
Total ...	19,24,586	0	4	20,59,029	19	4	1,34,443	10	0	...	...	...
Bayer ...	3,97,322	0	0	3,97,422	0	0	100	0	0	...	...	...
Abkarry ...	2,58,552	13	0	2,56,428	7	0	...	...	...	2,124	6	0
Sundry small farms and Licenses ...	18,829	9	0	16,533	9	0	...	...	...	2,296	0	0
Moturpha ...	2,85,658	5	0	2,82,473	9	0	...	...	...	3,184	12	0
Stamps ...	24,432	8	0	21,770	9	0	...	...	...	2,661	15	0
Total ...	9,81,705	3	0	9,74,623	2	0	100	0	0	10,267	1	0
Grand Total ...	29,09,381	3	4	30,33,657	12	4	1,34,543	10	0	10,267	1	0
Deduct Decrease ...	...	...	...	...	...	...	10,267	1	0	...	...	...
Net Increase ...	...	...	...	...	...	...	1,24,276	9	0	...	...	...

'The total amount of collections in Fusly 1240 of current and arrears of ordinary and extraordinary revenue exclusive of advances was Rupees 30,08,502.

Para. 43. 'The amount of charges—exclusive of recoverable advances; Pagoda and Mosque allowances, pensions and charitable allowances, was rupees 3,81,113-2-0 or about 12½ per cent. and less than the charges of the former year according to the corrected statement now furnished by the Principal Collector, by Rupees 23,976.

Fusly 1239 ... 4,10,039 11 1
 " 1240 ... 3,81,113 2 0
 23,976 9 1

'The Principal Collector states that in consequence of Mr. Mason's promotion and removal from him on the subject of the Talooks he settled in the year under review. In his report on the settlement of the preceding Fusly Mr. Mason recommended the destruction of some date trees on account of the shelter they afforded to the tigers, and the Principal Collector was requested, if upon inquiry he should consider the subject of sufficient importance to bring it forward again, Mr. Robertson observes in reference to this point that the information he has received is too imperfect to enable him to offer any observations upon it.

Para. 49.

'In consequence of the great scarcity of trees in parts of the Bellary Division of the Ceded Districts, the Government in 1825 sanctioned an outlay of 4,000 Rupees per annum for forming plantations. In reporting the progress which had been made towards the accomplishment of the object in his letter of the 25th November 1830, the Principal Collector observed that the sum at present allowed for the purpose was barely sufficient to meet the cost of taking care of the young trees, already planted, and suggested that the revenue now derived from fruit trees, amounting on an average to Rupees 12,786 per annum should for the next five years be exclusively

From Government, 12th, in Cons., 18th July 1825.
 In Cons., 3rd Jan'y. 1831.

'appropriated to making "new topes and restoring the old ones" which would otherwise gradually decay, and cease to yield anything to Government. The Board not considering themselves warranted in giving their support to so large an increase of charge without being fully satisfied that the ultimate financial result would compensate for the present expense, they desired to be furnished with accounts according to forms which were furnished for the purpose. These accounts have now been received, but before submitting the question for the final orders of Government, some further explanation seems necessary regarding the terms and duration of the grants for waste land which the Principal Collector states to have been substituted by him in lieu of payments in money. The Board wish to know the nature, extent, and the assessment of the lands already so appropriated, and which he proposes heresafter to grant for this purpose, the conditions on which they are to be held, and the period for which the grants are to last. They request also that the Principal Collector will explain more particularly the reasons which induce him to consider this mode of remunerating the sources of the persons employed in taking care of the trees to be preferable to payments in money. One objection which occurs to the Board, and in their opinion a serious one, is that, under that arrangement the real cost would not be distinctly seen.

'In concluding these proceedings it is necessary to notice that the report now reviewed was not received till the 26th December. In explanation of this delay the Principal Collector refers to the varied details of the several statistical and other accounts now furnished from his District, which he justly observes, must in the first instance be prepared for every individual ryot, and without which the Collector in a Ryotwar District "is left without the means of knowing the internal condition of villages." He observes that his present establishment though very hardly worked is not able to effect this object at an earlier period than as of late been usual or that if allowed to entertain 8 additional Goomastahs for 6 months in the year he hopes to be able to despatch his report for the current Fusly in August, and that for the next year within the prescribed time. It is due to Mr. Robertson to state that there is no district under the Government in which the information supplied in regard to the state of the country and the particulars of the settlement is so complete and valuable as Bellary or where the times of the Collector and his servants is employed more laboriously or better for the public interest and as the Board think it very desirable that the Government should receive a report on the settlement as soon after the close of each Fusly as possible they recommend that the temporary employment of 8 extra Goomastahs may be sanctioned.'

132. A copy of the foregoing proceedings we transmitted to the Principal Collector for his information and guidance.

EXTRA REVENUE FOR FUSLY 1239.

133. On 12th May 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our proceedings under the same date on the extra source of revenue in the District of Bellary for Fusly 1239 as detailed in the correspondence noted in the margin.

To the Principal Collector, 17th, in Cons., 17th March 1831.
 From do., 9th, in Cons., 8th April do., with report, dated 27th Decr. 1830.

'The following abstract statement exhibits the demand and Balance of Current Revenue under each head for Fuslies 1238 and 1239 respectively.

Proceedings, in Cons., 12th May 1831.

Fusly 1233.										Fusly 1239.									
Settlement of Fusly 1233.		Collection to the 11th July 1829.		Extra Collections.		Total Collections of Fusly 1233.		Balance of Fusly 1233 on the 12th July 1829.		Settlement of Fusly 1239.		Collections on account of Fusly 1239 to the 11th July 1830.		Extra Collections of Fusly 1239.		Total Collections on account of Fusly 1239.		Balance of Current Revenue on the 11th July 1830.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Sayer or Land Customs ...	4,03,778	0	3,95,084	15	10	...	...	7,693	0	2	3,97,322	0	0	3,89,967	0	4	...	...	...
Abkarry ...	2,54,787	8	0	2,51,350	11	0	...	3,397	1	2	2,58,552	13	0	2,53,911	2	1	...	...	...
Sundry Small Farms and Licenses ...	16,849	4	0	16,156	12	2	...	692	7	10	18,823	9	0	18,151	13	11	...	...	...
Motarpah ...	2,79,944	11	0	2,74,471	9	10	...	5,473	1	2	2,85,658	5	0	2,81,893	10	0	...	...	...
...	26,256	9	0	26,256	9	0	...	...	...	...	24,432	8	0	...	...	24,432	8	0	...
Total ...	9,81,565	11	0	9,66,320	0	8	...	...	...	...	9,84,795	3	0	9,68,356	2	4	...	...	...

The demand for Fusly 1239 on account of Sayer Revenue the whole of which was under rent amounted to Rupees 3,97,322 being Rupees 6,456 below the rent for Fusly 1238 though Rupees 34,701 above the average collections of the five years from Fusly 1233 to 1237 inclusive. The decrease was confined to the Roydroog farm in which there was a gross decrease of Rupees 10,000 but the net decrease was reduced to the above sum by an increase in other places. The decrease in Roydroog is attributed to certain improper practices which the renters of the frontier Chonkies in Muddug serah are stated to have resorted to in order to induce merchants to proceed through Chonkies in preference to the usual route. This subject was discussed in the correspondence noted in the margin and in their letter of the 14th January 1830, with reference to the conduct imputed to the Muddug serah renters the Board observed that although a strong inference might be drawn that the renters of the frontier Chonkies of Muddug serah had been guilty of improper practices to induce merchants to proceed through their Chonkies in preference to others, full legal proof of the fact had not been obtained, and that in the absence of any stipulation on the cowls or muchilka for conforming to a rule stated to have been established in Fusly 1233, regarding goods proceeding by other than the usual routes, no proceeding could be held against them under the provisions of that rule. They at the same time however directed the Principal Collector to endeavour to obtain legal proof on certain points in which the Muddug serah renters appeared to have violated the terms of their agreements, but none such appears to have been obtained.

Of the current demand Rupees 3,89,967-0-4 were collected within the fusly leaving a balance at its close of Rupees 7,354-15-8 the whole of which is stated to have been subsequently recovered.

Gross Collections.		
	Rs.	A. P.
Current	3,89,767	0 4
Arrears	5,261	9 8
	3,95,228	10 0

Charges.		
	Rs.	A. P.
Fusly 1233	16,710	13 1
" 1239	15,126	15 2
	1,583	13 11

Net Revenue.		
	Rs.	A. P.
Fusly 1233	3,85,009	9 8
" 1239	3,80,101	10 10
	4,997	14 10

Abkarry Settlement.		
	Rs.	A. P.
Fusly 1233	2,54,737	8 0
" 1239	2,58,552	13 0
	3,815	10 0

Increase Fusly 1239.		
	Rs.	A. P.
Gross Collections.	23,911	2 1
Arrears	3,685	1 0
	2,596	3 1

Charges.		
	Rs.	A. P.
Fusly 1233	3,234	1 9
" 1239	2,933	11 4
	2,57,819	0 5

Net Revenue.		
	Rs.	A. P.
Fusly 1233	2,57,819	0 5
" 1239	2,54,692	7 9
	3,156	4 6

Collection of Arrears.		
	Rs.	A. P.
Fusly 1233	3,703	134
" 1239	3,635	10

Adding the collections of arrears to those of current revenue, the total gross collections, of Fusly 1239 amounted to Rupees 3,95,228-10-0. Deducting charges in which there was a slight decrease the net revenue of Fusly 1239 was Rupees 4,997-14-10 less than that of Fusly 1238.

In the settlement of the Abkarry Revenue for Fusly 1239 there was an increase of Rupees 3,815-10-0 above that of Fusly 1238. Of the current demand Rupees 2,53,911-2-1 were collected within the fusly leaving a balance at its close of Rupees 4,641-10-11, the whole of which is explained to have been subsequently recovered. Including arrears the gross collections amounted to rupees 2,57,596-3-1. Deducting charges the net revenue of Fusly 1239 amounted to Rupees 2,54,692-7-9, being Rupees 3,156-8-8 less than the net revenue of Fusly 1238 owing to the collections on account of arrears having been greater in this last mentioned year.

Sundry small farms and
Licences.
Demand.

	Rs.	A.	P.
Fusly 1233 ...	16,849	4	0
" 1239 ...	18,829	9	0
	1,980	5	0
Current ...	18,151	13	11
Arrears ...	695	0	11
	18,846	14	10

Veesabuddy and Moturpha.

	Fusly 1238.	Fusly 1239.	Increase.
Veesabuddy ...	1,09,807 5 0	1,10,887 14 0	1,080 9 0
Moturpha ...	1,70,187 6 0	1,74,770 7 0	4,583 1 0
Total ...	2,79,944 11 0	2,85,653 5 0	5,713 10 0

Gross Collections.

	Rs.	A.	P.
Current ...	2,81,893	10	0
Arrears ...	6,323	6	5
	2,87,222	0	5

Charges.

	Rs.	A.	P.
Fusly 1238...	4,540	11	9
" 1239...	4,567	10	10
	193	0	11

Net Revenue.

	Rs.	A.	P.
Fusly 1238...	2,79,726	0	9
" 1239...	2,82,874	5	7
	3,148	4	10

In the current demand on account of sundry small farms and licenses there was an increase of Rupees 1,930-5-0 which is explained to have arisen from an increase in the rent of fruit trees. Of this demand Rupees 18,151-13-11 were collected within the Fusly leaving a balance outstanding at its close of Rupees 677-11-1 which with the exception of 44-0-8 is stated to have been since collected. Inclusive of arrears the total collections of the year amounted to Rupee 18,846-14-10, being Rupees 1,864-14-3 more than those of Fusly 1238. There were no charges under this head.

In the demand on account of Veesa buddy and Moturpha for Fusly 1239 there was an increase of Rupees 5,713-10-0 above that of Fusly 1238. Of the demand Rupees 2,81,893-10-0 were collected within the Fusly and the remainder has been since realized with the exception of Rupees 507-12-11.

The addition of collections of arrears to those of current revenue raised the total gross collections of the Fusly to Rupees 2,87,222-0-5. Deducting charges in which there was a trifling decrease the increase in the net revenue was Rupees 3,148-4-10.

Stamps.

	Fusly 1238.	Fusly 1239.	Decrease.
Gross Collections...	26,256 9 0	24,432 8 9	1,824 1 0
Charges ...	2,663 6 10	2,341 9 11	321 12 11
Net Revenue ...	23,593 2 2	22,090 14 1	1,502 4 1

The net amount realized from the sale of stamps in Fusly 1239 was 1,508-4-1 less than that derived from the same source in Fusly 1238. This decrease is attributed to a diminished sale both of sayer rawannahs and law papers.

From a general review of the above it appears that the net revenue derived from the extra sources during Fusly 1239 was Rupees 4,643-8-6 less than that of Fusly 1238, though it was Rupees 63,610-9-5 more than that of Fusly 1237. This result with respect to the comparison of Fuslies 1238 and 1239 is explained to have arisen entirely from the circumstances of the arrears collected in Fusly 1239 having been much less than those collected in Fusly 1238. In the collections of current revenue the Principal Collector observes that there was an increase in Fusly 1239. On reference to the accounts of Fusly 1238 it appears that the balance of current revenue outstanding at the end of Fusly 1237 was Rupees 3,659-14-2 whereas at the end of Fusly 1238 it was only Rupees 1,245-10-4. The punctuality with which the current revenue was paid by the renters notwithstanding the adverse nature of the season is considered by the Board very satisfactory.

Statement A in letter, dated 28th February 1830, in Cons., 25th March 1830.

Pl. Collr.'s letter, para. 11.

The Principal Collector next alludes to the balances outstanding at the close of Fusly 1239 on account of extra revenue due to the end of Fusly 1238. These balances at the end of Fusly 1239, amounted to Rupees 12,261-3-7 of which Rupees 1,834-2-6 are stated to have been since recovered Rupees 649-1-10 more are considered recoverable, and the remainder Rupees 9,777-15-3 are classed as irrecoverable and are recommended to be written off.

Of the total amount of the irrecoverable balance Rupees 9,517-3-9 are due by the Sayer renters of the Reidroog & Co. farms for Fuslies 1237 and 1238 and are recommended by the Principal Collector to be remitted. Those of Fusly 1237 in consideration of the renters having had to contend with extraordinary difficulties from the season having proved one of excessive drought from the influence of the persons whom they had outbid from their own incompetency to manage so extensive a concern and from the transfer of the Kunnoot Chouky from Mysore to the Canara Collectorate which several circumstances caused them to fall in arrears for which they and one of their securities were imprisoned for six months; and those of Fusly 1238 partly with reference to the causes which are described in the 3rd para. of these proceedings as having caused a decrease in the settlement of Fusly 1239 and partly as in Fusly 1237 to the transfer of the Kunnoot Chouky to Canara when merchants received there rawannahs instead of paying duties as usual at the frontier Choukies of Bellary. The remaining irrecoverable balance is on account of Moturpha revenue and is irrecoverable from the following causes:—

	Rs.	A.	P.
Due from persons deceased ...	...	10	7 6
Due from persons who have emigrated ...	...	109	8 8
Due from persons who are unable to pay ...	...	113	7 6
Errors of account ...	...	27	8 10
Total...	260	11	6

Under the above explanation the Board recommend that authority be granted for writing off the whole amount of their recoverable balance Rupees 9,777-15-3.

The Board in their letter of 17th March observed that there were considerable differences between the charges of Fusly 1238 as entered in the printed statements of that year and in those under review. These the Principal Collector explains have arisen from a correction having now been made by adding the arrears of Commission of Fusly 1237 charged in Fusly 1238 but which the practice heretofore observed in the preparation of the printed statements in those for Fusly 1238 as in all former years, and the Principal Collector has been avoided in preparing the accounts of Fusly 1239.

Of the above proceedings was acknowledged by a letter from the Acting Chief Secretary to Government, dated 31st May 1831 by which we were informed that the Right Honorable the Governor in Council was pleased to grant authority for writing off the outstanding balance of Rupees 9,777-15-3 which appeared to be irrecoverable from the causes explained in the 13th paragraph of your proceedings.

135. A copy of the foregoing letter was transmitted to the Principal Collector on the 6th June. Our proceedings having been previously communicated to him on the 12th May 1831.

CONTINUANCE OF THE PENSION ENGAGED BY THE LATE VEERAVENCATAPUTTY RAUZY THE YOUNG
RAJAH OF ANNAGOONDY IN THE NAME OF TIEMULDARROYAL, THE NEXT HEIR AND
PRESENT HEAD OF THE FAMILY.

To the Act. Chief Secy, in Cons., 19th May 1831. 136. Under date the 19th May the following letter was addressed to the Acting Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit to Government the accompanying letter from the Principal Collector of Bellary reporting the death of the young Rajah of Annagoondy by name Veeravencataputty Rauzy who succeeded his father in the enjoyment of an hereditary pension of S. Pagadas 393-28-36 per mensem under sanction of Government dated 24th August 1824.

"The Board recommend that the Principal Collector may be authorized to continue this pension in the name of Tirmuldavaroal, the next heir to the deceased and present head of the family."

From the Ag. Chief Secy, in Cons., 30th May 1831. 137. We were informed by a letter date 27th May that the Governor in Council had been pleased to accede to our recommendation.

138. A copy of the foregoing letter was transmitted to the Principal Collector on the 20th May.

Appointment. From Govt., in Cons., 27th June 1831. 139. On the 24th June 1831 Mr. E. B. Glass was appointed Sub-Collector.

CUDDAPAH.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

140. On the 12th November, we submitted to Government the following Extract from our Proceedings under date the 10th of that month.

Proceedings, in Cons., 10th Novr. 1831. 16th, in Cons., 22nd Augt. 1831. 'Read again the report of the Principal Collector of Cudda upon the settlement of the revenue of that District for Fusly 1231.

'In this para. the Principal Collector states by whom the settlement of the several was conducted: The Board observe that Mr. Freese, Principal Collector superintended the settlement of the besides the three composing the division under his own charge as Sub-Collector.

'The Principal Collector explains particularly the nature of the season and cultivation in the several Talooks. In a general view have been rather favorable, though there was not water for the Tanks.

'The result of the settlement of the land revenue was an increase of above the settlement of Fusly 1239, which observes was "chiefly caused by the favorable cultivation and diminished the remissions for wet lands left waste."

'The following statement gives a comparative view of the settlements of

	Fusly 1239.		Fusly 1240.		Gross Increase.		Gross Decrease.	
	Survey Assessment.		Survey Assessment.		Rs.	A. P.	Rs.	A. P.
	Rs.	A. P.	Rs.	A. P.				
Land distributed for culture	26,83,585	2 2	26,06,426	11 5	12,811	9 3	85,727	8 6
Deduct	3,14,311	6 9	2,98,559	14 3				
Remissions for waste lands	5,00,469	10 8	6,03,001	4 4	5,047	14 9	3,115	6 1
Remissions belonging to cultivated land.	93,570	2 1	79,927	3 0	6,490	0 11	18,133	0 0
General remissions at the rates sanctioned by Government in Fusly 1231	6,84,038	12 0	6,72,928	7 4	11,197	10 8	22,848	5 1
Other sundry remissions for various causes	9,09,350	8 6	9,01,512	6 7	11,137	16 8	1,07,976	13 7
Total remissions for cultivated lands	25,008	0 5	23,274	8 7	3,288	8 2	23	0 0
Grand total of remissions	10,23,858	8 11	9,23,780	13 2	14,428	7 10	1,07,997	13 7
Add money payments	16,69,230	14 3	17,69,659	13 3	1,00,413	15 0		
Grand total of remissions and money payments	20,514	13 4	20,463	4 2			51	9 2
Rent of distributed land after all remissions and payments	16,80,741	11 7	17,82,103	1 5	1,00,413	15 0	61	9 2
Rent of land cultivated but not included in the accounts of the Jammabundy	18,40,373	8 11	17,69,233	5 0	1,00,839	15 1		
Total	31,363	2 8	27,569	5 5			3,498	9 3
Rent of land sown	19,80,741	11 7	17,82,103	1 5	1,00,361	15 0		
Amount charged for waste inclusive of rent of putta wet land unnecessarily left uncultivated.	5,482	8 10	4,504	9 9			657	15 1
Grand total of taxable rent for sown and unsown land			6,112	10 10				
Rent for supplying Sircar water to Enam ground	1,35,417	2 3	1,40,977	0 7	5,630	14 4		
Tuffarik on Enams	18,21,611	6 8	19,97,157	11 7			637	12 1
Jodee or quit-rent upon Insams	15,109	7 1	15,186	7 1				
Total including Jodee	18,56,839	13 9	19,52,353	6 6				
Venkatagerry posthouse								
Grand Total					Deduct Decrease		887	15 1
					Net Increase		1,15,546	8 11

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' On comparing the settlements of these fuslies the chief difference that appears is in the amount of the remissions for land taken up at the commencement of the season but eventually left uncultivated. From the more favorable season of Fusly 1240 there was a decrease under this head of Rupees 85,727-8-6.

' In the remissions allowed on land cultivated there appears a net decrease of Rupees 11,110-5-5 resulting from an increase of Rupees 11,137-15-8 and a decrease of Rupees 22,248-5-1. From the greater extent of cultivation in Fusly 1240 there was an increase in the amount remitted on account of the reductions of the assessment sanctioned by Government in Fusly 1231. From the same cause there was an increase in the other remissions which depend on the extent of cultivation. From the greater quantity of rain which fell in this fusly and the tanks being more abundantly supplied with water in consequence, the cultivation carried on in the beds of these reservoirs was to a considerable extent overflowed and the crops destroyed there was therefore a large increase in the remissions on this account. On the other hand there was a considerable decrease in the remissions on account of crops destroyed by drought.

' In the accounts of the settlement of Fusly 1240 there appears a new entry under the head of Tadarick or Extra assessment on Enams. This is a tax imposed upon Enam lands cultivated by ryots, not being the proprietors, who do not also cultivate Circar land. The tax is one-tenth of the survey assessment of the land. It had been in operation for some years in Bellary, and the Government on the recommendation of the Board ordered it to be introduced in Caddapah. The amount of the tax included in the settlement of Fusly 1240 is Rupees 5,112-15-10.

' In the settlement of Fusly 1239 an additional assessment was laid upon lands watered from Circar channels and small tanks, which were assessed at the survey for a single crop, but have since by the improvement of the means of irrigation become capable of producing two crops in the year. The general rule laid down was that the 2nd crop raised by means of water from Circar channels and small tanks should be taxed with half the assessment of the single crop, as in the case of lands irrigated from the large tanks. In all the Talooks except Doovor, Camalapor and Chinnoor the original survey accounts were referred to for the purpose of determining the lands which had been assessed with reference to one and two crops respectively; but in the Talooks mentioned, which were those first surveyed, the late Principal Collector, Mr. Dalzell, thought the accounts of the former classification were not to be depended upon, he therefore set them aside, and making a new classification upon principles laid down by himself, proceeded to settle the additional assessment for the 2nd crop accordingly. The Board were of opinion that the reasons assigned for setting aside the accounts of the former classification were insufficient, and considering it the safest plan to take those accounts, as far as they go, as the basis of the present arrangement, they desired that this should be done in the settlement of Fusly 1240.

' The Principal Collector now explains that the settlement of the Talooks in question had been already concluded for Fusly 1240, the 2nd crop assessment having been adjusted on the plan devised by Mr. Dalzell previously to the receipt of the Board's instructions, and that it was thought proper to leave the arrangement undisturbed for the fusly.

' It would have been sufficient if the Principal Collector had confined himself to an explanation of the circumstance which prevented the settlement of the 2nd crop assessment on these Talooks being made in the late Fusly, in the manner directed by the Board, reserving any observations he had to offer with reference to future arrangements for a separate communication after making all the inquiries necessary for the perfect understanding of the subject. But he has thought it proper not to pass over the present opportunity without stating the opinion he is now disposed to entertain, although he says his inquiries have been impeded by the prevailing sickness.

' Since the discussions in the Board's proceedings on the settlement of Fusly 1240 dated 23rd December 1830, the correspondence noted in the margin has passed on this subject, to which it is necessary now to advert. The Principal Collector in his letter dated the 24th January submitted a memorandum prepared by the Sub-Collector Mr. Freese, explaining more particularly than had been done before, the grounds upon which Mr. Dalzell was induced to set aside the accounts of the former classification. The Board answered this communication in their letter dated the 30th May. Mr. Freese had stated that in the 3 Talooks in question the wet lands were not as in the others, "distinctly classified by the Tarnadars after examining each field, as one or two crop lands and entered accordingly in the Tarwar, and other accounts," and that Colonel Munro in consequence in Fusly 1216 sent two of his Catcherry Gomastahs to prepare a set of accounts, dividing the one and two crop lands "that these accounts however were not prepared on an inspection of the lands or after any inquiry on the spot, but the Carnams having been collected at the Gushahs, were desired to give in accounts specifying the 1 and 2 crop lands with reference to the cultivation of that and the past years, that these accounts were acted upon in the settlement of the Talooks of Camalapor and Chinnoor for Fusly 1217 by Mr. Chaplain, but the complaints were so numerous that a portion only of the amount assessed was realized; whilst in the Talook of Doovor the accounts were not acted upon, and the Teerwah for the 2nd crop was not even demanded." The Board however had learned from explanations furnished by the Principal Collector that Mr. Freese's information was not correct, that no orders had been given in Fusly 1216 to the Hoozoor Gomastahs and Tahsildars to prepare accounts of 1 and 2 crop lands in the Talooks of Doovor and Camalapor, that it did not appear that the Hoozoor Gomastahs had been employed to prepare such accounts for those Talooks, and that the order of Colonel Munro relating to Chinnoor which had been referred to was not forthcoming. They perceived that no part of the amount assessed in Fusly 1217 for a 2nd crop in Camalapor had been remitted, but that the whole was realized and it appeared to them likely that the remission in Chinnoor was confined to particular lands for special reasons. The accounts of three villages in Chinnoor prepared by the Gomastahs had been furnished; but the Board remarked that the accounts of two had been taken in Fusly 1217, and of one only in Fusly 1216, and without positive information to the contrary, they were disposed to infer that the object of sending the Gomastahs was to inquire into particular complaints that had been made during the settlements. On the whole from the information then before them the Board stated that they were confirmed in the view taken in their proceedings of the 23rd December, that it seemed clear that the grounds upon which, judging from the explanation of Mr. Freese, Mr. Dalzell was led to set aside the former classification were erroneous, and certainly no satisfactory reason had yet been shewn for supposing the accounts of the 3 Talooks in question to be less entitled to credit than those of the other Talooks; they therefore continued of opinion that the safest plan was to follow the accounts of the former classification, observing that any errors there might be in it would appear when it was applied in practice, and could then be rectified.

' The Principal Collector now explains that the Gomastahs deputed in Fusly 1216, were not sent to inquire in two or three villages only, but that accounts are forthcoming for every tank and channel village in the Chinnoor Taluq. He does not state that all those accounts were prepared by the Gomastahs in the manner described by Mr. Freese though it may be presumed that such is his meaning. But however they may have been prepared, he seems to think they may be generally depended upon, which is the very question at issue. As to the accounts of Doovor and Camalapor the information he has obtained appears to the Board to be quite unsatisfactory; and insufficient to warrant the conclusions he draws from it that the distinction between one and two crops in 1216 was founded in most instances merely on the state of cultivation then existing. This conclusion it is to be observed is opposed to the information of Mr.

Freese that the distinction was founded on the cultivation of Fusly 1216 "and the past years. With respect to the Doovor Talook the Principal Collector appears to have sought information from the Curnum of one village only Prodotoor. He conjectures that this village may have been the one alluded to by Colonel Munro in a letter to the Collectors subordinate to him, and having been specially selected for the survey on account of its containing every variety of land and observes that no distinction of one and two crop lands, although it formed part of the instructions to the assessors, appears to have been made in it, since the Curnam assures him that the present accounts of Fusly 1216 were framed merely with reference to the cultivation of the Fusly. If the Curnum's statement be true it does not appear to be at all conclusive in favor of Mr. Lacon's view, for it is fair to presume that the classification of one and two crop lands which the assessors were instructed to make, was omitted in Prodotoor, either accidentally or for special reasons, and that generally the assessors acted according to their instructions. Mr. Lacon refers to information given "by the Curnums from the Camalapoor Talook" from which it is to be inferred that several were examined. He also refers to the plans of highly assessed lands in six villages in the neighbourhood of Camalapoor. To enable the Board to judge of the correctness of his conclusion from those plans it is necessary that they should have them before them, and they desire that the Principal Collector will transmit them for their examination together with all the accounts of the six villages in question prepared at the time of the survey, and in Fusly 1216, and a minute of the information given by the Curnums respecting the mode in which the distinction of one and two crop lands was made in Fusly 1216.

But after all it appears from the statement of the Principal Collector in para. 8 of his report that it is only in a small proportion of the villages in these Talooks that there would be a considerable difference in the assessment whichever mode of settlement may be adopted. It would seem therefore that a correct adjustment might be effected without difficulty upon careful examination of the lands about which there is any doubt. The Principal Collector has suggested a plan of adjustment, which, if carried into effect with care will probably serve for the purpose. Care will be necessary particularly in selecting the two crop lands to be taken as the standard for determining what lands now entered in the accounts as one crop land shall be transferred to that class, and in reducing the rate of assessment upon the lands to be retained in the class of one crop in those cases, which the Board apprehend will be few, where the additional assessment of half teerwa upon the 2nd crop at the present rate would raise the whole demand when 2 crops are grown, above the just proportion to their produce. It may be expedient for the Principal Collector to try this plan of adjustment in the first instance in a few villages under his personal inspection, but he will understand that he is not authorized to act upon any arrangement of this kind without express sanction, and he will submit for the consideration of the Board detailed accounts shewing the whole of the process and the results, with a report distinctly explaining the grounds upon which he has proceeded.

It appears that in a few instances in other Talooks the Principal Collector has departed from the general rule for the 2nd crop assessment and the Sub-Collector it seems also allowed exception from it in particular cases. Referring to these instances the Board deem it necessary to remind the Principal Collector of the general order that no alterations of the assessment are to be allowed without their sanction, and of the particular instructions on this head contained in the 13th para of their proceedings under date the 23rd December last.

With respect to the cases mentioned by the Sub-Collector Mr. Freese in the 20th and 21st paras. of his report it would seem from his description that the lands entered in the accounts as 2 crop lands were assessed as such, and that he did right in not charging the additional assessment for a 2nd crop upon them, but the Board wish to see the order of Colonel Munro referred to by Mr. Freese, and they desire that the mode in which he proposes to reduce the rates of the lands entered as 2 crop lands may be fully explained to them and a detailed statement furnished for their information.

The Principal Collector requests the attention of the Board to the suggestions of the Sub-Collector Mr. Freese connected with the introduction of the additional assessment on single crop land when cultivated with a 2nd crop particularly in the case of certain wet land under the Cumbum tank where the 2nd crop is usually Ponasa or garden produce. The Board having considered Mr. Freese's observations, it appears to them that they have reference not to the assessment for the 2 crop only, but to the general assessment of the wet lands under the Cumbum tank when cultivated with a Ponasa or garden crop. "He is led to believe," he says, "that if the present wet crop assessment be demanded without reference to the seed sown, the lands will almost invariably lay waste," the Board presume that he means they will not be cultivated at all, even for one crop, and he suggests that the assessment on the lands in question should be reduced to that of the other Ponasa lands under this tank, and that if at any time they be cultivated with a wet crop an additional assessment might be laid on them as is usual when land entered in the survey accounts, as Ponasa is cultivated with a wet crop. The Board are unable to form any judgment upon the subject from the scanty information before them. The Sub-Collector will report upon it separately, and will submit detailed accounts of the lands in question exhibiting the survey assessment upon them and the assessment which has been levied when they have been cultivated with a Ponasa crop also the extent cultivated in each year from Fusly 1231 to 1240 inclusive with Nanjee and Ponasa respectively, and the actual settlement upon each kind of cultivation, with remarks relative to the supply of water, whether it was sufficient or not for the cultivation of Nanjee upon the whole extent included in the settlement of each year. He will also furnish accounts of the lands which are usually cultivated with Nanjee exclusively, shewing the classes and the rates of assessment and the extent of land in each class, distinguishing what is usually cultivated, with similar accounts of the Ponasa lands; and he will fully explain the rules for imposing an additional assessment on the latter description of lands when they are cultivated with Nanjee, and the scheme he proposes for reducing the assessment on the lands in question which must be set forth in a distinct account. In submitting his report the Principal Collector will of course communicate to the Board the observations that occur to him on the whole subject, and they will expect him to examine it carefully in all its parts submitting the details to the revision of his own Cutoherry.

In the 7th para. of the Sub-Collector's report an observation occurs which requires explanation. He refers to orders issued by him that the Tahsildars "in making the distribution should not enter in the agreements made with the ryots—certain garden lands the wells of which have for years been out of repairs and which if brought to account as having been agreed for by the ryots only raised false expectations it having been regularly found necessary to remit the same at the time of the Jumma bandy." The Board are to understand from this that the Tahsildars constrain the ryots to engage in lands which they are unwilling of themselves to undertake, it is quite contrary to the positive orders of Government.

The Board wish also to receive explanations regarding the remission mentioned by the Sub-Collector in para. 11 on account of lands of which the area had been found to be less than the entry in the survey accounts. They desire to know how the deficiency is discovered and how the remission is regulated. These explanations should be furnished in a separate letter.

From the statement of the prices of grain in Fusly 1240 entered in para. 13 it appears that they were lower than in the preceding year. This statement should not in future be entered in body of the report, but should be furnished as one of the series of accounts which form the appendix to it.

From the statement of Enam lands under cultivation in 1240 it appears that the cultivation had increased. The quantity of Enam land cultivated by ryots who do not occupy Circular land was greatly diminished in 1240 and he refers to the operation of the tax on such cultivation—but he does not observe that there

a large increase in the cultivation of Enam by Circar ryots cultivating both Circar and Enam

This increase is deserving of particular attention and ought to be carefully inquired into. Did the ryots who cultivated the increased extent of Enam land give up Circar land previously occupied by them to enable them to do it? Did any of the ryots who previously cultivated only Enam land without occupying Circar land now

undertake the cultivation of portion of Circar land, to save them from the tax? These are important questions which ought to be investigated. It is very desirable that the operation of the system should be accurately noted.

Of the demand on account of land revenue for the Fusly there remained at the period of closing the accounts for the year an outstanding balance of Rupees 26,283-12-4 which had been reduced at the date of the Principal Collector's report to Rupees 10,870-12-5 of which it is hoped Rupees 7,116-2-5 will yet be realized. The Principal Collector states the unrecovered balances of former years from 1236 to 1239 inclusive which amount altogether to the inconsiderable sum of Rupees 7,963-14-7. It is probable that the greater part of these balances ought to be remitted and the Board desire that the Principal Collector will report upon the subject.

The following statement shows the settlement of all the branches of revenue for the year compared with the settlement of Fusly 1239 the result being a net increase of Rupees 1,22,046-3-11.

	Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land ...	18,36,839	13 9	19,52,326	2 8	1,15,546	4 11		
Sayer ...	2,05,140	0 0	2,01,155	0 0			3,985	0 0
Abkarry ...	78,876	9 9	88,216	15 11	9,370	6 2		
Sundry small Farms and Licenses...	21,607	13 9	20,297	11 0			1,310	2 9
Motarpah ...	1,85,709	1 2	1,38,301	14 5	2,592	13 3		
Total ...	22,78,173	6 5	24,00,387	12 0	1,27,509	8 4	5,295	2 9
Stamps...	21,065	14 8	20,897	13 0			168	1 8
Total ...	22,99,239	5 1	24,21,285	9 0	1,27,509	8 4	5,463	4 5
			Deduct decrease ...		5,463	4 5		
			Net increase ...		1,22,046	3 11		

The gross amount of the collections of revenue ordinary and extraordinary including current and arrears in Fusly 1240 was Rupees 23,93,229-6-8 and the gross amount of charges exclusive of Tuccavy, compensations, Pensions, &c., Rupees 2,35,684-10-6 being $9\frac{13}{10}$ per cent. of the collections.

The Board have pleasure in expressing their approbation of the ability with which Mr. Freese conducted the general administration of the District during his temporary charge of it in the late Fusly, and of the zealous attention which he continually applies to the business of his own Office and the affairs of the Division under his special charge as Sub-Collector; and in observing the favorable opinion of the additional Sub-Collector Mr. Moorhead and the Head Assistant Mr. Inglis which is expressed by the Principal Collector.

In future the Principal Collector and the Sub-Collector will reserve any discussions they may think it proper to enter into regarding the assessment and the principles of the settlement for separate communications; confining their Jummabundy reports to a mere relation and explanation of the transactions of the settlement and the circumstances which have caused an increase or decrease of revenue, according to the Board's Circular instructions.

2nd. in Cons. 2nd May 1831.

From the Actg. Secy. to Govt., in Cons. 22nd November 1831.

141. A copy of the foregoing proceedings we communicated to the Principal Collector on the 18th November.

142. In reply to the foregoing proceedings we received the following letter from the Acting Secretary to Government dated 22nd November 1831.

"I am directed to acknowledge the receipt of an Extract from your proceedings under date the 10th Instant, reporting upon the settlement of the revenue of Cuddappah for Fusly 1240 by which the Right Honorable the Governor in Council is well pleased to observe that the season appears to have been rather a favorable one, and the result of the settlement is an increase of Rupees 1,15,546-4-11 above the settlement of Fusly 1239.

"The Right Honorable the Governor in Council concurs in your observations and instructions furnished to the Principal Collector respecting the one and two crop lands in the Talooks of Chennoor, Camalapoer, and Doovor, and is of opinion that the accounts founded upon the survey in Colonel Munro's time ought not to be set aside without urgent reason. It does not appear however that your Board have been furnished with any of the statements said to have been prepared by the Hosoor Gomastahs, or even with the result of them so as to enable you to draw any comparison between their modifications and the rates formerly fixed so that the subject still requires investigation, and your Board need more detailed information than what is already before you. Mr. Lacan will however commence carrying into effect under his personal superintendence the plan of adjustment which you approve, and which may, if introduced with care, effect a satisfactory settlement. It is only necessary to be slow at the commencement and the pains taken at first will be amply repaid by the ease with which any arrangement that may be decided upon, will be subsequently brought into operation.

"The questions discussed in the 17th and 18th paras. of your proceedings must require considerably more information than has been furnished to enable you to form any decision. The rules for assessing land under the Cumbum tank have been frequently, from local causes, revised, but it would appear that the general question of lands cultivated with Ponasa or 'garden crop' submitted by Mr. Freese, if clearly stated, might be readily disposed of it however at present stands in need of the explanations which you have called for.

"In your 21st para. you notice the extra assessment imposed on the cultivation of Enam land. In a district like Cuddappah where so large a proportion of the whole land of the province pays no assessment, and where we have the highest authority for the belief that a vast number of the Enams is unauthorized it is of the utmost consequence that the interest of the Government in its unequal competition with the Enamdar, should be carefully guarded and the Right Honorable the Governor in Council trusts that the Principal Collector will pay particular attention in replying to the questions of your Board upon this very important subject.

"The Right Honorable the Governor in Council notices with much satisfaction the approbation bestowed upon the merits of Messrs. Freese, Marchand and Inglis."

143. A copy of the foregoing letter was transmitted to the Principal Collector on the 24th November.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1239.

144. In reply to our letter of the 30th December 1831 with an Extract from our proceedings on the management of the extra sources of revenue in the District of Cuddappah for Fusly 1239 we received the following letter from the Secretary to Government under date 4th February 1831.

"It appears that the total collections from all branches of the extra revenue in this Collector-ate in the year under review exceeded those of the previous fusly by the sum of Rupees 50,327, and the Right Honorable the Governor in Council concurs with you in considering this result to be highly satisfactory and very creditable to Mr. Dalzell.

"With reference to the 6th para. of your proceedings, I am directed to state that although the Right Honorable the Governor in Council is of opinion that it is proper and necessary to

"assert and enforce the right of Government to collect Veasabuddy from all persons who are liable to it according to the usage of the country, or who, claiming exemption, are unable to prove their right to it by usage or other sufficient reason, he does not consider it expedient to enter in the accounts, although merely as a matter of form, the names of those whose claims to exemption are admitted. It is probable that such an entry, although accompanied by a notification to the parties concerned that they will not be called upon to pay the tax, would be represented by designing persons as intended to justify the demand at some future period and might thus become the cause of discontent where none would otherwise exist, without producing any public benefit.

145. The following letter upon the subject of exemption of the Patan Merchants of Cuddapah from payment of Veasabuddy was sent to the Principal Collector of that District under date 7th July 1831 upon which date the above answer of Government to our proceedings on the extra revenue of Fusly 1239 was also forwarded in a separate letter.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 17th Ultimo, reporting that you have been unable to make any settlement with the Patan Merchants of Cuddapah for the payment of the Veasabuddy tax with which they have been assessed for the current fusly, and referring to a relaxation of the demand on this account which was made in their behalf in the month of November of the year 1823, of the particulars of which you suppose the Board to be informed.

"It does not appear that there is any information respecting the transaction to which you refer on the records of the Board. But Mr. Russell the senior member of the Board who attended the late Governor Sir T. Munro in his tour through the Ceded Districts and on the occasion of his visit to Cuddapah in 1823, has discovered among his notes, a memorandum of the observations made by Sir T. Munro regarding the exemption of the Patans of Cuddapah from the Veasabuddy tax which was under discussion at the time of his visit to Cuddapah, about the time you mention. A copy of this memorandum is annexed for your information.

"The opinion of Sir T. Munro being decidedly in favor of the exemption of the Patans it is probable that the remission allowed in 1823 was granted under his orders, and the Board consider the sanction of his authority a sufficient warrant for continuing the indulgence. They direct therefore that the Patans of Cuddapah be exempted from the tax in future and that any collections that may have been made from them be refunded.

"As the whole amount of the tax is regulated with reference to the estimated value of the general trade of the District, it will of course require to be modified in consequence of the exemption of any particular class of traders, inasmuch as the general value of the trade of the District will be reduced by the separation of their portion of it.

"Memorandum made by Mr. G. E. Russell member of the Board of Revenue of the observations of Sir T. Munro regarding the exemption of the Patans at Cuddapah from the Veasabuddy tax which came under discussion when he visited Cuddapah in 1823.

"The Patans at Cuddapah are exempt, and have always been so. The head shitty also is exempt, and considers it a more valuable privilege, because an honorary one, than the mere value of the money he avoids paying. The exemption in favor of the Cuddapah Patans has always been knowingly allowed. The Military part of this people have left our country to seek employment elsewhere. Those foreigners who remain should be well treated; the Moguls at Masulipatam are exempted by treaty."

EXTRA REVENUE FOR FUSLY 1240.

146. On the 4th November 1831 we submitted to Government the following Extract from our proceedings under date the 27th October.

Proceedings, in Cons., 27th October 1831. "Read again letter from the Principal Collector of Cuddapah noted in the margin, containing his report upon the management of the extra sources of revenue in that District for Fusly 1240.

"The following abstract comparative statement shews the demand collection and balance under each head for Fuslies 1239 and 1240 respectively.

	Fusly 1239.					Fusly 1240.					Fusly 1239.					Fusly 1240.				
	Settlement of Fusly 1239.	Collections to the 12th July 1830.	Extra Collections.	Total Collections of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1831.	Settlement of Fusly 1240.	Collections on account of Fusly 1240 to the 12th July 1831.	Extra Collections of Fusly 1240.	Total Collections on account of Fusly 1240.	Balance of Current Revenue on the 12th July 1830.	Settlement of Fusly 1239.	Collections to the 12th July 1830.	Extra Collections.	Total Collections of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1831.	Settlement of Fusly 1240.	Collections on account of Fusly 1240 to the 12th July 1831.	Extra Collections of Fusly 1240.	Total Collections on account of Fusly 1240.	Balance of Current Revenue on the 12th July 1830.
Sayer	2,05,140 0	2,05,140 0	138 6	2,05,278 6	...	2,01,165 0	1,81,905 8	87 12	1,81,993 4	19,249 7 8	2,01,165 0	2,05,140 0	138 6	2,05,278 6	2,01,165 0	2,01,165 0	1,81,905 8	87 12	1,81,993 4	19,249 7 8
Abkary	78,876 9	78,876 9	404 8	79,281 110	...	82,465 11	83,013 15 10	348 5 4	83,361 5 2	4,833 0 1	78,876 9	78,876 9	404 8	79,281 110	82,465 11	82,465 11	83,013 15 10	348 5 4	83,361 5 2	4,833 0 1
Gundry small farms and Licenses	21,607 13	21,492 7 6	91 2 6	21,583 9 11	115 6 4	20,297 11 0	19,601 4 10	46 7 10	19,647 12 8	596 6 2	21,607 13	21,492 7 6	91 2 6	21,583 9 11	20,297 11 0	20,297 11 0	19,601 4 10	46 7 10	19,647 12 8	596 6 2
Stamps	...	21,065 14	835 4 10	21,901 2 6	...	...	20,807 13 0	945 0 8	21,752 13 8	...	...	21,065 14	835 4 10	21,901 2 6	...	...	20,807 13 0	945 0 8	21,752 13 8	...
Moturpha	1,35,709 1	1,35,170 10 0	464 19 4	1,35,634 9 4	538 7 2	1,38,301 14 5	1,38,465 1 9	328 9 1	1,38,794 10 10	1,836 12 8	1,35,709 1	1,35,170 10 0	464 19 4	1,35,634 9 4	1,38,301 14 5	1,38,301 14 5	1,38,465 1 9	328 9 1	1,38,794 10 10	1,836 12 8
Total	4,41,333 8	4,41,745 9 10	1,324 2 11	4,43,059 12 9	653 13 6	4,43,001 9 4	4,42,484 11 9	10,750 2 11	4,43,234 15 8	26,112 10 7	4,41,333 8	4,41,745 9 10	1,324 2 11	4,43,059 12 9	4,43,001 9 4	4,43,001 9 4	4,42,484 11 9	10,750 2 11	4,43,234 15 8	26,112 10 7

The demand on account of the sayer farms for the fusly under review amounted to Rupees

Sayer.	Settlement.
Fusly 1239	2,05,140
" 1240	2,01,155

Decrease in Fusly 1240... 3,985
Para. 3.

Chowkies measures for the realization of this have been taken by the Principal Collector

Statement No. 12.

Net Revenue.	Rs.	A.	P.
Fusly 1239	1,93,082	3	9
" 1240	1,74,955	9	3
	23,126	10	6

gross collections during the fusly amounted to Rupees 1,82,020-5-4. Deducting from this Rupees 7,064-12-1, being the charges of collection and commission, there remains a net revenue of Rupees 1,74,955-9-3 being less than the net revenue derived from this source in the preceding fusly by Rupees 23,126-10-6.

Abkarry.

Settlement.	Rs.	A.	P.
Fusly 1240	88,246	15	11
" 1239	78,576	9	9

Increase in Fusly 1240 9,370 6 2

Charges. * 1,447 14 5

Net revenue. Fusly 1240 82,519 12 0

" 1239 78,540 6 6

8,979 5 6

Para. 4.

Sundry small farms and Licenses	Fusly 1239	Fusly 1240
Fusly 1239	21,607	13 9
" 1240	20,297	11 0
	1,310	2 9

Detail.	Fusly 1239.	Fusly 1240.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Orchards of mango and tamarind trees &c....	16,303 3 11	13,012 0 6	3,291 3 5	
Privileges of taking honey &c....	466 12 0	672 12 0	206 0 0	
Diamond mines	506 0 0	3,350 0 0	2,844 0 0	
Privilege of sifting the ashes of gold smith's crucibles	276 8 0	669 8 0	393 0 0	
Pagoda offerings	2,344 10 0	2,130 2 0	214 8 0	
Price of red-wood, teak and palmyra trees	1,411 11 10	463 4 6	948 7 4	
Total	21,607 13 9	20,297 11 0	1,310 2 9	
			Deduct Increase	3,144 0 0
			Net Decrease	1,819 2 9

Gross Collections.	Fusly 1239	Fusly 1240
Fusly 1239	21,933	13 4
" 1240	19,777	6 11
	2,221	6 5

2,01,155 being Rupees 3,985 below the settlement of Fusly 1239. This falling off is attributed by the Principal Collector to the " losses entailed on individuals by the high competition and excessive rents of the preceding year". The collections within the fusly amounted to Rupees 1,81,905-8-4, leaving a balance of Rupees 19,249-7-8 outstanding at its close; the same being due by the renters of the front for the realization of this have been taken by the Principal Collector of the Northern Division of Arcot and will be noticed with the report upon the management of the extra sources of revenue in that District. Adding to the current collections, Rupees 87-12-0 being the amount realized from the sale of confiscated goods and refunds of commission and Rupees 27-1-0 collected on account of arrears, the

In the settlement of this branch of the revenue there was an increase of Rupees 9,370-6-2. The demand being Rupees 88,246-15-11 the gross collections (including extra collections Rupees 343-5-4 and arrears Rupees 10-5-3) amounted to Rupees 88,967-10-5. The net revenue after deducting * charges in which there was an increase of Rupees 427-6-2 was Rupees 82,519-12-0 being Rupees 3,979-5-6 in excess of the net revenue of Fusly 1239.

There was a balance of Rupees 4,633-0-1 outstanding at the close of the fusly, the whole of which realized previously to the date of the report under consideration.

The demand under this amounted in the fusly under review to Rupees 20,297-11-0 being Rupees 1,310-2-9 below the demand of Fusly 1239. The memorandum entered in the margin shows the increase and decrease in each of the items included in this branch. The current collections amounted to Rupees 19,601-4-10. The gross collections to Rupees 19,777-6-11, being Rupees 2,221-6-5 below the collections of Fusly 1239 there were no charges on account of this branch of revenue.

Balance of Fusly 1240	Rs.	A.	P.
Collected since the close of the Fusly	696	6	2
	606	11	9
	89	10	5

Stamps.	Rs.	A.	P.
Collected.	21,065	14	8
Fusly 1239	20,897	13	0
" 1240	168	1	8
	2,039	12	6

* 2,039 12 6

The settlement under this head for Fusly 1240 amounted to Rupees 1,38,301-14-5 the

demand on account of Veasabuddy being Rupees 67,034-5-3 and on

account of Baghayr Veasabuddy Rupees 70,367-8-2 the gross collec-

tion amounted to Rupees 1,37,196-10-7 or Rupees 58-9-2 in excess

of the gross collections of Fusly 1239. Deducting charges which

amounted to Rupees 2,203-12-1 being 221-7-6, in excess of the charges

of Fusly 1239, the net revenue was 1,34,992-14-6 or Rupees

163-7-4 below the net revenue of Fusly 1239; the balance at the close

of the fusly on account of current collections was Rupees 1,835-12-8

of which Rupees 1,124-6-1 were outstanding at the date of the Principal Collector's report.

The subject of the tax upon sheep which is discussed in the Sub-Collector's report will be

taken into consideration separately. Discussions of this nature ought not to be introduced into

the annual reports, which should be confined to an exposition of the actual settlement of the

year to which they relate.

Memorandum of Net Revenue.

	Fusly 1239.	Fusly 1240.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sayer	1,93,082 3 9	1,74,955 9 3	23,126 10 6	
Abkarry	78,540 6 6	82,519 12 0	3,979 5 6	
Sundry small farms and Licenses	21,998 13 4	19,777 6 11	2,221 6 5	
Stamps	19,794 12 6	19,752 1 2	42 11 4	
Motorpura	1,35,156 5 10	1,34,992 14 6	163 7 4	
Total	4,53,572 9 11	4,31,997 11 10	3,979 5 6	25,554 3 7
			Deduct Increase	3,979 5 6
			Net decrease	21,574 14 1

In the net revenue derived from each source in Fusly 1240 as exhibited in the Memorandum in the margin, there was a decrease of Rs. 21,574-14-1 below the net revenue of Fusly 1239.

147. A copy of the foregoing proceedings we communicated to the Principal Collector on the 4th November.

148. The following letter in reply was received from the Acting Secretary to Government dated 18th November 1831.

"I am directed to acknowledge the receipt of an Extract from your proceedings under date the 27th ultimo, upon the management of the Extra Sources of Revenue in the District of Cuddapah for Fusly 1240, exhibiting a decrease below 1239 of Rupees 21,574-14-1.

"The Right Honorable the Governor in Council observes that although the demand on account of Sayer in 1240 was only Rupees 3,985 less than that of 1239, there was an actual decrease in the net receipts during the fusly of no less than Rupees 23,126-10-6 of which 19,249-7-

"were due by the renters of the frontier Chowkies. It is hoped that a considerable portion of this is recoverable. Your Board state that measures for the realization of the amount have been taken by the Principal Collector of North Arcot, and propose to notice the subject further in your proceedings on the extra sources of revenue in that Division. The subject however probably escaped your recollection, as no allusion is made to it in your report on North Arcot bearing the same date as that now under discussion by which it appears that there was likewise a falling off there to the extent of Rupees 16,551-12-11, owing to the failure of the renters of the frontier Chowkies.

"It has been before brought to the notice of your Board that the renting of the frontier Chowkies of Cuddapah and North Arcot, has been a constant source of feuds and disputes, and that the object of each renter has been, by offering favorable cowles and levying only half duty, to attract the merchants of Mysore out of the usual route to desert the Chowky of his competitor, who therefore could only prevent their deviating from the regular road by a sacrifice of half his just demand and such transactions are too difficult of proof to be stopped by legal measures—with the view of allaying this irritation it was proposed that the Collector should endeavour to rent the rival Chowkies to the same party, thereby obviating a competitor which cannot fail of being an injury to all concerned.

"The Right Honorable the Governor in Council is not aware whether this plan has been adhered to, and is now in operation but if not, he suggests to your Board the propriety of effecting such an arrangement hereafter if you see no objection to it."

149. A copy of the foregoing letter was transmitted to the Principal Collector on the 5th December.

PERMANENT ASSESSMENT TO BE FIXED ON THE POLLAM OF POONGANOOR.

150. On the 2nd November we submitted to Government the following Extract from our proceedings under date the 27th October.

"By Mr. Secretary Chamier's letter dated the 7th January 1831, the Board were informed that "it was the intention of Government in passing the resolution contained in the Minutes of Consultation under date the 29th October 1830 to confirm to the Poligar of Punganoor by a permanent Sunnud, subject to the approval of the Honorable Court of Directors the terms which had formerly been granted to him under a temporary one. But, if any circumstances had occurred to render those terms less favorable to the Poligar at the present time than they were formerly" they were desired to take them into consideration and to submit their opinion on the subject for the orders of the Right Honorable the Governor in Council.

"The Principal Collector of Cuddapah having been required to report on the subject submitted a statement of the beriz of the Pollam during the decennial lease compared with the annual beriz from Fusly 1240 to 1239 after deducting the established remissions, shewing that if a permanent settlement be now made on the same terms as formerly, the income remaining to the Poligar will be only about Rupees 3,677 instead of Rupees 23,093—the average of this receipt under the former settlement. Of the difference Rupees 18,602 is the amount of the remissions the remainder the Principal Collector ascribed to the falling off of cultivation.

"The Board afterwards called upon the Principal Collector to state his opinion as to the amount at which the peshcush should be fixed. They remarked that although the reduction of the assessment had diminished the revenue for the present, it was to be expected that the loss would be made up by the extension of cultivation, and observed that it appeared just therefore that the

Proceedings, in Cons., 27th October 1831.
In Cons., 10th January 1831.
From Government, in Cons., 4th November 1830.

From Pl. Collector, 7th, in Cons., 14th February 1831.

The Khalsa and Nowkurpesh villages and resumed hamlets included in the former Sunnud.

Average Beriz.	Rs.
From 1234 to 1239...	66,677
Deduct Peshcush ...	63,000
	3,677

assessment payable by the Poligar though it might be reduced at first should rise progressively to the sum originally intended, viz., 63,000 Rupees with the necessary addition on account of the revenue of Shotriam and other villages which had formerly been received by Government but would now be transferred to the Poligar. Considering that the management of the Talook had long been in the hands of the Poligar's family who had been looking to the eventual acquisition of it on a permanent settlement, they suggested that the accounts of cultivation might perhaps be liable to some suspicion, and that it might therefore be advisable to form an estimate of the progressive improvement of the resources of the Pollam from the effect of the reduction of assessment, from the results which had taken place in some of the Talooks under the Principal Collector's own superintendence.

"The Principal Collector has submitted his sentiments on this subject in his letter of the 1st August which the Board proceed to take into consideration. He admits that it is difficult entirely to rely on the accounts for the real state of the cultivation yet he seems to have been guided by them in some measure in forming his opinion. He seems to have compared the present state of the cultivation with what it was during the decennial rent, whereas in order to judge of the effects of the reduction of assessment he ought to have compared it with what it was in the years immediately preceding that in which the reduction was first allowed. After every consideration he has been able to give to the subject, he says, he is unable to anticipate the period when the Estate by an extension of cultivation may be able to bear a Peshcush of 63,000 Rupees together with the necessary addition on account of the revenue of Shotriam and other villages now to be added to what the Poligar formerly enjoyed.

"As the basis of his calculation of the peshcush which should be settled on the Pollam he takes the revenue of Fusly 1240 as being a rather favourable year "and the half teerwa for the 2nd crop under small tanks having been collected for the first time". Of the Kistbandy beriz of the Khalsa and Nowkurpesh villages being those included in the Sunnud formerly granted to the Poligar he deducts one-fifth as the Poligar's share and he proposes to transfer to him the Shotriam and other villages and small farms and licenses formerly reserved to the Government subject to the payment of the full revenue derivable from them. A settlement on these principles would reduce the Peshcush Rupees 10,132-4-10 below the amount formerly fixed. But the Principal Collector does not think it necessary to make this reduction and proposes to fix the Peshcush at the former amount Rupees 63,000 to be paid at this rate from the first.

"The Principal Collector seems to think the Poligar has a claim to a remission on account of the Moturpha being reserved, but as it was specially reserved before the Board cannot see any grounds for such a claim.

"By giving up to the Poligar the revenue of the Shotriam and other villages and small farms and licenses which were formerly reserved and still continuing the peshcush at the original sum of Rupees 63,000 the Poligar would have an advantage of about 9,000 Rupees per annum beyond what would accrue to him under the terms of the former settlement.

	Rs.	A.	P.
Beriz of Khalsa and Nowkurpesh villages ...	1,977	8	4
Shotriams &c. and small farms and Licenses ...	8,997	4	1
	80,974	12	5
Peshcush ...	63,000	0	0
	17,974	12	5

Statement B. in letter dated 7th February 1831.

"On the calculation of the Principal Collector the revenue remaining to him after paying the peshcush would be Rupees 17,974 per annum.

"But it does not appear to be just to take the revenue of one year and that a rather favorable one as the basis of calculation the average from Fusly 1234 to 1239 including the revenue from

Khalsa &c. villages included in the former		rs.	A.	P.
Sunnud	...	68,677	8	9
Shotriums &c. and sundry Licenses	...	8,140	5	7
		74,817	14	4
Khalsa from Fusly				
1234 to 1239	4,00,085	4	5	
Do. Fusly 1240	71,977	8	4	
Muckta &c. from				
Fusly 1234 to 1239	39,617	10	10	
Sundry licenses do.	9,824	7	4	
Fusly 1240 Muckta				
and Licenses	8,997	4	1	
		57,839	6	3
Total of 7 years	5,22,982	3	0	
Average	75,697	7	3	
	63,000	0	0	
	12,697	7	3	

12,697
5,899
6,698

'Shotriums villages &c. now proposed to be given up to the Poligar in addition to what was formerly granted may be reckoned at Rupees 76,000.

3,76,000
25,333 5 4 Poligar's share.
50,666 10 8 Govt. Peshcush.
25,333 5 4
5,999 9 4
19,333 12 0

'But in fixing the permanent assessment it is necessary to take into account the probable eventual improvement of the resources of the Pollam in consequence of the reduction of the assessment by which the present revenue is diminished. The average amount of the remissions from 1234 to 1239 was Rupees 18,602. The Board have no doubt that if the Poligar in his new situation as Zemindar conducts the management of the country judiciously taking care to preserve the tanks in good order and giving due encouragement to his ryots the cultivation will be gradually extended so as to afford a revenue which will eventually enable the Zemina to pay a peshcush equal to that formerly fixed, viz, 63,000 Rupees. The Board were at one time disposed to think that $\frac{1}{3}$ ds of the estimated revenue from Shotriums, &c. now to be given up should be added to this but upon further consideration they are of opinion that this revenue should be given up gratuitously in consideration of the diminished amount of the gross revenue of the Pollam. They resolve to recommend therefore that the amount of the peshcush to be paid for the Khalsa and Nowkarpesh villages and resumed hamlets included in the former Sunnud and the Shotrium Amur Char Anna and Muckta villages and sundry farms and licenses formerly reserved and now to be

1st year	...	51,000.
2nd "	...	52,500.
3rd "	...	54,000.
4th "	...	55,500.
5th "	...	57,000.
6th "	...	58,500.
7th "	...	60,000.
8th "	...	61,500.
9th "	...	63,000.

'given up be fixed at Rupees 63,000. But as the present resources will not enable the Zemindar at once to pay so large a peshcush without difficulty and if it were enforced, it would probably cause him to incur debts by which the Zemindary would be permanently burdened they deem it expedient that the demand for the first year be settled at 51,000 Rupees to increase at the rate of 1,500 Rupees per annum until in the 9th year it reaches the maximum of Rupees 63,000.

'Shotriums &c. formerly reserved and now to be given up was Rupees 74,817 adding the revenue of Fusly 1240 the average is increased to Rupees 75,697. Estimating the present revenue at this amount and supposing the peshcush to be fixed at once at Rupees 63,000, the sum remaining to the Poligar would be only Rupees 12,697 out of which he would have to defray the charges of management which are estimated at Rupees 5,999, leaving only Rupees 6,698 for the maintenance of his family, where as the average of the allowances paid to him under the late arrangement after deducting charges was Rupees 20,544.

'Taking into account the probable revenue from the 2nd crop assessment now again levied the Board think the present available revenue of the Pollam including the revenue from

Statement B in letter dated 7th February.

Average from 1234 to 1239.

	rs.	A.	P.
Moturpha	4,909	0	10
Abkary	2,104	10	8
Sayer	17,024	0	10
	24,037	10	8

'Under the late arrangement the Poligar received $\frac{1}{3}$ th of the whole revenue derived from the Pollam, and the net revenue carried to the account of Government from 1234 to 1239 averaged only Rupees 61,832. In future the whole revenue under the heads of Moturpha, Abkary and Sayer will be carried to the account of Government in addition to the Peshcush. The revenue from these sources may be estimated at Rupees 24,037-10-8.

151. In reply to the Extract from our Proceedings dated 27th October 1831, proposing the amount of permanent settlement to be fixed on the Pollam of Poonganoor, we received the following letter from the Acting Secretary to Government dated 22nd November.

"The Principal Collector being desired to submit his opinion took the revenue of Fusly 1240, which was a rather favorable year, as the basis of his calculation, and adding to the Poligar's share of the Khalsa and Nowkar Pesh villages the value of the Shotrium and other Villages and small farms and licenses formerly reserved to Government, reduced the Peshcush 10,132-4-10 reserving at the same time to the Poligar no more than his usual allowance—but Mr. Lacon proposes that he should still continue to pay the former peshcush for which he assigns several reasons; he thinks that the transfer of the Villages above mentioned would confer, independent of the amount of revenue, a decided advantage as it will enable the Zemindar by permitting the Sirkar ryots to cultivate, to benefit by the extended services of the peons (belonging to them) both as regards protection and the collection of the revenue." he likewise observes that he cannot entirely rely on the accounts for the real state of cultivation, and adds that the available resources of the Talook are very great. In reply to these remarks it may be observed that the Peons will probably not be much more at the service of the Poligar, subsequently to the transfer than they were before—the error in the cultivation accounts although considerable is not likely to have amounted to anything approaching the sum of which it is proposed to deprive the Poligar—and it must be recollected that Mr. Lacon founded his calculations upon the result of a year which he describes as being rather favorable. The available resources of the talook as observed are abundant, if reference is made to the quantity of waste land capable of cultivation—but it is understood that the Pollam is particularly deficient in population and agricultural capital.

"Your Board observe that the mode in which the calculation was made does not appear to be just in taking the revenue of one year and that rather a favorable one as the basis of it, and proceed to show that by estimating the revenue at the amount of Fusly 1240, viz, Rupees 75,697 and fixing the peshcush at the original sum of Rupees 63,000 the balance remaining to the Poligar would be only Rupees 12,697 out of which he would have to defray the charges of management estimated at Rupees 5,999 leaving only Rupees 6,698—for the maintenance of his family—whereas the average of the allowances paid to him under the late arrangement was after deducting charges Rupees 20,544.

"You calculate that taking into account the probable revenue from the 2nd crop now again levied and that from Shotrium villages &c., that the available revenue of the Pollam including that from shotrium villages &c., now proposed to be given up, may be reckoned at Rupees 76,000. You therefore observe that if the peshcush were fixed on the same principles as it was settled formerly,—that is, taking $\frac{1}{3}$ for the Government and leaving $\frac{2}{3}$ to the Poligar, the amount of the peshcush would be Rupees 50,666-10-8, and the revenue remaining to the Poligar Rupees 25,333-5-4, from which deducting charges of management, there would be left to him a balance of rupees 19,333-12-0 being nearly the amount of the income he enjoyed under the late arrangement.

"You justly observe that in fixing the permanent assessment it is necessary to take into account the probable improvement of the resources of the Pollam in consequence of the reduction the assessment, and therefore propose that the peshcush shall be progressively augmented until it reaches the original standard of 63,000 Rupees—with this view you suggest that it should be for the first year limited to 51,000 Rupees, and increase annually 1,500 Rupees until on the 8th year it attained the maximum above fixed.

"The Right Honorable the Governor in Council sanctions your proposition that the demand for the first year shall be Rupees 51,000—and approves of the peshcush being gradually augmented until it reaches the former standard of 63,000—but it must be recollected that in a country so bare of capital as Poonganoor, the cultivation will extend but slowly, and, since the period that the remissions were granted, it is understood that the unfavourable nature of the seasons have checked the advance which might otherwise have been made. The ryots during the first years that the abatement of rent is secured to them, will perhaps rather look to improving their old lands, than to the occupation of new, but as the Poligar would not participate in this improvement, it is probable that for a short time his resources would not increase in proportion to the increased prosperity of his country. The Right Honorable the Governor in Council would therefore be prepared to sanction a modification of the proposed arrangement for the periodical increase, either by providing for a more gradual and less uniform advance, or by retarding the intervals of payment, if upon reconsideration you should deem such a measure essential to the interests of the Poligar.

"The Right Honorable the Governor in Council hopes that steps have been taken for seeing that the established remissions have not been diverted from the main end which Government proposed in granting them, and that they have actually reached the ryots with this view he trusts that Mr. Lacon will take every opportunity of notifying to the cultivators of Poonganoor that the reduction of the assessment is a measure to which in common with other Ryots in the Ceded Districts they are entitled by the orders of Government."

152. In reply to the above the following letter was addressed to the Chief Secretary under date 29th December 1831.

To Chief Secy. in Cons.,
29th Decr. 1831.

In Cons., 28th Novr. 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Wheatley's letter dated the 22nd ultimo relative to the assessment of the Pollam of Poonganoor.

"With reference to the observations of Government in the 6th Para. of that letter, the Board direct me to state that they were not without apprehension that the rate of increase at which they proposed that the Peshcush should advance from 51,000 Rupees to the former standard of 63,000 might be too rapid for the expected improvement in the resources of the Pollam to keep pace with it; but they did not feel satisfied that they could shew such grounds for that apprehension as they might be confident would fully justify it in the opinion of Government, considering the large abatement proposed to be made in the first instance from the peshcush formerly resolved on, and the expectations which had been entertained respecting the effect of the remissions to the cultivators throughout the Ceded Districts in promoting the extension of cultivation; and they thought it would be better to fix on a scale of advance which might prove somewhat too rapid, than on one which might be slower than a just regard to the interests of Government warranted, because in the former case the Government would always have the power of applying a remedy by voluntarily abating their demand. Having, however, deliberately re-considered the subject, with the benefit of the observations made on it by the Government, the Board are of opinion that a more slow and less uniform advance than that which they before proposed may be adopted, for the benefit of the Zemindar, without any risk of making an undue sacrifice on the part of Government. What they would recommend is

that the annual peshcush shall be 51,000 Rupees for the first three years; that it shall be raised to 52,000 in the fourth; and that a similar addition of 1,000 Rupees shall subsequently be made to it, every alternate year until it reaches the amount of 57,000 Rupees in the fourteenth, and thereafter every year until the twentieth, when it will have attained the permanent standard of 63,000.

"For the purpose of securing to the ryots the benefit of the established remissions in the field assessment, the Board beg leave to suggest the expediency of inserting in the Sanad of permanent settlement a clause restraining the Zemindar from demanding more than the assessment on the lands cultivated, as reduced by those remissions without having previously obtained the express consent of Government to such increased demand. The Board do not propose to preclude absolutely all future addition to the reduced assessment on the lands in this Pollam, because the Government is not precluded, and, the Board think, ought not to be precluded, from augmenting its demand on the lands held Ryotwar from itself, if the state of the country and of the public finances should call for that measure."

CHARGES INCURRED FOR ARTICLES OF DRESS AND SWORD PREPARED FOR THE ZEMINDAR OF POONGANOOR.

153. The following letter was addressed to the Chief Secretary to Government under date 24th March 1831.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from Lieutenant-Colonel Cadell with its enclosures, forwarding a Bill for articles of Dress and sword prepared for the Zemindar of Poonganoor at the request of Mr. Dalzell, late Principal Collector of Cuddapah under the authority conveyed in Mr. Secretary Chamier's letter of the 4th June 1830, and to recommend that sanction may be granted for the amount being Rupees 1,738-14-0.

"The sword and Dress are handsome and of superior workmanship, and, the Board are highly satisfied with the manner in which Colonel Cadell has executed the commission."

154. The sanction of Government for the amount stated in the above letter was conveyed to us by letter from the Secretary to Government dated 5th April 1831,—and a copy of the foregoing correspondence was transmitted to Lieutenant-Colonel Cadell on the 9th of the same month.

DEATH OF THE WIDOW OF VENCATARAMAIAH OF CHITWEL AND THE RESUMPTION OF HER PENSION.

To the Chief Secy. in Cons.,
17th March 1831.

155. Under date the 17th March the following letter was addressed to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Cuddapah reporting the death of Venkataamma, the surviving widow of Vencataramaiah, late of Chitwel in that District,—and request ing orders as to the continuance of the pension which she enjoyed and the payment of the arrears awarded to her by Government under date the 8th October last amounting to Rupees 10,482-3-3.

"In their letter of the 18th June 1827 the Board expressed their opinion that the present Governor in Council concurred in our opinion and requested that the necessary instructions to that effect might be furnished to the Principal Collector.

"of the allowance granted by Government which was enjoyed by the widows of his brother Vencataramraza. In the present instance as there appears to be no lineal descendant it would appear right that the pension should be resumed by Government. With regard to the arrears in deposit the Board think that they should be retained by the Principal Collector until a properly supported claim is put in by the legal heir of the deceased."

156. In reply we were informed that the Right Honorable the Governor in Council concurred in our opinion and requested that the necessary instructions to that effect might be furnished to the Principal Collector.

157. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 11th April.

Appointment.
From Government, in Cons.,
28th July 1831.

158. On the 26th July Mr. W. A. Morehead was appointed Additional Sub-Collector.

CHINGLEPUT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

159. On the 5th August 1831, we submitted to Government the following Extract from our Proceedings under date the 1st of that month.

"Read again the letter from the Collector dated the 11th Ultimo, reporting on the settlement of the Land revenue of the Zillah of Chingleput for Fusly 1240.

"Mr. Cotton reports that in consequence of the failure of the monsoon rains, the season was unfavourable for agricultural operation throughout the Jagheer generally; but that the villages on the frontier bordering on the Southern Division of Arcot, suffered less from this cause than the other parts of the District. The price of paddy, he states, varied, since the completion of the harvest from 13½ to 18 mercials per Pagoda being about 17 per cent. below the average price of Fusly 1239; during which year however they were 25th per cent. above the usual market rates

"In the following abstract statement the settlement of the Land revenue for Fusly 1240 which amounted in the aggregate to rupees 8,18,736, is contrasted under its several heads, with that of Fusly 1239.

PARTICULARS.	Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
	No. of Villages.	Rs.	No. of Villages.	Rs.	No. of Villages.	Rs.	No. of Villages.	Rs.
Under the management of the Proprietors.								
1. Jaree Zemindaries	682	2,86,311 13 8	607	2,76,605 1 6	...	...	25	9,708 12 8
2. Shetrum	392	93,379 9 8	391	92,868 15 4	...	...	2	593 15 10
3. Muckta or permanently rented and rented for 30 years.	8	1,134 2 10	8	1,134 2 10	...	...	...	...
4. Rented.	1,032	3,80,835 9 9	1,006	3,70,608 8 7	1	383 5 11	27	10,800 12 1
5. Circar Villages.	371	1,49,247 11 0	364	1,03,250 12 10	...	...	7	45,980 14 2
6. Jaree Zemindaries resumed rented.	...	...	23	6,301 6 0	...	...	...	...
7. Villages resumed from the Shetrum tenure and rented.	...	...	2	560 0 0	...	...	...	...
8. Waste last year and rented this year.	...	...	3	54 0 0	...	...	...	...
9. Aumary.	371	1,40,247 11 0	302	1,10,166 2 10	38	6,915 6 0	7	45,980 14 2
10. Waste last and this year.	12	...	9	...	...	...	3	...
11. Jaree Zemindary resumed.	...	...	2	240 10 9	...	...	...	...
12. Rented last year and Aumary this year.	...	...	3	983 2 2	...	...	...	...
13. Do. and waste this year.	...	...	4	...	...	...	...	...
14. Revenue of waste land cultivated in excess of the Thajal lands rented for 30 years.	...	...	...	113 12 2	...	...	...	...
15. Plantain garden at Trippegody resumed.	...	...	...	569 2 7	...	...	...	...
16. Ryotwar settlement.	383	1,40,247 11 0	410	1,12,043 14 0	87	8,792 1 8	10	45,980 14 2
17. Palapatads.	828	2,94,127 6 4	827	3,80,004 10 1	...	...	1	965 8 10
18. Total.	1,229	4,45,304 6 10	1,255	4,44,018 3 2	37	45,676 2 4	11	40,902 5 0
19. Total Jaree, Zemindary and Circar.	2,951	8,20,129 15 7	2,931	5,14,026 6 9	38	40,059 8 3	38	57,503 1 1
20. Quit-rent &c.	...	5,041 5 6	...	5,197 8 7	...	166 2 10	...	...
21. Total.	2,951	8,31,171 5 4	2,931	8,19,823 15 4	39	40,215 11 1	39	57,503 1 1
22. Deduct Curran Mornal &c.	...	936 18 9	...	1,037 13 3	...	49 0 0	...	...
23. Net Land Revenue.	2,951	8,30,135 7 7	2,931	8,18,736 1 7	39	46,168 11 1	38	57,563 1 1
Net Decrease.								11,396 6 0

From the foregoing statement it will be seen that there was a net decrease in the settlement for Fusly 1240 of Rupees 11,396 below the demand of the preceding year, which, it is to be remarked, was Rupees 52,269-14-2 less than the settlement of Fusly 1233. The Board observe also that with the exception of Fusly 1233, a season of extraordinary and general calamity, in no year since the acquisition of the jagheer, has the annual settlement been so low as in the two last fuslies. The demand for Fusly 1240, falls short of the average amount of the settlements for the last 30 years by Rupees 2,35,314, and is Rupees 2,00,109, or about twenty per cent. less than the average of the collections realized during that period. The causes which may have led to the deterioration of this branch of the public resources, appear to the Board to be deserving of the Collector's most serious consideration.

The amount of revenue from lands under a permanent settlement was in the year under review Rupees 2,76,605-1-5, being Rupees 9,706-12-3 less than in Fusly 1239; which decrease is in part nominal, and occasioned by the purchase on account of Government and the annexation to the Circar lands, of 25 villages, assessed at Rupees 9,175-5-6 which were brought to sale on account of arrears; and by a remission of Rupees 531-6-9 granted to the Mootahdar of Palaveram, on account of land occupied for Military purposes in that Cantonment. The Collector explains that though in some parts of the District the Zemindars have not suffered so much this year, as during the last, altogether, the difficulty experienced in realizing their kists has been great; and at the close of the fusly, it appears, there remained outstanding under this head a balance of Rupees 85,952-8-11.

In the revenue of Shotrium and Enam villages there was a net decrease of Rupees 510-9-11; resulting from a gross increase of Rupees 383-5-11 and a decrease of rupees 893-15-10. The former in consequence of the excess in the revenue of the village of Tundalum, granted to Soobadar Noor Sahib in lieu of the lands situated in two villages, previously held by him in Enam, above their value, being now payable by that individual; and from the revenue of two villages which have lapsed to Government on failure of heirs. The decrease arose from the remission to the Shotriumdar of Pommul on account of land occupied for Military purposes.

The number of villages not yet surveyed and assessed which were rented for the year to Rented and Aumanio. the cultivators, upon an estimate of the crops, including 23 of the villages above noticed as having reverted to Government, together with the two resumed Shotrium villages, and three other villages which during the preceding year were entirely waste, was 392, being 21 more than were under rents in Fusly 1239. Three of the villages rented in that year together with two of the resumed villages, were kept under Aumanio in consequence of no adequate offers having been obtained. In the villages under rent, there was a decrease in Fusly 1240 compared with the preceding year of Rupees 39,081-8-2, and revenue of the Aumanio villages, Rupees 1,876-11-8, appears as an increase, there having been no lands settled in that manner in Fusly 1239. Taking the rented and Aumanio villages together there was a net decrease of Rupees 37,204-12-6, and comparing the revenue yielded from these lands in the year under review, with the aggregate amount of the assessment which was payable on them by the Mootahdars while under Zemindary tenure, there appears a decrease of Rupees 1,44,945-2-11 being upwards of 50 per cent.

Fusly 1239 ...	8,30,182	7	7
" 1240 ...	8,18,766	1	7
	11,396	6	0

Fusly 1238 ...	8,82,452	5	9
" 1239 ...	8,30,182	7	7
	52,269	14	2

From Government, 21st, in Cons., 27th January 1831.

From Government, 19th, in Cons., 23rd March 1830.

From Government, 25th, in Cons., 31st March.

From Government, 21st, in Cons., 27th Jan'y. 1831.

Fusly 1239 ...	1,40,247-11-0
1240 ...	1,12,042-14-6
	37,204-12-6

Permanent settlement ... 2,56,988-1-5

Periz of Fusly 1240 ...	1,12,042-14-6
	1,44,945-2-11

In the five Talooks which have been surveyed the settlement was made ryotwar according to the survey assessment; there was one fewer in the number of villages so settled in consequence of Tundalum, above alluded to, having been granted in Enam. The extent of land of all descriptions included in the Jammabundy of Fusly 1240, was cawnies 53,195, being cawnies 5,823 more than that on which the settlement of the preceding year was formed. The gross amount of the survey assessment on these lands, was Rupees 3,46,878-7-11, exceeding the aggregate assessment on the lands occupied in Fusly 1239, by Rupees 16,463-4-11, as exhibited in the margin.

	No.	Extent of land.	Survey rent.	Additional crop.	Total.
Fusly 1240...	...	53,195 11	3,19,137 13	0 27,740 10 11	3,46,878 7 11
" 1239...	42	57,372 15	3,08,517 0 8	21,897 9 4	3,30,415 3 0
		5,823 1	10,620 3 4	5,343 1 7	16,463 4 11

The deductions and remissions from the standard rent allowed in the settlement, amounting to Rupees 23,593-7-7, and being Rupees 10,795-11-0 less than were similarly granted in the preceding Fusly, reduced the demand for Fusly 1240 to Rupees 3,23,280-0-0. To which adding the revenue from Enams, Merah, and ready money collections, as noted in the margin, made a total demand of Rupees 3,30,004-10-1. The result of the Ryotwar Settlement of this part of the District was a net increase of Rupees 35,877-3-9 above that of Fusly 1239, but a decrease of Rupees 1,33,818-9-2 below the amount of the payment Jummahs formerly payable thereon.

The amount deducted at the settlement on account of land left unsown from want of water was Rupees 1,471-3-4 being Rupees 387-14-3 less than in the year preceding.

The remissions made on account of crops destroyed by drought, the most material item of deduction in the settlement of the late fusly, amounted to Rupees 16,334-13-1, being Rupees 18,868-0-0 less than was allowed for the same reason in Fusly 1239. The survey rent of the lands on which the above remission was granted amounted to Rupees 25,831-3-11, of which Rupees 3,748 were carried to account in full. Of the remaining sum, Rupees 1,304 were allowed on account of crops which totally failed; Rupees 7,027 on account of crops of which more than one-half perished; and Rupees 7,910 in cases in which the loss sustained was less than 50 per cent. The Collector explains that these deductions were made "with reference to the produce of the entire lands and to the circumstances of each individual ryot; and not to the state of particular fields"; which is in accordance with the principles by which it has been prescribed that such abatements shall be regulated.

The remission on lands cultivated under cowle, amounted to Rupees 2,319, being Rupees 259-5-11 more than was claimable on the same account in the preceding fusly. It appears that of the land occupied under cowle in Fusly 1239, of which the gross survey rent amounted to Rupees 3,283-5-1, lands assessed at Rupees 1,391-6-5 became liable to the full amount in the late fusly, on the expiration of the period fixed by the cowle; that lands assessed at Rupees 432 were abandoned in consequence of the want of water, or through inability of the ryots, or from other causes, and that waste land assessed at Rupees 2,293-2-0 was newly occupied.

From the statement submitted by the Collector shewing the details of the lands granted on cowle during the late fusly, it would appear that in two instances the full assessment does not become payable till the eighth year; which is two years longer than the term which is allowed by the authorized scale. After the

Enam Jodees or Ardha Enams ... 1,258 15 8
Tank and river channel Merah ... 974 5 11
Ready money collections ... 4,463 4 2
6,724 9 9

Fusly 1240...	3,30,004	10	1
" 1239...	2,94,127	6	4
	35,877	3	9
Permanent Beriz ...	4,68,823	3	3
Ryotwar ...	3,30,004	10	1
	1,83,818	9	2

Statement No. 21.

Para. 10.

No. 18 B.

correspondence that has passed between the Board and Mr. Cotton on the subject of similar cowles given by his predecessors, and the intimation conveyed to him that the rules laid down in the established cowlenamah should be strictly conformed to in all cases, the causes that may have induced him to deviate from them in these instances required to have been specially explained. The Board have called for copy of the cowles referred to, and will pass such orders as on consideration of the circumstances connected with them may appear to be proper.

In the cowle which is entered the second in the statement referred to, the assessment is stated in the heading to be the amount per cawny shewn in the subjoined column; according to which the assessment that would become payable on the seventh year will be $\frac{1}{2}$ a pagoda or $1\frac{1}{2}$ Rupee per cawny. The assessment according to the survey rates, as exhibited in column 16 of the same statement, averages 14 annas only per cawny, so that according to the terms of the cowle, it would seem, that more than the survey assessment would ultimately become payable on the land in question; care should be taken to avoid such anomalies in future. A similar discrepancy in respect to the amount of the assessment, appears in the other instance above alluded to, and entered the third in the statement.

In regard to the cowles granted without sanction, above adverted to, the Collector has been instructed to report fully in regard to all the circumstances connected with them, at the completion of the survey, in common with any others that may be brought to notice in the course of the work, in order that the whole may be settled upon some general principle; and in the meantime, to enter such grants in the accounts as usual, adding a remark that the question of resuming, or continuing them, has been reserved for future decision. They are accordingly exhibited in the Statement No. 17, which accompanied the Collector's report; the Board observe that the cowle entered the last in that statement for land within the village of Valacherry, was not included in the list of such lands formerly submitted and reported on by Mr. Cotton. The circumstances attending the issue of this cowle, and the reason why it was not included in the statement formerly submitted requires to be explained.

In column 118 of statement 12, there is the Board remark an increase of Rupees 1,054-7-0 which is stated in the heading to be "on account of a second crop grown on punjah land." This seems quite irreconcilable with the principle of a survey field assessment. It is possible that there may be a mistake in the term used, and that the land has been converted from dry to wet, and has therefore become liable to an additional tax, if so, it should be entered under the head of punjah mail nunjah, or punjah land cultivated with nunjah produce. In the instructions to the Collector contained in a letter, dated the 6th June 1831, he was requested to enter under a separate and distinct head, land assessed as nunjah, but from want of water producing only dry crops. The term commonly used is nunjah mail punjah. These details should be shewn in the Statement No. 13 as is customary in other Districts. The form of statement transmitted to the Collector under date the 27th January 1823, includes columns designed to contain information of this nature.

In column 139 of the statement above referred to the Collector explains the terms "teer-wah cummee" to mean nunjah land cultivated with dry crops from want of water. This is not the proper meaning it should as mentioned above, be nunjah mail punjah. He has not as he ought to have done, considering the observation in para. 9 of the letter above referred to, explained how the assessment was fixed.

The reduction of 15 per cent. in two villages in the Conjeveram Talook appears to have been made in pursuance of the order given by the Board in their proceedings dated 25th January 1827, paras. 12, 13. In the Collector's report on the settlement of Fusly 1237, dated 20th January 1829, the late Collector stated that the classification was finished, and that the assessment would soon be settled. It would appear however from the deduction at the former rate being still allowed that this has not been accomplished yet.

in the general revenue Statement No. 12 submitted with the present report the Board

	Punjab land.						Nunjab land.									
	No. of columns.	Amount of Circar land.			No. of columns.	Amount of Enam land.	No. of columns.	Amount of Circar land.			No. of columns.	Amount of Enam land.				
		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
Fusly 1239 ...	59	2,44,735	10	8	60	17,315	11	7	61	7,25,461	2	5	62	73,098	14	5
Fusly 1240 ...	59	2,44,369	3	8	60	17,295	4	10	61	7,22,711	7	10	62	71,435	7	0
Decrease...	...	366	7	0	...	20	6	9	...	2,749	10	7	...	1,663	7	5

observe that there is a decrease in the total Ayacut of the surveyed lands, as shewn therein, below the extent exhibited in the corresponding statement furnished for Fusly 1239, as noted in the margin. It is

obvious that one of these statements must be incorrect; care should be taken to prevent the occurrence of discrepancies of the like nature in future.

There seems to the Board to be no sufficient reason for deducting at the Jummabundy the pension recently granted by Government for the maintenance of the mother of the late Mootahdar of Teekapatadry and Karaigoodal, which is purely of a charitable nature, more than any of the numerous other pensions which are chargeable on the revenues of the Jagheer. It should be included, the Board think, in the general list of pensions.

It further appears to the Board, that the revenue of the land which has been annexed to the Palaveram Cantonment, and which Government has been pleased to direct should annually be debited to the Military Department, should not be exhibited as a deduction from the settlement of the Land Revenue of the District, but be charged separately to proper Department. The Board resolve to suggest to Government that the Accountant-General be instructed to issue the necessary directions to Collectors for entering such charges in the public accounts.

Adverting to the circumstance of there being an increase in the settlement of the surveyed Talooks, while there is a decrease in the revenue yielded from the Aumanie villages, the Collector in the 10th para. of his letter after observing that this difference is only partly owing to the different nature of the settlement, and arises more from the greater fall of rain in the southern part of the District, in which the Ryotwar system obtains, than in the Northern Talooks, which are still under Aumanie states his opinion that the sooner the Ryotwar settlement is established throughout the Jagheer, the better it will be for the ryots and for the Government, and that though for several past years the seasons have been unfavorable, and the ryots are consequently impoverished, he has no doubt that after a very few years of moderate prosperity cultivation and property in the Jagheer will rapidly increase, if a money assessment be permanently and universally established and a liberal and judicious expenditure in the improvement of all sources of irrigation be continued. The Board are fully sensible of the benefit that would result to the District from the introduction of fixed money rents duly apportioned to its resources, but it appears to them singular that in expressing the opinion just cited the Collector should have omitted all allusion to the instruction on the subject of the survey, communicated

to him under date the 7th of March last, which the Board resolve to take this occasion of submitting for the information of the Right Honorable the Governor in Council. From the results exhibited by the accounts of the survey assessment which had been submitted to the Board, there appeared to them reason to doubt its correctness, and they came to the determination of requiring the present Collector to examine minutely the whole work village by village. They pointed out to him the principles which should have been followed in forming the assessment, and desired that he would carefully note, and report, in what particulars they may have been deviated from. The importance of the work committed to him, and the magnitude of the interests connected with it were impressed on his

notice, and the Board expressed their expectation that he would give his best attention to it and would prosecute it with diligence; but they have not yet received any communication from Mr. Cotton on the subject. The doubts entertained by the Board as to the propriety of confirming the new assessment have been strengthened by a consideration of the present report: In a note in the Mahratta copy of Statement No. 1st is explained with respect to the plantain garden in the villages of Pualore and Tripagooly which was held in Enam by Soobidar Noor Sahib but has reverted to Government by an exchange, that so much of it as lies in the former has been assessed at the same rates as were fixed upon other plantain gardens at the time of the general assessment of the village, but the portion situated in Tripagooly has not been assessed because there were no plantain gardens in the village at the time of the general assessment. If by this it is to be understood that plantain gardens have been assessed in Poolalore and elsewhere with reference to the circumstance of their yielding that description of produce, it would appear that the principles stated by Mr. Vincent in his letter of the 31st August 1828 have not been attended to practically. It seems to the Board to be absolutely necessary that the accuracy of what has already been done should be ascertained before the same system is extended to other parts of the District; and they accordingly desire that, on resuming charge of the District, the Collector will diligently prosecute the inquiries connected with the survey to which his attention has been directed.

The English version of the note above referred to is not very clearly worded, and does not correspond in meaning with the Mahratta. As the latter is more full, the Board presume that it is the most correct: and assuming that it is so, they cannot understand why the portion of the garden included in the village of Tripagooly should not have been assessed with reference to the assessment which has been fixed on that part of it which lies in Poolalore.

The Board have under consideration the Collector's report dated 28th February, on the state of the balances outstanding in the Chingleput District; and in recording their sentiments in regard to the balances generally, will state their opinion as to the propriety of remitting those of Fusly 1239 adverted to in the latter part of para. 15 of the Collector's letter.

As per D. C. and B. to 11th July 1831.

	Fusly 1239.		Fusly 1240.	
	Rs.	A. P.	Rs.	A. P.
Land Revenue ...	8,30,182	7 7	8,18,756	1 7
Sayer ...	65,791	15 7	72,875	7 0
Abkarry ...	72,776	1 0	79,000	0 0
Sundry small farms, &c. ...	4,150	0 11	4,051	4 11
Salt ...	4,60,791	13 9	4,14,300	12 0
Moturpha ...	6,102	3 8	6,151	15 3
Stamps ...	14,915	8 5	14,483	14 7
Total extra branches ...	6,24,527	11 4	5,81,373	5 9
Grand Total ...	14,54,710	2 11	14,00,659	7 4

The revenue derived from other sources than the land was in the late Fusly Rupees 5,81,373-5-9, and the gross revenue of the Jagheer, including all branches, amounted in the aggregate to Rupees 14,00,659-7-4, being Rupees 54,050-11-7 less than that of Fusly 1239. The fluctuation that has occurred in the amount of the extra sources of revenue, will be noticed by the Board in their general review of those branches of revenue.

Of the current land revenue of the year, Rupees 6,21,933-10-5 were realized within the Fusly, and of extra revenue Rupees 5,79,026-6-10. The total gross receipts of the year, exclusive of recoveries of advances, refunds, &c., amounted in the aggregate to Rupees 13,87,372-1-4; being Rupees 52,677-14-10 less than the gross receipts in Fusly 1239.

There remained at the close of the Fusly of current land revenue, a balance of Rupees 1,96,793-7-2, and of extra revenue of Rupees 2,846-14-11, to be realized hereafter.

The revenue charges of Fusly 1240, amounting, exclusive of advances recoverable, to Rupees 3,62,046-10-5, are in the ratio of 23 $\frac{1}{4}$ per cent. to the gross collections.

160. A copy of the foregoing proceedings was transmitted to the Collector on the 5th August 1831.

161. The following reply was received from the Acting Secretary to Government, dated 28th October.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from your proceedings dated the 1st August No. 392, on the settlement of the land revenue in the District of Chingleput, the result of which exhibits a net decrease of Rupees 11,396-6-0 below the settlement of Fusly 1239.

The Collector ascribes this diminution to the failure of the periodical rains, as well as to the fall in the price of paddy which was 17 per cent. below the average market price of the preceding Fusly—but your Board observe with regret in which the Governor in Council participates that with the exception of Fusly 1233 a season of memorable distress in no year has the settlement of the Jaghire been so low as in the last two Fuslies, and the prices of 1239 cannot with propriety be referred to as a standard of comparison, the market rates of that year having been 25 per cent. higher than usual. You likewise remark that the demand for Fusly 1240 falls short of the average amount of the settlements for the last 30 years, and is about twenty per cent. less than the average of the collections realized during that period. Although the failure of the monsoon has doubtless had great part in producing so serious a deterioration of the resources of the Jaghire, your Board do not appear to regard this alone as an adequate cause, and the Right Honorable the Governor in Council trusts that in accordance with your instructions the subject will meet with the serious consideration of the Collector.

With reference to the 12th, 13th and 14th paras. I am directed to observe that the Government attaches great importance to a strict adherence to the rules laid down for Grants of Cowle, and is happy to find that the deviation from them in the present instance has attracted your attention—the distribution of cowle with arbitrary provisions has always a tendency to retard the object which it was intended to encourage—when cowles are given without any fixed principles, the ryots naturally held back in hopes of better terms, and no man will incur the risk and expense of breaking up new ground without knowing beforehand the conditions upon which he is to enjoy it—but where a copy of the Cowlenamah is kept in every village, and its provisions understood and acted upon without partiality to any, we shall always have as much waste brought under cultivation, as the agricultural capital of the country will allow.

The Right Honorable the Governor in Council entirely concurs with the Board's observations in paras. 15 and 16. The Collector should explain if the conjecture is correct that the extra assessment has been derived from land converted from dry to wet and if not you will be pleased to consider whether it will not be expedient to grant a remission of the sum mentioned Rupees 1,054-7-0.

Your Board rightly observe upon the subject of the pension granted for the maintenance of the mother of the late Mootahdar of Teekapatadry and Karaigoodal—and that some land which was annexed to the Palaveram Cantonment should not be exhibited as a deduction from the settlement of the land revenue. The Accountant General has been instructed agreeably to the

"suggestions of your Board to issue directions to Collectors for entering such charges in the public accounts.

"As the future prosperity of the Jaghire must depend in a great measure upon the equitable adjustment of the Survey assessment, and as the Collector from the extract quoted by your Board seems to be fully impressed with its importance, the Right Honorable the Governor in Council observes with concern that he had not up to the date of your proceedings under consideration made any reply to the detailed instructions which you transmitted to him with respect to your doubts of the correctness of what had been already done, and it is hoped that after diligently and minutely examining the whole agreeably to your orders, the Collector will without further delay put you in possession of such information as will enable you to form an accurate judgment regarding the propriety of either modifying or confirming it."

162. A copy of the foregoing letter was transmitted to the Collector on the 7th November.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1239.

163. By a letter from the Secretary to Government, dated 23th January 1831, in reply to our letter dated the 30th December 1830, enclosing an Extract from our proceedings on the management of the extra sources of revenue in the District of Chingleput for Fusly 1239, we were informed that the Right Honorable the Governor in Council concurred with us in considering the result, which appeared to be an increase in the gross revenue of Rupees 51,939-4-7 above that of the previous year, to be very satisfactory.

164. A copy of the foregoing letter was transmitted to the Collector on the 3rd February 1831.

EXTRA REVENUE FOR FUSLY 1240.

165. On the 5th October we submitted to Government the following Extract from our proceedings under date the 26th September.

Proceedings, in Cons., 26th Sept. 1831.
13th, in Cons., 18th August.

'Read again the letter from the Acting Collector of Chingleput noted in the margin, containing his report upon the management of the extra sources of revenue in that district for Fusly 1240.

'The following comparative statement shows the demand collection and balance under each head for Fuslies 1239 and 1240 respectively.

	Fusly 1239.						Fusly 1240.					
	Settlement of Fusly 1239.	Collection to the 12th July 1830.	Extra Collection.	Total Collection of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1830.		Settlement of Fusly 1240.	Collection on account of Fusly 1240 to the 12th July 1831.	Extra Collection.	Total Collection on account of Fusly 1240.	Balance of Current Revenue on the 12th July 1831.	
1	2	3	4	5	6		7	8	9	10	11	
Salt...	460,791 13 9	4,60,791 13 9	1,357 15	4,62,149 13 5	...	Rs.	4,14,310 12 0	4,14,310 12 0	3,566 11 9	4,17,877 7 9	...	Rs.
Sayer	65,791 15 7	57,495 0 2	87 0 2	57,582 0 4	8,206 15 5	Rs.	72,875 7 0	72,860 6 3	48 11 0	72,909 1 3	15 0 9	Rs.
Sea Customs	...	...	...	...	...	Rs.	...	...	...	...	...	Rs.
Abkarry	72,776 1 0	62,102 2 10	...	62,102 2 10	10,673 14 2	Rs.	70,000 0 0	70,000 0 0	30 0 6	70,030 0 6	...	Rs.
Sundry small Farms and Licenses	4,150 0 11	3,136 9 1	18 6 0	3,154 15 1	1,013 7 10	Rs.	4,051 4 11	3,198 9 0	16 3 11	3,214 13 1	852 11 9	Rs.
Stamps	13,378 15 0	13,378 15 0	1,536 9 5	14,915 8 5	...	Rs.	13,357 10 0	13,357 10 0	1,099 4 7	14,456 14 7	...	Rs.
Moturpha	6,102 3 8	3,745 4 6	39 1 1	3,783 5 7	2,356 15 2	Rs.	6,151 15 3	4,172 12 10	2 12 7	4,175 9 5	1,979 2 5	Rs.
Total	6,22,991 1 11	6,00,649 13 4	3,038 0 4	6,03,687 1 8	22,341 4 7	Rs.	5,80,777 1 2	5,77,930 2 3	4,760 12 4	6,82,650 14 7	2,846 14 11	Rs.

'The revenue derived from the sale of Salt in Fusly 124) amounted to Rupees 4,14,310-12-0

Salt.		
Current collections.		
Rs.	A.	P.
Fusly 1239...	4,60,791	13 9
" 1240...	4,14,310	12 0
Decrease...	46,481	1 9

Col. 6, Stat. 1.

Extra collections.

*Rupees 82,835-5-7.

Net Revenue.		
Rs.	A.	P.
Fusly 1239...	3,81,947	5 1
" 1240...	3,35,042	2 2
46,905	2	11

'Rupees 2,632-13-3 there remains a net revenue of Rupees 3,35,042-2-2, or Rupees 46,905-2-11 less than the net revenue of Fusly 1239:

'In the demand on this account there was an increase of Rupees 7,083-7-5 arising from

Sayer.		
Settlement.		
Rs.	A.	P.
Fusly 1240 ...	72,875	7 0
" 1239 ...	65,795	15 7
Increase	7,083	7 5

+ Charges 5,246-12-10.

Net Revenue.		
Rs.	A.	P.
Fusly 1240...	75,930	3 10
" 1239...	52,424	5 4
Increase...	23,534	14 6

Abkarry.

Settlement.

Rs.	A.	P.
Fusly 1239...	72,776	1 0
" 1240...	70,000	0 0

2,776 1 0

Current collections.

Rs.	A.	P.
Fusly 1240...	70,000	0 0
" 1239...	62,102	2 10
7,897	13	2

* The Collector in his report states that the expenses incurred in the management of this branch under Aumanie at the latter end of Fusly 1239, amounted to Rupees 9,871-3-9. The sum sanctioned * by Government on this account was Rupees 9,936-6-8. This discrepancy requires explanation.

12th, in Coms, 18th October 1830.

Net Revenue.

Rs.	A.	P.
Fusly 1240...	69,435	11 3
" 1239...	60,667	3 3
8,768	8	0

'being Rupees 46,481-1-9 below the collections of the preceding fusly. Of this the Acting Collector explains that 14,725 7-9 is merely an apparent decrease; being the difference between 25,742-3-9 part of the collections of Fusly 1233 which were received into the treasury in Fusly 1239 and Rupees 11,016-12-0; part of the revenue of 1239 received into the treasury in 1240, the actual decrease in the fusly under review is thus Rupees 31,755 10-0, which is attributed to a falling of in the demand for the article in question. The extra collections which were composed principally of recovery of advances for cart-hire and refund of charges for salt exported on the Honorable Company's Ship Ennad, amounted to Rupees 3,566-11-9, making the gross collections Rupees 4,17,877-7-9. From this being deducted the * charges in which there was an increase of

'the town duty having been imposed on the Cantonments of Palaveram, Poonamallee, and Wallajabad, and from the renter having been allowed to collect inland duty on beetle and tobacco, the produce of the Chingleput District, intended for the Madras market. The gross collections including Rupees 8,296-15-5 on account of arrears and 48-11 extra revenue amounted to Rupees 81,206-0-9, being Rupees 23,574-9-11 in excess of the gross collections of Fusly 1239. Deducting +charges in which there was a trifling increase of Rupees 39-11-5 the net revenue amounted to 75,59-3-10, or Rupees 23,534-14-6 more than the net revenue of Fusly 1239.

'The settlement of this branch of revenue in the fusly under review was less than that of Fusly 1239 by Rupees 2,776-1-0. There was however an increase in the collections of Fusly 1240 to the amount of Rupees 7,897-13-2 in consequence of the Abkarry farm having been taken under Aumanie in Fusly 1239 owing to the failure of the renters in paying one of their kists by which a charge was incurred for the management of this branch of the revenue by the *Cirkar. The collection of the arrears of Fusly 1239 which amounted to Rupees 10,618-5-2 and of extra revenue Rupees 30-0-6 raised the gross collections of the fusly under review to Rupees 80,643-5-8. The net revenue after the deduction of the charges was Rupees 69,435-11-3 or Rupees 8,763-8-0 in excess of the net revenue of Fusly 1239.

Sandry small farms and Licenses.		
Rs.	A.	P.
Fusly 1239...	4,150	0 11
" 1240...	4,051	4 11
Decrease...	98	12 0

Stamps.

Rs.	A.	P.
Fusly 1240...	13,387	10 0
" 1239...	13,378	15 0
8	11	0

Gross collections.

Rs.	A.	P.
Fusly 1239...	14,915	8 5
" 1240...	14,433	14 7
481	9	10

Add increase of charges ...		
Rs.	A.	P.
Decrease of ...	160	10 9
net Revenue...	592	4 7

Net Revenue.

Rs.	A.	P.
1239 ...	13,626	12 10
1240 ...	13,034	8 3
592	4	7

Motorpha.

Current Collections.

Rs.	A.	P.
Fusly 1240...	4,172	12 10
" 1239...	3,745	4 6
427	8	4

Gross Collections.

Rs.	A.	P.
Fusly 1240...	6,494	7 6
" 1239...	6,172	6 5
322	1	1

Charges.

Rs.	A.	P.
Fusly 1240...	333	7 5
" 1239...	83	2 1

Increase ... 300 5 4

Arrears.

Stat. A, Col. 15.

13th August 1831.

Balances.

Rs.	A.	P.
Small farms ...	382	14 0
Motorpha ...	901	3 0
1,284	1	3

'In the demand under this head there was a trifling decrease of 98-12-0 the collections however, including arrears (Rupees 1,017-13-10) and extra (Rupees 16-3-4) amounted to Rupees 4,282-10-11 or Rupees 95-3-0 in excess of the collections of Fusly 1239. There were no charges on account of this branch.

'In the collections from the sale of stamps there was an increase of Rupees 8-11-0. In the gross collections there was a decrease of Rupees 431-9-10 and an increase of of Rupees 160-10-9 in the charges—thus making the decrease in the net revenue from this source Rupees 592-4-7.

'There was an increase of Rupees 49-11-7 in the demand on account of Motorpha in Fusly 1240—the amount of the settlement being Rupees 6,151-15-3. In the current collections there was an increase of Rupees 427-8-4, and in the gross collections of Rupees 322-1-1. In the charges there was an increase of Rupees 300-5-4 which being deducted from the increase in the gross collections leaves the increase in the net revenue from this source Rupees 21-11-9.

'The arrears on account of Fusly 1239 amounted to Rupees 22,341-4-7, of which Rupees 22,221-11-7 were realized in the course of Fusly 1240, leaving Rupees 119-9-0 only uncollected. The balances on account of Fusly 1240 amounted to Rupees 2,846-14-11, of which Rupees 1,562-13-2 were collected previously to the date of the report under consideration and the remainder which consisted of the items noted in the margin was expected to be forthcoming by the end of the month.

Net Revenue.

	Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Salt	3,81,947	5 1	3,35,042	2 2	...	...	46,905	2 11
Sayer	52,424	5 4	75,959	3 10	23,534	14 6	...	...
Abkarry	60,667	3 3	69,435	11 3	8,768	8 0	...	...
Sandry small farms and Licenses	4,137	7 11	4,232	10 11	95	3 0	...	...
Stamps	13,626	12 10	13,034	8 3	...	...	592	4 7
Motorpha	6,083	4 4	6,111	0 1	21	11 9	...	...
Total	5,18,892	6 9	5,03,815	4 6	32,420	5 3	47,947	7 6
Deduct Increase ...							32,420	5 3
Net Decrease ...							5,077	2 3

'The annexed memorandum shews the net revenue derived from each branch of extra revenue in Fusly 1240 as compared with that of the preceding fusly from which it appears that there was a net decrease in the fusly under review of Rupees 15,077-2-3.

'In the concluding para. of his report the Acting Collector states that on the 17th December last, the sum of Rupees 642-11-0 being the value of G. 6 M. 48-2 of salt collected from the pans of Cadumbady was stolen from the Poonjay Choultry which was made use of by the Amin as his catcherry and requests permission to exclude this quantity of salt from the Hoozoor accounts in which it was entered as part of the quantity on hand. It appears that the parties suspected of the robbery have been apprehended and forwarded to the criminal Judge for trial. The Board desire that the salt in question may be brought to account in the regular course, and a special report made explaining the cause of the deficiency in the proceeds, in order that sanction may be obtained for writing off the same from the accounts.'

166. A copy of the forgoing proceedings was communicated to the Collector on the 5th October.

167. In reply we received the following letter from the Acting Secretary to Government dated 25th October 1831.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from your proceedings dated 26th ultimo, No. 466, on the report of the Acting Collector of Chingleput regarding his management of the extra sources of revenue in that District for the result of which appears to be a net decrease of Rupees 15,077-2-3 below the revenue derived from the same sources in the preceding fusly occasioned by a falling off of Rupees 46,481-1-9 in the revenue derived from salt.

"Your Board explain that of this sum Rupees 14,725-7-3 is merely an apparent decrease being the difference between Rupees 25,742-8-9 part of the collections of Fusly 1238, which were received into the Treasury the following year, and Rupees 11,016-12-0 part of the revenue of Fusly 1239 received into the Treasury in Fusly 1240 by which the actual decrease is reduced to Rupees 31,755-10-0 which is attributed to an abatement in the demand for the article. It would have been satisfactory if the Acting Collector had stated whether this following off was to be ascribed to any particular circumstances."

168. The following letter was despatched to the Chief Secretary to Government under date 20th October.

"With reference to para. 11 of the proceedings of the Board of Revenue on the management of the extra sources of revenue in the Chingleput District submitted to Government under date 5th instant, I am directed to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector, reporting the loss of Rupees 642-11-0 which was stolen from the Treasury of the Cadumbady salt pans on the night of the 17th December last.

"Under the circumstances of the case as stated by Mr. Cotton, the Board beg to recommend that sanction be granted for writing off the above sum to profit and loss."

169. The sanction of Government for writing off the above sum was communicated to us by letter from the Acting Secretary to Government dated 25th October, and copies of the above two letters received from Government were transmitted to the Collector on the 27th of the same month.

170. A reference having been made to the Collector of Chingleput to ascertain whether the persons apprehended on account of the robbery adverted to above were committed for trial, and if so, what was the result, we were informed in reply that of 8 persons convicted 4 were sentenced to custody until they should give two sureties each in the sum of 350 Rupees each surety for 3 years, or to be imprisoned for the same period; 2 were sentenced to find security in 2 sureties for 100 Rupees each for 3 years, or in default to be detained for the same period; 1 was sentenced to 14 years' imprisonment with hard labor; and one sentenced to find security in two sureties in the sum of 1,000 Rupees each or on failure to be detained for the same period.

RELATIVE TO THE PURCHASE OF LAND REQUIRED FOR THE CANTONMENT OF PALAVERAM.

171. Under date the 6th January the following letter was addressed to the Ag. Chief Secretary.

"I am directed by the Board of Revenue to submit for the orders of the Right Honorable the Governor in Council the correspondence noted in the margin relative to the purchase, on account of Government, of lands required for Military purposes at Palaveram, and to recommend that the sanction of Government be given for the present disbursement of Rupees 5,582-2-11 purchase money, and Rupees 4,251-15-11

remission in arrear, and for allowing annual remission of 531-6-9 to the Zemindar of Palaveram and of 509-3-3 to the Shotriundar of Pommul, on account of the lands so purchased according to the terms proposed by the Collector of Chingleput.

"The subjoined abstract statement shows the total extent of land purchased on account of Government at Palaveram, since the formation of the Cantonment, distinguishing the amount of purchase money, and remission, which has already been sanctioned, and that for which sanction is now required according to the statement furnished by the Collector of Chingleput under date 12th November last.

"It will be observed, that the statement then forwarded by the Collector differs in the amount of remission to be granted to the Zemindar of Palaveram in arrear, from the statement forwarded by him under date the 31st July last. The difference has been explained by him to have arisen from not including in the former statement the arrears due on Fusly 1239, and a period prior to the date from which remission was first calculated, but during which it was subsequently ascertained that the land had been in possession of the Military authorities,

	Total extent of Land.	Purchase money.	Annual remission.				Remission of rent in arrear.			
			To the Zemindar of Palaveram.		To the Shotriundar of Pommul.		To the Zemindar of Palaveram.		To the Shotriundar of Pommul.	
			Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	2	3	4	5	6	7	8	9	10	11
Land taken in 1821 when the Cantonment was formed and payment sanctioned 26th May 1822 ...	726 18 1/2	9,648 6 3/4	...	...	...	...	...	...	...	...
Land taken subsequently and payment sanctioned 26th September 1823 ...	53 8 1/4	142 9 8	282 10 10	...	...	...	1,272 7 10	...	...	...
Total purchase sanctioned ...	780 3 3/4	9,790 15 11	282 10 10	...	...	...	1,272 7 10	...	...	...
Land purchased in 1826 and not paid for ...	25 5 1/4	471 15 3	101 1 8	...	...	...	383 13 4	...	...	...
Land purchased in 1829 and not paid for ...	119 5 1/4	4,735 11 3	818 3 3	167 9 10	455 13 1	...	351 12 10	201 2 0	...	...
Land occupied without reference to the Collector and not paid for ...	21 3 1/4	747 6 10	112 1 10	...	...	...	355 0 0	...	...	...
Add remission of rent on land taken in 1821 from the Shotriundar of Pommul and not brought to notice then ...	165 9 1/4	5,955 1 4	531 6 9	167 9 10	698 0 7	...	1,120 11 2	301 2 0	...	...
Total not sanctioned ...	...	...	...	341 8 6	...	...	...	2,330 2 9	...	...
Deduct purchase twice sanctioned ...	165 9 1/4	5,955 1 4	531 6 9	509 3 3	1,040 10 0	...	1,120 11 2	3,131 4 9	...	...
Remaining to be paid ...	210 5 1/4	5,882 2 11	531 6 9	509 3 3	1,040 10 0	...	1,120 11 2	3,131 4 9	4,251 15 11	...

"The first entry of land, the price of which has not received the sanction of Government, is an extent of 25 cawnies 53 1/2 grounds, which was purchased by Mr. Viveash under orders from Government in 1826. Mr. Viveash proposed, that with reference to the terms on which land had been purchased at Guinde 35 Rupees per cawny should be paid for cultivated and available lands, but that no remuneration should be allowed for unavailable or immemorably waste lands, and that remission should be allowed to the Zemindar of Palaveram on the land which belonged to him at the rate of Rupees 5-4-0 per cawny.

"The Board approved of this proposal, and the amount entered in the Statement as due on account of this land has been calculated at those rates. The purchase-money amounts to Rupees 471-15 3, the annual remission to the Zemindar of Palaveram to Rupees 101-1-8 and the arrears of remission to Rupees 383-13-4.

"The land next entered cawnies 119-5 1/4, was taken for the Cantonment according to the orders of Government under date the 24th March and 15th May 1829. In Cons., 26th March 1829. "The Collector, in reporting on this purchase under date the 4th Do. 21st May "November 1829, stated that the land was situated partly in the Shotriundar village of Pommul, and partly in Palaveram, and that the terms, which he had agreed upon with the owners of the land, were in the former village 15 Pagodas per cawny for the punjah land in cultivation, and 10 Pagodas per cawny for all other cultivated or available lands, all claims upon unavailable or immemorably waste lands being relinquished by the inhabitants. For the land in Palaveram which included no punjah, Mr. Cotton proposed that 10 Pagodas should be paid per cawny, with the exception of one cawny, which had been purchased for 70 Rupees by the individual who then occupied it, and for which the same price was recommended, and that remission should be granted to the Zemindar of Palaveram at the rate of Rupees 5-4-0 a cawny as before.

"He suggested that remission should also be allowed to the Shotriundar on the land included in the Shotriundar village of Pommul, and he at first proposed that the remission should be the average value of the Melvarum per cawny hitherto collected by the Shotriundar calculated on all the land in the Shotriundar, but in a subsequent letter he recommended as a more just rate of remission the average value of the Melvarum per cawny collected on the lands actually given up by the Shotriundar, amounting to Rupees 5-4-5 on punjah and 3-0-2 on punjah land. He also recommended that Rupees 831-14-5 should be allowed as the value of houses, &c., on the land. The Board approved of these rates generally. The amount to be sanctioned on account of this land calculated accordingly is purchase-money Rupees 4,735-11-3, annual remission to the Zemindar of Palaveram 318-3-3, and to the Shotriundar 167-9-10, together with remission in arrear to the Zemindar of Palaveram Rupees 381-12-10 and Rupees 201-2-0 to the Shotriundar.

"At the same time it was brought to the notice of the Board by the Collector, that part of the land purchased on account of Government in 1821 was included in the Shotriundar Village of Pommul, and that no remission had up to that time been allowed upon it. The Board desired the Collector to explain the terms of the Shotriundar grant and to state whether remission had ever been claimed and why it had not been allowed from the first. In his reply he stated that though he could discover no written claim to remission, it appeared, that one had been made from the Curum having been directed by Mr. Smalley to make out the amount to which the Shotriundar would be entitled, and that the Shotriundar was hereditary and held on a Purvanah granted by the British Government as a compensation for the abolition of the office of Natawar. He also stated that the Shotriundar had been in dispute for

"four years, and that this circumstance might have occasioned the silence of the Shotriumdar respecting their claim to remission.

"Under these circumstances the Board are of opinion that remission should be granted the annual amount is Rupees 341-9-5, and the amount of arrear Rupees 2,930-2-9.

"The next entry of cawnies 21-35½ is land which was procured from the Zemindar of Palaveram through Colonel Taylor without reference to the Revenue authorities. The circumstance was brought to the notice of the Board by the Zemindar in a petition dated the 24th December 1829 claiming remission on the land, and the Collector having been ordered to report on the petition confirmed the statement made by the Zemindar.

"The land has been measured by the Collector and the extent entered in the statement is the result—the rates of purchase-money and remission are the same as those fixed for the other land in the Palaveram Zemindary. The purchase-money amounts to Rupees 747-6-10, the annual remission to Rupees 112-1-10, and the remission in arrear to Rupees 335-1-0.

"In 1829 Colonel Coombs applied to the Collector for a further extent of land, which was included in the statement first forwarded by Mr. Cotton under date 31st July. The Board however previously to the purchase desired the Collector to state his opinion whether, without reference to precedent, this land was actually worth the sum demanded for it. He replied that the owners were unwilling to accept less but that Colonel Coombs had said that the necessity of this land was not sufficient to justify the payment of the price demanded, and the purchase was therefore not completed.

"It is to be observed that the sanction of Government was given twice for the purchase of C. 44-G. 56½ of land, for the sum of 372-14-5, this sum was therefore deducted from the amount for which sanction would otherwise be now required."

172. "In a letter dated 21st January we received the sanction of Government for the present disbursement of Rupees (5,582-2-11) five thousand five hundred and eighty-two, annas two, and pice eleven purchase-money, and Rupees (4,251-15-11) four thousand two hundred and fifty-one, annas fifteen, and pice eleven remission in arrear, and an annual remission of Rupees (531-6-9) five hundred and thirty-one, annas six, and pice nine to the Zemindar of Palaveram, and of Rupees (509-3-3) five hundred and nine, annas three, and pice three to the Shotriumdar of Pommul on account of lands purchased for Military purposes, to be debited to the Military Department."

173. A copy of the foregoing correspondence was transmitted to the Collector on the 27th January.

BALANCES OF LAND REVENUE OUTSTANDING AT THE END OF FUSLY 1239.

174. On the 25th October we submitted to Government the following Extract from our proceedings under date the 24th of that month.

Proceedings, in Cons., 24th October 1831.
From Collr., 28th February, in Cons., 3rd March 1831.
To do., 2nd. in Cons., 2nd May.
From do., 25th, in Cons., 30th do.

"Read again the correspondence noted in the margin with the Collector of Chingleput respecting the balances of land revenue outstanding in his district at the end of Fusly 1239.

"The total amount of these balances including Fusly 1239 is Rupees 95,309-9-7 and they are classed as follows:—

Statement No. 1...	2,595 9 6		Zemindary balances...	10,890 2 11
	8,294 9 5		'Shotrium do. ...	30,955 14 6
Statement No. 2 ...		10,890 2 11	'Aumanie do. ...	33,325 3 5
Statement No. 3, Col. 4 ...	31,540 1 0	30,955 14 6	'Tuccavy do. ...	20,138 4 9
„ 29 ...	1,785 2 5			
		33,325 3 5		
Statement No. 4 ...		20,138 4 9		
		95,309 9 7		

"With respect to the balance due from Zemindaries Rupees 2,595-9-6 have accrued from Fusly 1226 to Fusly 1238 both inclusive, and the remainder Rupees 8,294-9-5 on account of Fusly 1239. Of the former sum Rupees 2,588-13-2 are due from five Mootahs which have reverted to Government, and Rupees 6-12-4 were embezzled by a peon who absconded. Under the explanation of the Collector, that the whole of this amount is irrecoverable, the Board recommend that authority be granted for writing it off.

"The balances due for Fusly 1239 do not appear to require any remark here, the correspondence referred to in the margin of the Collector's letter will receive the separate consideration of the Board.

"Regarding the Shotrium balances the Board have thought it necessary to call for further information relative to the conditions on which the Shotriums were originally granted the amount of the expenses incurred after they were attached and the balances which remain to be recovered. When this shall have been furnished by the Collector, the remission under this head recommended by him will form the subject of a separate communication with Government."

"The amount of Aumanie balances outstanding on account of Fuslies 1236, 1237 and 1238 is Rupees 31,540-1-0. Of this sum Rupees 207-5-7 are irrecoverable in consequence of the death, Rupees 603-15-9 in consequence of the desertion, Rupees 9,289-12-7 in consequence of the poverty of the defaulters, and Rupees 14,796-9-8 on account of loss sustained by ryots subsequent to the Jammabundy. The rest Rupees 6,642-5-5 the Collector explains might be recovered by distraint and sale of property or by confinement of the defaulters—he does not however recommend that such measures should be resorted to, but rather that the defaulters should be supported and assisted in their present cultivation, by the remission of that portion of this balance due for Fuslies 1236 and 1237 amounting to Rupees 5,140-13-7. The sum of Rupees 1,501-7-10 classed as recoverable on account of Fusly 1238 he observes will be collected with as little delay and severity as possible. Under the explanation of the Collector that the sum of Rupees 30,038-9-2 of the Aumanie balances of Fuslies 1236, 1237 and 1238 cannot be recovered without encroaching on the resources from which the revenues of the current and future fuslies are to be derived, the Board recommend that authority be given for writing off that amount or such portion of it as may remain uncollected at the date of the receipt of the orders of Government on these proceedings. The balances of Fusly 1239 are brought to notice in the Statement No. 23 which accompanied the Collector's report on the land revenue for Fusly 1240. The amount then outstanding was Rupees 702-7-4 of which Rupees 295-0-6 are stated to be recoverable, the remainder 407-6-10 is stated to be irrecoverable in consequence of the poverty and death of ryots and other causes. Including this sum the total amount of Aumanie balances for writing off which authority is requested is Rupees 30,446.

The Tuccavy balances amount to Rupees 20,133-4-9 and are due on account of the Fuslie from 1217 to 1236. Of the whole Rupees 7,513-6-0 are irrecoverable in consequence of the death, desertion or poverty of the ryots. The remainder Rupees 12,621-14-9, due from 1,010 individuals, the Collector explains might be recovered by the sale of property and confinement of the defaulters but not without doing serious injury to the ryots, he therefore recommends that the whole be written off.

Under the explanation of the Collector that none of these Tuccavy balances can be recovered without interfering with the resources from which the current revenue is derivable, the Board recommend that authority be granted for writing off the amount Rupees 20,133-4-9.

The Board observe that by attention to the instructions contained in para. 6 of the letter from Government dated 21st February 1826, in reference to their proceedings of the 24th October 1825 wherein it is directed that all collections from the ryots after Tuccavy has become due should be received in re-payment of Tuccavy until it has been fully repaid "the possibility of any considerable balance remaining under this head will for the future be precluded."

Zemindary 2,595 9 6
Aumantie 30,446 0 0
Tuccavy 20,133 4 9
53,179 14 3

The total amount of the balances of land revenue which are recommended for remission in these proceedings is Rupees 53,179-14-3.

175. The sanction of Government for writing off the balances the remission of which was recommended in the above letter was communicated to us by letter from the Acting Secretary to Government dated 28th October 1831.

176. Copy of which together with our proceedings was transmitted to the Collector on the 31st October.

NORTHERN DIVISION OF ARCOT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

177. On the 7th September 1831 we submitted to Government the following Extract from our proceedings under date the 29th August.

Proceedings, in Cons., 29th August 1831. Read again the report of the Principal Collector of the Northern Division of Arcot, on the settlement of the Land revenue of that district for Fusly 1240.

The season opened the Principal Collector states, "with the assurance of the extended cultivation of dry grain and afforded a commencement of the cultivation of Car on wet lands situated below the larger tanks". Had the season continued equally favorable in the immediately succeeding months the results, he adds, "might have equalled those of Fuslies 1232 and 1236, the most productive of a series of years". The early commencement of the north-east monsoon restored hopes of an extended wet cultivation, but these were in some measure blighted by the subsequent decreased supply, but the efficient state of the tanks and channels of irrigation, it is said, enabled the ryots to carry their cultivation to the full extent the season admitted of.

The Board are happy to observe that the prices of grain during the year under review were more favorable to the ryots than they have been latterly; and that the district was free from those diseases which at different periods have been so destructive in their effects in that part of the country.

Under these favorable circumstances, the settlement of the Land revenue concluded by the Principal Collector for Fusly 1240, amounted inclusive of Zemindaries under a Permanent settlement, to Rupees 19,30,456-3-7 exceeding by Rupees 2,22,945-15-2, the Jummah of Fusly 1239 as exhibited in the subjoined comparative abstract:—

	Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Permanent Settlement	4,54,738	6 10	4,54,253	7 3	...	...	484	15 7
Ryotwar	12,36,887	8 3	14,60,217	0 2	2,23,329	7 11	...	...
Village rents, &c.	15,884	5 4	15,985	12 2	101	6 10	...	...
	17,07,510	4 5	19,30,456	3 7	2,23,430	14 9	484	15 7
Deduct Decrease					...	484 15 7		
Net Increase					2,22,945	15 2		

In the amount of the revenue from lands permanently settled there was a small decrease of Rupees 484-15-7 in consequence of the remission, allowed, under the orders of Government, to certain Polligars in consideration of the resumption of the Moturpha in their Pollams. In the remaining part of the District under a Ryotwar Settlement including rented villages there was an increase of Rupees 2,23,430-14-9 over the Jummah of Fusly 1239. The following statement will exhibit at one view, the gross Ryotwar settlement, the several items of deduction therefrom, and the net demand for the year under review, contrasted with the like particulars of the settlement of Fusly 1239.

	Fusly 1239.			Fusly 1240.			Increase.			Decrease.		
	Extent of Land.		Assessment.	Extent of Land.		Assessment.	Land.		Assessment.	Land.		Assessment.
	C.	A. V.	RS.	C.	A. V.	RS.	C.	A. V.	RS.	C.	A. V.	RS.
Dry Land	1,58,949	10	4,55,316	1,55,047	0	4,43,323	...	...	...	3,945	3	6,953
Garden Land	2,378	2	43,378	2,150	0	39,320	...	...	...	218	15	4,553
Wet land	1,18,304	5	12,96,521	99,821	0	11,44,102	...	...	...	13,453	310	1,52,118
Cocunut Trees, &c.	307	3	1,616	401	0	1,819	...	...	...	...	...	...
Wet and garden cultivation in dry land	1,992	0	3,349	2,094	0	3,815	...	...	...	...	...	...
Additional Assessment per 2nd crop	...	...	3,324	...	...	53,324	...	...	...	...	...	...
Total land, the cultivation of which was undertaken by the ryots at the commencement of the season	2,77,031	0	18,35,107	2,59,483	0	16,90,508	...	...	...	17,541	3	1,44,200
Land which could not be cultivated	59,782	8	3,35,082	2,015	2	10,927	...	...	...	47,807	512	3,18,114
Parts of fields left uncultivated	1,866	1	8,159	1,371	0	6,206	...	...	...	284	15	1,522
Land ploughed but not sown	2,817	15	22,465	1,167	0	6,020	...	...	...	1,060	13	13,841
Land suffered from drought	55,200	8	3,65,707	5,443	5	31,791	...	...	...	49,823	3	3,33,912
Lands within beds of tanks covered by water	7,772	34	66,753	...	...	...	...	...	...	7,772	34	66,753
Crops destroyed by inundation	63	7	378	205	0	1,365	...	...	...	...	...	...
On account of a failure of 2nd crop	2,127	15	16,898	1,596	0	12,093	...	...	...	...	...	...
Established remissions of 12 1/2 per cent.	...	...	91,489	...	...	1,07,655	...	...	...	...	...	...
Remission on waste land upon cowls	3,701	5	9,822	2,323	0	10,104	...	...	...	...	...	...
Remission on lands held on a fixed rent in Tripatty Taluk	...	...	6,815	...	...	6,815	...	...	...	...	...	...
Remission to privileged cases	...	...	14,031	...	...	17,624	...	...	...	...	...	...
Remission to Shorttem Villages	...	...	115	...	...	115	...	...	...	...	...	...
Deswandum or remission on account of tanks	...	...	676	...	...	707	...	...	...	...	...	...
Grand Total of deductions	...	...	2,07,531	...	...	1,58,547	...	...	...	...	...	...
Net settlement	...	...	5,73,238	...	...	1,86,342	...	...	...	...	...	...
Soornadayem or ready money collections on account of Quit-rent &c.	...	...	12,61,808	...	...	15,02,564	...	...	...	...	...	...
Total settlement of Aumau villages	...	...	58,123	...	...	89,176	...	...	...	...	...	...
Deduct revenue appropriated Village Sibbendy allowances to Poligars, Pagodas, &c., exclusive of the payment to Village officers chargeable on the Moturpha and Deduct Inams	...	...	13,40,092	...	...	15,91,741	...	...	...	...	...	...
Net Settlement	...	...	1,19,104	...	...	1,31,524	...	...	...	...	...	...
Villages rented for a term of years and rents of fruit trees	...	...	12,36,587	...	...	14,00,217	...	...	...	...	...	...
Total settlement	...	...	15,884	...	...	15,985	...	...	...	...	...	...
...	...	...	12,82,771	...	...	14,76,202	...	...	...	...	...	...

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The total extent of land taken up by the ryots in Fusly 1240 it will be seen was cawnies 2,59,480-3-0, the survey assessment on which, including the demand on account of two crop lands, was Rupees 16,90,906-13-4 falling short of the extent and survey rent of the land included in the settlement of the preceding year by cawnies 17,541-3-0 and Rupees 1,44,200.

The statement given in the 7th para. of the Principal Collector's report which shows an increase in the late fusly only includes the land actually cultivated. Deducting land left uncultivated, or unproductive from various causes, there remained cawnies 2,54,036-14-0 assessed according to the survey rates at Rupees 16,59,111-14-9 as shewn in the para. referred to.

Fusly 1240.

	RS.	A.	P.
Total assessment	16,90,906	13	4
Deductions.			
RS. A. P.			
31,794	14	7	
1,56,547	5	4	

Fusly 1239

	RS.	A.	P.
Total assessment	15,02,564	9	5
Deductions.	12,61,863	14	0
RS. A. P.			
2,40,695	11	5	

Col. 912.

Col. 892.

The total extent of land held on cowle in Fusly 1240 was cawnies, 3,323, the full survey assessment thereon being Rupees 16,342-9-3, of which Rupees 10,164-1-0 were remitted according to the terms of the cowle, leaving a net demand under this head of Rupees 6,178-8-3. Of the land which had previously enjoyed the benefit of the cowle cawnies 665-8 1/2 became liable in the late fusly to the full rates of assessment, amounting in the aggregate to Rupees 2,765-8-9; and cawnies 1157-14 1/2 were newly occupied within the year. The eventual accession of revenue from new cultivation thus being Rupees 6,952-11-2. There appears to be a mistake in the details of the cowle Statement No. 3. Land in the Satwaid Talook classed therein as bearing an assessment of two annas per cawny, seems in fact to pay four annas.

The items classed under the general head of "Soornadayem" amounting, as exhibited in Col. 928. the margin, to Rupees 89,176-7-6, being added to the above stated amount, raised the total Ryotwar settlement to Rupees 15,91,741.

Deducting from this the allowances to village officers, Poligars, Pagodas, &c., amounting to rupees 1,31,524-0-9, and exceeding by rupees 18,419-5-1 the deduction on the same account in the preceding year, and again adding the revenue from rented villages amounting to rupees 15,985-12-0 there remains, the net land revenue of the District, exclusive of peshcush as above shewn viz., rupees 14,76,202-12-4.

The Board observe that from the Congoondy Pollam no Moturpha collections are separately brought to account. The Principal Collector is requested to explain whether this branch of revenue is collected by the Poligar or by the officers of Government. In submitting the information which he has been required to furnish with a view to the preparation of the Sunnud-i-Milkeut. Istimrar intended to be issued to the Poligar, Mr. Roberts will be pleased to state his opinion whether it is desirable, with reference to the recognized expediency of Government retaining generally the direct collection and regulation of the Moturpha revenue in its own

hands, to conform to the general rule in this instance; and in that event whether he considers any and what compensation should be allowed to the Poligar. It seems desirable that the question should be settled before the proposed Sunnud is issued.

According to the instructions contained in the 12th para. of the Board's proceedings on the settlement of last year, the Principal Collector reports that the village of Tedoomancoola in the Cuddapanuttum Talook has been resumed.

The Board observe that there is a decrease in the rent of the village composing the resumed Jagheer of Tummanoor of Rupees 157. The Principal Collector should have explained the cause of this decrease.

Assistance in the shape of "Tuccavi" was as usual granted, the Principal Collector observes, to the ryots who required it, and that from personal inquiries he is convinced that it was generally received by the cultivators for the purpose intended. Mr. Roberts mentions however an instance in which the Curnums and Monegars of a village forged the signatures of the cultivators in the Tuccavi receipts and appropriated the amount to their own purposes, of which having been convicted before the Court of Circuit, they were sentenced to the punishment prescribed for such offences. The Principal Collector did well in making the conviction and punishment of these people generally known, and it is to be hoped that the example will have good effect. The Board observe however that had the rule which requires that advances of Tuccavi shall be made only in the presence of the Tahsildar or other superior revenue officer been observed in this instance, it would have been impossible for the fraud in question to have been committed.

The Principal Collector states that 21,814 Puttahs were distributed by him in person in Fusly 1240, and has submitted a list of the places in the respective Talooks where they were issued. In several of the Talooks all the Puttahs appear to have been distributed, at the Cusbah station, and in one Talook only in three different villages. It seems proper to remind the Principal Collector that the Government consider it absolutely necessary that the settlement should be made at as many of the principal villages in different parts of each Talook as possible, and that it is the duty of Collectors to go amongst the ryots and visit in person as many of the villages as practicable. The Principal Collector will in future state at what places the settlement of each Talook was made.

Mr. Roberts states that it has not been customary to exchange Muchilkas and Puttahs with ryots cultivating cowle lands, and submits the propriety of introducing that practice in future. The Board apprehend, from the observation contained in a subsequent paragraph in which it is explained, that where cowles had not been previously obtained, the remission according to its terms was refused, that the Principal Collector means that it has not hitherto been usual to take Muchilkas from the ryots, not that it is not usual to give cowles. A written application to cultivate land under the terms of the cowlenamah and answering the purpose of Muchilka, is usually, and should invariably be required previous to the issue of a cowle. But as the conditions under which the lands is held are regulated for the term to which the cowle extends according to the stipulations contained in that instrument, it does not appear to the Board that any particular advantage would arise from the annual exchange of Puttahs and Muchilkas. The demand for each year on account of cowle land which may be held by an individual ryot will of course be included in the usual Puttah issued to him for that in common with his other land of the annual settlement of the Jumabundy.

Mr. Roberts suggests the exchange of Puttahs and Muchilkas for cowle land as a remedy for an abuse which he states to exist in his District, and which appears to the Board to have its origin solely in a want of proper vigilance on the part of the revenue officers. It seems that, under the present administration, persons taking up land on cowle are permitted to throw it

up after having enjoyed the benefit of the low assessment for two or three years; although the cowlenamah expressly provides that the assessment shall be payable on the whole land for which it is granted, till the end of the specified term, whether it is cultivated or not. The neglect of this wholesome provisions would sufficiently account for any preference that may have been shown by the ryots to occupy waste over cultivated land. But Mr. Roberts, without adverting to the obvious tendency of the latitude allowed by him in this respect, attributes the increase in land occupied on cowle in the late fusly to supposed irregularities in the assessment and makes that circumstance a ground for renewing the discussion in regard to the assessment of his District. Referring to his former reports he remarks that the want of uniformity of assessment has driven the cultivators to reject the cultivation of superior lands, and to turn their attention to waste. These superior lands he observes if allowed to remain fallow for a certain period become waste, and the cultivation may then be resumed by the ryots on cowle; thereby virtually reducing the assessment on their lands. In illustration of the process by which he supposes this to be accomplished, Mr. Roberts explains that lands uncultivated for ten years pay the first year of resumed cultivation only two. Sixteenths of the assessment, the second four-sixteenths, the third twelve-sixteenths, and the fifth year if continued to be cultivated the whole assessment; but the same reasons, he adds, which originally influenced the cultivator may probably have similar effect on the return to the higher assessment; and Mr. Roberts concludes by repeating the proposal, which has already been made by him on different grounds, that he be authorized to distribute according to his discretion, the remission of 12½ per cent., which, is now allowed uniformly on the survey rates of assessment. The Board have gone fully into the consideration of the subject of the assessment in the Northern Division of Arcot in their proceedings In Cons., 2nd Decr. 1830.

dated 2nd December last which are now before the Government. They have therein shewn that Mr. Roberts has failed to prove the ill effects he ascribes to the existing system, and that the plans that have been proposed by him for removing evils he supposes to exist, are crude and undigested schemes, founded on no definite principles, inconsistent, and palpably inexpedient; and it appears to them to be unnecessary again to enter on the subject: it will be sufficient to notice that the circumstances now adduced by the Principal Collector was not among those stated by him in his former reports, neither is it supported by his accounts, on the known custom of the District. The inference he draws, is founded on the assumption that a ryot, who throws up land, retains the exclusive right of re-occupying it at pleasure, which is not consistent with the practice of the country. He assumes also, that the land now taken up on cowle is superior land relinquished by the ryot for 10 years, in order to entitle him to the established rate of deduction for waste of that standing. His present assumption is not reconcilable with his former declaration, that the remissions in Fuslies 1231 and 1232 were applicable to the circumstances of the different lands; and that the pressure of the existing rates is to be dated from Fusly 1233, according to that opinion, the 10 years necessary to the support of the opinion now given, have not yet elapsed, and the effect could not begin to be seen till Fusly 1243. The Principal Collector appears also not to have observed that half the land taken up in 1240, is in one Taluk Sautghur and he forgets that the season was on the whole favourable and that but for a failure of rain late in the season the Beriz would have equalled 1232 when the remissions were, according to his own representation, duly proportioned to the capabilities of the land. This declaration, in the opinion of the Board, completely nullifies all that Mr. Roberts has said about the assessment, and entirely confirms the view taken by them in their late proceedings.

Of the land revenue of the year Rupees 19,15,573-11-4 were collected within the fusly leaving a balance of Rupees 14,882-8-3 outstanding on the 12th July last, which it was expected would shortly be realized.

		Cawnier.	
Total Increase	1157	14	16
Increase in Sautghur	552	10	16

The total gross receipts from all branches of revenue it appears amounted in Fusly 1240 to Rupees 24,19,852-14-4 and the charges to Rupees 2,82,992-8-0 being in the proportion of 114½ per cent. to the receipts.

178. A copy of the foregoing proceedings we transmitted to the Principal Collector on the 7th September.

179. With reference to the foregoing proceedings we received the following letter from the Ag. Secretary to Government dated the 18th November.

"I am directed to acknowledge the receipt of an Extract from your proceedings on the settlement of the Northern Division of Arcot for Fusly 1240 which it is satisfactory to observe was concluded under very favorable circumstances, and exceeded by Rupees 2,22,945-15-2 the Jummah of Fusly 1239.

From the Ag. Secy. to Govt.,
in Cons., 21st Nov. 1831.
29th Augt. 1831.
No. 438.

"The Right Honorable the Governor in Council concurs in the observations noted in the 15th and 16th paras. of your proceedings as far as they relate to lands occupied on cowle. Your Board remark that referring to his former reports Mr. Roberts observed 'that the want of uniformity in the assessment has driven the cultivators to reject the cultivation of superior lands and to turn their attention to waste;' this inference is founded in error the want of uniformity in assessing lands can never itself be an adequate motive for the abandonment of them; the question is not whether an assessment is uniform, but whether it is excessive. To attempt a uniformity of assessment is to aim at fixing what is in its own nature fluctuating. One tract of land will vary from another in fertility almost every year as more or less capital is expended upon it, and as it is better or worse tilled. An equitable rate of assessment will be directed not by a high or a low state of cultivation on a given quantity of ground, so much as by an average state; but as the productive powers of all lands will depend upon the skill, industry and expense that are applied to it, it may of course differ in different seasons from that which is adjacent to it; so that two fields although originally rated equally and uniformly may after a short time, without being over-assessed, differ widely in value and fertility from each other.

"The general question of the assessment which your Board advert to, will be noticed in the reply to your proceedings upon that subject now before Government.

"Mr. Roberts in alluding to the fact that lands uncultivated for ten years pay the first year of resumed cultivation only two sixteenths of the assessment appears to infer that the ryots with the prospect of this remote advantage are disposed to throw up "Inferior" lands and allow them to remain fallow until the prescribed term having elapsed they are enabled to resume them on cowle: this opinion however is not well considered by the Principal Collector for as your Board justly remark it proceeds upon the assumption that the same ryot who throws up the land retains the exclusive right of re-occupying it at pleasure which is not consistent with the practice of the country; and as he has before observed that the pressure of the existing rates is to be dated from Fusly 1233 the number of years essential to the maintenance of his opinion has not yet expired, so that his reasoning is inconclusive.

"The Right Honorable the Governor in Council is well pleased with the favorable mention made by the Principal Collector of his subordinates Messrs Babington and Macdonald."

180. A copy of the foregoing letter was transmitted to the Principal Collector on the 21st November.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1239.

Vide para. 249 of last
Genl. Report.

From the Secretary to Govt.,
in Cons., 31st January 1831.

181. In reply to our Secretary's letter of the 30th December 1830 containing an Extract from our proceedings on the management of the extra sources of revenue in the Northern Division of Arcot for Fusly 1239, we received a letter to the following effect from the Secretary to Government dated 26th January 1831.

"Although there was a considerable falling off in the revenue from salt in the fusly under review, it appears that in the total settlement of the extra sources of revenue there was an increase of Rupees 16,049, and the Right Honorable the Governor in Council concurs with you in considering the result to be generally satisfactory."

	RS.	A.	P.
Fusly 1239	5,22,839	12	0
" 1238	5,06,790	9	2
	16,049	3	6

182. A copy of the foregoing letter was transmitted to the Principal Collector on the 31st January 1831.

EXTRA REVENUE FOR FUSLY 1240.

183. On the 29th October 1831 we submitted to Government the following from our proceedings under date the 27th of that month.

Proceedings, in Cons., 27th
October 1831.
17th, in Cons., 26th Sept. 1831.

"Read again the letter from the Principal Collector in the Northern Division of Arcot noted in the margin, containing his report upon the extra sources of revenue in that district for Fusly 1240.

"The following abstract statement exhibits the demand, collection and balance under each head for Fuslies 1239 and 1240 respectively."

Fusly 1233.										Fusly 1240.																				
Settlement of Fusly 1233.			Collection to the 11th July 1833.			Extra Collections.			Total Collec- tions of Fusly 1233.			Balance of Fusly 1233 on the 12th July 1833.			Settlement for account of Fus- ly 1240. 11th July 1831.			Extra Collection Fusly 1240.			Total Collection on account of Fusly 1240.			Balance of Cur- rent Revenue on the 12th July 1831.						
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
...	14,194	11	0	14,194	11	0	...	...	...	14,194	11	0	...	...	...	16,668	12	0	...	...	...	16,668	12	0	...	...	...	...	...	
...	1,85,440	0	0	1,85,531	7	10	...	...	...	1,84,581	7	10	858	8	2	1,79,340	0	0	1,83,026	10	11	...	...	...	1,68,026	10	11	11,313	5	1
...	1,25,175	0	0	1,25,175	0	0	...	...	...	1,35,175	0	0	...	...	...	1,25,175	0	0	1,17,926	1	3	...	...	...	1,17,926	1	3	7,248	14	9
Sundry Small Farms and Licenses...	11,006	13	6	11,006	13	6	...	...	...	11,006	13	6	...	...	...	8,264	6	2	8,264	6	2	...	...	...	8,264	6	2	...	...	...
Triputty offerings	1,17,447	7	3	1,17,447	7	3	...	...	...	1,17,447	7	3	...	...	...	1,18,361	1	3	1,18,361	1	3	...	...	...	1,18,361	1	3	...	...	...
Moturpha	32,793	13	4	32,745	2	3	...	...	...	32,745	2	3	48	11	1	33,430	7	5	33,377	11	10	...	...	...	33,377	11	10	52	11	7
Stamps	36,781	15	7	36,781	15	7	...	...	...	36,781	15	7	...	...	...	30,806	7	11	30,806	7	11	...	...	...	30,806	7	11	...	...	...
Total	5,22,839	12	8	5,21,932	9	5	...	...	...	5,21,932	9	5	907	3	3	5,12,046	2	9	4,93,431	3	4	...	...	...	4,93,431	3	4	18,614	15	5

Salt.	
Current collections.	
Fusly 1240	16,668 12 0
" 1239	14,194 11 0
	2,474 1 0

Charges of Fusly 1240.	
Fusly 1240	2,658 15 4
" 1239	2,076 12 4
	582 3 0

Net Revenue.	
Fusly 1240	14,009 12 8
" 1239	12,117 14 8
	1,891 14 0

Sayer.	
Demand.	
Fusly 1239	1,85,440 0 0
" 1240	1,79,340 0 0
	6,100 0 0

Current collections	
Fusly 1239	1,84,531 7 10
" 1240	1,68,026 10 11
	16,554 12 11

Gross collections.	
Fusly 1239	1,85,092 0 8
" 1240	1,68,885 3 1
	16,206 13 7

Abkarry.	
Fusly 1239	1,25,175 0 0
" 1240	1,17,926 1 3
	7,248 14 9

Charges.	
Fusly 1239	1,865 15 6
" 1240	1,696 14 11
	169 0 7

Decrease of gross collections.	
Do. of charges	7,248 14 9
	169 0 7

Decrease of net revenue	
	7,079 14 2

Sundry small farms and Licenses.	
Fusly 1239	11,006 13 6
" 1240	8,261 6 2
	2,742 7 4

Triputty offerings gross collections.	
Fusly 1240	1,18,861 1 3
" 1239	1,17,447 7 3
	913 10 0

Add decrease of charges	
	3,220 12 5

Increase of net revenue	
	4,134 6 5

* Charges of Fusly 1240	
	33,827 4 9

The collections from the sale of salt amounted to Rupees 16,668-12-0 being Rupees 2,474-1-0 in excess of the collections of Fusly 1239. In the charges there was an increase of Rupees 582-3-0 in consequence of the increase in the quantity manufactured. The net revenue amounted to Rupees 14,009-12-8 and exceeded the net revenue of the preceding fusly by Rupees 1,891-14-0.

The amount of the Sayer revenue of Fusly 1240 was below that of the preceding fusly by Rupees 6,100. In the current collections there was a falling off to the extent of Rupees 16,554-12-11 owing to the failure of the renters of the frontier Chowkies. The gross collections within the fusly amounted to Rupees 1,68,885-3-1 being Rupees 16,206-13-7 below the collections of Fusly 1239, from this being deducted a slight decrease of Rupees 28-12-5 in the charges the decrease of net revenue becomes Rupees 16,178-1-2.

The demand on account of this branch was the same as in Fusly 1239, vizt., Rupees 1,25,175. The collections within the fusly amounted to Rupees 1,17,926-1-3, leaving a balance of Rupees 7,248-14-9 outstanding, which is due by the renters and which the Collector states will be realized immediately. The charges were below those of Fusly 1239 in the sum of Rupees 169-0-7 this decrease being deducted from the decrease in the gross collections leaves the decrease in the net revenue Rupees 7,079-14-2.

In the collections under this head there was a decrease of Rupees 2,742-7-4 which was principally owing to a diminution in the fish rent in consequence of several reservoirs being dried up.

In the collections under this head there was an increase of Rupees 913-10-0. There was a decrease of Rupees 3,220-12-5 in the charges which being added to the increased collections makes the increase in the net revenue from this source Rupees 4,134-6-5.

Moturpha.				
Fusly 1240 ...	33,430	7	5	
" 1239 ...	32,793	13	4	
	636	10	1	

Gross collections.				
Fusly 1240 ...	33,402	6	11	
" 1239 ...	32,745	2	3	
	657	4	8	

Charges.				
Fusly 1240 ...	588	4	8	
" 1239 ...	456	4	10	
	131	15	10	

Net Revenue.				
Fusly 1240 ...	32,814	2	3	
" 1239 ...	32,288	13	5	
	525	4	10	

Stamps collections.				
Fusly 1239 ...	36,781	15	7	
" 1240 ...	30,806	7	11	

Decrease in collections				
	5,975	7	8	
Deduct decrease in charges...				
	472	10	7	
Net decrease ...	5,502	13	1	

*Amount of charges in				
Fusly 1240 ...	5,222	4	5	
Net revenue.				
Fusly 1239 ...	33,087	0	7	
" 1240 ...	27,584	3	6	
	5,502	13	1	

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Salt ...	1,891	14	0			
Sayer ...				16,178	1	2
Abkarry ...				7,079	14	2
Sundry small farms and						
Licenses ...				2,742	7	4
Tirputty offerings...	4,134	6	5			
Moturpha ...	525	4	10			
Stamps ...				5,502	13	1
Total...	6,551	9	3	31,503	3	9
Deduct increase ...				6,551	9	3
Net decrease...				24,951	10	6

'The annexed memorandum shows the increase and decrease of net revenue from each branch from which it appears that there was a net decrease from all the sources of extra revenue amounting to Rupees 24,951-10-6.

'Of the balances outstanding at the close of the fusly which amounted as per memorandum entered in the margin to Rupees 18,614-15-5 it appears that up to the end of August the sum of Rupees 234-13-0 only (on account of the Abkarry balance) has been collected. The Principal Collector states that the whole is in progress of realization.'

184. A copy of the foregoing proceedings we communicated to the Principal Collector on the 29th October.

From the Acting Secretary to Govt., in Cons., 14th Novr. 1831.

185. In reply to the foregoing proceedings the following letter was received from the Acting Secretary to Government dated 11th November.

"I am directed to acknowledge the receipt of an Extract from your Proceedings No. 505 under date the 27th Ultimo, reporting upon the extra sources of revenue in the District of North Arcot for Fusly 1240, the result exhibiting a net decrease of Rupees 24,951-10-6 the principal portion of which consists of a falling off in the Sayer and in the sale of stamps: the former the

"Collector reports to be entirely owing to the renters having bid so much less than the last year and the decrease in the latter arises from the diminished sale of law papers and Sayer rawanahs."

186. A copy of the above letter was transmitted to the Principal Collector on the 14th November.

LAND PROPOSED TO BE ALLOTTED TO ISMAIL KHAN, A PENSIONED SUBADAR.

In Cons., 22nd Novr. 1830.
2nd, in Cons., 7th Feby. 1831.

To the Actg. Chief Secy., in Cons., 7th Feby. 1831.

187. With reference to a letter from Mr. Chamier, dated 19th November 1830, the letter noted in the margin from the Principal Collector of the Northern Division of Arcot enclosing a memorandum of 39 Cs. 15 As. 1/2 of land in the vicinity of Cauverypank which might conveniently be allotted to Ismail Khan, a Pensioned Subadar of 6th Regiment, Light Cavalry, was submitted by us to Government under date 7th February 1831.

From the Secy. to Govt., in Cons., 18th April 1831.

188. In reply to which we received the annexed copy of an Extract from the Minutes of Consultation in the Military Department dated the 5th April 1831 in a letter from the Secretary dated the 15th of that month.

"Resolved that instructions be given for making over to Pensioned Subadar Ismail Khan, late of the 6th Regiment, Light Cavalry, for his own life and for that of his nearest heir Cutteyah Cattoo, the land particularized in the memorandum which accompanied the foregoing Extract.

"Ordered that a copy of the foregoing resolution be transmitted to the Commander-in-Chief with a view to the same being communicated to the Pensioned Subadar."

DESCRIPTIVE ROLL OF THE NEAREST HEIR OF ISMAIL KHAN, PENSIONED SUBADAR OF THE 6TH LIGHT CAVALRY.

Name.	Present Age.		Height.		Colour and caste.	Personal appearance and particular marks.	Nature of relationship.	Country and villages.
	Years.	Months.	Feet.	Inches.				
Cutteyah Cattoo ...	24	4	4	11	Rather fair. Pattan.	Long thin face. No particular marks.	Daughter.	Arcot.

T.S. I.

189. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 18th April.

SOUTHERN DIVISION OF ARCOT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

190. On the 7th October we submitted to Government the following Extract from our proceedings under date the 29th September.

Proceedings, in Cons., 29th September 1831.

*9th, in Cons., 15th September 1831.

'Read again the *report of the Acting Principal Collector in the Southern Division of Arcot on the settlement of the Land revenue of that District for Fusly 1240.

'Mr. Dent not having assumed charge of the Southern Division of Arcot until the end of May last, he has not entered in his report minutely into the details of the settlement of the late year. The Jumabundy of seven Talooks it appears was made in the absence of the Principal Collector on account of ill health by the Sub-Collector Mr. Davis, and of the remaining six Talooks by the Head Assistant Collector Mr. Gardiner.

'In the subjoined comparative statement for Fusly 1240 is exhibited in contrast with that of the previous year; the result being an increase of Rupees 22,332.

	Fusly 1239.				Fusly 1240.				Increase.				Decrease.			
	Extent of land.		Amount.		Extent of land.		Amount.		Extent of land.		Amount.		Extent of land.		Amount.	
	CAWS.	AS.	Rs.	A. P.	CAWS.	AS.	Rs.	A. P.	CAWS.	AS.	Rs.	A. P.	CAWS.	AS.	Rs.	A. P.
Poonjee ...	2,44,885	14	9,56,807	15 6	2,45,578	5 1/2	9,44,991	12 4	698	1	...	...	...	...	11,816	3 2
Nunjee ...	92,085	14	9,23,655	4 4	93,743	5 1/2	9,67,048	3 4	6,057	6 1/2	47,993	15 0	...	...	...	...
Garden ...	1,867	9 1/2	34,138	7 4	1,945	1 1/2	35,585	8 10	77	8 1/2	1,447	1 6	...	...	...	...
Total ...	3,39,438	8 1/2	19,19,601	11 2	3,46,266	8 1/2	19,57,225	8 6	6,827	15 1/2	37,623	13 4	...	...	...	...
Deduct Remission on Cowle land ...	...	...	33,367	15 11	...	...	35,428	12 0	...	...	2,060	12 1	...	...	...	...
Net ...	3,39,438	8 1/2	18,86,233	11 3	3,46,266	8 1/2	19,21,796	12 6	6,827	15 1/2	35,563	13 8	...	...	3,121	3 2
Add Kassar Teerwa of land cultivated	...	...	23,713	8 5	...	...	20,592	5 3	...	...	...	...	...	...	...	...
Nuzzer, &c...	...	...	288	15 3	...	...	297	12 9	...	...	13	13 6	...	...	...	...
Total ...	...	...	19,10,231	2 11	...	...	19,42,686	14 6	...	...	32,455	11 7	...	...	3,001	4 2
Sundry Taxes on Topes &c ...	...	...	19,929	13 2	...	...	16,928	9 0	...	...	...	...	...	...	...	...
Total ...	...	...	19,30,161	0 1	...	...	19,59,615	7 6	...	...	29,454	7 5	...	...	...	...
Deduct Village Sibbendy &c ...	...	...	1,72,444	5 0	...	...	1,76,571	12 9	...	...	4,127	7 9	...	...	...	...
Net settlement of Annamny lands...	...	...	17,57,716	11 1	...	...	17,83,043	10 9	...	...	25,326	15 8	...	...	...	...
Mootahs under permanent assessment	...	...	28,642	4 9	...	...	23,612	4 9	...	...	...	...	...	...	...	...
Village held on favorable rents ...	...	...	73,159	4 5	...	...	69,965	15 9	...	...	...	...	...	...	3,193	4 8
Fruit Gardens ...	...	...	1,302	5 11	...	...	1,339	14 9	...	...	...	...	...	...	27	7 2
Quit-rent ...	...	...	997	3 10	...	...	999	15 7	...	...	211	9	...	...	...	...
Lands held on Government Grants	...	...	887	6 1	...	...	886	6 1	...	...	...	...	...	...	...	...
Poshoush of Poligars ...	...	...	2,165	15 8	...	...	2,163	15 8	...	...	...	...	...	...	...	...
Sholtriums ...	...	...	17,809	15 6	...	...	17,819	15 6	...	...	...	...	...	...	...	...
Palapattada or Sundry taxes on lands belonging to Davastannu &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	...	18,82,750	3 3	...	...	19,04,864	2 10	...	...	22,113	16 7	...	...	218	4 2
Deduct given up to Davastannu ...	...	...	7,676	6 0	...	...	7,458	1 10	...	...	...	...	...	...	...	...
Net settlement of Land revenue ...	...	...	18,75,073	13 3	...	...	18,97,406	1 0	...	...	22,332	3 9	...	...	...	...

Although the supply of rain in some of the Talooks, at the beginning of the year was insufficient, the season generally is stated to have been favorable. The total extent of land cultivated was 3,46,266 cawnies exceeding by cawnies 6,827 the land under cultivation in the preceding year. The increase occurred for the most part in the Nunjah lands, and principally in the Tindevanam, Trenomalee, Trecalore and Chaitput Talooks. The acting Principal Collector points out however that the cultivation does not much exceed that of the two years antecedent to Fusly 1239. The decrease occurred chiefly in the Talooks of Manargoody, Chellambrum and Bowangherry, the latter of which is included in the Sub-Collector's Division, and the decrease therein is in some measure ascribed by Mr. Davis to "the inability of the inhabitants to carry on their cultivation in consequence of their having been obliged to pay for the lands they cultivated in the former fusly, part of which they stated was shavee and expected a remission for it, but it being proved to be an attempt on their part to deceive Government, they have reaped crops from their cultivated lands."

There seems to be an inconsistency in this explanation of the Sub-Collector. If the claim of the ryots to remission was unfounded, as the Board understand Mr. Davis to mean, the disallowing of it could hardly have been to real cause of their giving up part of their lands. The decrease in the Manargoody and Chellambrum Talooks is stated to have been owing to the river Coleroon not having come properly down on which they are dependent for irrigation. The net increase above stated results from a gross increase of Rupees 73,904 and a gross decrease of Rupees 51,572 which are referable to the natural effects of the season. The Acting Principal Collector explains that the decrease that has occurred in the revenue from the assumed Jaghire of Saucapoorum is owing mainly to some of the rented villages having reverted to Aumanie and also, partly, in consequence of the cultivation in some and the actual produce in others, of those under Aumanie having fallen short of the preceding year. The Principal Collector will be so good as to explain whether this part of the District was surveyed and assessed by Mr. Ravenshaw, or if there is any previous measurement which is followed in making the settlement.

The extent of land held on cowle in Fusly 1240, was altogether cawnies 9,159 the survey assessment thereon being rupees 56,393, of which rupees 35,423 were remitted under the terms of the cowle, leaving 20,969 the actual demand for the year. The statement which accompanied the Acting Principal Collector's report does not shew what proportion of the cowle land was newly occupied within the year, and what quantity became liable to the full assessment on the expiration of the term of cowle; but the Board observe that there was a decrease in the extent of land held on cowle in the year under review of cawnies 502 and an increase in the survey rent of Rupees 1,993. In order that the Board may have the means of observing the operation of the Cowlenamah more particularly they request that a statement in the form that will be transmitted to the Principal Collector with these proceedings may be furnished in future, with the annual report on the settlement.

Form A in Mahratta.

The Acting Principal Collector promises to give his early attention to the subject of the Maniam lands, and the Board will expect to receive from him, ere long the information which has been called for.

Of the total demand for the year on account of Land revenue Rupees 17,53,444 were collected within the fusly, and a further sum of Rupees 65,425 up to the 31st July, leaving a balance then outstanding of Rupees 78,536 which is stated to be in course of collection.

	Settlement of Fusly 1239.			Settlement of Fusly 1240.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Sayer	2,29,233	11	10	2,19,252	0	10	9,936	11	0			
Abkary	79,563	0	0	75,195	0	0	4,370	0	0			
Sundry small farms and Licenses	3,526	3	10	3,590	2	3	30	1	7			
Salt	2,87,963	7	3	2,42,775	11	6	45,187	11	9			
Sea Customs	41,425	5	10	20,599	8	5	20,825	13	5			
Motorpha	36,068	5	11	34,551	11	4	1,538	10	7			
Stamps	14,356	1	0	12,285	11	0	2,070	6	0			
	6,92,203	3	8	6,03,253	13	4	84,007	6	4			

The Board have not yet received the settlement of the collections and charges of the Southern Division of Arcot, which by the Circular Orders dated 28th October 1830 Collectors are required to submit together with their annual Jummahbandy reports. The Principal Collector will be pleased immediately to supply this omission.

The Board observe with much satisfaction and the terms in which Mr. Dent mentions the services of the several gentlemen under him, and particularly his acknowledgment of the cordial and able assistance which he has received from the Sub-Collector Mr. Davis, who, as already noticed, was in charge of the District for a period of upwards of three months.

191. A copy of the foregoing proceedings we communicated to the Acting Principal Collector on the 11th October.

From the Acting Secy. to Govt., in Cons., 31st October 1831.

192. In reply we received the following letter from the Acting Secretary to Government dated 28th October:—

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from your proceedings dated the 29th ultimo, on the report of the Acting Principal Collector of the Southern Division of Arcot on the settlement of the Land revenue of that District for Fusly 1240 by which it is satisfactory to observe that the season was upon the whole favorable, and that the result exhibits a net increase of Rupees 22,312 above the settlement of the preceding fusly.

"The Right Honorable the Governor in Council is of opinion that the statements of lands granted on Cowle which you propose to require from the Acting Principal Collector in future will be of considerable use—and perhaps it would be desirable that each of the Collectors should be directed to transmit one of the same kind with his annual report. As your Board will notice the defalcation in the Extra sources of revenue in your report on that subject, no remark is needed at present, except that it is observable that both in this District and Chingleput the principal diminution is in the article of salt; and the same cause is assigned for it both by the Acting Collector of the Jaghire, and the Sub-Collector of South Arcot, namely, the resort of the merchants to the salt pans being considerably less than that of last year—though neither of them, attribute this to any particular reason.

"The Right Honorable the Governor in Council observes with great satisfaction the terms in which your Board and the Acting Principal Collector notice the services of Mr. Davis and of the other gentlemen acting in the District."

193. A copy of the foregoing letter was transmitted to the Acting Principal Collector on the 31st October.

EXTRA REVENUE FOR FUSLY 1239.

194. On the 10th March 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our proceedings under the same date on the management of the several branches of Extra revenue in the District of South Arcot for Fusly 1239 as detailed in the Principal Collector's letter noted in the margin.

Proceedings, in Cons., 10th March 1831.

The following Abstract Statement exhibits the Demand, Collection and Balance of Current Revenue under each head for Fuslies 1238 and 1239, respectively:—

	Settlement of Fusly 1238.			Collections to the 12th July 1829.			Extra collections.			Total collections of Fusly 1238.			Remissions granted by the Board of Revenue dated 12th January 1829.			Balance of Fusly 1238 on the 13th July 1829.			Settlement of Fusly 1239.			Collections on account of Fusly 1239 to the 12th July 1830.			Extra collections.			Total collections of Fusly 1239.			Balance of current revenue on the 13th July 1830.			Comparison of the settlement of Fusly 1239 with that of Fusly 1238.			Comparison of total collections of Fusly 1239 with that of Fusly 1238.		
	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	P.
Salt	1,88,206	7	1	1,88,206	7	1	6,341	7	1	51,945	47	14	6			2,39,151	14	42	2,91,518	14	42	2,91,518	14	42	6,550	2	8	2,98,069	1	0	93,312	7	8	93,312	7	8	93,312	7	8
Sayer	2,20,259	9	7	2,23,722	15	3	281	11	6	2,24,003	10	9				2,536	10	42	2,28,734	12	10	1,87,029	9	3	278	14	11	1,87,308	5	2	2,475	3	3	2,475	3	3	2,475	3	3
Sea Customs	40,181	7	11	49,181	7	11				49,181	7	11				43,114	5	8	43,114	5	8	43,114	5	8				43,114	5	8				43,114	5	8			
Abkary	73,000	0	0	67,398	0	0	0	6	2	67,398	0	2	218	0	0	5,422	0	0	79,555	0	0	71,643	2	0				71,643	2	0				71,643	2	0			
Sundry Small Farms and Licenses.	3,753	12	0	3,595	4	0				3,704	14	0				14,356	1	0	3,626	3	10	2,910	5	5	312	5		2,914	1	10				4,244	1	10			
Stamps	23,400	8	0	22,400	8	0				22,400	8	0							36,068	5	11	34,551	6					34,551	6					36,068	5	11			
Motorpha	35,493	10	6	34,922	7	11				34,922	7	11				673	2	7	36,068	5	11	34,551	6					34,551	6					36,068	5	11			
Total	5,98,279	7	1	5,89,327	2	2	6,764	9	6	6,08,091	11	8	180	0	0	8,772	4	11	6,87,003	11	7	6,34,930	5	2	6,976	6	1	6,41,906	10	3	52,073	6	5	1,02,945	2	1	1,02,945	2	1

Salt.			
Gross collections.			
	RS.	A.	P.
Fusly 1239...	2,88,069	1	0
" 1238...	1,94,547	14	6
Increase	93,521	2	6

Charges.			
	RS.	A.	P.
Fusly 1239...	78,291	7	6
" 1238...	43,855	5	2
Increase...	34,436	2	4

Net Revenue.			
	RS.	A.	P.
Fusly 1239...	2,09,777	9	6
" 1238...	1,50,692	9	4
Increase	59,085	0	2
1237	2,48,662	12	1
1239	2,09,777	9	6
Decrease	38,884	2	7

' This branch of revenue during Fusly 1239 was partly rented and partly under Amaany—

Sayer.			
Demand.			
	RS.	A.	P.
Fusly 1239	2,28,734	12	10
" 1238	2,26,259	9	7
Increase	2,475	3	3

' sureties for the renter,

Net Revenue.			
	RS.	A.	P.
Fusly 1238	2,12,009	4	1
" 1239	1,77,870	12	2
Decrease	34,138	7	11

Sea Customs.			
Gross collections.			
	RS.	A.	P.
Fusly 1238	49,181	7	11
" 1239	43,114	5	8
Decrease	6,067	2	3

Net Revenue.			
	RS.	A.	P.
Fusly 1239	14,451	0	4
" 1238	8,827	2	5
Increase	5,623	13	11

' Under this head the demand on account of Current Revenue was Rupees 79,565, and

Abkarry.			
Net Revenue.			
	RS.	A.	P.
Fusly 1239	75,925	11	9
" 1238	67,387	3	8
Increase	8,538	8	1

' of December and the remainder is expected to be recovered.

' In the gross collections in the Salt Department there was an increase of Rupees 93,521-2-6 in consequence as stated by the Principal Collector of the favorable nature of the season. In the charges there was a large increase which is explained to have occurred; partly in consequence of Cudevarum paid on account of some new pans having been worked and partly from compensation &c., paid on account of a large quantity of salt manufactured in this fusly. The total increase in the net revenue of Fusly 1239 in comparison with Fusly 1238 was Rupees 59,085-0-2. In comparison with Fusly 1237 there was a decrease of Rupees 38,884-2-7.

' the total demand was Rupees 2,28,734-12-10, being an increase of Rupees 2,475-3-3 on comparison with the preceding Fusly. Of this Rupees 1,89,845-2-6 were collected within the Fusly and Rupees 14,867-4-10 have been subsequently realized. At the expiration of the Fusly a balance of Rupees 26,837-14-9 appeared as against the renter, the Principal Collector has made an arrangement with the Board observe that security which cannot be immediately turned to account without detriment to another branch of revenue ought not to have been taken. Owing to this failure of the renter the net revenue shews a decrease of Rupees 34,138-7-11 when compared with Fusly 1238.

' There was a falling off in the collections under this head amounting to Rupees 6,067-2-3, which is accounted for by the Principal Collector as occasioned by the total stagnation of commerce in the towns of Cuddalore, and Trepalore and Porto Novo in consequence of the disputes between the right and left hand castes, in which the Lubbies have likewise taken part. In the charges there is a large decrease, chiefly in the amount of drawback, and the net revenue exhibits an increase of Rupees 5,623-13-11 above that of Fusly 1238.

Sundry small farms and Licenses.			
Current collections.			
	RS.	A.	P.
Fusly 1238...	3,595	4	0
" 1239...	2,910	5	5
Decrease...	684	14	7

Moturpha.			
Net revenue.			
	RS.	A.	P.
Fusly 1238...	34,470	5	8
" 1239...	34,407	1	1
Decrease...	63	4	7

Stamps.			
	RS.	A.	P.
Fusly 1238	20,160	7	6
" 1239	13,041	2	6
Decrease...	7,119	5	0

' The collections on this account fall short of that of Fusly 1238 in Rupees 684-14-7 and including extra collections and arrears the net revenue shews a decrease of Rupees 812-2-6 there was a balance of Rupees 715-14-5 at the end of the fusly, part of which is stated to have been since realized.

' The demand on account of Moturpha amounted to Rupees 36,088-5-11 of which Rupees 34,357 were collected within the fusly, and the balance Rupees 1,730 is reported to have been recovered after the expiration of the fusly. In the net collections there was a decrease of Rupees 63-4-7.

' In the sale of stamps there was a considerable decrease—the total falling off in the net revenue amounting to Rupees 7,119-5-0. The sale of stamps in the preceding fusly is stated to have been unusually large while the stagnation of commerce in Fusly 1239 affected their sale.

		Net Revenue.							
		Fusly 1238.		Fusly 1239.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Salt	...	1,50,692	9 4	2,09,777	9 6	59,085	0 2	...	...
Sayer	...	2,12,009	4 1	1,77,870	12 2	...	...	34,138	7 11
Sea Customs	...	8,827	2 5	14,451	0 4	5,623	13 11	...	...
Abkarry	...	67,387	3 8	75,925	11 9	8,538	8 1	...	...
Sundry small farms	...	3,973	6 8	3,161	4 2	...	...	812	2 6
Stamps	...	20,160	7 6	13,041	2 6	...	...	7,119	5 0
Moturpha	...	34,470	5 8	34,407	1 1	...	...	63	4
Total	...	4,97,520	7 4	5,28,634	9 6	73,247	6 2	42,133	4 0
Deduct decrease						42,133	4 0		
Net increase						31,114	2 2		

' On a general review of all the branches of extra revenue the net receipts amounted to Rupees 5,28,634-6-9 in Fusly 1239—being greater than the net revenue accruing from these branches in the fusly preceding by Rupees 31,114-2-2.'

195. A copy of the foregoing proceedings we communicated to the Sub-Collector in charge on the 10th March 1831.

EXTRA REVENUE FOR FUSLY 1240.

196. On the 9th December we submitted to Government the following Extract from our proceedings under date the 1st of that month.

Proceedings, in Cons., 1st December 1831.

* 25th in Cons., 31st Octor. 1831.

' Read again the * report of the Acting Principal in the Southern Division of Arcot upon the management of the extra sources of revenue in that District for Fusly 1240 contained in the letter noted in the margin.

' The following Abstract statement shews the demand, collection and balance under each head for Fuslies 1239 and 1240 respectively.

Fusly 1239.										Fusly 1240.																							
Settlement of Fusly 1239.			Collection to the 12th July 1830.			Extra Collection.		Total Collection of Fusly 1239.		Balance of Fusly 1239 on the 13th July 1830.		Settlement of Fusly 1240.			Collections on account of Fus- ly 1240 to the 12th July 1831.			Extra Collections.		Total Collections on account of Fusly 1240.		Balance of cur- rent revenue on the 13th July 1831.											
1			2			3		4		5		6			7			8		9		10											
RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.										
...	281,518	14	4	2,81,518	14	4	6,550	2	8	283,069	1	0	...	...	2,50,894	5	2	5,043	11	4	2,55,938	0	6	...	...								
Sayer	228,734	12	10	1,87,029	9	3	278	14	11	1,87,308	8	2	41,705	3	7	2,17,540	13	11	1,07,944	14	11	1	6	0	2	1,68,059	15	1	49,595	15	0		
Sea Customs	43,114	5	8	43,114	5	8	...	...	...	43,114	5	8	...	...	...	20,574	12	4	20,574	12	4	...	...	...	4	10	8	20,573	7	0	...	...	
Alkarry	79,565	0	0	71,048	2	0	...	...	...	71,643	2	0	7,921	14	0	75,195	0	0	57,137	4	0	...	...	...	0	12	0	57,138	0	0	18,057	12	0
Sundry Small Farms and Licenses	3,626	3	10	2,910	5	5	3	13	5	2,914	1	10	715	14	5	3,527	4	9	2,898	12	9	...	...	...	6	12	0	2,905	8	9	628	8	0
Stamps	14,356	1	0	14,356	1	0	120	11	1	14,476	12	1	...	...	...	12,285	11	0	12,285	11	0	...	...	...	...	...	...	12,285	11	0	...	...	
Motorpha	36,088	5	11	31,357	15	0	22	12	0	34,380	11	6	1,730	6	5	34,551	11	4	31,470	4	5	...	...	...	8	0	3	31,478	14	8	3,080	12	11
Total	6,87,003	11	7	6,34,630	5	2	6,976	5	1	6,41,906	10	3	52,073	6	5	6,14,569	10	6	5,43,206	10	7	...	...	...	5,169	14	5	5,48,376	9	0	71,362	15	11

Salt.			
Current collections.			
	Rs.	A.	P.
Fusly 1239	2,81,518	14	4
Do. 1240	2,50,894	5	2
	30,624	9	2

Fusly 1240.			
	Rs.	A.	P.
Gross collection	2,55,938	0	6
Deduct charges	57,896	8	9
Net revenue	1,98,041	7	9

Para. 2.			
Gross collections.			
	Rs.	A.	P.
Fusly 1240	2,55,938	0	0
" 1238	1,94,547	0	0
	61,391	0	0

Sayer.			
Demand.			
	Rs.	A.	P.
Fusly 1239	2,28,734	12	10
" 1240	2,17,540	13	11
	11,193	14	11

Current collections.			
	Rs.	A.	P.
Fusly 1239	1,87,029	9	3
" 1240	1,67,944	14	11
	19,084	10	4

Charges.			
	Rs.	A.	P.
Fusly 1239	11,974	6	4
" 1240	11,369	1	4
	605	5	0

Decrease in gross collection			
	Rs.	A.	P.
...	7,268	10	1
Deduct decrease of charges			
	Rs.	A.	P.
...	605	5	0
Decrease of net revenue			
	Rs.	A.	P.
...	6,663	5	1

Sea Customs.			
Gross collections.			
	Rs.	A.	P.
Fusly 1239	43,114	5	8
" 1240	20,579	7	0
Decrease...	22,534	14	8

Charges.			
	Rs.	A.	P.
Fusly 1239	28,663	5	4
" 1240	10,549	13	11
	18,113	7	5

In the collections from the sales of salt there was a decrease of Rupees 30,624-9-2. The addition of extra collections Rupees 5,043-11-4 makes the gross collections in the Salt Department Rupees 2,55,938-0-6 or Rupees 32,131-0-6 below the gross collections of Fusly 1239. Deducting charges in which there was a decrease of Rupees 20,394-14-9, the net revenue remaining was Rupees 1,98,041-7-9 being Rupees 11,736-1-9 below the net revenue of Fusly 1239. The decrease in the gross collections is accounted for mainly by the supply being abundant in the neighbouring districts and the resort to the pans in this [the Cuddalore] district being less. In is to be observed that the sales of the fusly under review though they fell short of those of Fusly 1239 in the sum of Rupees 32,131-0-6 exceeded those of Fusly 1238 by Rupees 61,391.

This branch of revenue was partly rented and partly Aumannie, the rent for the fusly under review amounted to Rupees 1,70,000. The demand on account of the whole rented and Aumannie was Rupees 2,17,540-13-11 or Rupees 11,193-14-11 below the demand for Fusly 1239. At the close of the fusly there was a balance of Rupees 49,595-15-0 outstanding against the renters. Of this the Collector states that Rupees 2,547-3-0 only have been collected up to the date of his report, and that the property of the renters and their securities is to be forthwith disposed of in liquidation of the remainder. The current collections on account of the Sayer revenue were Rupees 1,67,944-14-11, or Rupees 19,084-10-4 below the current collections of Fusly 1239. The addition of extra collections Rupees 106-0-2 and collections of arrears Rupees 14,525-9-4 raised the gross collections to Rupees 1,82,576-8-5 being Rupees 7,268-10-1 below the gross collections of Fusly 1239. In the charges there was a decrease of Rupees 605-5-0 which being deducted from the decrease in the gross collections leaves the decrease in the net revenue from this source Rupees 6,663-5-1.

There was a decrease of Rupees 22,534-14-8 in the Sea Custom collections for the fusly under review which is ascribed entirely to the falling off of the export and import trade of the district. The decrease in the exports of piece goods and indigo, and in the imports of cotton, pepper and betel nut, amounted in the aggregate to Rupees 21,756-0-0. In the charges there was a decrease on account of commission and drawback of Rupees 18,113-7-5. The net revenue after deducting charges was Rupees 10,029-9-1 or Rupees 4,421-7-3 below the net revenue of Fusly 1239.

Abkarry.

Demand.

	Rs.
Fusly 1239 ...	79,565
" 1240 ...	75,195
	4,370

Arrears collections.

Rs. A. P.

57,137 4 0

Gross collections.

65,059 14 0

* 1,025 10 7

The balance against the Abkarry renters at the close of the fusly amounted to Rupees

	Rs.	A.	P.
18,057 12 0			
5,164 12 0			
1,2893 0 0			

Para. 7.

Sundry small farms and Licenses Demand.

	Rs.	A.	P.
Fusly 1239 ..	3,626	3	10
" 1240...	3,527	4	9
	93	15	1

Current collections.

2,898 12 9

Para. 8.

Stamps.

Gross collections.

	Rs.	A.	P.
Fusly 1239...	14,476	12	1
" 1240...	12,285	11	0
	2,191	1	1
	1,172	3	2

The demand under

	Rs.	A.	P.
Motorurpha Demand.			
Fusly 1239 ...	36,088	5	11
" 1240 ...	34,551	11	4
	1,536	10	7
	1,489	9	0.

The amount of the Abkarry rents for the fusly under review wa

Rupees 75,195 being below the rents of the preceding fusly in th
sum of Rupees 4,370. The current collections fell below those o

Fusly 1239 by Rupees 14,505-14-0. The gross collections by

Rupees 12,005-4-0. The net revenue remaining after deducting

*charges in which there was a decrease of Rupees 113-11-8

amounted to Rupees 64,034-3-5 being Rupees 11,891-8-4 below

Fusly 1239.

The demand under this head amounted to Rupees 3,527-4-9 or

Rupees 98-15-1 below the demand for Fusly 1239. The current

collections fell short of those in the preceding fusly by Rupees

11-8-8 by the addition of extra collections Rupees 6-12-0 and collec-

tions on account of arrears Rupees 726-4-10. The gross collections

became Rupees 3,631-13-7 and exceeded the gross collection of

Fusly 1239 by Rupees 470-9-5 there were no charges under this head.

Of the balance of Rupees 6,283 outstanding at the close of the

fusly Rupees 120 only remained to be collected on the date of the

Collector's report and it was expected that these would be realized

without delay.

In the collections from the sale of stamps there was a decrease

of Rupees 2,191-1-1 the net revenue after deducting charges in which

there was decrease of Rupees 263-6-5 was Rupees 11,113-7-10 being

Rupees 1,927-10-8 below the net revenue of Fusly 1239.

This head was below the demand for Fusly 1239 in the sum of

Rupees 1,536-10-7. The current collections amounted to Rupees

31,470-14-5 to which being added extra collections Rupees 8-0-3

and Rupees 1,533-6-8 collected on account of arrears, the gross

collections became Rupees 33,012-5-4 being Rupees 1,938-9-8 less

than the gross collections of Fusly 1239 the net revenue

after the deduction of charges in which there was a trifling

decrease of Rupees 51-4-11 was Rupees 32,522-12-4 or Rupees

1,884-4-9 less than the net revenue of Fusly 1239.

There was a balance of Rupees 3,080-12-11 outstanding at the close of the fusly which had been reduced by the date of the Collector's report to Rupees 157—all of which is stated to be recoverable.

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Salt	...	...	...	11,736	1	9
Sayer	...	...	...	6,663	5	1
Sa Customs	...	...	...	4,421	7	3
Abkarry	...	...	...	11,891	8	4
Small farms and licenses	470	9	5	1,927	10	8
Stamps	...	...	...	1,884	4	9
Motorurpha	...	...	...	...	...	...
	470	9	5	38,524	5	10
Deduct Increase	...	...	...	470	8	5
Net decrease	...	...	...	38,053	12	5

From the annexed Memorandum it appears that there was a decrease in the net revenue derived from every branch of extra revenue, except small farms and licenses, the net decrease upon the whole in the fusly under review being Rupees 38,053-12-5.

197. A copy of the foregoing proceedings we transmitted to the Acting Principal Collector on the 9th December.

From the Actg. Secy. to Govt. in Cons., 19th Decr. 1831.

198. With reference to the foregoing proceedings the annexed Extract from the Minutes of Consultation under date 16th December 1831 were forwarded on the same date for our information.

Extract from the Minutes of Cons., under date the 16th Decr. 1831.

"The above report which exhibits a decrease of Rupees 38,053-12-5, the principal defalcation being in the items of Salt, Sayer and Abkarry, does not appear to need any particular remark."

199. A copy of the foregoing letter was transmitted to the Acting Principal Collector on the 19th December.

IRRECOVERABLE BALANCES FROM FUSLY 1213 TO 1230.

To the Acting Chief Secy. in Cons., 4th July 1831.

200. Under date 4th July 1831 we despatched the following letter to the Acting Chief Secretary to Government.

Vide Genl. Report dated 1st Feby. 1830. Para. 361. 4th in Cons., 10th Feby. 1831.

"With reference to the proceedings of the Board of Revenue under date 19th November 1829 submitted in my letter of the 23rd November of that year, I am directed by the Board to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of the Southern Division of Arcot submitting a further statement of unadjusted balances from Fusly 1213 to Fusly 1230 inclusive.

"The Collector explains that these balances having been entered only in the accounts of Sevoy Jumma and excluded from the statements of Demand Collection and Balance showing the revenue of each year, they overlooked in preparing the account of the balances which were reported in my letter above referred to and have been written off under the authority of Government dated 11th December 1829.

"The principal item in the list amounting to Rupees 54,603-13-10, appears as a balance due on account of allowances to the Village Officers. In this district the Village Officers are paid in money at a certain percentage on the revenues, and the Board understand that the sum in question is the difference between the amount received by them, with reference to the actual collections, and that to which they would have been entitled—if the amount, for which the villages were rented during the lease system, had been realized in full. This balance therefore may be considered nominal.

10th October 1828.
Parz. 15.

* The following abstract shows the settlement of all branches of revenue for Fusly 1238 compared with Fusly 1237, the result being a net decrease of Rupees 51,900-11-2, arising from a increase of Rupees 2,854-14-8 in the extra revenue, and a decrease of Rupees 54,755-9-10 in the land revenue.

“ The decrease in the land revenue in Fusly 1237 was partly compensated by an increase in the extra revenue to the amount of Rupees 9,534-4-9 leaving a net decrease on the whole of Rupees 24,874-12-6.

* The following abstract shows the settlement of all branches of revenue for Fusly 1238 compared with Fusly 1237, the result being a net decrease of Rupees 51,900-11-2, arising from a increase of Rupees 2,854-14-8 in the extra revenue, and a decrease of Rupees 54,755-9-10 in the land revenue.

	Particulars.										Net.		
	Bariz of Fusly 1237.					Bariz of Fusly 1238.					Increase.	Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.			
Jauzy Mootah	0,07,197	11 2	6,07,197	11 2	...	...	...	...	...	...	...	...	...
Amanis {	11,15,371	10 4	10,51,549	9 3	1,277	6 4	65,039	7 5	...	...	63,822	1 1	...
Bryotwar	...	...	...	...	...	...	...	...	...	...	...	...	...
Rented	5,167	2 6	14,233	9 9	9,066	7 3	...	...	9,066	7 3	...	...	...
Amanis {	11,20,638	12 10	10,65,783	3 0	1,277	6 4	56,033	0 2	...	...	54,755	9 10	...
Bryotwar	...	...	...	...	...	...	...	...	...	...	...	...	...
Rented	42,839	5 4	42,539	5 4	...	...	...	...	...	...	54,755	9 10	...
Shotrinn, Jodigy, poshush, &c.	11,63,678	2 2	11,08,322	8 4	1,277	6 4	56,033	0 2	...	...	54,755	9 10	...
Total	17,70,275	13 4	17,15,520	3 6	1,277	6 4	56,033	0 2	...	...	54,755	9 10	...
Total Jauzy and Amanis	32,711	0 0	33,080	0 0	6,039	0 0	90	0 0	5,969	0 0	...	...	...
Sayer {	1,64,414	3 8	1,53,918	2 11	167	0 7	10,663	1 4	...	...	10,496	0 9	...
Rented	...	...	...	...	...	...	...	...	...	...	...	...	...
Amanis	...	...	...	...	...	...	...	...	...	...	...	...	...
Abkarry	1,97,125	3 8	1,92,598	3 11	2,770	12 7	7,297	13 4	...	...	4,627	0 9	...
Sundry small farms and Licenses	49,151	0 0	56,005	0 0	7,344	0 0	400	0 0	0,914	0 0	...	...	...
Moturpha	7,739	1 8	6,872	12 0	829	12 0	1,196	8 0	...	...	866	12 0	...
Stamps	79,366	3 9	82,425	1 2	3,340	13 7	238	0 2	3,068	13 5	...	...	...
Total Extra Revenue	23,690	8 0	21,936	6 0	662	3 0	2,316	8 0	...	...	1,751	2 0	...
Grand Total, Land and Extra Revenue	3,57,072	7 5	3,59,927	6 1	9,002	7 10	0,147	9 2	2,851	14 8	...	...	...
	21,27,348	4	20,75,447	0 7	4,669	13 3	56,570	8 5	...	...	51,900	11 2	...

In the extra revenue of Fusly 1238 there was an increase above Fusly 1236 to the amount of Rupees 12,389-3-5 to be set off against the decrease in the land revenue, the amount of which was Rupees 89,164-11-1 leaving a net decrease on the whole in Fusly 1238 below Fusly 1236 of Rupees 76,775-7-8.

Of the whole demand on account of land revenue for Fusly 1237 settled as above stated at Rupees 17,70,275-13-4, there was collected within the Fusly Rupees 16,60,791-12-11 leaving a balance outstanding of Rupees 1,09,484-0-5. The whole balance remaining at the end of August was Rupees 90,655.

The prices of grain were lower than in the preceding fusly, and to this circumstance, the Collector stated, the backwardness of the collections was in some degree to be attributed.

Of the whole balance remaining at the close of the fusly Rupees 66,957 stood against Mootahs in the possession of the proprietors, which it is stated was owing chiefly to disagreements between the Mootahdars and their ryots.

	Rs.
Fusly 1237	16,60,791
" 1238	15,70,880
	<u>89,911</u>
	Rs. A. P.
* Collections on account of Fusly 1238 up to end of August 1829	62,096 5 4
On account of Fusly 1237 up to end of August 1828	18,818 10 4
Increase	<u>43,267 11 0</u>
† Balance of Fusly 1237 at the end of August 1828	90,665 6 1
Of Fusly 1238 at the end of August 1829	<u>82,543 12 5</u>
Decrease	<u>8,121 9 8</u>

Mootah Balance.

Fusly 1238	83,432
" 1237	<u>66,957</u>
	<u>16,475</u>

Amaunie Balance.

Fusly 1238	53,913
" 1237	<u>39,895</u>
	<u>19,017</u>

Fusly 1237 Statement No. 13.
" 1238 do. No. 11.

	Rs.
Collections on account of Fusly 1238 up to the end of August 1829, 37,432	
Fusly 1237 up to the end of August 1828	<u>9,857</u>
	<u>27,575</u>

The amount of the balance against Mootahs in the possession of the proprietors at the end of Fusly 1238 was Rupees 83,432 exceeding the balance of Fusly 1237. The delay in realizing the revenue from these Mootahs is attributed to the same cause as in Fusly 1237, viz., the disagreements between the Mootahdars and their ryots. The Amaunie balance at the close of the fusly was also greater than in the preceding year although there was not the same cause for it; there having been a considerable rise in the prices of grain. There was a considerable increase however in the Amaunie collection up to the end of August.

The late Collector stated that the disagreement between the Mootahdars and ryots related to a claim of the Mootahdars "to collect any sum whatever without reference to the survey assessment, provided a puttah was given and a Muchilka received from the ryots, who on the other hand refused to act up to their agreements, or to pay more than the Government assessment on the lands, although many of them had paid the amount almost since the Mootahs were formed" and he thought that Regulation V of 1822 provided sufficiently for the case. The late Sub-Collector on the contrary was of opinion that Regulation V of 1822 was not calculated to meet the whole of the case inasmuch as "puttahs must have been tendered and refused or their use dispensed with by mutual agreement to enable a Collector to act, but in many instances puttahs have not usually been distributed in some Mootahs they are not in use in others the same puttah is handed from father to son and does not perhaps on examination correspond with the present extent of land cultivated." Mr.

Crawley states that the Mootahdars have been accustomed almost invariably to demand Totacaul teerwa for punjah lands which had been converted into garden though at the expense of the ryots themselves, and that the demand had been in most instances paid for several years without objection, but on the publication of the Jammabundy Hookumnamah and cowlenamah for Fusly 1230 regarding the Aumanie lands which provided that ryots sinking wells or otherwise improving their lands at their own expense should not be obliged to pay more than the survey assessment for the same, the ryots in the Mootahs began to claim the same privilege, which the Mootahdars refused to concede. This he says appears to be the point in dispute, but he observes that he may not perhaps have made himself sufficiently acquainted with all the causes of the disagreement between the parties. The merits of the dispute are not so distinctly explained as to enable the Board to form an opinion on the subject. For the reason stated by Mr. Crawley it appears to them that the provisions of Regulation V of 1822 are not applicable, and that the Collector can only act as a mediator. If the rule laid down in the Hookumnamah of Fusly 1230 is all the ryots depend upon, it would seem to be insufficient. The rule was intended only for the guidance of the Officers of Government in settling the lands under their immediate management and cannot be construed as binding on the Mootahdars who are subject only to the restrictions imposed by the law. The Board conceive that the question is one which can be determined conclusively by no authority but that of a Court of justice. They do not clearly understand what the Sub-Collector meant in the observation at the end of para. 21 of his report, and they request that the present Collector will ascertain and explain what cases he alluded to and what is the practice in such cases.

It is stated by Mr. Crawley that a tope which had for many years been in the possession of the Mootahdar of Anundoor was in Fusly 1238 brought into the Circar account. The tope it appears, was claimed by the late Mootahdar of Baroor and had been the subject of litigation between him and the Mootahdar of Anundoor, which had not been brought to a termination when the Mootah of Baroor fell to Government on account of arrears in Fusly 1230. Since then the Mootahdar of Anundoor had been in undisturbed possession until Fusly 1238 when the late Sub-Collector having satisfied himself that the tope belonged to the Baroor Mootah, directed it to be taken possession of on account of Government and the arrears for Fusly 1230 to be demanded from the Mootahdar of Anundoor. In this proceeding the Sub-Collector exceeded his authority. He had no more right to eject the actual possessor than the Mootahdar of Baroor had, whose interests have devolved to Government. If an action should be instituted in Court on account of the ejectment it could not be defended. The Board are of opinion that the present Collector should endeavour to compromise the matter, by giving up the demand for arrears, which could not be enforced at any rate but through the Courts.

In reporting on the settlement of his Division for Fusly 1237, the late Sub-Collector Mr. Crawley observed that in the Darumpury Talook the villages on the Cavary were those in which there was the greatest deficiency in comparison with their former beriz, and that he was inclined to think the true cause had been the renting of land on the other side of the river in the province of Coimbatore on very favorable terms which enabled the renters to hold out a sufficient inducement to the Salem ryots to leave their Patkut lands and migrate thither. The Collector did not concur in this opinion. Mr. Crawley, however in reporting on the settlement of Fusly 1238 stated that subsequent inquiry had strengthened the opinion he had before expressed on this subject; that 46 ryots had actually removed from the Darumpoory Talook and settled in Coimbatore within the last 7 years; and he believed that those who had removed from the Talooks of Woomalore and Shenkaragherry were far more numerous. The Board have since received accounts which seem to support his view. It appears from those accounts that from Fusly 1231 to 1238, 561 ryots have migrated from Salem to Coimbatore, while only 4 have removed from Coimbatore to Salem. Mr. Sullivan, the late Principal Collector of Coimbatore in his letter dated 30th April 1827 contended that the balance of emigration was against rather than in favor of Coimbatore, but he subsequently admitted that he was in error on this point. According to his corrected statement the number of ryots who had come from Salem to his District in Fusly 1236 (the only year which his account embraced) was 77, and the number who had gone from Coimbatore to Salem 35. It will be observed that in respect to the former his statement corresponds exactly with the accounts received from Salem, but in respect to the latter there is a material difference, the Salem accounts show no accession of ryots from Coimbatore in the year mentioned, and an accession of 4 only in 8 years. The difference between Mr. Sullivan's statement and the accounts received from Salem may be owing to the latter shewing only the new settlers in Government villages, omitting those newly settled in the Mootabs. It seems clear, however, that the ryots in the Government villages in the Salem District have an inducement to emigrate to Coimbatore; it may perhaps be a question whether the assessment is intrinsically lighter in Coimbatore, but supposing the assessment there to be equal to that in Salem, the system of favorable cowles introduced by Mr. Sullivan in Coimbatore would be sufficient to disturb that equality. In this view the propriety of discontinuing that system is evident. The Board observe that Mr. Thompson who succeeded Mr. Crawley as Sub-Collector, in his report for Fusly 1239 expresses the same opinion as to the emigration of ryots from Salem to Coimbatore. The Moonasib, cowle issued in the neighbouring District (Coimbatore), he remarks, at once accounts for the cause of this annual emigration.

	Number of ryots removed from Salem to Coimbatore.	Number of ryots removed from Coimbatore to Salem.
1231	186	...
1232	35	...
1233	38	1
1234	29	1
1235	61	1
1236	77	...
1237	53	1
1238	32	...
	561	4

In Cons., 14th May, para. 19.

From the Pl. Collector, 15th November 1827, in Cons., 30th June 1828, para. 33.

Board's proceedings, in Cons., 11th August 1828, paras 13 and 46.

The Board proceed to take into consideration the report of the Collector on the Settlement of Fusly 1239.

The following statement exhibits the whole settlement for the year of all branches of revenue in comparison with the settlement of Fusly 1238, the result being a decrease of Rupees 39,983-15-6.

The following statement exhibits the whole settlement for the year of all branches of revenue in comparison with the settlement of Fusly 1238, the result being a decrease of Rupees 39,983-15-6.

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	Beriz of Fusly 1238.		Beriz of Fusly 1239.		Increase.		Decrease.	
	Ra.	A. P.	Ra.	A. P.	Ra.	A. P.	Ra.	A. P.
Land Revenue.	7,07,643	9 7	6,77,343	12 1	...	...	30,299	13 6
Revenue from trees	54,062	4 8	56,680	14 7	2,018	9 11	7,645	4 8
Quit-rent from Inams	239,569	10 5	2,91,924	5 11	...	...	263	15 3
	15,386	15 6	15,133	0 3	...	...	...	...
	10,77,263	8 2	10,41,082	0 10	2,018	9 11	38,199	1 8
	35,560	0 1	36,635	0 11	1,075	0 10	...	...
	13,271	10 6	13,246	0 7	...	...	25	9 11
	11,29,054	2 9	10,90,963	2 4	3,993	10 9	38,224	11 2
	707	1 2	717	15 8	10	14 6	...	...
	76,366	12 7	18	10 0	18	10 0	1,539	2 9
	13,115	6 7	74,627	9 10	...	...	341	2 3
	216	8 0	11,774	4 11	...	...	16	5 10
	89,405	12 4	200	2 2	...	...	1,896	10 10
	10,36,688	6 5	87,538	10 0	29	8 6	36,328	0 4
	3,545	6 6	10,03,424	8 4	3,064	2 8	215	11 0
	22,609	15 0	2,329	11 6	...	...	...	...
	23,062	14 10	22,609	15 0	...	...	...	...
	10,90,906	10 9	28,820	2 9	...	...	242	12 1
	6,04,652	4 8	10,57,154	5 7	3,084	2 3	38,780	7 5
	20	0 0	6,04,652	4 8	...	...	...	...
	19,941	4 1	102	0 4	82	0 4	...	...
	17,15,620	3 6	19,941	4 1	...	...	...	...
	...	...	16,81,879	14 8	3,146	2 7	38,780	7 5
	...	...	33,640	4 10	...	...	...	...
	1,92,698	2 11	1,75,941	0 0	...	...	16,667	2 11
	56,095	0 0	62,006	0 0	5,911	0 0	...	...
	6,872	12 0	9,901	7 4	3,028	11 4	...	...
	82,435	1 2	85,277	7 1	2,842	5 11	...	...
	21,936	6 0	20,457	13 0	...	...	1,478	9 0
	2,59,927	6 1	3,53,589	11 5	11,792	1 8	18,185	11 11
	20,75,447	9 7	20,35,469	10 1	14,938	3 10	54,922	3 4
							14,938	3 10
							39,983	15 6

'The distribution of the District during this fasly is shown in the margin with the amount

Talooks.	Permanently settled.		Aumany.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Mr. Orr, Collector.						
Darmapoory ...	32,824	2 7	83,546	0 9	1,16,370	3 4
Tengrecottah ...	20,560	12 1	61,939	6 2	82,500	2 3
Kistnagherry ...	34,349	10 9	55,038	10 1	89,388	4 10
Denkencottah ...	...	...	85,571	15 4	85,571	15 4
Ossoor ...	...	...	57,045	6 1	57,045	6 1
Mullapady ...	...	...	9,768	8 11	9,768	8 11
Tripatoor ...	56,117	15 9	76,831	4 10	1,32,949	4 7
Total ...	1,43,852	9 2	4,29,741	4 2	5,73,593	13 4
Mr. Thompson, Sub-Collector.						
Namcal ...	1,33,676	15 1	60,633	13 11	1,94,310	13 0
Paramntty ...	72,907	9 10	55,883	15 4	1,28,791	9 2
Trichengode ...	1,05,175	14 8	57,168	12 7	1,62,344	11 3
Shenkerryhoor ...	61,344	2 2	88,031	8 3	1,39,375	10 5
Gadagasel ...	...	...	3,513	6 4	3,513	6 4
Total ...	3,68,104	9 9	2,65,231	8 5	6,28,336	2 2
Sir H. Montgomery, Mr. Thompson, Mr. Orr, Collector.						
Ahtoor ...	...	...	89,931	8 6	89,931	8 6
Salem ...	47,489	7 1	1,03,836	5 3	1,51,325	12 4
Raizepoor ...	35,904	1 4	85,954	12 11	1,21,858	14 3
Womalore ...	14,301	9 4	1,02,482	2 9	1,16,783	12 1
Total ...	97,695	1 9	3,82,254	13 5	4,79,949	15 2
Grand Total ...	6,04,652	4 8	10,77,227	10 0	16,81,879	14 8

To Collr., 30th December 1830, in Cons., 30th do.

From Collr., 24th, in Cons., 31st January 1831.

'of the land revenue under the Collector and the Sub-Collectors respectively. It appears that the amount of the land revenue under the immediate management of the Collector was less than that left to the charge of the Senior Sub-Collector, and exceeded by one lac only the amount under the management of the Additional Sub-Collector. The Board have lately directed the Collector to keep two of the Talooks which were under the charge of the late Additional Sub-Collector Sir H. Montgomery, under his own immediate management. The Talooks which remain under the charge of the Additional Sub-Collector Mr. Sheridan are Salem and Raizepoor. As a separate establishment is not allowed to the Additional Sub-Collector, this charge is as much as he can manage satisfactorily.

'The Collector states that the settlement of his own Talooks (with the exception of Tripatoor and of Ahtoor, one of the Talooks under the Additional Sub-Collector, was conducted by himself at the Cusba station of each, the Mr. Thompson the Sub-Collector similarly conducted the settlement of the Talooks of his division at the Cusba stations, and Sir H. Montgomery concluded the settlement of the Talooks of his Division at the Cusba stations and the principal villages. The Talook of Tripatoor, it appears, was settled by the Deputy Serishtadar under the Collector's immediate instructions. As the Collector seems to think that he did all that was necessary in making the settlement at the Cusba stations, the Board consider it proper to refer him to the instructions to his predecessor on this subject and particularly to those contained in para. 6 of the letter from Government dated 24th February 1826. In directing the Collector to make the settlement personally with every ryot in one or more Talooks, it was obviously intended that he should make a circuit of the Talook and visit the principal villages for this purpose. In every Talook he was directed to make the settlement with the ryots personally in one or two villages. It is of great importance that the Collector should become personally acquainted with the localities of the District, and converse with the people in their villages. He will understand that he is required to follow strictly the instructions of Government selecting different Talooks every year for making the Ryotwar settlement in the villages in person. He will be pleased to give similar instructions to the Sub-Collectors. In his annual reports he will state how and where the settlement of each Talook was made.

'From the remarks of the Collector regarding the mode of taking the engagements of the Ryots at the settlement it would appear that he was not aware of this subject having been previously discussed. He will find that particular instructions upon it were furnished to his predecessor under orders from Government, in a letter dated the 13th August 1827.

'In the paragraphs noted in the margin, the Collector explains the alterations that have been made in the list of villages, by correcting errors, and supplying omissions. The list as now corrected shows 4,013 villages instead of 3,962. The erroneous entries which it thus appears have been made in the accounts prepared in the Collector's Cutcherry for many years evince great carelessness on the part of the late Serishtadar and his department. The accounts of the Talooks it is stated were correct

'In these paragraphs the Collector describes the crops which are grown at the different seasons in the different parts of the District and explains how the cultivation was affected by the want of rain of which there was a great deficiency. On the whole in the Sirkar villages there was a decrease of cultivation compared with Fusly 1238 to the extent of 19,738 Acres as detailed in the margin. These details are different from those given by the Collector in para. 12 which shew the gross decrease, he having omitted to deduct the increase exhibited in the statement which follows the paragraph.

'It has been shown in the former part of these proceedings that the cultivation of Fusly 1237 fell short of that of Fusly 1236 by 22,840 Acres, and that the cultivation of 1238 was again diminished below that of 1237 to the extent of 34,655, the total diminution in these two years being 57,495 Acres. Adding the further decrease of 19,738 Acres in Fusly 1239 it appears that the cultivation has fallen off in 3 years to the extent of 77,233 Acres. This gradual decrease is deserving of particular notice and inquiry. In each of these years the season has been described as unfavorable, but it does not appear that in Fusly 1238 it was worse than in 1237, and 1239 worse again than in 1238. If not, the decrease of cultivation in 1238 and 1239 compared with 1237 is not sufficiently accounted for.

'The Collector states that the average price of grain exceeded that of Fusly 1233 by 20 per cent., and observes that little inconvenience seems to have resulted to the ryots from deficient crops as the rise in price counter-balances the scanty produce.

'The net decrease in the settlement of the whole revenue from the land under all heads was Rupees 33,640-4-10. The net decrease in the gross settlement of the lands in the Sirkar villages was Rupees 36,180-7-4 arising from the gross decrease of Rupees 1,32,795-1-11 and a gross increase of Rupees 96,614-10-7.

'The chief decrease on account of land left uncultivated amounted to Rupees 1,07,340-14-8, the extent of land relinquished being Acres 61,219-8½ as. On the other hand there was an increase of Rupees 53,116-15-8, on account of Acres 41,838-9½ newly occupied, as the Collector states, by "Ryots who wished to extend their cultivation and by new settlers from the neighbouring Districts." It would have been satisfactory to have had an account of the number of new settlers from other Districts, shewing from whence they came and the extent of land occupied by them. The Board desire that such an account may be prepared and submitted with the Jummahundy report for the current year. A similar account should be made up for the current year if there are any new settlers—if not, the fact should be stated. The Board observe that of the 11,838 Acres newly taken up only 24,730 Acres were taken at the full assessment, the remainder

' taken on Cowle or for pasture at reduced rates. Of the land left uncultivated, of which the settlement in 1833 amounted to Rupees 1,07,340-14-8 as above noticed, the Collector states that

Para. 25. ' a part, of which the settlement amounted to Rupees 8,019-6-7, was occupied by ryots who have died or have left their villages. The remaining lands, of which the settlement amounted to Rupees 99,321-8-1, he says were left waste "in consequence of an insufficiency of water" or from the ryots "finding them unprofitable." The Board remark that the decrease was chiefly in poonjah land which does not require irrigation.

' The Collector states two instances in which he altered the assessment, in the first by raising it, in the second by reducing it. He does not appear to have adverted to the standing order which prohibits any change without previous sanction. This order was circulated generally in a letter dated 2nd September 1824, and was pointedly repeated in respect to this particular District in the Board's proceedings dated 10th April 1828. The Collector is expected to make himself acquainted with

the records of his office and to attend strictly to the instructions which have been given from time to time by the Government and the Board, on this and other subjects; for the guidance of the local Officers in the administration of the revenue. In these instances the Collector has not afforded the Board the means of judging of the alterations he has made. Whenever the Collector sees occasion to alter the assessment, he should prepare accounts shewing the details of the existing assessment and of that which he proposes to substitute for it, with a brief and clear explanation of the grounds of the alteration. When the alteration is not extensive this explanation will be most conveniently furnished in the form of notes to the accounts. The Board desire that such an account may be prepared for the lands in

Para. 28. ' question in the villages of Ammapollam and Ettacoozum respectively. With respect to the village of Ettacoozum the Board see no reason for delaying the permanent adjustment of the assessment, which can counter-balance the objections to leaving it to be determined after "all the lands under the Tank are converted into Nunjah" as the Collector proposes to do. The uncertainty as to what the assessment will eventually be fixed at, must operate as a check to the exertions of the ryots. They think that the lands should be assessed at once with reference to the assessment of other Nunjah lands of like quality in the neighbourhood. When this is done a detailed account should be submitted to the Board with the requisite explanations. The Board learn from the records in the office of the Inspector General that both the annicut in Ammapolliem and the Tank in Ettacoozum were made at the expense of Government. They wish to know what was the cost of each of these works, what was the advantage anticipated, and what has been actually gained—and they

Form A referred to in Para. 17. ' desire that the Collector will cause a statement to be prepared to furnish this information in a form similar to that which was transmitted to him with their proceedings under date the 2nd September last.

QUIT-RENT ON ENAMS. Para. 31. ' In commenting upon the increase and decrease under the head of Quit-rent on Enam lands the Collector notices an irregularity which has obtained in this District in bringing to account the additional assessment which is levied when the land is converted from one description of cultivation to another subject to a higher rate, as for example from Poonjah to Nunjah, the additional assessment he states is included under the head of Quit-rent together with the original Quit-rent. This should be corrected, as he proposes, by entering the additional assessment under a distinct head.

HILLS. Para. 33. ' With respect to the Hills it seems to be expedient as suggested by the Collector not to make any change in the settlement at present, but as he has leisure and opportunity he should endeavour to obtain accurate information regarding them without alarming the inhabitants.'

MOOTAH REVERTED TO GOVERNMENT.

' In the Mootah of Chennagherry which having reverted to Government was under the Collector's management in this year, there was a deficiency below the permanent assessment, which is attributed chiefly to the want of rain. The Collector should be careful to observe the condition of the Mootahs which have reverted to Government generally, and compare the revenue actually derived from them under the present system, with the permanent assessment, allowing for the charges which are now borne by the Government. This should be a point of particular inquiry at every settlement.

' The total extent of land held on cowle in Fusly 1239 was acres 64,983, as. 10 assessed

		Cowle Land.					
		Extent.	Original assessment.		Jummabundy settlement.		
		Acres.	RS.	A.	P.	RS.	A.
Fusly 1238	...	67,874-4	1,25,430	4	3	71,737	14
" 1239	...	64,983-10	1,17,033	12	4	67,311	12
		2,890-10	8,396	7	11	4,425	14

originally at Rupees 1,17,033-12-4 of which the settlement according to the terms of the cowle was Rupees 67,311-12-6, there being a decrease compared with Fusly 1238 of acres 2,890-10 in the extent of land, of Rupees 8,396-7-11 in the amount of the assessment, and of Rupees 4,425-14-0 in the amount of the settlement. The extent of cowle land which having arrived at the full assessment was transferred from this head in Fusly 1239 was acres 8,737, as. 2½ and acres 9,883, as. 15½ were given up in consequence of the death or desertion of ryots. The extent of land newly taken on cowle was acres 15,735-8 being 3,351 acres more than was taken in the preceding fusly. The Collector observes that from the mistaken zeal of Tahsildars to keep up an appearance of extensive cultivation too much encouragement has been given to the tillage of waste lands. It has always been the impression of the Board that the cultivation of waste land has been unduly encouraged, and the Collector will find that the subject has been frequently discussed in their proceedings, to which it is proper he should give particular attention. The large extent of waste land occupied of late years appears to support this opinion, and when considered in connection with the diminution of cultivation on the whole seems to indicate the withdrawal of labour and capital from the old Putkut lands to apply them to the cultivation of waste, notwithstanding the Collector's observation that "too little latitude" was allowed the ryots in relinquishing a part of their lands when they found them either unprofitable or more extensive than they had the means of properly managing, and that "when a ryot had once engaged for any land he was ever afterwards saddled with it while he had any means at all remaining. The Collector is expected to ascertain the real state of the case by careful inquiry and observation, and to furnish full and distinct information upon the subject. He ought not to issue general orders affecting the established system of administration without previous sanction, nor propose any without being prepared to shew that they are in accordance with the principles of the assessment and the usages of the country and suitable to its circumstances. The order which he has issued enjoining the Tahsildars not to force any ryots to retain lands which they wish to give up" seems to be proper in general, but the Board apprehend that it requires some special qualification to adapt it to the usage of the ryots in respect to the tenure of the land particularly of what is called Putkut land, that they may not relinquish such portions of it as cannot be conveniently or profitably cultivated by any but the holder of the Putkut, and which if he is allowed to relinquish, retaining the rest, will probably be left altogether waste to the detriment of the revenue. With respect to lands newly brought into cultivation there need be no restriction.

Para. 39. ' The Board approve of the suggestion of the Collector that an exception from the general rule of exacting payment for all lands held on cowle whether cultivated or not, according to the terms of the cowle, ought to be made in favor of wet lands unavoidably left uncultivated from a failure of the means of irrigation, and a remission allowed for the year.

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The practice which the Collector states has obtained in Ahtoor and some other parts of the District of obliging ryots who have occupied land on cowle to retain it for two years after the expiration of the cowle, paying the full assessment for it, whether cultivated or not, is not in accordance with the principles which are generally acted upon; but it is possible there may have been some special local reason for the deviation which he has brought to notice. The Collector should make careful inquiry respecting the origin of the existing practice. It does not appear to have occurred to him that any such inquiry was requisite in this instance. The Board however think it necessary to have further information before they can sanction the discontinuance of the practice.

Para. 41.

The cowlenamah and general Hookumnamah adverted to in this para. were transmitted to the Board on the 24th December last, and were taken into consideration in their proceedings under date the 31st January.

The general order here alluded to which is contained in the Hookumnamah, the Board have ordered to be recalled for reasons stated in the letters noted in the margin. It appears from Mr. Thompson's statement that in some instances pieces of land containing proportions of garden and of punjah were entered in the survey accounts as one field and that when these fields are occupied by ryots who cultivate the garden land only, leaving the poonjah waste, they are required only to pay the assessment of the garden land. This Mr. Thompson considers an abuse and he proposes that the ryots whose occupation prevents others from cultivating the poonjah be required either to pay the assessment for the whole field, or to give the whole up to others who may be willing to cultivate both the garden and the poonjah together. The Collector observes that the circumstance of the description of land being entered as one field instead of the parts under different modes of cultivation being entered as different fields and numbered accordingly, "is an irregularity. The fields however were not numbered at the survey, but recently, under Mr. Cockburn's direction. If the error is only in the numbering it can be easily rectified, as "the extent of the different descriptions of cultivation and the assessment fixed on each is distinctly shewn in the accounts." But the Board think it probable that there is no error or irregularity in the case. Many of the fields are enclosed and it may be that some of the enclosed fields contain both a portion of garden land watered from a well, and a portion of poonjah land. If this be the case the whole is properly entered as one field, and Mr. Thompson's proposition is right. As the occupant excludes others from cultivating the poonjah he should be obliged to pay for it.

The observations of the Collector upon the suggestion offered by the Sub-Collector, Mr. Thompson in paras. 21 and 22 of the report respecting the continuance of the Mootahdar's cowles for certain lands in the Mootahs which have reverted to Government appear to the Board to be just.

Enclosures Nos. 18 and 19 in letter from the Collr., 26th Novr. 1830.

Para. 40.

The reports of both the Sub-Collectors Mr. E. P. Thompson and Sir H. Montgomery of their management during Fusly 1239 appear to the Board to be generally satisfactory; and they observe with pleasure the favorable report which the Collector has made of their services.

The Board as Court of Wards have not yet received a report upon the Estates of Senkerry-droog and Annimoor belonging to minors, which were under the management of Mr. Thompson during the late fusly. They trust that Mr. Thompson furnished a report of his management before he resigned his charge. The attention of the Collector was called to this subject in letter dated the 13th January last.

As per Demand, collection and Balance to 12th 1830. In the Collector's report, para. 47, the amount is stated to be Rupees 15,86,984-12-6.

Current collections.			
	Rs.	A.	P.
D. C. and B. No. } 15,90,368	14	2	
2, Col. 7, 1239... }	16,74,037	13	2
Do., Col. 8, 1238...	16,231	1	0
Balance.			
Do., Col. 9, 1238...	1,45,322	1	5
Do., Col. 13, 1239...	95,777	1	5
	49,555	0	0
Total collections of arrears and current.			
Column 19 ...	17,04,969	13	11
Column 10 ...	16,44,014	6	8
	60,955	7	3

The amount of current land revenue realized within the fusly was Rupees 15,90,268-14-2 exceeding the current collections of Fusly 1238 by Rupees 16,231-1-0. The balance outstanding was Rupees 95,777-1-5 being less than the balance of Fusly 1238 by Rupees 49,555. The aggregate amount of the collections within the fusly of ordinary land revenue including arrears was Rupees 17,04,969-13-11 exceeding the amount collected in Fusly 1238 by Rupees 60,955-7-3.

The total amount collected in 1239 from the land and extra sources of revenue, on account of "Arrears" and "Old Balances" and "Current" and including "Extra" and "Extraordinary" receipts was Rupees 21,27,178-9-1. The total amount collected in Fusly 1238 was Rupees 20,33,411-15-3. There was thus an excess in the collections of Fusly 1239 of Rupees 93,766-9-10.

The total amount of charges, being properly charges of administration and collection, remaining after deducting recoverable advances, pensions, charitable allowances in Fusly 1239 was Rupees, 2,16,364-9-5 while in Fusly 1238 the amount was Rupees 2,42,262-6-7. The percentage of the charge to the collections in Fusly 1239 was 10 $\frac{1}{16}$, in Fusly 1238 it was 11 $\frac{14}{16}$.

204. In reply to the foregoing proceedings we received a letter from the Secretary to Government dated 19th April 1831 accompanied by the annexed Extract from the Minutes of Consultation under the same date.

The delay in submitting the report of the Collector on the settlement of his District for Fusly 1237, dated so far back as the 10th October 1828, is much to be regretted; both as it concerns Mr. Cockburn and Mr. Crawley; but still more because it has left so long unsettled a very important question of dispute between the Mootahdars and the ryots as to the right of the former to collect any sum whatever without reference to the survey assessment upon which point the Collector and the Sub-Collector entertained different opinions. This question should have been determined when it was first agitated and not have remained as a source of discord to disturb the collections of subsequent years. The effect of the delay is described by Mr. Crawley in his report on the settlement for Fusly 1238—where he says that the resistance of the ryots has been latterly carried to that length that during the last fusly one Mootah, the beriz of which is Rupees 4,552 has been wholly uncultivated, the only revenue produced being for pasture, and some of the Mootahdars have only been able to visit their Mootahs at the risk of personal violence. And in another place, speaking of the necessity that existed of settling these differences at an earlier period through the mediation of the European authorities of the District, he says. This must now be attempted and I trust it will be found sufficient to allay the feelings of hostility which at present exist and which tend so greatly to effect the ultimate ruin of both the Mootahdar and ryot as well as to disturb the peace and good order of the District.

The Board of Revenue conceive that the question can be settled conclusively by no authority but a Court of Justice; and if the mediation of the Collector should fail, the Right Honorable the Governor in Council concludes that a reference to the Courts of Adalat will be unavoidable. Recourse to law is, however, much to be deprecated; as it will increase the feeling of irritation and ill will which at present prevails, and will involve the parties in considerable expense.

"The Right Honorable the Governor in Council fully concurs in the observations of the Board of Revenue on the impropriety of the Collector and his subordinates making the settlement of Talooks at the cusba stations only. It has frequently been observed that in the Salem Collectorate the attendance of the ryots at the settlement is very limited. Among other reasons for this omission on the part of the ryots to attend the Cutcherry at this, the most important period of the year, the Sub-Collector in his report to the Collector dated 8th July 1828 notices the true, although he does not state it as the most prominent one, namely the dislike to leave their villages

Para. 5.

"[many from long distances] during which any produce they might have on the ground would be neglected and probably lost. The Collector will understand that the Government consider it absolutely necessary that the settlement should be made at as many of the principal villages in different parts of each Talook as possible, and that it is his duty to go amongst the ryots and visit in person as many of the villages as practicable. Unless he does so, it will be impossible for him ever to acquire a competent knowledge of his District, of the operation of the assessment, the condition of the people, the resources of the country and the means of improving them.

"With reference to para. 23 of the proceedings of the Board of Revenue, respecting the revised list of villages submitted by the Collector, the Right Honorable the Governor in Council observes that it is highly probable that the supposed error in the enumeration of villages arise from the caprice of the present Serishtadar in classing hamlets formerly united with other villages as separate villages, and hence the apparent increase; for it does not appear that there is any increase of land or revenue from the new enumeration.

"The remarks of the Board of Revenue in the 29th para. of their proceedings respecting alterations of the assessment by the Collector are considered to be very proper. There is nothing more dangerous in the administration of the revenue than a disposition to tamper with the assessment where good surveys were made; nor is there any thing more difficult in the duty of a new Collector than the acquirement of a thorough knowledge of the original fitness of the assessment and the causes to which its subsequent apparent inequalities are to be ascribed. No alteration is hereafter to be made in the assessment of any District without the previous sanction of the Board of Revenue and of Government.

"It appears that in Fusly 1237 there was a decrease in the land revenue of Rupees 34,409-1-3, in Fusly 1238 of Rupees 54,755-9-10, and in Fusly 1239 of Rupees 33,640-4-10 which is attributed to adversity of season and disease among the cattle."

205. A copy of the foregoing resolution of Government was transmitted to the Collector on the 21st April, our proceedings having been previously communicated to him on the 17th March 1831.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

206. On the 29th September 1831 we submitted to Government the following Extract from our proceedings under date the 22nd of that month.

Proceedings, in Cos., 22nd April 1831.

1st, in Cons., 11th August 1831.

"The Board proceed to take into consideration the report of the Collector of Salem, on the settlement of the land revenue of that District for Fusly 1240.

Para. 2.

"The season, the Collector reports, proved generally favorable for the first crops of poonjah, poonjah Bagayet, and nunjah, throughout the District, except in Ahtoor and Razepoor, where it was somewhat less so, and in consequence the punjah and punjah Bagayet produce in the former, and punjah bagayet and nunjah in the latter failed. In Shenkerydroog also, the rains were scanty, and the nunjah in consequence suffered. For the second crops, Mr. Orr states, the rains in the upper Taluks were insufficient, and in the southern completely failed. For the third crop the rains, though somewhat late, were plentiful in the Baramahl and Balaghaut, but less so in the southern Talooks. On the whole the Collector observes, the season may be considered fair, and more favorable than that

"of the preceding year. The average prices of grain are stated to have been below those of Fusly 1239 during which year however, they were higher than usual.

"From Mr. Orr's explanation it appears that the error in the enumeration of villages brought to notice in his report on the Settlement of Fusly 1239 was real, and did not arise, as has been supposed by Government from the circumstance of hamlets formerly united with other villages being now classed as separate villages.

"The Jummabhundy of seven Talooks was made in person by the Collector in several of the principal villages in each; the settlement was not however commenced upon till the 1st March. The Board have already intimated to the Collector that this too late in the season to commence on the annual Jummabhundy as it does not leave time enough to make the settlement in a satisfactory manner, and have expressed their wish that in future it should be begin three months sooner and be brought nearly to a conclusion by the date at which it was commenced upon in the late fusly.

"Mr. Orr observes that he had the satisfaction of finding the ryots come to the settlement with readiness that upwards of three-fourths of those who held puttahs personally attended to receive them, and those who did not, were either detained by sickness, or had so small an extent of cultivation as to render it not worth while to do so, in which case they deputed others to receive their puttahs for them. The total number of puttahs issued for Fusly 1240 was 1,02,612 of which 65,058 are stated to have been distributed by the Collector and 37,554 by the Sub-Collector. Mr. Orr states that in the part of the District under his immediate charge a good many ryots at first declined to enter into engagements, when they held lands under circumstances which he afterwards describes, but that on explanation, with the exception of about a hundred, all agreed; and that as the demand is in every case just, and according to the usage of the District, the amount will be collected according to the means of the individuals. The instances alluded to are thus described by the Collector.

"First.—Where the land and its assessment was stated to be less than that entered in the Survey accounts and had so continued for many years without authority, and which had been again entered according to the extent and assessment in these accounts.

"Secondly.—Where the ryot had left a part of his Putkut land waste for the purpose of cultivating Mootah, Enam and other private lands, and which having been ascertained had been accordingly included in the accounts.

"Thirdly.—Where the ryot had cultivated only part of a field and left the rest waste and the assessment of the whole had been consequently included in his Puttah.

"Fourthly.—Where the punjah land was cultivated with punjah Bagayat or nunjah by means of Circar water and only paid the original assessment, having been charged with the Fusljausty or increased assessment on the superior cultivation.

"The Collector did right in reverting to the standard of the Survey assessment in these cases; it would have been satisfactory however had he explained with reference to the observations contained in the 11th and 12th paras. of the Board's proceedings dated the 31st of January last, on what principle the extra tax in the latter instances on the cultivation of a superior description of produce by means of Circar water, was regulated. Irregularities such as are above described existed, the Collector observes, in almost every Talook; and he hopes eventually to rectify those which may have yet escaped correction. The Board presume that a similar course to that pursued by the Collector in his own division, was followed by the Additional Sub-Collector in the Talooks under his superintendence.

"The following abstract exhibits the extent and survey assessment of the several descriptions of land included in the Ryotwar Settlement of Fusly 1240 compared with that of the year preceding the result being a net increase in the gross settlement of the year under review, of Acres 42,039 assessed at Rupees 43,327.

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	Fusly 1239.			Fusly 1240.			Deduct Beriz of Navary and Comareepalliem.			Balance.			Increase.			Decrease.		
	Extent.		Beriz.	Extent.		Beriz.	Extent.		Beriz.	Extent.		Beriz.	Extent.		Beriz.	Extent.		Beriz.
	Acres.	G. A.	A. P.	Acres.	G. A.	A. P.	Acres.	G. A.	A. P.	Acres.	G. A.	A. P.	Acres.	G. A.	A. P.	Acres.	G. A.	A. P.
Punjab.	Full teerwah ...	4,17,936	10 10	6,14,266	6 11	4,54,692	15 1	6,48,201	5 6	4,51,123	31 1	6,43,238	10 4	33,107	20 7	28,072	3 5	...
	Cowle teerwah.	62,366	21 4	55,387	6 8	72,045	28 4	59,037	4 10	68,447	28 1	55,497	5 9	6,081	6 13	129	15 1	...
	Pasture tax ...	15,872	30 10	8,795	0 0	16,073	4 6	8,815	11 8	15,022	31 4	8,874	11 0	...	...	849	39 6	420 5 0
	Total...	4,96,175	22 8	6,78,438	13 7	5,42,811	7 11	7,16,144	6 0	5,34,604	10 6	7,07,110	11 1	39,978	27 4	20,102	2 6	420 5 0
Punjab.	Full teerwah ...	11,335	1 4	54,986	0 5	11,075	24 13	55,518	2 2	11,102	7 12	53,341	7 0	...	...	142	33 8	1,644 9 5
	Cowle teerwah.	319	38 2	1,432	0 6	674	4 15	2,924	12 7	313	37 6	1,282	12 3	39 4	...	...	...	149 4 3
	Pasture tax ...	218	12 8	395	7 11	242	12 9	414	1 3	235	19 1	403	10 5	17 6 9	...	8 2 6	...	...
	Total...	11,868	11 14	56,813	8 10	12,492	2 5	58,857	0 0	11,741	24 3	55,027	13 8	18 5 13	...	8 2 6	142 33 8	4,793 13 0
Nunjab.	Full teerwah ...	38,205	20 0	2,82,223	7 3	41,063	2 9	3,00,552	10 6	41,845	39 8	2,99,540	2 0	3,550	19 8	17,316	10 9	...
	Cowle teerwah.	2,304	5 10	10,512	5 4	2,438	5 6	10,419	9 3	2,214	2 14	9,401	2 11	...	...	90	2 12	1,111 2 5
	Pasture tax ...	145	27 8	245	4 11	134	22 9	237	4 3	134	22 9	237	4 3	...	...	11	4 15	8 0 8
	Total...	40,745	13 2	2,92,981	1 6	44,638	30 8	3,11,209	8 0	44,194	24 15	3,00,178	9 2	3,550	19 8	17,316	10 9	1,119 3 1
Nunjab.	garden full teerwah...	1,767	2 0	15,133	0 3	2,054	7 5	15,367	3 6	2,054	7 5	15,367	3 6	236	27 5	234	3 3	...
	Grand Total...	5,50,554	27 8	10,43,356	8 2	6,01,893	7 13	11,01,578	1 6	5,92,594	26 13	10,86,684	5 5	40,133	39 14	46,861	3 0	3,333 5 9
Deduct Decrease...																	1,094	0 9
Net Increase...																	3,333	5 9
																	42,039	39 5
																	43,327	13 3

The net increase shewn above, resulted from a gross increase of acres 93,548 assessed at rupees 1,28,616, and a gross decrease of acres 51,508 assessed at Rupees 85,273. Of the increase acres 65,480 yielding Rupees 88,153 are stated to have been occupied by ryots who ended their cultivation, acres 209 assessed at Rupees 264, to have been taken up by new settlers Rupees 9,763, to have accrued from the conversion of inferior to superior descriptions of cultivation, Rupees 25,003 to be the accession of revenue from cowle lands, and Rupees 5,415 amount arising from the raising of the demand in the instances already alluded to where it has been unduly reduced, to the standard of the survey assessment. Of the decrease acres 48 yielding Rupees 4,162-11-2 were not cultivated in consequence of the death or departure in the District of the cultivating ryots, acres 33,235 assessed at Rupees 60,022 were left waste in the unseasonableness or insufficiency of the rains, acres 210-2-7 assessed at Rupees 579 14-1 were not cultivated in consequence of injury sustained from inundation or being otherwise occupied. There was a further decrease of Rupees 8,741 from the transfer of superior to inferior descriptions of cultivation, of Rupees 11,193 under the head of cowle in consequence of the land having become liable to the full assessment and forming part of the gross increase of Rupees 579 by the reduction of the demand on certain land hitherto overcharged, to the standard of the survey assessment.

The new settlers from the neighbouring Districts by whose occupation of land the increase of revenue above noticed was caused, it appears, were 72 in number, but the statement submitted by the Collector does not distinguish what proportion of these persons may have formerly belonged to the Salem District and are now returned, or whether the whole are strangers, nor is the number of ryots who left the District stated, or where they are gone; looking to the amount of revenue lost by the departure of old ryots, and that gained by the settlement of new comers, might have been presumed that the accession to the number of cultivators was less than the reduction which it sustained, but according to the accounts, there appears to be an increase in the total number of cultivating ryots in the year under review of 8,806 individuals; part of this increase probably arises from those ryots who before held joint puttalis having now taken to separate ones.

The total extent of lands held on cowle in the late fusly was acres 75,157 bearing an assessment of Rupees 72,331. Of the quantity of land cultivated on the terms of the cowle Fusly 1239 acres 9,059 became liable in the late year to the full rates of assessment amounting in the aggregate to Rupees 11,193, while acres 20,446 assessed at Rupees 8,641-0-0 were not occupied. In reference to the practice which was stated by the Collector to exist of obliging a ryot to retain his cowle land for two years after the expiration of the term specified in the cowle, in regard to which the Board wished to receive further information, Mr. Orr explains that it originated in an order issued by his predecessor to the Tahsildar of the Ahtoor look in Fusly 1236, and had reference only to lands which were granted on terms contrary to the usual cowle; but that as none are now given but on the established cowle, the order is in effect rescinded. The Collector will be careful that in future the prescribed scale is strictly adhered to in all cases.

In para. 15 of his report Mr. Orr observes that there are many instances in the four yenghaut Taluks of Salem, Ahtoor, Razipoor, and Woomaloor, of lands being held at an assessment below that entered in the survey accounts, and in a few cases above it, and that he has adjusted to that standard all that he has been able to trace; the Board presume that the Collector here refers to those cases which are more particularly noticed by him in a previous para. These irregularities he has learnt were introduced by the Mootahdar, but that he is unable to state why they have been continued. The subject is alluded to in Mr. Cockburn's report dated the 28th August 1827, in which he explained that the correction of these irregularities had been commenced upon, and attributed the little progress that had been made to the tedious nature of the examination which the work involved. The Board are not sure whether they are to understand

that the scrutiny made by the present Collector extended to the whole District or was confined to the four Taluks named by him.

In the Ossoor and Denkencottah Taluks the survey measurement the Collector states, has hitherto been calculated at 40 goontals of 36 feet or 51,840 square feet to an acre, while in the other parts of the District it is calculated according to the correct measurement of 40 goontals of 33 feet or 43,650 square feet to an acre, and explains that the apparent increase in the extent of cultivable land in these Taluks, without any corresponding increase of revenue is owing to this correction. It is not clear from the Collector's statement whether the alteration has been made in the original survey accounts,

*From the Collr. 6th, in Cons., 12th February 1824.
Proceedings, 3rd, in Cons., 3rd May 1824.
Paras. 31, 32 & 47.
From the Collector, 18th, in Cons., 26th May 1824.
Proceedings, 6th, in Cons., 6th Feb. 1826.
Paras. 22 to 27.
From the Collector, 1st, in Cons., 18th September 1826.
Paras. 40 & 41.
Proceedings, 15th, in Cons., 15th February 1827.
Para. 19.

or whether the adjustment has only been made so far as the accounts of the year are concerned. The Board hope that the survey accounts have not been altered, if they have, the Collector should explain whether the adjustment has been extended to the details of fields, or whether the totals only were corrected. The Board expect to receive from the Collector the separate report on the present state of the survey accounts which, with reference to the correspondence that has passed with his predecessor on the subject, he has been requested to submit.

Adding the revenue from trees, the quit-rent on Enams, and the additional assessment on

	RS.	A.	P.
Total Beriz...	10,86,684	5	5
Revenue from trees...	32,937	8	1
Quit-rent from Enams...	13,245	3	8
Fusljausty ...	418	10	9
	11,33,285	11	11

Enam lands improved by means of Circar water, as noted in the margin, to the gross land rent shewn above the result is a total Ryotwar settlement of Rupees 11,33,285. The deductions on account of privileged classes of village Sibbendy, and of the shares of Shotriumdars, and Duswundum grants, amounting altogether to Rupees 90,087, and exceeding by Rupees 2,420 the remissions granted in the previous years,

reduced this amount to Rupees 10,43,198, to which again adding the revenue of the Mootahs of Navary and Comareepollem which have reverted to Government; the quit-rent on Jodigy villages, and the revenue from the hills, in the aggregate Rupees 66,290 gave a net Aumanie settlement, for the year of Rupees 11,09,488-9-7, exceeding by Rupees 37,285-5-4 the settlement of Fusly 1239. The revenue from lands under a permanent settlement including Jagheer and paliput Peshcush amounted to Rupees 6,09,676, being the same as in the previous year, and formed together with the Aumanie settlement the total land revenue of the District, viz., Rupees 17,19,165.

The Collector has detailed the causes of the increase and decrease in the several items above enumerated compared with the preceding fusly, which are in general satisfactorily accounted for, and do not call for particular remark. The Board observe that the exemption from taxation of trees situated in Putkut lands allowed by the Collector in the late fusly, which is the principal cause of the decrease appearing under that head, is in accordance with the intentions of Government. The Collector should have explained, with reference to the

observations contained in the Board's proceedings dated the 2nd

In Cons., 2nd Sept. 1830.
In Cons., 31st January 1831.

September 1830 and 31st January last, how the additional assessment on Enam lands irrigated from Circar tanks was regulated. The

Board expect to receive from Mr. Orr, at no distant period, full and distinct information in regard to the several important points discussed in those proceedings.

It appears that the palmyra tope which the late Sub-Collector reported that he had ordered to be resumed from the Mootahdar of Auandoor in Fusly 1233 because he considered it to belong to Government, in which proceeding the Board observed that he had exceeded his authority, has in fact never been interfered with by the Circar servants, from the unwillingness of the Mootahdar to relinquish his claim to it, and that he is still in possession, and now declines to give it up, or to pay any rent on account of it, alleging that it belongs to his Mootah. The

Collector has instituted some inquiries with the view of ascertaining whether the tope in question is included in the limits of the Mootah, the result of which is detailed in para. 25 of his report. Mr. Orr does not however expressly state whether he considers that there are sufficient grounds for commencing a suit in Court for its recovery, and for the arrears of rent accruing for the time during which it has been in possession of the Mootahdar. From the information received by the Collector there would appear to exist grounds of action, and if the Collector is of opinion that a suit could be successfully prosecuted against the Mootahdar, he will prepare and submit the draft of the necessary plaint together with a memorandum of the evidence by which he proposes to support it.

In regard to the modified assessment temporarily fixed by the Collector in Fusly 1239 on the lands in the villages of Ammallapolliem and Etteekooppam which have been converted into nunjah by the construction at the expense of Government of works for the purpose of irrigation, in reference to which the Board made some observations in their proceedings on the settlement of that year, Mr. Orr states that he is not prepared to recommend that the alteration then made by him in the temporary assessment fixed by Mr. Cockburn should be continued as the permanent one, as he is not sufficiently satisfied with the information on which it was founded. The Collector is requested to take an early opportunity of proposing an assessment for these lands framed on the principles which have been laid down by the Board, and he will be so good as to furnish a statement thereof, in the form which will be transmitted to him with these proceedings.

The Collector has submitted a statement of the cost of the original construction and of the subsequent repairs of the Anicut in Ammapolliem, and the tank in the village of Etteekooppam, just alluded to, and showing the increase of revenue that was anticipated, and that which has actually resulted from, them from which it is sufficiently evident that they were injudiciously undertaken evincing the necessity of strict attention being paid by Collectors to the order prohibiting the commencement of new works until sanction has been received from the Board upon a full knowledge of all the circumstances of the case.

The statement of collections and charges promised in the last para. of the Collector's letter to be furnished in a few days, has not yet been received, but from the periodical statements of demand, collection and balance from this District it appears that the collections realized within the fusly, from lands permanently settled amounted to Rupees 5,12,096, and from those under Ryotwar settlement to Rupees 11,00,494, or in the aggregate Rupees 16,12,591, leaving a balance of Rupees 1,09,992, outstanding on the 12th of July last, of which 80,885, due by Zemindars, were, with the exception of Rupees 11,000, suspended on account of Moturpha, expected soon to be recovered. The Aumanie balance Rupees 29,036 was also expected to be realized with the exception of about Rupees 10,000 said to be due by deceased or indigent ryots.

	RS.	A.	P.
Sayer ...	1,90,976	0	0
Abkarry ...	64,955	0	0
Sundry small			
farms & Licenses.	8,620	15	6
Moturpha ...	85,918	7	4
Stamps ...	17,372	7	0
Total ...	3,67,842	13	10

The revenue from extra sources amounted in the year under review to Rupees 3,67,842 as noted in the margin, exceeding by Rupees 14,259 the revenue under the same head in Fusly 1239. The increase and decrease in the several items will be noticed by the Board in their review of the extra branches of revenue.

207. A copy of the foregoing proceeding we communicated to the Collector on the 12th October.

From the Actg. Secy. to Govt.,
in Cons., 17th November 1831.

208. In reply the above we received the following letter from the Acting Secretary to Government dated 11th November 1831.

"I am directed to acknowledge the receipt of an Extract from your proceedings No. 463, under date the 22nd September 1831, reporting upon the settlement of the land revenue of

"Salem for Fusly 1240, by which it is satisfactory to observe that the season may be considered upon the whole fair, and more favourable than that of the preceding year.

"The Right Honorable the Governor in Council entirely approves of the conduct of the Collector and concurs in the observations of your Board noticed in the 5th and 6th paras. of your proceedings with respect to the instance adduced by the Collector as the third amongst the objections of the ryots to the settlement, it may be observed that what is termed a field is sometimes a large tract of land of several acres. If such cases are alluded to by Mr. Orr they would be entitled to favorable consideration, and the land according to the instructions from your Board which have been issued on several like occasions should be sub-divided into convenient lots.

"The increase of the settlement above the preceding year is shewn to be 42,039 acres and an increase in the revenue of Rupees 37,285 and it is a gratifying proof of the prosperity of the District, if it has not been obtained by the abandonment of old land, that there is an accession of revenue from lands rented on cowle to the amount of Rupees 25,003.

"You will be pleased to call upon the Collector for a particular explanation of the increase of the number of cultivating ryots in Salem which he reports for the single year to be 8,606. Your Board suggest one probable cause for this apparent increase, and another may be, that when the same ryot has taken a puttah for land in two or more villages his name may have been entered separately in each, but it may be that the accounts of 1239 were deficient, and that greater pains were taken in the succeeding fusly in making out the returns.

"The Right Honorable the Governor in Council will be glad to hear that Mr. Orr has submitted to your Board the detailed report on the survey accounts alluded to in your 12th paragraph."

209. Copy of the foregoing letter was communicated to the Collector on the 28th November with a request that he would furnish at his earliest convenience the explanation called for in the 4th para. in regard to the supposed increase of the number of cultivating ryots in his District.

RELATIVE TO THE ADMINISTRATION OF THE LAND REVENUE.

In Cons., 24th March 1831. 210. The following letter was received from the Secretary to Government under date the 18th March 1831 in reply to our letter of the 31st January 1831 enclosing Extracts from our proceedings relative to the administration of the land revenue in the Salem District.

"The Right Honorable the Governor in Council approves the rule which you have required the Collector to observe in future of referring each case of proposed grant of Duswundum for sanction before the work for constructing which the grant is to be made is authorized, instead of making grants of this kind, subject to confirmation.

"With regard to the proposition to revert to the ancient custom of allotting to the village officers land instead of pay, the Right Honorable the Governor in Council is of opinion that the Collector should be guided as much as possible by the general sense of the country in this respect. If the parties who would be affected by the proposed change generally prefer the present system, the Right Honorable the Governor in Council would consider it advisable to adhere to it, unless it can be shewn that the existing arrangements are productive of inconvenience and liable to objections which would not occur under the former mode of remuneration. It was supposed by your Board in 1824 that the change would be acceptable, but it does not appear that this opinion was given as the result of any inquiries which had been made at the time

See para. 21 of Board's proceedings, 3rd, in Cons., 2nd May 1824.

"expressly with a view to ascertain the sense of the people and Right Honorable the Governor in Council observes that some of the inconveniences which might attend the proposed change were then noticed by your Board.

"With regard to the assessment on plantations of Coconut and Beetel Nut trees, the Right Honorable the Governor in Council is of opinion that Mr. Orr cannot do better than follow strictly the Cowlenamah and Hookumnamah Colonel Read and his assistants; and if some of the ryots have planted trees and gardens and derived greater benefit than the present Collector thinks they ought to enjoy, it should be regarded rather as the good effect of the system of security and incitement to cultivation which it was the constant object of Colonel Read to accomplish, and not as a subject of vexatious inquisition and increased taxation. Those who have these advantages should hold them precisely on the terms they have hitherto paid, for it is highly probable that the superior condition and fruitfulness of such lands have originated in the personal care and expense of the proprietors. All minute enquiries and changes consequent upon them excite, fear and distrust, than which there are no greater enemies to the prosperity of the country, and the contentment of the people, which should be the paramount objects of every Collector, Board, and Government.

"You will be pleased to direct the attention of the Collector to the following appropriate observations of the Honorable the Court of Directors conveyed in their General letter in this Department dated 17th January 1817.

"The principle which the Board laid down in 28th para. of the same communication relative to garden land should be acted upon to the fullest extent, that the ryot should be allowed the entire benefit that may accrue from improvements effected by his own 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 his land tax. Neither is there any reason why the advantage should be confined to the case of digging a well. If the land, for example, is prepared for a more valuable species of produce is planted with valuable trees, or in any way rendered more productive by the exertions of the occupant, improvement will be the more extensively promoted, the more completely the benefit arising from it is allowed to be enjoyed by him who makes it. We therefore direct that in no case shall any additional charge be made upon any ryot in consequence of any improvement which he may have made upon lands in his occupation, till after the lapse of such a period as may afford him, not only an ample compensation, but a liberal profit, upon the labor and expenditure which he may have applied.

"Concurring in the opinion of your Board as to the injurious effects which may arise from injudicious innovations, the Right Honorable the Governor in Council entirely approves of the orders conveyed to the Collector in the 21st para. of our proceedings under date the 31st January 1831, and desires that he may be strictly prohibited from making any changes without previous sanction."

211. A copy of the foregoing letter was transmitted to the Collector on the 24th March 1831.

EXTRA REVENUE FOR FUSLY 1239.

11th, in Cons., 20th Decem-ber 1830. 212. On the 14th April 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our proceedings under the same date on the management of the extra sources of revenue in the District of Salem for Fusly 1239 as detailed in the Collector's letter noted in the margin.

"The following Abstract Statement shews the Demand, Collection and Balance of current revenue under each head during Fuslies 1238 and 1239, respectively.

Items.	Fusly 1238.						Fusly 1239.					
	Settlement of Fusly 1238.	Collections to the 12th July 1239.	Extra Collections.	Total Collections of Fusly 1238.	Balance of Fusly 1238 on the 12th July 1239.		Settlement of Fusly 1239.	Collections on account of Fusly 1239 to the 12th July 1239.	Extra Collections of Fusly 1239 to the 12th July 1239.	Total Collections of Fusly 1239.	Balance of Current Revenue on the 12th July 1239.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1	2	3	4	5	6		7	8	9	10	11	
Sayer	1,92,598 2 11	1,82,875 2 11	3,319 5 3	1,86,194 8 2	9,723 0 0	1,75,941 0 0	1,73,814 2 0	474 13 10	474 13 10	1,74,288 15 10	2,126 14 0	
Abkarry	56,095 0 0	53,008 0 0	266 3 9	53,274 3 4	3,087 0 0	62,006 0 0	60,559 8 0	248 6 7	248 6 7	60,807 14 7	1,446 8 0	
Sundry small farms and Licenses	6,872 12 0	3,976 0 0	1,376 13 5	5,352 13 5	2,596 12 0	9,901 7 4	8,073 12 8	69 9 6	69 9 6	8,143 6 2	1,827 10 8	
Moturpha	82,425 1 2	64,846 14 10	541 15 9	65,388 14 7	17,578 2 4	85,277 7 1	70,304 12 2	327 1 2	327 1 2	70,631 13 4	14,972 10 11	
Stamps	21,036 6 0	20,632 12 0	201 9 5	2,084 5 3	1,303 10 0	20,457 13 0	20,457 13 0	64 8 10	64 8 10	20,522 5 10	...	
Total	3,59,027 6 1	3,25,333 13 9	5,624 15 7	3,30,963 13 4	34,588 8 4	3,53,563 11 5	3,33,209 15 10	1,184 7 11	1,184 7 11	3,34,394 7 9	20,373 11 7	

Sayer Settlement.		
RS.	A.	P.
Fusly 1238	1,92,598	2 11
" 1239	1,75,941	0 0
	16,657	2 11

Charges.		
RS.	A.	P.
Fusly 1238	26,929	0 0
" 1239	4,680	1 9
Decrease	22,248	14 3

Current.		
RS.	A.	P.
Current	1,73,814	2 0
Extra	474	13 10
Arrears	9,872	0 0
	1,84,160	15 10

Net Revenue.		
RS.	A.	P.
Fusly 1238	1,59,824	6 1
" 1239	1,79,480	14 1
	19,656	8 0

Abkarry Settlement.		
RS.	A.	P.
Fusly 1238	56,095	0 0
" 1239	62,006	0 0
	5,911	0 0

Current.		
RS.	A.	P.
Current	60,559	8 0
Extra	248	6 7
Arrears	3,150	2 0
	63,958	0 7

Charges.		
RS.	A.	P.
Fusly 1238	604	0 6
" 1239	547	7 1
	56	9 5

Net Revenue.		
RS.	A.	P.
Fusly 1238	53,390	11 3
" 1239	63,410	9 6
	10,019	14 3

SUNDRY SMALL FARMS AND LICENSES.
Pasture tax Bamboo rent.
Tamarind Rent, Ferry Rent.
Gadgavel Honey wax.
Rent of Bamboos for Palan-keen poles.
Rent of Pipe clay, Fish rent.

Current.		
RS.	A.	P.
Current	8,073	12 8
Extra	69	9 6
Arrears	2,874	12 0
	11,018	2 2

Fusly 1238		
RS.	A.	P.
Fusly 1238	7,853	6 5
" 1239	11,018	2 2
	3,159	11 9

The Sayer including Betel and Tobacco was rented in Fusly 1239 for Rupees 1,75,941 being Rupees 16,657-2-11 below the amount of the same branches of revenue for Fusly 1238. This decrease however was more than compensated by the decrease in the charges consequent on the whole Sayer being rented. Of the above demand, Rupees 1,73,814-2-0 were realized within the fusly leaving a balance of Rupees 2,126-14-0 of which Rupees 433-8-0 were collected by the 15th of November, and the remainder was expected to be realized within a few months. The addition of extra collections derived from interest paid by certain renters, refunds of Sibbendy charges, and unappropriated shares of confiscated goods, and arrears, raised the total gross collections to Rupees 1,84,160-15-10. Deducting charges the net revenue of Fusly 1239 exceed that of Fusly 1238 by Rupees 19,656-8-0.

The Abkarry Revenue was rented in Fusly 1239 for Rupees 62,006 exceeding the rent of Fusly 1238 by Rupees 5,911. Of this demand Rupees 60,559-8-0 were collected within the Fusly leaving a balance at its close of Rupees 1,446-8-0 of which Rupees 1,283-8-0 were realized by the 15th of November, and the remainder was expected to be realized within a few months. Including arrears and extra collections derived from interest from renters, the gross collections of Abkarry revenue amounted to Rupees 63,958-0-7. Deducting charges which were rather less than those of Fusly 1238, the net revenue of Fusly 1239 exceeded that of Fusly 1238 by Rupees 10,019-14-3.

Under the head of Sundry Small Farms and Licenses are included the items noted in the margin. The total demand on this account was Rupees 9,901-7-4 exceeding that of Fusly 1238 by Rupees 3,028-11-4 of this increase a sum of Rupees 1,835-15-4 was the amount of certain Fish rents which in Fusly 1238 were included under the head of Moturpha. Of the current demand Rupees 8,073-12-8 were collected within the fusly. Rupees 1,393-10-8 subsequently to the 15th November, and the remainder was expected to be realized within a few months. Including extra collections on account of interest and arrears, the collections of Fusly 1239 amounted to Rupees 11,018-2-2 and exceeded those of Fusly 1238 by Rupees 3,159-11-9. There were no charges under this head.

Moturpha. Settlement.			
	RS.	A.	P.
Fusly 1238 ...	82,425	1	2
" 1239 ...	85,277	7	1
	2,852	5	11

12,645-5-10 in deposit.

1,343 2-7 realized by the 15th November.

384-2-6 Recoverable.

600-0-0 due by deceased and indigent.

	RS.	A.	P.
Ordinary ...	70,304	12	2
Extra ...	327	1	2
Arrears ...	3,910	7	3
	74,542	4	7
Charges.			
Fusly 1238...	738	1	10
Do. 1239...	689	12	11
	48	4	11
Net Revenue.			
Fusly 1238 ...	65,955	10	6
Do. 1239 ...	73,852	7	8
	7,896	13	2

Stamp.			
	RS.	A.	P.
Ordinary ...	20,457	13	0
Extra ...	64	8	10
Collections of Fusly 1238	1,803	10	0
	21,825	15	10
Fusly 1238	18,693	15	7
" 1239	19,637	14	0
	943	14	5

	Fusly 1238.			Fusly 1239.			Increase.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Customs ...	1,59,824	6	1	1,79,480	14	1	19,656	8	0
Abkarry ...	53,390	11	3	68,410	9	6	10,019	14	3
Sundry Small Farms and Licenses ...	7,858	6	5	11,018	2	2	3,159	11	9
Stamp ...	18,693	15	7	19,637	14	0	943	14	5
Moturpha ...	65,955	10	6	73,852	7	8	7,896	13	2
Total...	3,05,723	1	10	3,47,399	15	5	41,676	13	7

	RS.	A.	P.
Sayer	62,484	6	3
Abkarry	22,010	6	4
Sundry Small Farms, &c.	8,066	0	2

The settlement of the Moturpha Revenue exclusive of Fisheries which were transferred, as above observed to the head of Sundry Small Farms and Licenses, amounted to Rupees 85,277-7-1 exceeding that of Fusly 1238 by Rupees 2,852 5-11. Of this demand Rupees 70,304-12-2 were collected within the fusly leaving a balance at its close of Rupees 14,972-10-11 which is classed as follows.

Ryots and therefore irrecoverable. Including extra collections derived from concealed revenue not included in the Jummahbundy, and arrears, the total gross collections of Moturpha amounted to Rupees 74,542-4-7 deducting Charges in which there was a slight decrease the net revenue of Fusly 1239 exceeded that of Fusly 1238 by Rupees 7,896-13-2. The Board recommend that the balance of 600 Rupees standing against persons deceased or in indigent circumstances may be written off.

The total collections in the Stamp Department including extra collections, and Rupees 1,343-10-0 being the collections of 12 days of Fusly 1238 credited in Fusly 1239 amounted to Rupees 21,825-15-10. Deducting charges the net Stamp revenue exceeded that of Fusly 1239 by Rupees 943-14-5.

On a review of the whole it appears that the net revenue of Fusly 1239 exceeded that of Fusly 1238 by Rs. 41,676-13-7. This result is considered satisfactory.

The Collector has recommended that old balances to the amount of Rupees 1,03,665-1-7 be written off. With respect to the balances of Sayer, Abkarry and Sundry Small Farms and Licenses the Collector will be pleased to furnish statements shewing the Renters from whom they are due and the proceedings which have been held in each case

RS.	A.	P.	
3,808	3	8	Balance of settlement of the Moturpha of the 3 Poliputs when they were under Amany in Fusly 1230-31 and 32 and which should have been written off when they were restored.
12,296	1	2	Due by ryots who have either died, left the district, or are indigent.
16,104	4	10	

against them and their securities. With respect to the old arrears of Moturpha amounting to Rupees 16,104-4-10 as particularized in the margin which are reported to be irrecoverable, the Board recommend that they be written off. It is observed that a large sum is entered under the head of arrears of Moturpha which it appears has been actually collected and brought into the Treasury. It seems to be entered in this way because it has not been carried to the account of Moturpha, but is included under the head of Deposits, pending the adjustment of the question regarding the compensation to be allowed to the Mootahdars for the resumption of this revenue from the a.

The Board hope that the measures alluded to in the 19th para. of the Collector's letter will obviate all irregularities in bringing the collections to account for the future.

213. A copy of the foregoing proceedings we communicated to the Collector on the 14th April 1831.

From the Acting Chief Secretary to Govt., in Cons., 13th May 1831.

214. In reply to the above we received a letter from the Acting Chief Secretary to Government dated 13th May 1831 to the following effect:—

"The Right Honorable the Governor in Council concurs with your Board in considering the result which is an increase of Rupees 41,676-13-7 in excess of the revenue of Fusly 1238 from the same sources to be satisfactory.

"The Right Honorable the Governor in Council approves of the orders which your Board have issued requiring further information respecting the old balances to the amount of Rupees 1,03,665-1-7 which the Collector recommends that he may be allowed to strike off and has been pleased agreeably to your recommendation to grant authority for writing off the sum of Rupees 1,03,665-1-7 on account of old arrears of Moturpha which are reported to be irrecoverable."

215. A copy of the foregoing letter was transmitted to the Collector on the 19th May 1831.

EXTRA REVENUE FOR FUSLY 1240.

216. On the 1st November 1831 we submitted to Government the following Extract from our proceedings under date the 27th October.

Proceedings, in Cons., 27th Oct. 1831. Read again the report from the Collector of Salem under date the 5th instant upon the management of the Extra Sources of Revenue in his District for Fusly 1240.

The following Abstract Comparative Statement shews the Demand, Collection and Balance under each head for Fuslies 1239 and 1240 respectively.

Moturpha.
Settlement.
Fusly 1240.

	Rs.	A.	P.
Jary villages ...	23,279	3	9
Aumanni do. ...	57,639	3	7
Total Settlement.	85,918	7	4

'The amount of the settlement of this branch of revenue for Fusly 124, in the Jaury and Aumanni villages, was Rupees 85,918-7-4 or Rupees 641-0-3 above the settlement of Fusly 1239. This increase was the result of an increase of Rupees 854-1-8 in the settlement of the Aumanni villages, and a decrease of Rupees 213-1-5 in that of the Jaury villages. The decrease was occasioned by two Jaurey Estates having reverted to Government and the increase in the Aumanni from the same cause as well as from a small increase in several other items of Moturpha revenue. The Loom tax is said to have fallen off to the extent of Rupees 560-9-4, in consequence of the emigration of Weavers to Coimbatore.

	Rs.	A.	P.
Current collections.			
Balance of Fusly 1240...	13,777	14	6
In deposit...	12,692	5	9
Collected 15th September	568	8	7
	13,260	14	4
	517	0	3

'The collections within the Fusly amounted to Rupees 72,140-8-10, leaving a balance of Rupees 13,777-14-6 outstanding at its close, of which Rupees 12,692-5-9 is kept in deposit and Rupees 568-8-7 were collected previously to the 15th September. Of the remainder the Collector states that 367-0-2 is recoverable and Rupees 150 irrecoverable. The Collector proposes to make further inquiry regarding the last mentioned sum before recommending that it may be struck off from the accounts.

	Rs.	A.	P.
Gross collections	74,147	3	7
Deduct charges...	939	5	9
Net revenue ...	73,207	13	10

'The collections on account of arrears Rupees 1,783-10-7 and Extra collections Rupees 223-0-2 raised the gross collections on account of Moturpha to Rupees 74,147-3-7; from this sum being deducted the charges, in which there was an increase of Rupees 249-8-10, the net revenue amounted to Rupees 73,207-13-10, or Rupees 644-9-10 below the net revenue of Fusly 1239.

'The amount derived from the sale of stamps in Fusly 1240 was Rupees 17,372-7-0, or Rupees 3,085-6-0 below the collections of Fusly 1239. In the gross collections (which by the addition to the current collections of the trifling sum of Rupees 8-11-1, extra collections) amounted to Rupees 17,381-2-1 there was a decrease of Rupees 4,444-13-9 below the gross collections of Fusly 1239. The Collector states that this decrease must be attributed partly to falling off in the revenue, but observes that in the collections of Fusly 1239 were included Rupees 1,303-10-0, being 12 days' collections of the preceding year and Rupees 1,142-7-9, the value of stamp paper used in the preparation of free exchange Rowannahs which has been subsequently repaid and appears in the charges. If these items be deducted from the decrease of Fusly 1240 as entered in the accounts, it will appear that the actual falling off is Rupees 1,998-12-0.

Stamps.
Current collections.

	Rs.	A.	P.
Fusly 1239...	20,457	13	0
" 1240...	17,372	7	0
	3,085	6	0

Gross collections.

	Rs.	A.	P.
Fusly 1239...	21,825	15	10
" 1240...	17,331	2	1
	4,444	13	9

Para 3.

Charges.

	Rs.	A.	P.
Fusly 1240 ...	2,880	11	11
" 1839 ...	2,198	1	10
	692	10	1

From Government, 23rd Nov. 1830.

In Cons., 29th do.

Net revenue.

	Rs.	A.	P.
Gross collections	17,331	2	1
Charges,	2,880	11	11
	14,500	6	2

'In the charges on account of the Stamp revenue for Fusly 1240, there was an increase of Rupees 692-10-1 in consequence of the amount paid to the Sayer renters for the stamp paper used by them in the preparation of exchange Rowannahs. The net revenue remaining after the deduction of charges from the gross collections was Rupees 14,500-6-2, being below the net revenue of Fusly 1239 by Rupees 5,137-7-10.'

Total Net Revenue.

	Rs.	A.	P.
Fusly 1239 ..	3,47,399	15	5
" 1240...	3,40,360	12	6
Decrease.	7,039	2	11

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Sayer	...	...	...	505	1	10
Abkarry	2,146	1	0	...	...	...
Sundry small farms and Licenses	...	...	...	2,898	0	5
Moturpha	...	...	...	644	9	10
Stamps	...	...	...	5,137	7	10
	2,146	1	0	9,185	3	11
Deduct Increase	...	...	...	2,146	1	0
Net Decrease	...	...	...	7,039	2	11

'In the net revenue derived from all sources of extra revenue in the fusly under review (the increase and decrease in each branch of which is shewn in the annexed memorandum) there was a decrease of Rupees 7,039 2-11.

'The Board will pass separate orders upon the communication from the Collector respecting the old irrecoverable arrears on account of extra revenue alluded to in the concluding para. of the report now under consideration.'

217. A copy of the foregoing proceedings was communicated to the Collector on the 1st November.

From the Acting Secy. to Govt. in Cons., 14th Nov. 1831.

218. In reply the following letter was received from the Acting Secretary to Government dated 11th November 1831.

"I am directed to acknowledge the receipt of an Extract from your proceedings No. 510 dated the 27th ultimo, upon the management of the extra sources of revenue in the District of Salem for Fusly 1240 exhibiting a net decrease of Rupees 7,039-2-11, of which the falling off in the sale of stamps amounts to Rupees 5,137-7-10; this the Collector accounts for by stating that a portion of the revenue of the preceding year was improperly included in that of 1240, and that Rupees 1,142, the value of stamps used in the preparation of free exchange Rowannahs have been subsequently repaid, these items being deducted, the actual falling off would be reduced to Rupees 2,691-5-1. It appears also that the sum of Rupees 8,879-15-2 collected from the Frontier Chowkies on account of Sayer had not been brought to account."

219. A copy of the foregoing letter was transmitted to the Collector on the 14th November.

REMISSION ALLOWED TO THE MOOTAHDAES ON ACCOUNT OF THE RESUMPTION OF THE MOTURPHA WHICH WAS INCLUDED IN THE ASSETS ON WHICH THE PERMANENT SETTLEMENT OF THEIR MOOTAH WAS DETERMINED.

220. The following letter was addressed to the Chief Secretary to Government under date 27th October 1831.

13th, in Cons., 17th Octr. 1831.

To the Collr. 9th, in Cons., 9th June 1825.
From do. 26th, in Cons., 31st Octr. "
To do. 26th, in Cons., 9th March 1826.
From do. 22nd April, in Cons., 1st May "
To do. 26th, in Cons., 26th June "
From do. 6th, in Cons., 10th July "
" do. 10th, in Cons., 17th do. "
" do. 14th, in Cons., 17th do. "
" do. 19th, in Cons., 27th do. "
" do. 31st July, in Cons., 7th August 1826.
To do. 1st, in Cons., 10th do. "
From do. 21th, in Cons., 24th do. "
To do. 28th Augt. in Cons., 4th Septr. "
" do. 22nd, in Cons., 28th do. "
To do. 12th, in Cons., 12th October 1829.
From do. 31st July, in Cons., 16th Augt. 1830.
To do. 28th, in Cons., 28th Feby. 1831.
From do. 30th June, in Cons., 7th July "
To do. 30th do. in Cons., 7th do. "
" do. 14th, in Cons., 14th July "

In Cons., 20th May 1825.

" It will be perceived from this correspondence that great pains have been taken to ascertain the correctness of the accounts from which the compensation to be allowed to the Mootahdars was to be calculated. The principles of the calculation were laid down in a letter to the Collector dated 9th March 1826, and again in a letter dated 25th November 1830. The latter is that to which the Collector particularly refers. With respect to the Mootahs which have remained undivided since the permanent settlement, the compensation or revenue to be allowed to the Mootahdar was directed to be in the same proportion to the amount of Moturpha included in the assets upon which the permanent settlement was determined, as the whole amount of the permanent assessment bore the whole amount of the assets including Moturpha. With respect to Mootahs to which have been sub-divided, the whole amount of remission allowable for the original Mootah was directed to be ascertained on the above principles, and then to be apportioned among the divisions of the Mootah in proportion to the amount of the average collections of Moturpha on each of them for the three years preceding their separation or whatever might be the period of which the average was taken for the purpose of dividing the Jumma.

" Upon these principles the amount of compensation or remission to be allowed annually

No. 1.	" to the proprietors of undivided Mootahs now in possession is, calculated to be Rupees ...	7,735	7	5
No. 2.	" And to the proprietors of divided Mootahs. ...	4,269	11	4
		11,945	2	9

Nos. 3, 4, 5.	" The amount of remission allowable on account of Mootahs which have reverted to Government is calculated to be ...	4,191	8	8
		16,136	11	5

" The amount to be allowed on account of the Mootahs and sub-divisions of Mootahs in possession of the proprietors calculated as above at Rupees 11,945-2-9 per annum from Fusly 1230 to Fusly 1240 is ... 131,396 14 8

" To the proprietors of 41 Estates that reverted to Government in Fusly 1231, for 1 year, Fusly 1230 ... 3,844 6 11

" To the proprietors of the Chennagherry Mootah from Fusly 1230 to 1238 at Rupees 85-4-0 per annum ... 767 4 0

" To the proprietors of Nanany and Comarpollim from 1230 to 1239 at Rupees 261-13-9 per annum already adjusted ... 2,618 9 6

Total Rupees ... 1,38,627 2 8

" I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Salem and the accounts therewith transmitted, exhibiting the compensation to be allowed to the Mootahdars of that district on account of the resumption of the Moturpha which was included in the assets on which the permanent settlement of the Mootahs was determined, together with the correspondence which has passed on the subject since the Order of Government dated the 24th May 1825.

" This amount is not to be paid in cash to the parties, as the Mootahdars have been allowed to retain annually a portion of the beriz on their Mootahs in anticipation of the remission, but the sanction of Government is now required for giving them credit according to the above statement and making the necessary adjustment by paying or receiving the difference, as less or more than the exact amount of remission has been retained by the Mootahdars.

To Government, 1st, in Cons., 1st, February 1830. " Referring to the correspondence noted in the margin, it is proper to observe that the Mootah of Darampory is included in the Statement.
From do. 2nd, in Cons., 12th April do. " No. 3 of Mootahs which have reverted to Government on June do. " account of which compensation is to be allowed to the late 28th October do. " proprietors.

" The sanction of Government is also required for the annual remission allowable to the proprietors of Mootahs and sub-division of Mootahs now in possession according to the Statements Nos. 1 and 2."

221. The sanction of Government for the measures recommended in the above letter was conveyed to us by letter from the Acting Secretary to Government dated 8th November, and communicated to the Collector of Salem on the 10th of that month.

COMMISSION DUE ON THE COLLECTIONS OF THE MOTURPHA REVENUE OF THE JAURY MOOTAHS FROM FUSLY 123 TO 1240 INCLUSIVE TO THE SEVERAL OFFICERS EMPLOYED DURING THAT PERIOD.

222. In a letter from the Chief Secretary dated 5th December 1831, we transmitted for the orders of the Right Honorable the Governor in Council a letter from the Collector of Salem containing a statement showing the gross collections of the Moturpha Revenue of the Jaury Mootahs in that District from Fusly 1231 to 1240 inclusive, and requested that sanction might be granted for the disbursement of commission due to the several officers employed during that period amounting to Rupees 1,748-11-9 as therein exhibited.

223. Sanction for the disbursement recommended above was conveyed by letter from the Acting Secretary to Government dated 13th December, and communicated to the Collector of Salem on the 19th of that month.

PURCHASE OF MOOTAHS ON ACCOUNT OF GOVERNMENT.

224. The following Extract from our proceedings dated 14th November 1831 was submitted to Government on the 17th of that month.

Proceedings, in Cons., 14th Nov. 1831, " Read the following letter from the Collector of Salem."
In Cons., 17th Octr. 1831.

Here enter letter dated 11th October 1831.

" The Board resolve to sanction and confirm the sale of the Mootahs of Mootanjitty in Namcul, Kulyaany in Trichengode and Peroongoorchy in Parmutty respectively for the sums stated and to the individuals named in the above letter. The Collector will pay the surplus remaining after the discharge of the amount due to Government on account of each Estate, to the late proprietor.

	RS.	A.	P.
Balance	7,217	14	11
Price	6,500	0	0
	717	14	11
	RS.	A.	P.
Price	9,100	0	0
Balance	8,150	14	6
	949	1	6

'The Board resolve to request the sanction of the Right Honorable the Governor in Council for the purchase of the Mootahs of Vadagara Autoor in Parmutty, and Toppaputty in Raizepoor on account of Government; the former for the sum of Rupees 6,500 and the latter for Rupees 9,100. The price of the former being less than the sum due to Government, the late proprietor has paid up the balance. The price of the latter exceeding the amount due to Government, the difference Rupees 949-1-6 is to be paid to the late proprietor for which the special sanction is requisite.'

From the Acting Secy., to Government in Cons., 24th Nov. 1831.

225. Sanction of Government for the measures recommended above was conveyed to us by letter from the Secretary to Government dated 22nd November and communicated to the Collector of Salem on the 24th.

APPLICATION OF TWO INDO BRITONS TO BE ALLOWED TO OCCUPY CERTAIN WASTE LANDS IN THE DUNKENCOTTAH TALOOK.

To the Acting Chief Secy., to Govt., in Cons., 20th June 1831.

226. The following letter was despatched to the Acting Chief Secretary to Government under date 20th June 1831.

"I am directed by the Board of Revenue to request you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Salem, dated the 14th instant, submitting an application made by two Indo Britons named Maitland and Cassin, to be permitted to occupy certain waste lands in the Denkcottah Talook, for agricultural purposes.

"The Board propose, with reference to the opinion expressed in your letter dated 9th October 1829 in reply to inform the Collector, that, as he states there are no objections on the part of the inhabitants of the village in which they are situated, to the occupation by the applicants of the lands in question, he is at liberty to make them over to them on the terms of the established cowle of the district."

227. The sanction of Government for the issue of the proposed instructions to the Collector of Salem was communicated to us by letter from the Acting Chief Secretary dated 15th July 1831.

228. A copy of the foregoing correspondence was communicated to the Collector on the 18th July.

GRANT OF CERTAIN LAND ON THE SHERVEROY HILLS APPLIED FOR BY TWO INDO BRITONS.

229. The following letter was addressed under date 12th December to the Chief Secretary.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Salem, reporting that he has received applications from two Indo Britons by name of Messrs. Gay and Heyman for permission to occupy for purposes of agriculture certain land on the Sherveroy Hills.

"The extent of ground for which they have applied is 40 acres 21 gs. 12 as. and 19 a. 25 g. 3 a. respectively which the Collector recommends that they may be allowed to hold on a discretionary assessment of 1 Rupee per acre.

"In compliance with an application submitted to Government in June last in behalf of two Indo-Britons for permission to occupy land in the Denkcottah Talook of the Salem District, the Government were pleased to authorize the Collector to make over the land required on the terms of the established cowle of the District. The Board see no objection to compliance with the application now submitted, but adverting to the peculiarities of the Shevroy Hills in regard to soil and climate, and the consequent possibility that they may hereafter become the resort of Europeans, they think it would be advisable in this instance so far to apply the rules laid down in the General Letter from the Honorable the Court of Directors dated 2nd September 1829, and ordered to be observed in granting permission to Europeans to hold lands in India, as to grant the lands only on a lease for twenty-one years. The rent the Board think may be fixed at the rate of one Rupee per acre proposed by the Collector."

230. The arrangement proposed in the above letter was sanctioned by Government under date 27th December.

231. A copy of the correspondence was transmitted to the Acting Sub-Collector on the 29th of that month.

Appointment. From Govt., in Cons., 26th December 1831.

232. On the 26th December Mr. R. Gardner was appointed Acting Sub-Collector.

TANJORE.

SURVEY AND ASSESSMENT INTRODUCED IN TANJORE.

233. On the 9th June 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our proceedings under date the 2nd May 1831.

"The Board proceed to record the results of their consideration of the survey and assessment introduced in Tanjore by the present Principal Collector.

"The Principal Collector submitted a report on this subject under date the 20th May 1830. Finding that the instructions to the assessors adverted to in this report had not been furnished with it, the Board called for them under date the 15th July, and they were transmitted on the 29th of the same month. On the 19th July the Board called for the accounts of the survey and assessment of one Maghanum in the Puttucottah Talook and requested to be furnished with the instructions issued to the Sur Turumdars in order that they might see whether they were employed merely, as Superintendents over the Turumdars, or separately to revise their assessment. The accounts were forwarded on the 3rd, and received on the 18th August, and the Principal Collector in a letter dated the 6th August informed the Board that the instructions to the Turumdars or assessors were considered sufficient for the guidance of the Sur Turumdars to whom a copy was furnished.

"On the 19th August the Board transmitted to the Principal Collector a form according to which they desired accounts to be prepared for the Talooks of Puttucottah and Trivady. These accounts were forwarded to the Board on the 14th and received on the 17th September. In the mean time the Board proceeded to review and discuss in detail the Principal Collector's report of the 26th May their observations being reduced to writing. On the receipt of the accounts they were examined, and the observations of the Board upon them, with reference to the Principal Collector's report, were also reduced

to writing. It then appeared to the Board that there was so much reason to doubt the propriety of the Principal Collector's proceedings, that they deemed it advisable at once to put a stop to the progress of the assessment until a final decision should be come to on the work already performed, allowing the survey to be carried on to completion in the meantime. Instructions to this effect were accordingly communicated to the Principal Collector on the 8th October. This communication was made to him privately expressly with the view of enabling the Principal Collector to put a stop to the assessment in such a manner as to prevent any misapprehension of the measure in the minds of the people.

Before recording the observations they had made upon the Principal Collector's proceedings as reported by himself, and the results exhibited in the accounts, it appeared to the Board to be expedient that they should confer personally with the Principal Collector in order that they might be perfectly informed of the grounds on which he had acted, and receive from him all

In Cons., 25th Octr. 1830. the explanation he could afford on the points on which they entertained doubts, they therefore on the 25th October requested the authority of Government for calling Mr. Kindersley to the Presidency as soon as he could conveniently quit his District. This authority was granted; and the

From Govt., 26th, in Cons., 28th October 1830. Board on the 4th November issued the necessary instructions to Mr.

In Dy. Cons., 8th Nov. 1830. Kindersley, communicating to him privately their observations upon his report that he might be fully prepared to answer objections and

to furnish the explanations required and at the same time requested him to furnish some more accounts and papers which were requisite to afford a complete view of the process which he had followed in making the assessment, and to send down servants capable of explaining them. Mr. Kindersley arrived at Madras in the early part of December and the accounts were received soon after. The whole series of accounts were then carefully examined in the Board's Outcherry with the assistance of the Principal Collector's servants, and the results were considered and discussed by the Board in personal communication with Mr. Kindersley, receiving from him such further expositions and explanations as he could give.

In a letter dated 24th December Mr. Kindersley put in writing some of the explanations which he had given to the Board in his personal conferences with them. This letter was taken into consideration at a meeting of the

Recorded in Cons., 2nd May 1831. Board on the 27th December at which Mr. Kindersley was present, and questions were then put to him in writing calculated to elicit the further explanations which appeared to be necessary, to which he gave answers also in writing. After Mr. Kindersley's

In Cons., 24th Jan'y. 1831. In Cons., 25th Feby. 1831. From the Prinl. Coll., 30th March, in Cons., 4th April 1831. Do. do., 14th Do. departure the Board on the 24th January called for certain statements of the financial results of his measures, they repeated their call on the 28th February, and the statements were received on the 3rd and 11th April. Those statements having been examined, the Board are now enabled to dispose of the subject completely.

The report of the Principal Collector of the 26th May 1830 which the Board proceed to review in the first instance relates to the Talooks of Sheally, Trivady and Puttucottah. As has been already stated the Board were aware that the Principal Collector had taken upon himself with the concurrence and desire of the Meerassidars to act upon the survey assess-

ment which had been effected in Sheally in forming the settlement of that Talook for Fusly 1238, but they did not know until after the conclusion of the settlement of that year that the survey assessment had been carried into effect and acted upon in the other Talooks above mentioned. The Board presumed that the assessment in Sheally had been made upon the

In Cons., 23rd June 1828. principles stated by the Principal Collector in his letter of the 20th June 1828, and upon that understanding, under the circum-

stances represented by the Principal Collector, which were favourable to the introduction of the new system, the Meerassidars themselves wishing for it, they did not think it fit to forbid his acting upon it immediately. It appears however that neither in Sheally nor in the other Talooks have the principles stated in the Principal Collector's letter of the 20th June 1828 been adhered to. With respect to Sheally it is distinctly stated in the Principal Collector's letter of the 24th December 1830 that the final settlement was made "in precisely the same way as described in Trivady" and "not modified by the rules laid down in his letter of the 20th June 1828."

In his letter of the 20th June 1828 the Principal Collector assumed that to correct the inaccuracies of the standard grain assessment or Woolungoo was "one of the objects of the survey which by giving as accurate accounts of the extent of the lands of each village, and subjecting them to an estimation of produce in detail would enable us to compare the standard beriz of one with another but was not intended to supersede it as the acknowledged beriz of the Province." "The measurement of the lands, the Principal Collector stated, shewed a large increase in their extent, and the assessment of the Turumdars a large increase in their estimated produce." He proposed in determining the beriz of each village to take into account the excess of land above 5 per cent. only, and to make a deduction of 25 per cent. from the assessment of the Turumdars to guard against over estimates. He assumed that a beriz on a whole village confirmed by the result of the detailed assessment of each field, was not too low, and that the same beriz having been paid regularly for a series of years without distress was not too high. Having found by this process what villages were justly assessed he proposed to take the rate of assessment in such villages as a test of the correctness of the rates of those in their neighbourhood. The essential part of this process the examination of the lands by assessors and the deducing from their estimates a grain assessment for each village to be compared with the Woolungoo and finally adjusted in the manner above described, was entirely abandoned in forming the assessment of Trivady and Puttucottah and ultimately in settling the assessment of Sheally itself.

The first objection stated by the Principal Collector to the plan originally intended, and which it was supposed he was carrying into execution, is that "the formation of a village beriz upon the field assessment of Turumdars was directly to abandon the pledge formerly given that the Woolungoo beriz should be permanent and that by whatever process a fixed field assessment should be arrived at it should not be made higher than the Woolungoo beriz, nor fixed upon different principles or producing a less favourable result to the Meerassidars."

The Principal Collector refers to a letter from Government dated 30th December 1823 but seems to overlook the subsequent letter of the same Government dated 21st February 1826 in which with reference to the object and intention of the former orders it is observed that "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 by the Officers of Government on the one side and the Meerassidars on the other. This now appears not to be the case." The opinion of Government was distinctly expressed on this occasion that under the subsisting engagements the Meerassidars had no ground "to complain of injustice" in the enhancement of the demand against them when the

villages were found to be capable of yielding an excess of produce above the assumed grain amount

* The limit stated in the engagements which the Mirasidars had entered into. Paras. 4 & 5.

greater than 20* per cent. The Government deemed it expedient that the inquiries instituted by the Principal Collector and the Sub-Collector into the actual resources of the country should be continued; and the Principal Collector was authorized to increase the demand immediately in cases where it should be fully ascertained either "that the determination of the standard produce was affected by fraud, or that an additional extent of land has since been brought under cultivation, or that in consequence of improved means of irrigation provided at the expense of Government two crops are obtained in the year from land which before yielded only one." In other cases it was directed that the Woolungoo or "standard produce as specified in the puttahs" should be adhered to "until full information respecting the result of the inquiries had been furnished to the Board and to the Government." It was understood by the Board that upon the same principles on which an increase of demand was authorized in the cases which come strictly under the descriptions above given it was the intention of Government that the demand should be raised likewise in cases where lands which at the time the grain assessment was fixed yielded poor crops, from the supply of water being scanty, had become abundantly productive, owing to the improvement of the means of irrigation effected at the cost of Government. But however this may have been, it appears clearly from the orders now quoted that the Government did not consider itself pledged to observe the Woolungoo settlement as a fixed limit to their demand even under the old system, but actually contemplated and provided for its increase under certain defined circumstances, reserving to itself to determine upon receiving full information of the resources of the country whether any further change should be made. It was expected that the survey would completely discover the resources of the country, and it is manifest from the instructions for the performance of this work that the assessment was intended to be settled *de novo*, the Principal

Enclosure in letter from Govt., 2nd, in Cons., 5th Feby. 1827. Para. 5.

Collector being left free to exercise his own discretion without any restriction whatever in respect of the Woolungoo settlement. "No detailed rules, it was observed, can be laid down for the conduct of the survey. Any such rules would only tend to impede the work. The Principal Collector must be chiefly guided by his own judgment. Old accounts, former surveys, and former grain and money assessments may afford him some assistance, but he must exercise his own discretion both in adopting what is right, and rejecting what is wrong." It was directed generally that the survey should be made upon the same principles as in those Districts where the most complete surveys have already been made. It was intimated that it was not the wish of Government to raise the revenue, but rather by equalizing it to make the burden lighter upon the people. By equalizing it was explained it was not meant that the rent of lands which have been made more productive at the expense of the owner should be raised, but that where the assessment of lands equally productive is, from fraud or neglect, very unequal without any expense having been incurred in improvement such

From Govt., 3rd April, in Cons., 3rd May 1827. Para. 6.

assessment should be corrected. In a subsequent letter it was observed in reference to the survey that "the chief difficulty in Tanjore will be in determining the sum to be laid on each village, because there is a very great want of accounts for the guidance of the Collectors on which any dependence can be placed. There are only some defective accounts of produce for the early years of the Company's administration none hardly during the long interval of the subsequent leases. There can be no doubt however that among upwards of four thousand villages comprised in the Tanjore Province many are assessed at their just amount. By taking these villages as a standard and by employing the Mirassidar of them in conjunction with the revenue servants to assess the contiguous villages at the same rate in relation to their produce the same scale of assessment may be gradually extended over all the villages of the Province." From what has been adduced it appears to the Board to be quite clear that the Government in ordering the introduction of a survey field assessment considered itself to be free from any obligation to adhere to the Woolungoo assessment and did not mean that it should be taken

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as a guide or referred to as a standard implicitly in determining the beriz of villages. The view of Government in ordering the survey was rather to ascertain the resources of the country and to equalize the assessment than to obtain a greater revenue; but to equalize the assessment it is necessary to raise the assessment of such villages as prove to be under-assessed as well as to lower the assessment of those which prove to be over-assessed. The sentiments of the present Government in this respect are intimated in the letter under date 13th October 1829 in which after remarking an increase of revenue in certain villages in consequence of an inquiry into their resources it is observed that "the Principal Collector will do well to advert to these results in ascertaining the real resources of other lands and in determining the new assessment."

The Principal Collector quotes an observation that "it is the nature of an assessment proceeding from single fields to whole Districts, and taking each field at its supposed average to make the aggregate run greater than can easily be realized." But it was provided by the former plan that a deduction should be made from the estimates of the assessors to the extent of 25 per cent., and other means were looked to by which this tendency to over-assessment in proceeding from details to generals might be guarded against. It never was intended anywhere that the assessment of Turumdars should be adopted implicitly even for distributing among the fields of a village the total sum laid on it, still less for fixing that total sum, but that it should be subject to trial by various tests particularly by comparison with the collections of former periods. In this manner the assessment of the Turumdars in the Ceded Districts was corrected. Referring to the assessment of the Ceded Districts the Principal Collector observes that not only were the estimates of the assessors reduced at the time from 5 to 15 per cent., but a remission of 25 per cent. from the assessment as settled after that reduction, became necessary after a lapse of several years. It was the exigency of the Government which caused the assessment to be raised so high in the first instance. It was unable to sacrifice any revenue that could be raised from the country with a view to future improvement. For this reason the assessment was raised designedly and avowedly as high as possible. In 1807 Sir T. Munro observed respecting it that "as long as the public exigencies required a high revenue the present assessment might be realized after making the usual allowances for bad seasons" but he did not think that it should be continued at so high a rate, and then recommended that "when Government should be in a situation to relinquish a part of their demand" a remission of 25 per cent. should be allowed with the view of giving the people a property in the land.

But the Principal Collector observes that considered as a process of classification the examination of the land by Turumdars was expensive and useless; that, the Mirasidars themselves "must be infinitely better judges of the relative productiveness of their respective fields than any assessors can be," and that with the checks before proposed it was "at least a round about and expensive method of arriving at a point to which there was a more direct road." It is however to be borne in mind with reference to these remarks of the Principal Collector that it was only in fixing the total sum to be laid on villages that he dispensed with Turumdars or assessors. It was a part even of his last plan to employ them after that had then done, in distributing the assessment upon the fields. Now as Turumdars were to be employed it does not appear that there could be much saving of expense, if any, from their being employed after instead of before the settlement of the village beriz. The Principal Collector speaks of the assessors as if they were to be set to examine the land, and form estimates of the productive powers of the several fields, upon their own judgment, from inspection, without the aid of local knowledge and experience, and the information to be gained from village accounts, where as wherever Turumdars have been employed they have done their work in conjunction with the Mirasidars and Curuums of the village under examination, aided by the Mirasidars and Curuums of the neighbouring villages referring continually to the village accounts. It is true

that the Meerassidars are better judges of the relative productiveness of their respective fields than any assessors can be, and that they are more capable therefore of distributing justly a previously fixed aggregate assessment is beyond dispute; neither can there be any question as to their capability of determining justly what ought to be the aggregate assessment of the village. The question does not refer to their ability but their will to do so. They could not be expected to disclose the advantages heretofore enjoyed from fraud or neglect, or from increased supplies of water arising improvements made at the expense of Government, and yet it appears to have been one great object of the survey to discover these things. The Principal Collector instances the case of Palabhogum villages held in shares, but in reference to the settlement of the village beriz which is the point in question, it presents no difficulty; the objection arising from it applies to the distribution of the assessment, in which part of the work it was, as has already been observed, the intention of the Principal Collector to employ assessors.

In Tanjore it was expected that the work of the assessors would be found easier than it had been in other Districts. In Districts where money assessments already prevailed, there was no record of the produce; and the previous collections which in the absence of other data were necessarily taken as a principal guide, had been made with as much reference to the general means of the ryot as the value of the particular fields he occupied, and therefore could not be altogether relied upon. In Districts where a division of the crop had long been the basis of the Circar demand, from the uncertainty of the means of irrigation the cultivation was unsteady and the produce precarious, and the accounts very defective. In Tanjore on the contrary the means of irrigation are from the nature of their source, constant, and very abundant, and the produce almost certain, the land is fertile and constitutes a valuable property which fixes the people to the soil the real and relative value of the fields has long been known, especially in the Palabhogum villages, not only to every Meerassidar to whom they all fall in turn, but likewise to the Paracoodies by whom they are cultivated. Accurate accounts of the produce are in the possession of those parties, calculated to afford the best foundation for the assessment. Besides this private sales of land take place from time to time, the terms of which being ascertained shew the value of the land. The means of obtaining correct data for fixing the assessment are therefore much greater in Tanjore than they have been found elsewhere. With respect to the Palabhogum villages it is to be observed that whatever might be the result of the assessment in particular villages, whether the beriz was raised or lowered, so long as the present system of holding by shares without a permanent division of the lands continued, each Meerassidar would have to pay the same proportion as heretofore. But it cannot be doubted that this system which prevents any individual from acquiring a fixed property, is opposed to improvement, and it is an object to be looked to in forming a field assessment that it is likely to lead to a permanent division of the lands, in which view it is of the greatest importance to determine the assessment of the fields as equally as possible, and therefore there is the more necessity for caution in admitting the distribution of Meerassidars.

Having made these observations upon the grounds stated by the Principal Collector for abandoning the detailed examination and estimation of the lands by assessors in the first instance, which was an essential part of his original plan, as it was a principal part of the process whereby the most approved survey assessments were formerly made, the Board have now to consider the plan which the Principal Collector substituted for that which he before submitted, and which it was supposed he was carrying into execution, and first they will examine the scheme for determining the beriz of particular villages.

This scheme as stated in the Principal Collector's report of the 26th May 1830 is as follows:—The general and Woolungoo average of each Maghanum or Division of a Talook was assumed to be correct and adopted as the basis of the work and the standard of comparison, subject to certain rules, viz.—1st.—In villages where the general average of the Maghanum was less than the Woolungoo average of the village, if the village had always been rented, it was assumed that the village average could not be too high, and it was therefore to be retained, unless the increase

in the extent of land exhibited by the survey was so large, and the Woolungoo average as compared with that of neighbouring villages so high as to lead to the conclusion that the former accounts of produce on which it had been calculated were more correct than the former accounts of extent of cultivation. 2nd.—In villages which for a series of years had remained unrented at the Woolungoo standard, the average was to be lowered with reference to their actual produce under Aumany, and the average of the neighbouring and similarly situated villages. 3rd.—In villages the average of which was much below the general average, a detailed inquiry was to be instituted into the causes of the low assessment, which was to be raised or otherwise, as the result of the investigation might determine.

The first question which suggested itself to the Board on considering this scheme was how far the general average of a Maghanum is likely to be a correct test of the assessment of the villages. The number of villages in a Maghanum varies from under 20 to upwards of 100. One field differs from another in fertility; and even in the same village the extent of variation between the richest and the poorest land is considerable. The extent of variation in a set of villages must of course be still greater. The Board having in their Catcherry the accounts of 77 out of 102 villages composing the Sheally Maghanum in the Talook of Sheally, they caused them to be examined and the result shows that the Woolungoo averages varies in

different villages from 104 to 264 Cullums per valy, while the general average is 182 Cullums, being above the village average in the

majority of cases, the excess varying from 3 to 75 per cent. In the accounts since furnished by the Principal Collector of all the Maghanums in the Puttucottah

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and Trivady Talooks, similar variations appear. For example in the Pennalloor Maghanum of Puttucottah Talook consisting of 37 villages, there is a variation from 55 to 204 cullums per valy in the averages of villages, the Maghanum average being 146 cullums. Again in the Trivady Maghanum in the Talook of

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Trivady consisting of 22 villages, there is a variation from 157 to 378 cullums per valy the Maghanum average being 263 cullums. These are plain proofs of the unsuitness of the Maghanum average as a standard for, or a test of, the assessment of individual villages.

On considering the rules to be applied to different villages it appears that they contain no provision calculated to discover and correct the inequalities of the Woolungoo assessment of villages with respect to the villages coming under the first rule, the village average although higher than the average of the Maghanum, may from former concealment, or increased productiveness, arising from more certain and abundant means of irrigation consequent on improvements effected at the expense of Government, be still below what the land is capable of yielding, and bear a far less proportion to their real produce than the assessment in other villages which possess no superior advantages; yet under this plan these circumstances could not be brought to light. The mere circumstances of the village average being higher than the Maghanum average is considered as proof of its adequacy, and it is to be confirmed accordingly; and whatever the disproportion between the actual productiveness of the lands and the average assessment, an increase of revenue can only arise from an increase in the extent of land under cultivation.

In the villages coming under the 2nd rule the refusal of the people to rent during a series of years is considered as proof that the village average was too high. But advertent to the reports of Mr. Cotton the Collector who introduced the Woolungoo system, and other Officers who have been employed in the province, regarding the factions motives which actuated the Meerassidars of many villages in refusing to rent, and the endeavours they made to conceal the produce of their land, this seems a very unsafe ground upon which to form such an opinion. The Board conceive that the actual capability of villages managed under Aumany under such circumstances could only be ascertained by minute investigation. The produce under Aumany could not be a sure guide in many cases, and a comparison of the average of other villages which

'was also to be referred to, must be a very defective test unless the relative properties of the lands were examined throughout, which does not form a part of the plan.

'The only class of villages in which the assessment can be raised on this scheme are those coming under the 3rd rule, where the village average is less than the Maghanum average. From what has been observed of the unfitness of the Maghanum average as a standard or test for the assessment of individual villages, it is manifest that this reason for admitting an increase of the Woolungoo in the villages in question is insufficient. And where in consequence of inquiries instituted on account of the difference between the village and the Maghanum average, a discovery is made of increased resources from the improvement of the means of irrigation, and an addition is made to the Woolungoo in proportion thereto, it is obvious that the assessment is settled upon different and less favorable principles than in the villages coming under the two former rules. It may further be remarked that if the Principal Collector's opinion is correct as to the extent to which the Government is pledged to the Woolungoo assessment, the inhabitants of those villages would have a good ground of complaint on account of their lands, exclusively, being liable to an increase of assessment, merely because they are situated in the same Maghanum with rich villages in which the lands are very productive, and where in consequence the general average is high. If the Government is pledged to maintain the Woolungoo to the extent supposed by the Principal Collector, it certainly ought not to be set aside in a particular village merely because the average of its produce is calculated at 104 cullums per valy, while the average of the Maghanum as in an instance above cited is 182 cullums.

'Having examined the rules for determining the beriz of villages, the plan for distributing the assessment of the villages upon the fields is next to be considered. Here the agency of Turumdars and Sur Turumdars was called in, but it appears that the latter were employed rather as directors and superintendents of the former, than as revisors of their works, as in the survey of the Ceded Districts and others. No separate instructions were furnished to them, but copies of the instructions to the Turumdars. After

Para. 23.

'the settlement of the village beriz "the whole of the Meerassidars were assembled with the Circar and Cooder Curnums and directed to furnish a Cooder turum account, apportioning the aggregate beriz upon each field. The Cooder turum account having been examined in the Huzoor Cutcherry was sent to the Turumdars, who with the Pymash (or Survey) accounts in their hands went over the whole of the fields determining the teerwah of each by its extent, and by the assessment put upon it in the Cooder turum account making such alterations in the rates as should ensure their aggregate assessment equalling the beriz originally fixed and checking any inaccuracies in the accounts of the Pymashdars." The Turumdars were not to raise the assessment above the standard previously fixed however their estimates might exceed the previous computation. Thus the usual process of classification and assessment was reversed, instead of being made by the Turumdars in the first instance on actual examination of the lands field by field with a close observation of their relative advantages, and a reference to the village accounts, in immediate communication and consultation with the Meerassidars and Curnums of the village, and of the neighbouring villages, the Meerassidars being afterwards required to state any objections they might have to urge against it, and the whole being subjected to revisal and discussion in the Huzoor Cutcherry in the presence of the assembled Meerassidars of the neighbourhood, the Meerassidars themselves were permitted after the village beriz had been fixed to concert together a scheme of distribution and the Turumdars were merely to revise the details.

'It has always been represented as an evil requiring to be remedied that the greater and more influential Meerassidars in Tanjore have been able so to contrive in the management of the village affairs as to impose a part of the burden of assessment which ought to be borne by themselves upon the inferior and less powerful, and that it was the apprehension of losing this advantage which induced them to oppose a survey field assessment. This being the case, as the Board think there is every reason to believe, it cannot be doubted

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'that they would seize this opportunity to endeavour to secure a permanent advantage to themselves by making the assessment of their own lands lighter than before, or at least preserving the inequality which previously existed. This would be attempted in villages where the lands are divided into distinct lots, which are held permanently by the same Meerassidars. In Palabhogum villages where the lands are held in shares and transferred at intervals by lot from one Meerassidar to another, and still more in Yekabhogum villages belonging to a single Meerassidar, the principle of Ryotwar settlements by which the annual demand is regulated by the extent of land actually cultivated, would make it the interest of the Meerassidars to assess those lands which in all seasons are likely to be cultivated at a lower rate than their due proportion, assessing the others at a higher rate. It appears to the Board that supposing the Turumdars to be honest it would be more difficult for them to discover and correct those inequalities and irregularities, in the face of a combination of the Meerassidars already pledged to a particular adjustment concerted among themselves, and interested to withhold and prevent the communication of accurate information, than if the usual process had been followed, especially as there is no provision for their having the assistance of the Meerassidars of other villages. On the other hand supposing the Turumdars to be dishonest and open to corruption, it would be more easy for them to colleague with the Meerassidars and connive at their frauds, and in the absence of the usual check of a revision by Sur Turumdars there would be less probability of detection. These seem to the Board very weighty objections to the system described by the Principal Collector and they do not see any thing in its favor to counterbalance them.

'The Principal Collector observes that the Meerassidars of Palabhogum villages would never consent to an assessment fixed by Turumdars. The Board do not see why they should not, unless from the obstacles which such a system would oppose to favoring particular lands. As the shares are generally pretty nearly equal in value the assessment on them would be nearly equal also.

WASTE.
Para. 24.

'With respect to waste lands the Principal Collector states that his instructions are to assess them so that the average rate of assessment of waste that had formerly been cultivated shall be in the ratio of 80 per cent. and of immemorial waste in the ratio of 60 per cent. to the average assessment of the

'cultivated lands of the village. By this arrangement a piece of waste land adjoining a piece of cultivated land of exactly the same quality will be assessed permanently 20 per cent. less than the latter, although it is land which has been formerly in cultivation, perhaps within a few years. The following instruction was given to the Sur Turumdars in the Ceded Districts. "As the classing the fallow and waste lands at too low a rate might induce the ryots to occupy them and throw up their cultivated lands to the injury of revenue, you will therefore keep in view that waste lands are to be so classed as not to discourage their cultivation, and at the same time so as not to give them any advantage over the old cultivated lands." The Board think these are the principles which ought to be followed in the assessment of waste. The land should be assessed at the same rate as other land of the same quality in the neighbourhood. The mere circumstance of its being waste at the time of the assessment forms in itself no reason why it should be taxed in perpetuity below other lands of the same description. When the land is taken up for cultivation a remission should be allowed by cowle to such an extent as will afford a sufficient remuneration for the expense of breaking it up or reducing it to the necessary level and rendering it productive. It is provided in the instructions to the Turumdars that particular cases should be referred for orders; but the rule above stated upon which they are to act in general appears to the Board to be quite wrong in principle.

'Passing over the observations of the Principal Collector in his report of the 26th May 1830 on the results of his measures, the Board will for the present confine their attention to the principles upon which he proceeded.

Paras. 26 to 36.

With regard to the rate of commutation for converting the grain assessment into money the

Price,
Paras. 37 to 41.

Principal Collector states that after various trials of different averages he was convinced that an exactly equitable adjustment of prices was quite unattainable, and had so little confidence in any operation of his being an improvement on the standard already fixed, that he determined not to attempt any general alteration, consequently the standard prices have in no case been meddled with, except in 4 Maghanums in the Sheally Talook which were two per cent. lower than in the others without any apparent cause. The price in these 4 Maghanums was raised to that of the rest of the Talook with the consent of the Meerassidars. Not having before them the details and the results of the various trials made by the Principal Collector the Board are unable to form a judgment upon them. The Woolungoo rates of commutation were calculated for each Maghanum upon an average of current prices for five years from Fusly 1225 to Fusly 1229. The price fixed, the Principal Collector observes, was always above the average. From the comparisons made by him he concludes that the Woolungoo rates are not "too favourable to Meerassidars". The Board presume that he considers them rather favourable than otherwise. The Board believe that Mr. Cotton thought the rates low, and that they were settled so purposely, the annual corrections to be made with reference to the current prices being calculated to prevent the revenue from decreasing in consequence, in the course of years. By the rules of the Woolungoo settlement when the current prices should be more than 10 per cent. above the standard rate of commutation the excess was to go as a profit to Government, and when they should fall more than 5 per cent. below that rate, Government was to bear the loss, a proportionate deduction being made from the demand. Now the commutation price being settled at a low rate the current prices would more frequently rise to upwards of 10 per cent. above it, and they would less frequently fall to more than 5 per cent. below it. This mode of settlement was calculated also to correct inequalities.

The Principal Collector observes that although he has not attempted any general revision of the Woolungoo prices, he will be "careful to bear in mind, in settling the grain beriz of the several Talooks, that there will, under a fixed assessment be a pressure by price in those Talooks in which the excess of the average Woolungoo Jummabundy prices above the Woolungoo standard price (at which the beriz now fixed is to be calculated) has been least, which there will not be in others, and to make allowances accordingly". If he means to make a reduction in the grain beriz, the measure seems objectionable and irreconcilable with the direction of Government that the grain rent should be shewn as well as the money rent "in order that the grain rent may be available in case the money rent should any where from unforeseen causes fail for a time" admitting that, by the adjustment proposed, the money rent should be made equitable, the grain rent would not be a just substitute for it. The proper remedy is the direct and obvious one of reducing the commutation rate. The Board consider it of the greatest importance that the grain assessment should be settled correctly—that being well done the money assessment which is merely the result of a simple arithmetical process, can be modified at any time the grain assessment should be regarded as the real assessment to be maintained permanently.

One of the subjects of discussion with the Meerassidars in the course of the settlement of the nunjah lands, the Principal Collector observes, was the extent of land to be assessed for two crops. He has not distinctly stated the rule which he followed, but the Board gather from his remarks and from the accounts that generally the extent entered in the Woolungoo accounts was adopted. The Meerassidars at first endeavoured to conceal the extent of two crop land, but when they found that no addition was to be made to the village beriz for any excess in this class above what was entered in the former accounts, they were eager to enter as much as possible. In general however the quantity of land which the Meerassidars asserted to be two crop land was checked by a reference to the former ditto but, in several villages of the Tirvady Talook in consideration of the necessity of occasionally shifting the crop to prevent exhaustion they were allowed after the beriz of the village had been fixed

Two crop lands and additional assessment to be imposed upon land classed as one crop when a second crop is raised upon it.
Para. 42.

to enter an additional quantity of land as two crop." The object of this arrangement it appears was to admit of certain lands classed and assessed as one crop land being cultivated with a second crop at the one crop assessment. By fixing the beriz of the villages generally with reference to the extent of two crop land in the Woolungoo accounts, one main object of the survey which was to discover the lands which by the improvement of irrigation have become capable of yielding two crops instead of one, and to assess them proportionally, has been defeated. This could only be done effectually by Turumdars proceeding in the usual manner.

In all his observations on this subject, the Principal Collector seems to refer to the determination of the village beriz. He does not explain how the two crop lands were to be assessed in detail; this of course according to his plan was left to the Mirasidars, by the accounts it appears that the second crop assessment is half of the assessment for one crop, agreeably to the former custom.

According to the usage which has heretofore obtained in this Province, and in other Districts, the lands classed as one crop, are liable to an additional impost of half the assessment on the first crop on producing a second crop. The Principal Collector however recommends that where one crop land may in future be cultivated with a second crop no additional tax shall be levied. The village beriz being settled without reference to the increase of two crop lands in consequence of improved irrigation, the Board think it indispensable in order to fulfil the intention of Government that an additional tax should be imposed according to custom when a 2nd crop is raised upon any land not entered as two crop land in the estimate of the resources of the villages upon which the beriz is determined. It is indispensable also in order to equalize the assessment. If while the old two crop land is assessed with an additional impost equal to half the assessment for one crop, the Mirasidars were allowed to raise a 2nd crop on the land assessed for one crop without any additional tax, there would be an evident inducement to them to apply their labour to the cultivation of a second crop on that land instead of the two crop land wherever a sufficient supply of water could be conducted to it, and in Tanjore it is understood there are many places where this could be done. It is no hardship to impose an additional tax where an additional crop is grown by means of water provided at the public expense, and unless such be the rule the assessment cannot be equal and fair to all. The only reason urged against the imposition of an additional tax upon the 2nd crop is that it is precarious. This objection applies to the old system under which it appears the tax once imposed was made permanent; but is not applicable to a tax which is only to be levied when a 2nd crop is raised. The general rule in other Districts has been, where the means of irrigation are so abundant and certain that the growth of a 2nd crop is reckoned upon as a matter of course, to class the lands as two crop lands and to assess them either in a gross sum for the two crops without any distinction, or to fix a separate assessment upon each crop; but where the growth of a 2nd crop is precarious to class the lands as one crop lands and to assess them accordingly, providing an additional assessment for the 2nd crop when the circumstances of the season admit of its being raised a provision of this kind is necessary to enable the Government to share in the advantages arising from improvement in the works of irrigation made at their expense, by which not only the former cultivation is secured against accident, but facilities are afforded for the extension of cultivation. The Principal Collector has reserved this point for the decision of the Board and their decided opinion is that the rule above stated should be adopted. In no part of the country under this Government is cultivation so easy as in Tanjore or attended with so many advantages; particularly in respect to irrigation for which very costly works have been executed by Government and are maintained at a large annual expense. By means of those works the irrigation of Tanjore is infinitely more complete and effectual than in any other District. Besides a peculiarity attends the irrigation from the rivers by which the Province is watered, the lands irrigated not only receiving the benefit of moisture which is all that is obtained from tank irrigation, but being fertilized by the alluvial matter brought down by the freshes, and deposited on the fields to which the water is conducted. Owing to these advantages although the proportion of the produce taken by the Government is not less than in other Districts so much remains to the cultivator that when he

is not the Mirasidar himself he is enabled to pay a rent out of it to the Mirasidar, and the Mirasi right is consequently a valuable property and generally saleable which is not the case, to any considerable extent, in any other part of the eastern side of the Peninsula. There is no reason therefore that the Board can perceive for giving the Mirasidars of Tanjore an advantage not allowed every where, by relinquishing a demand which in this District has always existed.

The Principal Collector states that he has taken upon himself to do away altogether the additional assessment which has heretofore been lived when a crop of dry grain has been raised on nunjah land after the nunjah crop has been cut. The Board think he has done wrong. Upon the same general principle that a 2nd crop of nunjah produce raised upon nunjah land assessed for one crop should be subject to an additional tax; so also should an additional assessment be imposed upon a crop of dry grain grown upon the same ground instead of a nunjah crop. This is the rule which was laid down after mature deliberation in the Ceded Districts where there are similar lands on the banks of the Tambudra. If this custom be not maintained, it is evident that lands upon which such crops are grown will not be assessed in proportion to their real capabilities nor equally with other lands. The two crop nunjah lands could not be cultivated as heretofore with two crops of paddy with an additional assessment upon the 2nd crop but at a disadvantage. The privilege of raising a 2nd crop of dry grain without additional tax could hardly in fairness be denied to the holders of such lands; and the consequence would probably be a substitution of dry grain instead of paddy for the 2nd crop to the great detriment of the revenue. The Principal Collector argues that the extent of land cultivated with a 2nd crop of dry grain has hitherto been small and the revenue derived from it inconsiderable but if the principle he advocates be allowed to be acted on there will be nothing to prevent the extension of this kind of cultivation to every place where sufficient water can be obtained, and it is impossible to calculate to what extent it may reach.

With respect to the punjah lands the plan seems to have been determined the amount of the assessment for the village by applying to the extent of land under cultivation ascertained by the survey the Woolungoo average assessment per vaily, modified by being raised or lowered, where deemed necessary, according to the result of a comparison with the averages of neighbouring and similarly situated villages, and to leave the village assessment to be distributed upon the fields by the Mirasidars as in the nunjah lands. The objections that have been urged against a field assessment conducted in this manner apply of course as well to the punjah as to the nunjah lands; and many of the objections to the rules for determining the nunjah village beriz apply also to the plan for determining the punjah beriz. A comparison of the average punjah assessment of the village under examination with the average of other villages without a minute examination of the details from which they were deduced could not possibly lead to any just conclusion.

In the settlement of the garden assessment the Principal Collector has departed from the usage of the District in the most essential points. All lands were formerly considered as garden lands and assessed accordingly which produced any of the articles regarded as garden produce, without reference to the circumstance of their being irrigated or not. The reason of this usage in Tanjore the Principal Collector observes "was probably the considerable proportion of rich alluvial soil on the banks of its numerous rivers, upon which many kinds of garden produce are raised without any superficial irrigation, the roots being supplied with moisture by the oozing of the water through the ground during the freshes." He explains that formerly each article of garden produce was assessed with a specific rate, but that "in Fusly 1217 the average of the assessment of the different articles of Bagayet or garden produce, which happened in the three previous years to have been cultivated in each village, was substituted, and an uniform assessment of the Bagayet lands thus established for each village without reference to the variations in the crops." Under the Woolungoo he states the

uniform assessment continued on the garden lands entered in the dittum and any punjah or other lands which might in any year be cultivated with any article of garden produce were assessed permanently with the same rate.

The Principal Collector at once abolished the usage by which all lands bearing crops included in the list of garden products were classed as garden lands, and determined as his first and fundamental rule "that those lands only should be considered as Bagayet or garden which have the means of irrigation by manual labour or otherwise." He provided that in garden lands defined as above any kind of produce and any number of crops might be cultivated without any addition to the fixed garden assessment and also with respect to two crop nunjah land, that any kind of produce and any number of crops might be grown thereon without any addition to the fixed nunjah teerwah. With respect to one crop nunjah and punjah land he restricted the list of garden products which being grown thereon, should subject the land to extra assessment, to six articles, and provided that with exception of those six articles any kind of crop hitherto considered as garden produce might be grown either in lieu of or in addition to the nunjah or punjah crop without any additional tax.

By the first rule the Principal Collector excludes from the head of "Gardens" those lands on the banks of rivers which he himself describes as being peculiarly fit for the cultivation of garden products, and as being generally used for that purpose, leaving them to be entered under the head of punjah, and it appears from his instructions to the Torumdars that they are not to be assessed at a higher rate than the 1st class of common punjah. From the description given by the Principal Collector of the nature of this land it is reasonable to conclude that it is capable of yielding a much more favorable return than the best land ordinarily classed as punjah under the same kind of cultivation, and therefore to limit the assessment upon it to the highest rate assessed upon the other, even on the supposition of its being cultivated only with the ordinary dry grains, seems a very questionable measure. If the land must be entered as punjah, it ought to be assessed with reference to its own peculiar capabilities.

But this kind of land according to the Principal Collector's account is usually cultivated with all kinds of garden produce of which the least valuable probably yields a better return than any kind of dry grain. It is not however to be liable to any additional assessment except on the cultivation of six articles of garden produce, out of a list, for one village alone, containing 31 articles of which among the excluded are some of the most valuable, as the Principal Collector himself observes. Upon this land and upon one crop nunjah and common punjah land any article hitherto classed as a garden product with the exception of the six articles above alluded to, which are here entered in the margin, may be grown without any additional assessment.

In considering the propriety of this rule it is necessary to bear in mind that with exception of that land which is so peculiarly situated that it has the advantage of moisture without superficial irrigation, the lands in question in general require to be irrigated from the surface to render them capable of bearing garden produce, and many of the products which are exempted from assessment cannot be grown without great moisture.

In Tanjore as in every other Province in this part of India, there has always been a distinction between land cultivated by means of irrigation and lands which does not possess that advantage, and the assessment of the Government has always had reference to this distinction. The assessment of "nunjah" and "garden land" is higher than of "punjah" land, because irrigation enables the ryot to raise a more valuable crop than can be obtained without it. Besides generally the means of irrigation are supplied at the expense of the Government or by natural sources from which the Government has a right to benefit as well as the ryot. Upon the same principle where land classed and assessed as "punjah" is irrigated, and thereby rendered capable of yielding a more valuable crop than when dependent on the falling rain, Government has always levied an additional tax, and it appears to the Board that if this great principle is given up the only intelli-

'giblerule by which the assessment can be regulated will be set aside. If from the breaking of the bank of a tank, or other accident, land assessed for a nunjah crop is deprived of the means of irrigation, and produces only a common dry crop, the assessment for a dry crop only is taken. On the same principle the demand is increased when land assessed for a common punjah crop, by improved means of irrigation provided at the cost of Government is not only rendered capable of producing, but actually produces, a crop yielding a far greater return than it could do in its natural state.

'There seems to be no reason why a ryot who raises a crop of Garlic, or Ginger, or Kusumbah, or Turmeric, or Raggy, or Jonna, or Indian Corn, &c. in his "punjah" land by means of Cirkar water, and thereby obtains a return greatly exceeding what he could get by a common dry crop, with reference to which the assessment was fixed, should be exempted from an additional tax, any more than one who raises a crop of paddy. The difference between the return from punjah land cultivated with the several products mentioned in the list given by the Principal Collector (and many others which did not happen to be raised in the village to which it relates) by means of artificial irrigation, and land not watered, is very great and not only does the levy of an additional tax seem just and reasonable in itself, but so long as it continues to be collected in all other Districts, it would be an act of injustice to abolish it in Tanjore, where the assessment is already low, and the labour and expense of cultivation much less and where from the means of irrigation being abundant this sort of cultivation may be carried, and if specially exempted from the assessment levied elsewhere, doubtless would be carried to such an extent, as seriously to affect the markets hitherto open to the produce of neighbouring Districts, and thus indirectly add to the burden of the assessment there. In other Districts the additional tax is not levied only on lands receiving their water from tanks, rivers, and streams, but on those lands also where the water is raised from temporary wells made at small expense.

'In the Coded Districts where "the most complete survey" was made, if a ryot by means of Cirkar water cultivates garden produce in nunjah land assessed for two crops the assessment stands—if in nunjah land assessed for one crop, either in lieu of paddy or after his paddy is cut, raising produce during the whole year, he pays half the one crop assessment in addition; but if his cultivation lasts no longer than the first paddy crop of his neighbours, he is charged only the assessment fixed on the land, viz., that for one crop, whatever number of crops he may raise. If a ryot turns the Cirkar water to convert his punjah land into garden, he pays the assessment of garden or nunjah land of the same quality, with the same proviso in regard to the latter as has just been explained. There is no particular assessment upon particular products any more than in punjah land which is not irrigated.

'To exempt one crop nunjah and punjah land from additional assessment where by means of irrigation they are made to bear crops of garden produce, other than the excepted articles, is obviously to give them more favorable terms than the lands which are classed as garden lands, because they have constantly the means of irrigation and by those means are capable of bearing garden products, and are assessed accordingly with reference to the nature of those products.

'The Board have already expressed their opinion that one crop nunjah land ought to be subject to an additional assessment when a second nunjah crop or a crop dry grain is raised upon it after the first crop is reaped. But it would be obviously unjust to impose an extra assessment in such cases, and not when a crop of garden produce is grown instead.

'Thus on every consideration it appears to be expedient to continue the custom of the country in this respect, and accordingly to provide for an additional assessment upon all land not specifically assessed as garden land which is made to bear garden produce by means of irrigation.

'Having thus examined the principles of the Principal Collector's plan for determining the assessment of Tanjore as expressed in his report of the 26th May 1830, the Board have now to state, from the result of their examination of the accounts and from the Principal Collector's subsequent explanations, how far they have been observed in practice and to what extent the assessment has been carried and first with respect to the latter point the Board have ascertained

'that where mention is made in the Jumma bundy reports for Fuslies 1238 and 1239 and also in the report dated 26th May 1830 of a settlement upon the new survey assessment or the "Turum settlement" as it is called, it is to be understood generally that the beriz of the villages only had been settled, and that the field assessment had not been regularly and definitively adjusted. It appears by a statement furnished by the Principal Collector under date the 24th December 1830 with respect to the Talooks of Trivady, Sheally and Puttucottah in which it was

In Cons., 2nd May 1831. 'reported that the survey assessment had been acted upon in the settlement of Fusly 1238, that in 78 villages only out of 274 in Trivady detailed accounts of the assessment of the fields and the distribution of the whole upon the Mirasidars individually, had been completed at the end of Fusly 1238, in Sheally in 166 out of 389, and in Puttucottah in none. By the Mahratta statement furnished at the same time it appears that the detailed accounts so far as they had been made up, had been prepared in the Talooks only and had not undergone revision in the Huzoor Cutcherry in order to their final adjustment. By the same statement it appears that up to the end of Fusly 1239 the preparation of the detailed accounts had not even commenced in the Puttucottah Talook, and that up to the same period

	Trivady.	'none of the detailed accounts prepared in the Talooks of Trivady
	Sheally.	'and Sheally had been revised and finally adjusted in the Huzoor
	Puttucottah.	'Cutcherry. It appears that of 3,504 villages in the Talooks named
	Trivalore.	'in the margin the village beriz had been settled in 2674 the end of
	Tritorapoonady.	'Fusly 1239, but that in 2144 the preparation of the detailed accounts
Myaveram	{ Myaveram.	'of the field assessment &c. had not commenced in the Talooks, and
Division.	{ Cottalam.	
	{ Nunniam.	
	{ Parullum.	
Combacorum	{ Combacorum.	'in none had the field assessment been settled in the Huzoor Cut-
Division.	{ Paupanassum.	'cherry. From that period to the 30th November 1830 when the

'progress of the assessment was stopped, the accounts had been prepared on 229 villages the accounts of 123 in the Talooks, and of 106 in the Huzoor Cutcherry. It may therefore be considered generally that hitherto nothing has been done definitively under the sanction of the Principal Collector but the settlement of the village beriz and it is the process by which this was actually effected that is now to be inquired into.

'The Board having been unable to trace in the accounts the operation of the various rules laid down in the Principal Collector's report for the determination of the beriz of villages, he was requested to afford explanation on the subject; accordingly in his letter of the 24th Decem-

ber he makes the following observation "What I have said in para. Para. 8. '19 of my report of 30th (26) May of raising or lowering the average of each village with reference to the general average of the villages in the same Maghanum, I now perceive has led your Board to the supposition that this was done by certain fixed rules the operation of which might be distinctly traced in the Fysul accounts of each village" and he proceeds to explain that the grounds upon which the beriz of each village has been determined were for the most part not of a nature sufficiently specific to admit of this. In all the villages he states whether rented or under Aumany a comparison was made between their former and present extent of land under cultivation and the average of the standard grain beriz with that of neighbouring villages reference was also made to the highest and lowest grain assessment whether under rent or under Aumany previous to the fixing of the standard grain beriz. In Aumany villages in addition to these the average produce under Aumany subsequent to the fixing of the standard grain beriz was taken into consideration. Information was collected from Talook and other servants both in and out of employ who from local experience were acquainted with the resources of the lands. The proposals of the Mirasidars themselves, the facility or otherwise of irrigation, and the circumstance of the village having been generally rented or Aumany. The opinion of a Panchayet of the most respectable and intelligent Mirasidars was taken, and upon a consideration of all these circumstances such an amount fixed as was deemed reasonable, and the Mirasidars themselves could be brought to agree to. It will be perceived from the further explanation of the Principal Collector which will be mentioned, that the above description of the process by which the beriz

of the villages was fixed must be received with some degree of reserve but at least it appears clearly from it if was to be inferred from an examination of the accounts, that the rules laid down in the Principal Collector's report of the 26th May 1830 were not adhered to in practice, and particularly that the Maghanum average which was the standard and test mainly referred to in those rules was altogether abandoned.

The Principal Collector explains that the beriz was not the arithmetical result of any specific calculations, but an adjustment made upon the best information that could be procured without the employment of assessors, and that by which had they been employed the result of their labours must have been corrected. He adds "I must confess that in any given case I could not explain why the beriz had been raised 5 and not 7 or why 7 and not 5 per cent., except that upon a consideration of all the circumstances of the case the one appeared proper and not the other, and was acceded to by the people."

Being unable to discover from the accounts in what way the circumstances adverted to by the Principal Collector in the passage cited in a preceding para. were taken into consideration, and how the beriz was fixed with reference thereto, the Board in a written question requested him to explain this. He answered that they were taken into consideration by the Sheristadar in conjunction with the other principal servants, who when they had formed their opinion on the subject from the information they acquired from different sources made out a Dowle somewhat higher than they considered the village ought to pay, conceding to the objections of the Mirasidars upon the opinion of the Panchayet which assisted at the discussion, so much as brought it down to what they deemed a fair beriz. If the Mirasidars acceded to this, their signature was taken by the Sheristadar in token of accordance. If they still objected they were brought before the Principal Collector and their reasons listened to and discussed over again, the Panchayet and other respectable Mirasidars attending.

With respect to the constitution of the Panchayet he stated that it consisted of a certain number from 4 to 6, of the Mirasidars attending the Cutcherry. They sat with the Cutcherry in their discussions with the Mirasidars whose lands were under settlement and gave their opinions on disputed points. It does not appear that they were selected specially from their knowledge of the state and condition of the village.

It appearing by the accounts that in many instances after the beriz of a village had been settled abatements were made, the Board requested the Principal Collector to explain whether this was done in consequence of the refusal of the Mirasidars to accede to the beriz and whether he was satisfied in every instance that they withheld their consent to the first settlement on just grounds, and that the abatements were reasonable, and whether any record was made of the reasons for departing from the first settlement. The Principal Collector answered that abatements would not have been made had the Mirasidars agreed to the first settlement, which was considered to be fair, and was intended to be final but if after every expedient had been adopted to procure their accordance they still persisted in their objections, and upon further inquiry there seemed ground to admit a reduction, it was made. These reductions he observed occur chiefly in those villages which either from the obstinacy of the Mirasidars, or unavoidable delay in preparing the accounts, were not settled till after the Cutcherry had left the Talook. In these cases the Dowle was either left with or sent to the Tahsildar who was directed to gain the concurrence of the Mirasidars if he could not succeed he reported the case with objections made by the Mirasidars and his own opinion, a partial abatement was then generally made and if this did not induce the Mirasidars to agree, on further representation and inquiry the Dowle was again reduced. The Principal Collector and his Cutcherry he stated satisfied themselves of the propriety of the reductions as well as they could. As there is no record of the reasons and grounds of the first settlement so there are none of its subsequent modifications.

The Board asked the Principal Collector how in the absence of such details he was able to revise the assessment made by the Sub-Collectors, to which he replied that as far as accounts are concerned the means were little more complete than those which the Board had of investigating his own proceedings but being on the spot he had the means of satisfying himself when doubts arose.

When reference was made to the accounts the Principal Collector distinctly and unreservedly acknowledged that it is impossible to trace therein how the results which they exhibit were deduced, and the extensive and minute examination which has been made in the Board's Cutcherry with the assistance of the Principal Collector's servants proves that such is the case.

Where additions appear to have been made in the first instance to the beriz resulting from the Woolungoo average applied to the extent of land brought to account by survey varying, as in the instance of the Permalloor Maghanum in the Talook of Puttoocotta from 2 to 20 per cent., if it is asked what were the reasons of the addition in any instance, the only answer that can be given is that it is not the result of any calculation, but is what appeared proper on a consideration of all the circumstances of the case. Where the whole or a part of the addition is taken off by successive abatements the only explanation is that the Meerassidars objected to the beriz proposed, and that on a further consideration of all the circumstances it was deemed advisable to consent to what they were willing to pay.

On the whole it appears that the assessment of the villages has not been determined upon definite principles and agreeably to fixed rules, but that the proposed amount of it has in the first instance been assumed in an arbitrary manner at discretion, and that the subsequent settlement has in general been really nothing more or less than a bargain or composition, the result of a negotiation between the Revenue Officers on the one side and the Meerassidars on the other, in which each party endeavoured to gain the best terms possible, and of course as usual in such transactions the most obstinate would generally have the advantage. The Principal Collector observed upon this point as follows: "I do not mean to say that obstinacy has not in some few instances obtained better terms than a mere pliancy would have done but I believe them to be very few." The Board think the presumption is that instances were numerous. The Meerassidars had a direct and immediate personal interest in holding out till they made a good bargain, while with the Revenue Officers it was so great an object to save time and make progress that supposing them to be perfectly honest they would probably be ready to sacrifice a little to bring the affair to an early conclusion. Besides it appears to the Board that without a previous examination and estimation of the lands of the different villages in detail by assessors the revenue servants could not be in possession of a knowledge of the resources of the villages sufficient to enable them to maintain the just rights of Government in their negotiations with the Meerassidars, and that not only where the latter were obstinate but where they may have most readily agreed to their terms; there is reason to apprehend they may, without a corrupt motive, have given up from ignorance, what upon a more accurate and perfect knowledge they would not have conceded. Thus in a negotiation of this nature the Meerassidars would most likely be successful, even on the supposition of entire fair dealing. But the mode of settlement which leaves every thing to discretion affords so much room for corruption, and with so little check, that honesty and fair dealing could hardly be expected. Where an addition is made at the discretion of the Sheristadars without anything to shew the grounds of his decision and abatements are subsequently made in like manner, it is very easy to act with partiality without suspicion, or should suspicion arise, without the possibility of it being proved.

It being as the Principal Collector himself avows impossible to form a judgment of the correctness of the assessment of the villages by means of the accounts, all that the Board can do is to judge of the probability of correct results being arrived at by the process which was followed as described by him. In the observations that have been already made their opinion is implied that there is no ground for confidence in the correctness of the assessment resulting

from that process. They think there is reason to presume from the large share the Meeras-sidars have had in settling it that it is not generally unfavorable to their interests but they apprehend that it is unequal; and they doubt that the interest of Government has been duly provided for in those villages on which the resources have been augmented in consequence of the improvement of irrigation at their cost. In short the Board have no assurance that the objects which the Government had specially in view in directing the survey, have been attained.

The Principal Collector requests attention to the general result, observing that if it does not prove a perfectly equitable assessment, it will, he thinks, at least shew that a considerable approach has been made to it. Referring to the three Talooks to which his report of the 26th May 1830 relates he remarks that an increase of $7\frac{1}{2}$ per cent. has been made upon the Woolungoo grain demand in the rented villages, and a decrease of $4\frac{1}{2}$ per cent. in the Woolungoo grain demand of the Aumany villages, but the increase in the Jummabundy grain beriz in the Aumany villages is $53\frac{1}{2}$ per cent. and in rented and Aumany together $20\frac{3}{4}$ per cent. above the Jummabundy grain beriz of the previous year (Fusly 1237). These results are taken from the Statement D which accompanied the Principal Collector's report. The financial results therein exhibited are an increase of $4\frac{1}{2}$ per cent. above the Woolungoo money beriz and an increase of $39\frac{3}{8}$ above the collections of Fusly 1237. But Fusly 1237 was both an unfavorable year for cultivation, and prices were so low that it was necessary according to the principles of the settlement to grant a remission on this account. A comparison of the financial result of the assessment with the collections of this year cannot therefore lead to any just conclusion. The accounts lately furnished by the Principal Collector enable the Board to make other comparisons. In these they will refer to the Talook of Trivady.

According to the statement referred to by the Principal Collector the survey assessment of this Talook is $3\frac{2}{3}$ per cent. above the Woolungoo money beriz and $22\frac{1}{2}$ per cent. above the collections of Fusly 1237. Compared with the average of the collections of the 6 years from 1232 to 1237 inclusive it is less by $1\frac{1}{2}$ per cent., being above the amount of the collections of 3 of the 6 years, and below the collections of the remaining 3. But to obtain a just view it is necessary to look to the circumstances of the villages. Out of 263 nupjah villages in the Trivady Talook 115 have always been rented and 29 have always been under Aumany, of the rest 105 were rented in 1237 having been previously under different settlements at different times, 6 came under Aumany in that year, and in 8 a remission was made from the Woolungoo on account of loss of crops by inundation.

Woolungoo extent	...	V.	2,736
Survey	...		2,941
Difference	...		205
Per cent.	...		7
Average Woolungoo Beriz	...	Chuckrums.	92,972
Beriz by new assessment	...		97,023
Difference	...		4,051
Per cent.	...		4
Average of 6 years' collections	...	Chuckrums.	1,05,910
New assessment	...		97,023
Difference	...		8,887
Per cent.	...		8

In the 115 villages which have been always rented in which the survey gave an addition of 7 per cent. to the extent of land the result of the new assessment is an increase of 4 per cent. above the average Woolungoo beriz calculated at the standard rate of commutation, but a decrease of 8 per cent. below the average of the collections from Fusly 1232 to 1237 including both years in which there was a gain by the rise of prices above 10 per cent. and years in which there was a loss by the fall of prices below 5 per cent.

Woolungoo extent	...	V.	616
Survey	...		620
Difference	...		4
Per cent.	...		11 $\frac{1}{4}$
Woolungoo	...	Chuckrums.	16,005
New assessment	...		14,989
Difference	...		1,016
Per cent.	...		6 $\frac{1}{16}$
Average of 6 years' collections	...	Chuckrums.	14,027
New assessment	...		14,989
Difference	...		962
Per cent.	...		6 $\frac{13}{16}$
Average extent of cultivation during the 6 years	...		501
Survey extent	...		620
Difference	...		119
Per cent.	...		23 $\frac{1}{4}$
Average extent.	V.	Average collection.	Ch.
501	14,027	28	28
119	3,332	28	28
Add increase by survey.	620	17,359	
Survey extent	620	Assessment	14,989
Difference	...		2,370
Per cent.	...		18
V.	Ch.		
620 at 24 $\frac{11}{64}$ per valy	14,989		
501 at Do. per do.	12,110		
Difference	2,879		
Per cent.	19 $\frac{3}{16}$		
Average of 6 years' collections	14,027		
	12,110		
	1,917		
Per cent.	10		
	13 $\frac{1}{16}$		

In the 105 villages which having been previously under different settlements at different times were rented in Fusly 1237 the new assessment exceeds the average of 6 years' collections by 30 per

New assessment	...	Chuckrums.	33,234
Average of 6 years' collections	...		25,369
Difference	...		7,865
Per cent.	...		31

Average of 6 years' collections	...	Ch.	9,516
New assessment	...		8,676
Difference	...		840
Per cent.	...		8 $\frac{1}{4}$
Survey extent	...		311
Average extent of cultivation	...		294
Difference	...		17
Per cent.	...		5

In the 29 villages which have been always under Aumany the addition by the survey to the Woolungoo extent of land is inconsiderable. The new assessment however is less than the Woolungoo beriz by $6\frac{5}{16}$ per cent. The new assessment exceeds the average of 6 years' collections in the proportion of $6\frac{13}{16}$ but it is applied to an extent of land exceeding by $23\frac{1}{4}$ per cent. the average extent under cultivation during the 6 years. Comparing the new assessment with the beriz resulting from the application of the average of the 6 years' collections divided by the average extent of cultivation during the same period, to the extent of land brought to account by the survey, the former will be found deficient in the proportion of 13 per cent. or if the average of the new assessment upon the extent of the land brought to account by the survey be applied to the average extent of land cultivated during the 6 years the result will be found less than the average of the actual collections by $13\frac{1}{8}$ per cent.

cent. but it is applied to an extent of land exceeding the average extent of cultivation in the same period by $41\frac{1}{8}$ per cent., and if the average of the new assessment be applied to the average extent of cultivation in that period the result will of course be less than the average of the actual collections.

In the 6 villages which came under Aumany in 1237 the new assessment is less than the average collections while it is applied to a greater extent of land than the average extent of cultivation.

Average of 6 years' collections	...	Ch. 5,287
New assessment	...	5,195
Difference	...	92
Per cent.	...	1½
Extent of survey	...	199
Average	...	197
		2
Per cent.	...	1

' In the remaining 8 villages also the new assessment is less than the average collections while the extent of land to which it is applied is greater than the average extent of cultivation.

' The results thus considered in detail the Board cannot regard as satisfactory, and they seem to them to lead to conclusions very different from that which is drawn by the Principal Collector from the general result, as stated above.

' Upon the whole the conclusion to which the Board are reluctantly compelled by the most deliberate and careful consideration of the subject, is that the assessment of the villages founded upon too uncertain grounds to warrant the adoption of it as the basis of a permanent settlement of the revenue of Government, and that a complete revision is necessary, proceeding upon a thorough investigation of the resources of the villages, with reference to the survey accounts. The survey affords a sure groundwork, and the Board directed it to be carried on to completion, while they instructed the Principal Collector to suspend the assessment. In the view which the Board have taken it appears to them fortunate circumstance that nothing has been settled by the Principal Collector but the beriz of villages and that the detailed assessment of the lands by fields remains undetermined. The Meerassidars are aware that the engagements with respect to the villages are subject to the revision of the Board and the Government, and liable to be annulled if disapproved. The mode in which those engagements have been concluded being in the most important points at variance with the orders of Government, it itself affords a sufficient ground for setting them aside, and the Government seems to be entirely free to do so if it be judged expedient.

' Should the Government concur in the opinion of the Board upon this important question it will be necessary to give instructions as to the means by which the assessment should be determined. At present it seems sufficient to remark that upon the more deliberate consideration which has now been given to the plan which the Principal Collector before proposed for the Sheally Talook, and its probable operation, the Board feel doubtful of its fitness as a practical measure. They were before induced to recommend it in the persuasion arising from the representations of the Principal Collector, that it would be agreeable to the Meerassidars, and would therefore be more easily carried into effect. It appears however from the Principal Collector's letter of the 24th December 1830 that the Meerassidars refused to treat for the settlement of their villages on the terms of that plan. The Board are now inclined to think that the best course is to follow as closely as possible the original instructions of Government.'

234. The following letter in reply to our proceedings of the 2nd May 1831, was received from the Acting Secretary under date 29th November.

' I am directed by the Right Honorable the Governor in Council to acknowledge the receipt

' of an Extract from your proceedings, No. 300, dated 2nd May last

From the Acting Secretary
to Government, in Cons., 5th
December 1831.

' reporting on the survey of Tanjore, and to communicate to you the

' following observations and instructions.

' Mr. Kindersley, in his report of the 20th June 1828, assumed that one of the objects of the survey, was to correct the inaccuracies of the standard grain assessment or Woolungoo; he stated that the measurement of the lands showed a large increase in their extent, and the assessment by the Turumdars, a large increase in their estimated produce; he however judiciously proposed, that in determining the beriz of each village, the excess of land above 5 per cent. only should be

" taken into account, and that a deduction of 25 per cent. of, should be made from the assessment, to guard against over estimates.—He assumed that the beriz of a village deduced from an aggregate of the assessment on every field was not too low, and that if the same beriz had been paid regularly for a series of years without distress, it was not too high.—Having found by this process what villages were justly assessed he proposed to take the rate of assessment in them as a test by which to try the rate of others in the neighbourhood—but it is to be regretted that the essential part of this process, the examination of the lands by assessors and the deducing from their estimates a grain assessment for each village to be compared with the Woolungoo and finally adjusted in the manner above described, was entirely abandoned in forming the assessment of the three Talooks particularly under discussion.

Trivady, Puttoocottah and
Sheally.
21st February 1826.

" By the orders of Government no enhancement of demand was to be made in consequence of the survey, unless it was found that any village was capable of yielding an excess of produce above the assumed grain amount greater than 20 per cent., or in cases where it should be fully ascertained that the determination of the standard produce had been effected by fraud, that an additional extent of land had been brought into cultivation, or that by improved means of irrigation provided at the expense of Government, two crops had been obtained in the year from land before yielding only one.—Overlooking these conditions, the Principal Collector conceived that a pledge had been given by Government that the original Woolungoo beriz should be permanent, the very standard, which he himself observed as quoted above, one of the objects of the survey was to correct.—The letter just adverted to proves that so far from pledging itself to observe the Woolungoo as a fixed limit, the Government actually contemplated and provided for an increase in the demand according to certain defined conditions. It is true that neither with the past Government with whom the project of the survey originated, nor with the present, was an augmentation of revenue the main end desired, but rather by equalizing the assessment to make the burden lighter upon the people, it was expected however that such a work must necessarily in its progress develop new resources, and bring to light some frands of long standing of which the Government was of course at liberty to take full and free advantage. This unfortunate misconception naturally led to a series of subsequent errors, which no alteration or modification in the remaining process of the survey and assessment could possibly rectify. Another singular mistake which Mr. Kindersley fell into was the impression that the services of the Turumdars might be dispensed with, under the impression that the classification and assessment of the land through their intervention was both tedious and expensive, and that the inhabitants themselves were much better qualified to expose the productive powers of their own land than any assessors. Of this latter there can be no doubt, and the Board most justly observe that it is not the "ability" of the inhabitants to give true information, that is contested, but their "will" to do so—and they have in the 10th, 11th and 12th paras. of the report now under review given so perspicuous an account of the use of Turumdars and likewise have shown how many advantages there existed in Tanjore above most other provinces where the revenue arises chiefly from the wet lands, for the introduction of a survey, that no remarks upon those subjects is needed.

" The plan which the Principal Collector substituted for that which he before submitted, and which it was supposed he was acting upon, is stated to be as follows. The general Woolungoo average of each Maghanum was assumed to be correct, and adopted as the basis of the work subject to certain rules.—

1st. " In villages where the general average of the Maghanum was less than the Woolungoo average of the village if the village had always been rented, it was assumed that the village average could not be too high.

2nd. " In villages which for a series of years had remained unrented at the Woolungoo standard the rent was to be lowered.

3rd. "In villages the average of which was much below the general average, a detailed inquiry was to be instituted, and the assessment altered according to the result of the examination.

"In investigating this scheme the first question which suggested itself to the Board was, 'how far the general average of a Maghanum is likely to be a correct test of the villages composing it—the number of villages varies from under 20 to upwards of 100, and the variation of fertility is considerable.—By an examination of the accounts of 77 out of 102 villages composing the Sheally Maghanum, it was found that the Woolungoo average varied in different villages from 1/4 to 264 Cullums per vally the general average is 182 Cullums, being above the village average in the majority of cases—the excess varying from 3 to 75 per cent. Similar variations appear from accounts of other Maghanums since furnished exhibiting a plain proof of the utter unfitness of such an average as a standard of assessment for individual villages—the fact of the village Woolungoo moreover being higher than that of the Maghanam was no proof that even then the assessment was not too low, because former concealments or improved means of irrigation may have operated to keep it much below its proper level and no means exist according to Mr. Kindersley's first rule of bringing such suppressed information to light.

"In the villages coming under the 2nd rule, the Board conceive that the refusal of the people to rent forms a very inadequate ground for reducing the assessment, the actual capability of the lands being only ascertainable by minute investigation.

"The 3rd rule for raising the assessment is evidently inefficient from the simple fact that the Maghanam average is in itself altogether an unfit standard for the assessment of individual villages and it would be obviously unfair to subject them under this rule to an examination from which by the two former they stand wholly exempt.

"The Board shew in the 19th para. that Mr. Kindersley reversed the ordinary process of classification and assessment by confiding this task in the first instance to the Meerasidars, and directing that it should be revised by the Turumdars, instead of employing the latter officers to perform this important work in conjunction with the inhabitants, and afterwards requiring the Meerasidars to state whatever objections they might have to its adoption.—This was a serious mistake because by giving to the Meerasidars the power of distributing the aggregate beriz upon the land, Mr. Kindersley likewise gave them the power of perpetuating as it suited their own interest the very inequalities which it is the particular desire of Government to remove.

"For the reasons assigned by the Board in the 22nd para. it is obvious that Mr. Kindersley has erred in assessing waste formerly cultivated in the rates of 80 and immemorial waste in the average of 6 per cent. to the average assessment. If the waste is of the same capabilities as the cultivated land, the mere circumstance of its being waste is no ground for its being assessed at a lower rate, and would have the obvious tendency, if so rated, of attracting capital from the cultivated lands. Whatever expense may be necessary to reclaim or level waste lands the obvious course is that the necessary remuneration should be given to the inhabitants by Cowle for a limited time, and not that they should be taxed in perpetuity more lightly than other lands of the same quality.

"With reference to para. 25, there would undoubtedly be great danger, (supposing as the Board conceive, that Mr. Kindersley contemplated such measure) in reducing the grain beriz in those Talooks in which the excess of the average Woolungoo Jummabundy prices above the Woolungoo standard price has been cast the proper remedy is, as the Board truly suggest, 'to reduce the commutation rate.' It is of the last importance that the grain beriz should be accurately settled, and this can only be done by a correct survey of the extent, and an accurate knowledge of the produce, of the lands. The settlement of the price of the produce is a matter

"of less difficulty, but this ought to be formed on an average of many years, and care should be taken that the series embraces all varieties of seasons. From a monied assessment upon the lands formed upon these foundations, accurately ascertained, and clearly recorded, it may be expected that the Company could afford to make a deduction of 25 per cent. The Right Honorable the Governor in Council thinks it enough to refer to the details stated in the accompanying documents of two occasions in which this deduction has been beneficially made.—First in 1802 when the tax upon the lands of the sequestered Pollams of Naglepoor, Yalarampanny and Colarputty, in Tinnevely was fixed, and the lands sold, a deduction of 25 per cent. was made from the Jumma payable to the Company; and secondly, in the Ceded Districts, in 1823 and 1824, when a deduction of the same extent was made from the survey rates. It is true that the remission of 25 per cent. went in the first case to the proprietary Zemindar, and in the second to the possessive occupying ryot. But the concession in both cases originated in the same motives. They were present sacrifices made for the benefit of the people and thereby to render the possession of the country as permanently advantageous as possible to the East India Company and the British nation. It is gratifying to reflect that the settlements made on both of these occasions have endured, for this is the best proof that they were founded on those principles of moderation by which Lord Cornwallis and Sir T. Munro were both governed when they sought in reducing and fixing the public demand upon the people to give them a property worth having, and a direct interest in improving it.

"But the completion of such a settlement with the Mirasidars throughout the rich province of Tanjore the Government are fully aware must be a work of much greater difficulty and much longer time. The proportion of the dry grain to the wet lands in the sequestered pollams was as 7 to 1 and in the Ceded Districts about 9 to 1 whereas in Tanjore the nunjah exceeds the panjah in measure 3½ to 1, and in value 13½ to 1.

"It is notorious that from time beyond history or memory in this country the dry grain lands have always paid a tax in money to the Circar, and that rice, the product of the wet lands, has been divided between the cultivating inhabitants and the Government. The uncertainty of the means from which the produce of the wet lands springs, renders it impossible to know before the season of rain and the freshes from the rivers have passed, what fields in the village can be cultivated, and which of them must remain barren for want of water. Hence the ancient custom of the whole wet lands of many villages being held in common, and hence the usage to which this general but undefined right of property has led of dividing the land that can be cultivated into lots and each proprietary ryot drawing out his lot for the year, and being bound to cultivate that and that alone for the season.—To obtain that information which shall enable the Company's Government to establish such a general scale of assessment on the land as shall justly apply to the condition of individual ryots, (for property so changing and so uncertain in its produce) must evidently be a work of vast labour and much time, and without this information there can be no just basis for fixing the sum to be inserted in the pattahs to be delivered to every individual; the Collector who is employed in this great work must be satisfied with much slower progress than was made in the sequestered pollams, the Ceded Districts and other places where the dry grain lands form the great proportion, and must find his consolation for the tedium of the process and for the attention necessary to ensure its success in the reflection that whatever is well accomplished will remain a lasting monument of his own industry and vigilance and a permanent security for the welfare of the people and the public prosperity.

"A settlement formed upon any other basis is but a repetition of that annual straggle and bargain for revenue which has been going on all over this Province, and in great part of the territories of this Government for so many years and one village completed in the manner herein detailed would be of more value, as an example to the final settlement of a just rate of land tax in Tanjore, than a whole Talook compromised after long altercations between the

" Merasidars and the native servants with no sure record remaining of the extent of cultivation, of produce, or of price.

" Paras. 26, 27, 28 relate entirely to the erroneous impression of the Principal Collector respecting the imposition of an assessment for second crops grown on lands entered as one crop. It is believed that in every District under the Presidency of Madras there is but one rule upon this subject—that where a second crop is brought to maturity by water provided at the expense of Government an additional impost is levied for such crop, and there is a particular reason why Tanjore should not be exempted from this rule, it being in that Province where the works of irrigation are infinitely more complete and effectual than any other District.

" With equal reason in the 29th para. the Board have disapproved of Mr. Kindersley's having abolished the tax hitherto levied when a crop of dry grain has been raised upon wet land after the cutting of the nunjah crop for as this is liable to the same objections as the other, both as regards the use of the Sircar water and discouraging the cultivation of regular two crop land, the assessment ought to be reimposed.

" Para. 30 about the Poonjee assessment does not need any particular remarks.

" From para. 31 to 42 the Board discuss at length the Principal Collector's proceedings upon the subject of the garden assessment of Tanjore. It appears that all lands were formerly considered as garden lands and assessed accordingly which produced any of the articles regarded garden produce, whether they were irrigated or not 'the reason of this usage' the Principal Collector says 'was probably the considerable proportion of rich alluvial soil on the banks of its numerous rivers upon which many kinds of garden produce are raised without any superficial irrigation, the roots being supplied with moisture by the oozing of the water through the ground during the freshes.' He at once abolished the usage by which all lands bearing crops included in the list of garden products were classed as garden, and determined as his first and fundamental rule that these lands only should be considered as Baggayet or Garden which have the means of irrigation by manual labour or otherwise.' 'He permitted any number of crops and any kind of produce to be grown on garden lands without addition to the assessment, and extended the same indulgence to two crop nunjah lands. With respect to one crop nunjah and panjah lands he restricted the best of garden products which being grown thereon should subject the land to extra assessment to six articles, and provided that with those exceptions any kind of crop although hitherto considered as garden produce might be grown free.'

" The Board have so distinctly proved the inexpediency of these rules as well as the general inequality which would result from them, that it is absolutely necessary they should be cancelled, and that the Principal Collector be instructed to revert to the ancient usage of the country; and steps should be taken 'to provide for an additional assessment upon all land not specifically assessed as garden which is made to bear garden produce by means of irrigation.'

" It appears that with the exception of a few villages in Trivady and Sheally where the distribution of the individual assessment had been effected, nothing has been done definitively under the sanction of the Principal Collector, but the settlement of the village Beriz which settlement however he confesses was not made 'by certain fixed rules, the operation of which might be distinctly traced in the Fysal accounts of each village' but upon a general consideration of circumstances, and particularly with reference to 'what the Merasidars themselves could be brought to agree to' it is however particularly worthy of remark that the whole work the professed object of which was the determination of an assessment, was performed 'without the employment of Assessors' The sum of the operation seems to have been that a 'Dowle' or Estimate was prepared for each village in the Huzoor Cutcherry, that it was then sent to the Merasidars for acquiescence, that if they acceded to it, it was adopted without

" further discussion, but if rejected, and the rejection obstinately persevered in, the estimate was lowered gradually to such a point as at last received the concurrence of the Merasidars.

Para. 40.

" When reference was made to the accounts, the Principal Collector distinctly and unreservedly acknowledged that it is impossible to trace therein how the results which they exhibit were deduced and the extensive and minute examination which has been made in the Board's Cutcherry with the assistance of the Principal Collector's servants, proves that such is the case.

" Upon the whole it appears that Mr. Kindersley by rejecting the services of the Turumdars deprived himself at once of the only means he could possess of encountering successfully the arguments and objections of the Merasidars. Without the result of that practical inquiry which the labours alone of the Turumdars could have obtained for him, he had nothing to oppose to the garbled statements and inadequate accounts which have always been too abundant in Tanjore. By this act therefore he reduced himself to the only alternative which remained of making the best bargain he could with the Merasidars. In such a conjuncture, as must necessarily be the case, those who held out the longest, received the most favorable terms, so that in a great number of instances the imposition of the assessment was effected not so much by the judgment of the Principal Collector of what was a fair and equitable rate, as by a standard known and accessible only to the Merasidars, of what would be profitable to themselves.

" From para. 53 to para. 60 the Board have satisfactorily shewn by an examination in detail particularly of the Talook of Trivady that the financial results arrived at by the new settlement are by no means so favourable as Mr. Kindersley anticipated.

" The Board state in the 52nd paragraph as their deliberate opinion that they have no assurance that the objects which the Government had specially in view in directing the survey have been attained and in para. 61 they observe, that they are reluctantly compelled by the most deliberate and careful consideration of the subject to come to the conclusion 'that the assessment of the villages is founded upon too uncertain grounds to warrant the adoption of it as the basis of a permanent settlement of the revenue of Government, and that a complete revision is necessary proceeding upon a thorough investigation of the resources of the villages, with reference to the survey accounts.' In the view which the Board have taken it appears to them a fortunate circumstance that nothing has been settled by the Principal Collector but the beriz of villages, and that the detailed assessment of the lands by fields remains undetermined. The Merasidars are aware that the engagements with respect to the villages are subject to the revision of the Board and the Government, and are liable to be annulled if disapproved. The mode in which those engagements have been concluded being in the most important points at variance with the orders of Government, in itself affords a sufficient ground for setting them aside, and the Government seems entirely free to do so if it be judged expedient.

" In accordance with these sentiments the Right Honorable the Governor in Council is resolved to annul that portion of the survey assessment which has been effected, and as your Board are of opinion that the plan proposed by the Principal Collector and recommended by you is not now expedient, he desires that hereafter in the recommencement of the work, the original instructions of Government may be adhered to as closely as possible.

" The Right Honorable the Governor in Council cannot close his review of your long and valuable proceedings without expressing his approbation of the labour which has been expended on them, and of the extraordinary perspicuity with which a subject in itself intricate and obscure has been rendered perfectly intelligible.

" In conclusion the Right Honorable the Governor in Council entertains a confident hope that Mr. Kindersley will not allow himself to be discouraged by having failed in an attempt where success must always at first be difficult, but trusts that the same zeal for the promotion of the public interests which has hitherto distinguished him, will animate him in the prosecution, and at length conduct him to the successful completion of a great work which the Right Honorable the Governor in Council conceives, essentially involves the prosperity not only of Tanjore, but of several of the adjacent provinces."

235. Copies of our proceedings of the 2nd May, and of the above letter from Government were forwarded to the Principal Collector with a letter dated 29th December 1831. The Principal Collector was informed that the Board left to his discretion the period at which the survey should be recommended under the above instructions of Government but they desired to be furnished with his opinion whether until the assessment founded on that survey could be introduced it would be advisable to revert in the villages where he had introduced a new assessment to the system which formerly prevailed or to continue to make the collections according to the beriz imposed by him.

236. It was intimated to the Principal Collector that the Board were inclined to consider the latter the preferable course.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

Proceedings, in Cons., 27th October 1831.

237. On the 2nd November 1831 we submitted to Government the following extract from our proceedings under date the 27th October

Read again the report of the Principal Collector on the settlement of the land revenue of the Province of Tanjore for Fusly 1240.

The early part of the season, Mr. Kindersley states, was by no means favorable "till the month of October there was very little rain, and the freshes in the rivers were so scanty as seriously to affect the Car crops, especially in the Northern and Eastern Talooks." "In October, November and December the supply of rain and water in the rivers, was good; and Sumba crops turned out well. But the total want of water subsequently was severely felt in the late Peshanum and second crop lands and in the Punjab and Manavary cultivation which depend entirely upon the falling rains." On the whole there was increase of 3,094 valies in the extent of cultivated land brought to account, but a considerable number of villages suffered from drought.

The annexed table exhibits the number of villages under the different modes of settlement

Manner in which settled.	Fusly 1239		Fusly 1240	
	Number of villages.		Number of villages.	
Woolungoo rented	2,041	1,315		
Money rented for 1 year	...	540		
Turum settled	2,097	2,417		
Grain rented	4	4		
Amauny	569	435		
Shotriams, &c.	963	963		

rendering a largely enhanced beriz, or making the collections according to the Muchilkas that had been taken. Under these circumstances the measure adopted by the Principal Collector appears to have been proper. In the Board's late proceedings on the subject of the survey in Tanjore, the nature of what is called by Mr. Kindersley the Turum settlement and the extent to which it had been acted is fully explained. The Principal Collector now reports that that mode of settlement has been extended in the late year to the entire of the Talooks wherein it had been partially introduced in the previous fusly, there being an increase of 320 in the number of villages so settled. With reference to the observations of the Principal Collector on this point, the Board observe that he was in error in considering himself warranted or tacitly permitted to limit in the manner he has done the application of their instructions not to introduce the new mode of settlement any further; it was not their intention to allow the latitude that has been assumed by the Principal Collector in this respect.

The result of the settlement for the year was a net increase above that of Fusly 1239 of Rupees 56,306 as exhibited in the subjoined statement, in which also the changes that have taken place in the mode of settlement of the several villages are distinguished.

	Number of villages.	Fusly 1239		Fusly 1240.		Gross Increase.	Gross Decrease.	Net Increase.	Net Decrease.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Rented in both years...	1,091	7,23,580	13 0	7,16,450	13 2	4,935	10 11	12,066	10 9
Do. but suffered from drought in last fusly	104	64,163	15 11	93,004	0 7	33,827	2 0	4,987	1 4
Do. do. from do. in the present do...	31	16,647	8 5	10,286	7 1	522	13 6	6,883	9 9
Do. do. from do. in both do...	54	30,346	8 5	31,019	11 9	4,974	4 0	4,301	0 8
Under Amanie in the last, but rented in the present fusly	29	19,914	6 1	24,087	15 8	6,832	9 10	2,489	0 3
Do. in last, but rented and suffered from drought in do.	6	1,413	6 5	1,143	16 10	112	14 8	377	5 3
Total	1,315	8,56,086	5 3	8,75,908	0 1	51,005	6 10	33,656	13 7
Woolungoo rented in last, but money rented in this year	432	2,62,768	7 0	2,63,238	15 6	28,503	14 0	8,033	5 6
Do. and suffered from drought in last but do. in do.	52	25,452	1 8	39,654	14 10	10,195	1 0	1,992	3 10
Do. in last, but money rented and suffered from drought in do.	11	10,881	2 2	10,339	3 1	1,425	2 4	1,968	1 5
Do. in last, money rented in this, but suffered from drought in both years	20	5,622	11 10	6,696	1 1	1,492	9 5	419	4 2
Amanie in last, but money rented in this year	20	9,813	9 7	14,295	14 5	6,001	12 9	1,539	7 11
Do. in last, but do. and suffered from drought in this year	5	1,507	4 7	2,009	13 11	711	14 9	208	5 5
Total	540	3,16,045	4 10	3,50,233	14 10	54,329	6 3	40,721	9 1

	Number of Villages.	Fusly 1239.		Fusly 1240.		Gross Increase.		Gross Decrease.		Net Increase.		Net Decrease.								
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.							
Tarum settled in both years	...	...	...	...	...	...	...	...	...	...	...	...	...							
Wolungoo settled in last, but Tarum settled in this year	...	1,509	11,26,567	0	11,34,736	15	0	18,203	9	11	10,053	10	11	8,149	15	0	...			
Tarum settled in both fuslies, but suffered from drought in last	...	123	67,244	1	10	76,772	6	10	11,318	0	0	7,789	11	0	3,528	5	0	...		
Wolungoo rented and suffered from drought in last, but Tarum settled in this fusly	...	231	1,02,487	2	11	1,47,453	14	9	51,617	13	2	6,616	1	4	44,371	11	10	...		
Tarum settled in both years, but suffered from drought in do.	...	19	8,391	10	5	13,503	10	9	5,746	12	3	634	11	11	5,112	0	4	...		
Tarum settled and suffered from drought in both fuslies	...	180	1,17,944	4	7	64,784	12	6	5,631	6	3	58,790	14	4	...	...	53,159	8	1	
Wolungoo rented in last, but Tarum settled and suffered from drought in this year	...	117	55,864	11	9	44,497	14	2	1,812	1	3	13,178	14	10	...	...	11,366	13	7	
Wolungoo rented in last, Tarum settled this, but suffered from do. in both years	...	6	3,856	11	11	4,108	10	8	743	15	9	492	1	0	251	14	9	...		
Aunanio in last, but Tarum settled in this year	...	3	1,674	0	6	1,119	12	10	42	4	6	536	8	2	...	...	554	3	8	
Do. in do. but do. and suffered from drought in this year	...	141	77,910	11	10	1,00,561	15	3	32,823	9	11	10,172	6	6	22,651	3	5	...		
Total	...	2,417	15,82,704	6	4	16,01,808	5	0	1,30,024	15	3	1,10,921	0	7	84,665	2	4	65,561	3	8

Tarum settled.

	Number of Villages.	Fusly 1239.		Fusly 1240.		Gross Increase.		Gross Decrease.		Net Increase.		Net Decrease.							
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.						
Grain rented in both Fuslies	4	30,369	1	0	25,585	8	7	610	4	4,789	3	3	4,782	8	11	...	...		
Rented in the last, but under Aumanie in this year	58	52,702	11	3	33,875	9	1	2,995	12	2	21,912	14	4	...	...	18,917	2	2	
Do. and suffered from drought in last, but Aumanie in this year	37	13,481	6	9	12,244	14	4	683	13	2	1,920	5	7	...	...	1,286	8	5	
Aumanie in both years	340	2,25,595	13	7	2,19,722	13	2	11,176	14	2	17,050	14	7	...	...	5,874	0	5	
Total Aumanie...	435	2,91,870	15	7	2,65,843	4	7	14,856	7	5	40,884	2	6	...	...	26,027	11	0	
Total Rented and Aumanie...	4711	30,77,056	1	6	31,25,430	1	1	2,50,222	14	2	2,01,843	14	7	1,59,043	9	0	1,10,669	9	5
Villages given in exchange by His Highness	7	11,063	10	2	11,431	11	5	1,371	6	2	1,005	14	11	365	1	3	...	...	
Total paying full revenue...	4718	30,88,123	11	8	31,36,861	12	6	2,51,593	14	4	2,02,854	13	6	1,50,408	10	3	1,10,669	9	5
Alienated Shotrum tenure	610	58,027	3	9	52,917	12	3	7	110	116	9	4	...	...	...	109	7	6	
Paying fixed money rent	40	16,416	10	10	16,416	10	10	...	...	...	...	...	...	...	...	...	...	...	
Do. Peshcush	251	23,338	5	10	25,338	5	10	...	...	...	...	...	...	...	...	...	...	...	
Do. Permanent Grain Rent	17	7,415	10	4	6,887	1	5	...	...	...	...	...	...	...	...	...	...	...	
Do. to the extent of half of the Government Revenue...	5	1,185	1	8	1,753	7	8	622	3	11	53	13	11	568	6	0	...	...	
Total...	992	1,03,383	0	5	1,03,313	6	0	629	5	9	690	0	2	568	6	0	638	0	5
Resumed Cavally Villages including Cavally Fees on the whole District	...	1,51,405	5	0	1,58,533	1	9	14,076	8	10	6,943	12	7	7,127	12	3	...	...	
House Tax	24	19,253	5	1	19,767	12	6	509	7	5	...	...	...	509	7	5	...	...	
Total...	24	1,70,663	10	7	1,78,300	14	3	14,586	0	3	6,948	12	7	7,637	3	8	...	...	
Grand Total...	5,674	33,62,169	6	8	34,18,476	0	9	2,05,869	4	4	2,10,502	10	3	1,67,914	3	11	1,11,307	9	10
Deduct Decrease...												1,11,307		9		10			
Net Increase...												56,303		10		1			

The net increase stated above results from a gross increase of Rupees 2,66,809 and a gross decrease of Rupees 2,10,502. The most material items of the former consists of the increase in villages which were Woolungoo rented both in Fusly 1240 and in the preceding year, but suffered from drought in Fusly 1239, of the increase in the revenue of villages under Aumanie in Fusly 1239 which were Woolungoo rented in the year under review, in villages Woolungoo rented in Fusly 1239 and which were money rented and suffered from drought in the late year; in villages Woolungoo rented and which suffered from drought in both years; and in those which were under Aumanie in the former, and money rented in the late fusly. There was also an increase in the turum settled villages in those that were settled in that manner in the preceding year, and those previously under Aumanie which were settled, for the first time, on the new system in the late fusly. In the latter class of villages, 141 in number, there was a net increase of rupees 22,651. The principal decrease occurred in the grain rented villages and in those under Aumanie, and in those villages the Meerassidars of which had agreed to the turum settlement, but, in consequence of the lands having suffered from want of water, were relieved from their engagements and the villages taken under Aumanie there was similarly a decrease in the Woolungoo settled villages which suffered from drought. The results exhibited in the abstract entered above are attributable to the reduction in the prices of the year, compared with those of the preceding fusly; to the increase and decrease of the extent of land under cultivation, in the quantity of produce, in the rates of Mailwarum, in the extent of land cultivated with a second crop, or producing an inferior or superior description of produce of the preceding year. One or more of which causes operated according to the nature of the settlement, the particulars of which are detailed in the statements submitted with the report of the Principal Collector. The following abstract shews the net increase and decrease under these several heads.

	Net Increase.	Net Decrease.
Price	...	42,458
Extent of land	57,269	...
Produce of nunjah land	38,151	...
Miscellaneous items	...	4,222
Shotriums &c.	...	70
Cavelly fees	7,637	...
	1,03,037	46,750
Deduct Decrease	46,750	
Net Increase	56,307	

The chief decrease, it will be observed, arose from the fall of the prices of agricultural produce. The average prices of the year, it is stated, were lower than in Fusly 1239 by $1\frac{1}{2}$ or $1\frac{3}{4}$ per cent., and cash $3\frac{1}{4}$ or $4\frac{1}{2}$ per cent. below the standard prices.

The accession of revenue from increased cultivation was 57,269; of which Rupees 11,330 were derived from 812 valis of land in 1326 Woolungoo rented villages; Rupees 16,709 from valis 1,110 in 2,417 turum settled villages; and rupees 31,207 from valis 1,255 in 540 money rented villages for one year. From which Rupees 1,977 which proved deficient in 435 Aumanie villages have to be deducted. Of the increased produce Cullums 44,492, of the value of Rupees 8,372, occurred in the Woolungoo rented villages. Cullums 60,191 of the value of Rupees 7,809 in those turum settled, Cullums 59,532 valued at Rupees 12,829 in the villages money rented for one year, and Cullums 40,145 valued at 9,141 in Aumanie villages; in which the decreased produce per vali, it is stated, was greater in the year under review by about $4\frac{1}{2}$ per cent. than in Fusly 1239.

The increase of 7,637 Rupees under the head of Cavalry fees the Principal Collector explains occurred chiefly in the increased extent of cultivated land upon which these fees are collected brought to light by the survey in the numerous Poliput, Shotrium, Sornadayem, and other villages held on a fixed money or grain tenure.

Of the demand on account of the current revenue of the year, the sum of Rupees 31,09,349 was collected within the Fusly, leaving a balance at its close of Rupees 3,09,126-15-4 which by the end of July last had been reduced to Rupees 1,14,37-11-11. The collections on account of arrears amounted to Rupees 3,84,770 making a total land revenue realized within the year of Rupees 34,94,119 being Rupees 50,259 in excess of the collections actually realized during the previous fusly.

The revenue from extra sources amounted in the year under review to Rupees 9,68,071 less by Rupees 49,745 than the revenue under the same heads in Fusly 1239.

Arrears	4,19,811	1	9
Current	40,34,091	15	9
Old Balance	8,287	14	3
	44,62,190	15	9
Extra Revenue	50,414	13	2
Interest	627	3	6
Maramut refund	7,316	2	10
Charges Collection refund	11,493	0	8
General Charges Extraordinary D.	245	0	1
Stamp Commission D.	80	0	9
Salary and Commission D.	3,098	11	3
Civil Charges refund	3	6	2
	73,278	6	7
Total Collections.	45,35,469	6	4

The total collections in Fusly 1240 of current revenue, arrears, and old balances, amounted to Rupees 44,62,190 15-9, adding to this the different items under the head of extraordinary collections entered in the margin, the amount of gross collections becomes Rupees 45,35,469-6-4. The charges (exclusive of Pensions and Charitable allowances, Pogada allowance, Drawback, and Tuccavy amounted to Rupees 4,94,819-12-8 or $10\frac{14}{16}$ per cent. of the total collections.

The Board have much satisfaction in noticing the favorable report which the Principal Collector makes of the services of the Sub-Collectors, Mr. Goldingham and Sir H. O. Montgomery.

238. A copy of the foregoing proceedings we communicated to the Principal Collector on the 4th November.

239. The following letter in reply to the foregoing proceedings was received from the Acting Secretary to Government, dated 11th November 1831.

The Right Honorable the Governor in Council observes with satisfaction that upon the whole the season was good, that there was an increase of 3,094 valies in the extent of land cultivated, and that there was an augmentation of revenue amounting to Rupees 57,269 notwithstanding a decrease from price of 42,458.

With reference to the 3rd para. of your proceedings Mr. Kindersley appears to have acted very judiciously in regard to the villages 540 in number stated to have been rented for one year and it is hoped that he will be enabled during the ensuing season, under the instructions of your Board to make a more permanent arrangement concerning them.

Salt, Demand.			
Rs.	A.	P.	
Fusly 1239...	4,80,428	10	11
" 1240...	3,82,956	3	5
	47,472	7	6

Current Collections.
Statement No. 1
325 6 5

Gross Collections.

Charges.			
Rs.	A.	P.	
Fusly 1239...	66,238	3	2
" 1240...	50,439	2	7
	15,749	0	7

Net Revenue.			
Rs.	A.	P.	
Fusly 1239...	3,67,380	1	7
" 1240...	3,35,559	2	11
	31,820	14	8

The revenue derived from this source in Fusly 1240 fell below that of the preceding fusly in the sum of Rupees 47,472-7-6. The collections within the fusly amounted to Rupees 3,74,055-11-5, to which being added extra collections (Rupees 373-4-1) which consist principally of fines levied from public servants, and Rupees 11,589-6-0 (which were realized in Fusly 1239 but could not be brought to account at the Huzoor Treasury until after its close,) the gross collections became Rupees 3,86,018-5-6 being less than the gross collections of Fusly 1239 by Rupees 47,569-15-5. There was a decrease of Rupees 15,749-0-7 in the charges in consequence of the diminished quantity of salt manufactured. The net revenue remaining after the deduction of the charges from the gross collections amounted to Rupees 3,35,559-2-11 being Rupees 31,820-14-8 below the net revenue of Fusly 1239.

The balance of Rupees 8,910-8-0 which appears in the accounts as outstanding at the close of the fusly is explained by the Principal Collector to be merely nominal, the sum having been in fact collected within the fusly though not in sufficient time to be brought to account at the Huzoor Treasury.

In explanation of the progressive decrease which has taken place in the Salt revenue since Fusly 1238, to the extent of no less than ₹52,161 Rupees, the Collector adverts to the opinion expressed by him in his report upon the extra sources of revenue for Fusly 1239, in which he attributed the falling off, which has occurred almost entirely in the sales for inland consumption 1st to the increased consumption of earth salt in the adjoining Districts, which used to draw their supply from the Tanjore pangs, and 2ndly to the practice which prevailed in the Madura District of measuring the salt to the merchants by the parah instead of the mercall. Instructions having been issued to the Principal Collector of Madura to discontinue the use of the parah, it is hoped that the evil effects arising from the latter of these causes will cease to be felt. With regard to the former the Collector expresses his conviction that it still continues in full operation particularly in Tondiman's country and in the District of Trichinopoly, where, he states from personal experience that earth salt is openly manufactured and sold to a great extent. The Board resolve to bring to the notice of the Acting Collector of Trichinopoly, the facts stated in para. 9 of the report now under consideration, with reference to the instructions contained in their letter upon the subject under date the 19th September 1831.

With reference to the observations contained in the Principal Collector's report under date the 4th November 1831 regarding the supply of salt which the Danish Government at Tranquebar was supposed to derive through the French territory of Karical, the Principal Collector submits letters from the Principal Officer at Karical, from which it would appear that a considerable increase has taken place in the population of that settlement since A. D. 1817; which, with other reasons assigned by the Administrator more than accounts for the increase in their consumption of salt from 80 to above 100 garce. The Principal Collector attributes the decrease in the supply of salt from his District to Tranquebar, to the effects of the enhanced price upon the consumption of a population poor, situated in the sea coast, in the midst of spontaneous salt, and living under a Government in no way interested in preventing its use.

Sayer. Demand.			
Inland duty rented...			
Frontier do. Aumanie...	3,16,800		
	31,721		
Total	3,48,621		

Para. 16 (fractions omitted).			
Para. 17. Charges.			
Fusly 1239...	11,190	1	3
" 1240...	10,235	6	11
	954	11	4
* Net Revenue	3,51,099	7	10

Balance.			
Due 11th July...	12,314	1	3
Since collected...	7,352	9	4
In course of collection	4,991	7	11
† Para. 16.			
Para. 19.			

Sea Customs. Demand.			
Fusly 1240...	88,907	0	0
" 1239...	83,491	6	5
	5,415	9	7
Vide Report of Head Assistant.	8,945	8	0
Encro. 11 para 3-5.	3,529	14	5
	5,415	9	7

Collr's Report, Para. 19.

Charges.			
Fusly 1239...	18,027	14	8
" 1240...	14,461	5	11
	3,566	8	9

The demand under this head for Fusly 1240 was Rupees 50,446 being below the demand for Fusly 1230 in the sum of Rupees 4,349. The current collections amounted to Rupees 49,226-15-2, the gross collections to Rupees 51,431-5-10. Deducting charges in which there was a decrease of Rupees 36-1-10 the net revenue was Rupees 51,025-2-0 being below the net revenue of the preceding fusly in the sum of Rupees 999-1-4.

On the balance of Rupees 1,219-0-10 outstanding at the close of the fusly the Collector reports that Rupees 703-15-3 have since been realized. The amount still outstanding is Rupees 515-1-7 which is in course of collection.

Sandry small farms and Licenses.			
Para. 23-25.			
Fish Rent	20,025		
Chay root	600		
Chank	1,450		
Total	22,075		

Gross Collections.			
Rs.	A.	P.	
Fusly 1240...	22,781	4	5
" 1239...	21,425	7	10
	1,355	12	7

There was a decrease of Rupees 65,606-6-6 in the demand on account of Sayer for Fusly 1240, being the result of a decrease in the rents of the inland duties to the amount of Rupees ₹66,583 and an increase in the collections of the frontier duties under Aumanie of Rupees 977-2-7. The gross collections which include Rupees 24,393-15-10 on account of arrears and extra collections Rupees 663-1-6 amounted to Rupees 3,61,334-13-9, being below those of the preceding fusly by Rupees 16,083-2-11. In the charges there was a decrease of Rupees 954-11-4, which being deducted from the decrease in the gross collections makes the decrease in the net revenue Rupees 15,128-7-7.

The balance outstanding at the close of the Fusly amounted to Rupees 12,344-1-3 of which Rupees ₹11,228-6-10 were due by the renter of the inland duties, and Rupees 1,715-10-5 on account of the Aumanie collections of frontier duties, the latter has been brought to account and of the former Rupees 7,352-9-4 were collected by the 30th September and the remainder is stated to be in course of collection.

There was an increase of Rupees 5,415-9-7 in the demand under this head for Fusly 1239 resulting from an increase of Rupees 8,945-3-0 in the exports (principally of grain) and a decrease of Rupees 3,529-14-5 in the imports of betel. The balance of Rupees 2,632-6-0 outstanding at the close of the Fusly has been since brought to account. The gross collections amounted to Rupees 89,103-3-2.

In the charges there was a decrease, chiefly on account of drawback to the amount of Rupees 3,566-8-9 the amount of the net revenue was Rupees 74,641-13-3, being Rupees 9,182-2-0 in excess of the net revenue derived from this source in Fusly 1239.

The demand under this head for Fusly 1240 was Rupees 50,446 being below the demand for Fusly 1230 in the sum of Rupees 4,349. The current collections amounted to Rupees 49,226-15-2, the gross collections to Rupees 51,431-5-10. Deducting charges in which there was a decrease of Rupees 36-1-10 the net revenue was Rupees 51,025-2-0 being below the net revenue of the preceding fusly in the sum of Rupees 999-1-4.

On the balance of Rupees 1,219-0-10 outstanding at the close of the fusly the Collector reports that Rupees 703-15-3 have since been realized. The amount still outstanding is Rupees 515-1-7 which is in course of collection.

The settlement of the rents included under this head, consisting of Fish rent, Chay root rent, and Chank rent, amounted to Rupees 22,074-15-10 being below the settlement of the preceding fusly by Rupees 161-1-7. The current collections amounted to Rupees 21,095-1-4 to which being added extra collections Rupees 12-0-11 and arrears Rupees 1,674-2-2 the gross collections became Rupees 22,781-4-5 and exceeded the gross collections of Fusly 1239 in the sum of Rupees 1,355-12-7 there were no charges under this head.

Balance.									
—	Due 11th July.			Since collected.			Still due.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fish Rent	591	14	6	492	8	11	99	5	7
Chay Root	138	0	0	16	8	0	121	8	0
Chank Rent	250	0	0	240	10	0	10	0	0
Total	979	14	6	749	0	11	230	13	7

Para. 23 and 25.
Stamps.
Demand.

Rs. A. P.			
Fusly 1240	42,601	7	11
	38,486	15	2
	4,117	8	9

* 2,825 0 4

Para. 27.

There was a decrease of Rupees 193-7-0 in the demand on account of the Mothurpha tax, which the Collector ascribes to the progressive introduction of European cloths of the finer kinds the current collections amounted to Rupees 15,932-0-1 the gross collections to Rupees 15,904-15-9. The net revenue after deducting † charges in which there was a trifling decrease of Rupees 10-5-4 was 16,261-4-5 or Rupees 391-12-10 below the net revenue of Fusly 1239. The balance of Rupees 304-14-9 outstanding on account of Mothurpha at the close of the Fusly has been subsequently realized.

—	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Salt	...	...	...	31,820	14	8
Sayer	...	...	...	15,128	7	7
Sea customs	9,182	2	0	...	...	...
Abkarry	...	...	...	999	1	4
Small Farms	1,355	12	7	...	...	...
Stamps	3,851	6	0	...	...	...
Mothurpha	...	...	...	391	12	10
	14,389	5	4	48,340	4	5
Deduct Increase...	14,389	5	4			
Net Decrease...	33,950	15	1			

244. A copy of the foregoing proceedings we communicated to the Principal Collector on the 26th December.

BALANCES OF LAND REVENUE OUTSTANDING AT THE END OF FUSLY 1239.

245. On the 14th March 1831 we submitted for the orders of the Right Honorable the Governor in Council the following extract from our proceedings under the same date.

Read again letter from the Principal Collector of Tanjore, submitting statements of the old balance of land revenue outstanding in his District at the end of Fusly 1239, on account of revenue due to the end of Fusly 1236, as directed in the Board's letter of the 10th August 1829. The total amount of those balance is Rupees 5,58,821-9-5 of which Rupees 12,971-14-2 are classed as doubtful and Rupees 5,45,849-11-3 as irrecoverable.

Proceedings, in Cons., 14th
March 1831.
Statement A, Col. 2.
Col. 96.
Col. 97.

The annexed Memorandum shows the balances which were due at the close of the fusly on account of the different items included under the head of Sundry small farms and Licenses the amount subsequently collected and that still due which the Collector reports will be realized shortly.

There was an increase in the stamp collections to the amount of Rupees 4,117-8-9 the current collections amounted to Rupees 41,930-11-11 the gross collections to rupees 42,428-11-11. Deducting * charges in which there was a decrease of Rupees 210-1-0 the net revenue was rupees 39,603-10-7 and exceeded the net revenue of Fusly 1239 by rupees 3,851-6-9. The balance outstanding on account of stamps at the close of the fusly has been since brought to account.

From the annexed Memorandum which shows the increase and decrease in the net revenue from each branch in the fusly under review, it appears that there was a decrease upon the whole, of Rupees 33,950-15-1.

From the annexed Memorandum which shows the increase and decrease in the net revenue from each branch in the fusly under review, it appears that there was a decrease upon the whole, of Rupees 33,950-15-1.

Col. 44.
Col. 92.
Vide Statement D.

Rs. A. P.			
Land Revenue of more than 15 years	6,478	11	5
Do. within do.	3,874	1	8
	10,352	13	1
Tuccavy.			
Of more than 15 years	922	7	11
Within do.	1,696	9	2
	2,619	1	1
	12,971	14	2

Of the doubtful balances Rupees 7,401-3-4 are of more than 15 years' standing, or incurred previously to Fusly 1225, and Rupees 5,570-10-10 of a later date. The whole as classed in the margin is explained to be due from Pagoda villages and is proposed to be collected from the funds of the respective Pagodas. If this amount is recoverable it should be collected without delay, or if any obstacles prevent this they should be distinctly explained.

Statement A, Col. 45.
* Col. 93.

Rs. A. P.			
Shotrium including fixed money rented villages and Arda Man-nium villages	4,216	7	6
Village rents including fixed grain rented villages...	2,74,581	15	7

Of the irrecoverable balances Rupees 4,28,497-11-9 are of more than 15 years' standing, and Rupees * 1,17,851-15-6 of a later date. The sources from which the whole is due are described in the margin.

With respect to the first item, viz., that due from Shotrium & Co. villages, the Principal Collector has furnished a statement showing the names of the defaulters from whom it is due; and the causes which prevent its recovery. On reference to these it appears that Rupees 1,920-0-9 are due upon lands held on Shotrium tenure, which being totally unfit for cultivation have been entirely abandoned by the proprietors; Rupees 426-13-5 are due by persons who are either

Rs. A. P.			
Aumanie	1,38,585	6	4
	4,17,383	13	5
Tuccavy	1,26,508	6	4
Field Lakes	1,957	7	6
	5,45,849	11	3

dead or have deserted the District and left their lands uncultivated; a sum of Rupees 784-2-11 is the balance remaining after selling the whole property of the defaulters; Rupees 1,059-2-8 are due on account of the difference between the full assessment and the actual collections on certain lands belonging to Pagodas managed by the Circar servants, and

Rupees 26-3-9 are the difference between the full assessment and the actual collections upon certain Roccacoottagay lands managed by the Circar servants.

Under the explanation of the Principal Collector that the whole of the above items are irrecoverable the Board recommend that their aggregate amount Rupees 4,216-7-6 may be written off. They approve of the Principal Collector's proposition for including the lands belonging to the 1st and 5th items under the head of Taruff and allowing them to be cultivated by those who choose to undertake them on the usual terms. The Principal Collector ought to have explained what course has been pursued with respect to lands of the persons deceased or deserted from whom the amount of the 2nd item of balance is explained to be due.

The next item in order is that of Village rents, but, as the Principal Collector, in his letter, explains that these rents were made with the Meerassidars of each village collectively, and that they may therefore be considered in the light of Ryotwary settlements, and as in his statement B, in which the only information respecting them is furnished, they are blended with the Aumanie balances, it is necessary for the Board to follow the same course in reviewing them.

Rs. A. P.			
Village Rents	2,74,581	15	7
Aumanie	1,38,585	6	4
	4,13,167	5	11

Statement B., Col. 1 to 18 excluding 7.

The total amount of the Village rent and Aumanie balances is Rupees 4,13,167-5-11, and they are classed by the Principal Collector under 17 different heads. The principal amount of them however is included in the five first the particulars of which and the recommendation of the Principal Collector are as follows:

No.	Amount of Balance.	Particulars of Balance.	Recommendation of the Principal Collector.
1	17,186	Amount balance against Mirasidars who have no other means of liquidating it than by the annual sale of their Meerass warum.	In consideration of the long standing of the greater part of these balances and the hardship of collecting them from the profits of the farms of the defaulters the whole amount is recommended for remission.
2	29,140	Amount balance against persons who have no means or prospect of payment.	The persons by whom these balances are due being utterly destitute, they are recommended for remission.
3	22,306	Amount balance against persons who are either deceased or have deserted the District.	Needs no remark.—The whole is recommended for remission.
4	1,93,244	Amount surplus balance remaining after selling the whole property of the defaulters in public auction.	Needs no remark.—Recommended to be written off.
5	1,37,242	Amount due by Europeans who purchased grain in the Aumany Villages.	*See the following correspondence. To the Board, 20th December 1807, in Cons., 14th January 1808. From ditto. 7th March " Ditto. ditto. 21st do. " To ditto. 2nd, in Cons., 14th April " Not a Rupee has been collected since Mr. Wallace's report, and the defaulters are believed to be all dead many years since. Recommended to be written off.

	Rs.	A.	P.
Amount balance in consequence of the wastage of grain in the Aumany villages	1,378	1	7
Amount balance of Cavil fees on the land granted to Mr. Lestachey an Indigo Factor	49	0	0
Amount balance upon Taras lands erroneously brought to the Jummabundy account	1,305	3	9
Amount balance upon certain lands granted to Mr. Seguin an Indigo Factor erroneously brought to account in Jummabundy	574	9	2
Amount balance upon lands covered with sand by inundation of the rivers	1,223	3	8
Amount balance against villages which suffered by drought but upon which a final division not having been passed previously to the Jummabundy they were brought to account.	7,622	0	6
Amount balance against certain lands which were included in the earthen mound which separates the Coleroon and Cauvery erroneously brought to account in the Jummabundy.	1,055	4	2
Amount balance against certain Enam lands attached to Mosques erroneously brought to account	6	6	2
Amount balance upon certain unproductive trees erroneously brought to account	82	11	0
Amount balance being the difference between the heriz at which the village Shodamungalam was rented, and the actual produce of the lands of a certain defaulter named Subiah who being in that year confined in Jail his crops were cut and thrashed by the Circar.	496	9	11
Amount balance against certain one crop land erroneously brought to account as 2nd crop land	92	11	1
Amount balance upon lands allotted for Cursum's wages erroneously brought to the Ayan account	153	7	6
*Advances for the repair of paddy banks. Of more than 15 years	1,06,489	11	7
Within 15 years	21,976	2	3
	1,28,465	13	10
Tide Statement B.			
1st. Balance against Meerassidars who have no other means of liquidating it than by the annual sale of their Meerass warum	7,652	5	1
2nd. Balance against persons who have no means or prospect of payment	10,146	12	7
3rd. Balance against persons who are either deceased or have deserted the District	2,880	7	11
4th. Balance remaining after selling the whole property of the defaulters in public auction	1,06,495	9	0
5th. Balance against certain lands the produce of which did not equal the amount of Tuccavy advanced	733	6	3
6th. Amount balance due by Mr. Narbery on account of field lakes, who is the chief defaulter in Col. 5 of Ayan	512	5	0

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The remaining balances as noted in the margin are of themselves trifling in amount, and do not call for any particular remark. Under the explanation of the Principal Collector that the whole are irrecoverable the Board recommend that authority be granted for writing off the amount of them Rupees 4,13,167-5-11.

The remaining balances are those due under the heads of Tuccavy and field lakes. The amount of them classed as irrecoverable is Rs. *1,28,465-13-10 which is sub-divided under six heads as follows:—

The only one, of the above balances, which appears to call for any remark, is that due from Meerassidars respecting which the Principal Collector observes. Tuccavy should be recovered by every means which may not have an injurious effect on current or future revenue, which I am of opinion that in the present case it certainly would.

Under the explanation of the Principal Collector, that, the greater part of these balances are totally irrecoverable, and that none, can be recovered without interfering with the collection of the current revenue, considering also the length of time that has elapsed since the greater part of them fell due, the Board beg leave to recommend that authority be given for writing off the amount of them, Rupees 1,28,465-13-10.

Shotriam &c. 4,216 7 6
Village rents and Aumany 4,13,167 5 11
Tuccavy and field lakes 1,28,465 13 10
5,45,849 11 3

The total amount for the writing off of which authority is requested in these proceedings is Rupees 5,45,849-11-3.

246. The sanction of Government for writing off the whole of the above sum was conveyed to us by letter from the Secretary to Government dated 29th March 1831.

247. A copy of which, together with copy of the foregoing proceedings we transmitted to the Principal Collector on the 7th April.

REGARDING A PROPOSAL BY THE PRINCIPAL COLLECTOR TO DEFER FOR A SHORT TIME THE RESTORATION OF LANDS TO THE FORMER PROPRIETORS WHICH WERE ILLEGALLY SOLD FOR ARREARS OF REVENUE.

To the Acting Chief Secy.,
in Cons., 3rd February 1831. 248. The following letter was despatched to the Acting Chief Secretary to Government under date 3rd February 1831.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Tanjore recommending that the execution of the orders of Government conveyed in Mr. Chamier's letter of the 21st October last, directing the restoration to the former proprietors of certain lands in Tanjore illegally sold for arrears of revenue should be deferred until the present crops are removed, and that the purchase money should be repaid to the purchasers, without any demand for Toondawarum, or landlord's rent.

"With regard to the first of these suggestions the Board are of opinion that the mode of proceeding recommended by the Principal Collector is the most advisable under the circumstances of the case.

"It does not appear necessary at present to take the 2nd point under consideration. The Principal Collector will of course report upon any claims which may be preferred by the original proprietors for recompense for the loss of their landlord's share."

249. In reply we were informed by letter from the Secretary to Government, dated 11th February 1831 that the Governor in Council concurred in the view which we had taken of the mode of the proceeding which ought to be adopted in restoring to the former proprietors the lands illegally sold for arrears of revenue in Tanjore, and desired that instructions accordingly might be furnished to the Principal Collector.

250. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 14th February.

RELATIVE TO PERMISSION GIVEN TO IMPORT COTTON THREAD INTO TRANQUEBAR FREE OF DUTY.

251. On the 12th September we submitted for the orders of the Right Honorable the Governor in Council a letter from the Principal Collector of Tanjore enclosing an application from His Excellency the Governor in Council for an extension of the license granted by this Government in 1825 for importing into that Settlement Cotton thread free of the frontier duty and to which reference was made in the 893rd para. of our General Report dated 2nd January 1826 and recommended the sanction be granted for the importation into the Danish Territory of cotton thread to the extent of 30 candies free of the frontier duty to which Government were pleased to accede on the 30th September.

252. A copy of the foregoing letter from Government was transmitted to the Principal Collector on the 3rd October.

TRICHINOPOLY.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1239.

In Cons., 3rd March 1831. 253. The following letter was received from the Secretary to Government dated 1st March 1831 in reply to our letter dated 11th 13th of December 1830 submitting our proceedings on the settlement of land revenue of the District of Trichinopoly for Fusly 1239.

Land Revenue.			
	RS.	A.	P.
Fusly 1233 ...	13,74,148	9	1
" 1239 ...	13,92,021	9	8
Increase ...	17,873	0	7
Extra Sources.			
Fusly 1233 ...	2,53,355	2	10
" 1239 ...	2,62,134	4	9
Increase ...	8,779	1	11

"The Right Honorable the Governor in Council considers the result, being an increase of Rupees 17,873-0-7 and a total increase of Rupees 26,652-2-6 in the settlement including extra sources above that of Fusly 1233, to be satisfactory.

"The Right Honorable the Governor in Council concurs in the observation of your Board, that to limit the assessment on the second crop to lands which were accustomed to produce a second crop previously to Fusly 1231, appears to be objectionable as depriving the state of all benefit from improvements in the works of irrigation, and giving the ryots, in occupation of the lands so improved, advantages, which those occupying the former would not enjoy.

"With respect to the very large remission under the head of 'deficiency of produce' in the rented villages, appearing to be inconsistent with the money assessment, the Right Honorable the Governor in Council concurs with you in opinion that in lands so assessed remission is properly given for crops withered or destroyed; but that the Collector cannot be expected to see whether the crop is deficient or not, and that, as therefore the demand is not raised when the produce is more than usually abundant, neither should it be reduced because in any particular year it may be scanty.

"The Right Honorable the Governor in Council concurs with your Board in considering Mr. Cameron's general management of the District to be satisfactory, and observes with much pleasure that the collections have been realized by him with more than usual success."

254. A copy of the foregoing letter was transmitted to the Head Assistant Collector in charge on the 3rd March.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

255. On the 21th November we submitted to Government the following Extract from our proceedings under date the 21st of that month.

"Read again the report of the Acting Collector of Trichinopoly on the settlement of that District for Fusly 1240.

"The season generally it is stated was very favourable. The Talooks adjoining the Cauvery received their full supply of water and the dry Talooks also received an adequate proportion of rain with the exception of a few villages in Conaud and the Vithcutty Talook, and about thirty villages of Arialore Talook, in which the crops failed from want of water in the channels by which their tanks are supplied: the harvest throughout the District was abundant. The prices of grain during the fusly were however very low.

"The settlement of the District was almost entirely concluded by the late Collector Mr. Cameron previously to the arrival of his successor. Mr. Nelson states that, in the wet villages the mode of settlement was similar to that followed in 1239 except that in some places where new works had been completed the surplus above the fixed extent of land cultivated with a second crop was brought to account. The Board's instructions on this head contained in their observations on the Jumabundy of Fusly 1239 not having been received at a sufficiently early period to be acted upon this season.

"In the settlement of the land revenue, as compared with that of Fusly 1239 there is an increase of Rupees 22,079-14-10 of which Rupees 21,267-1-6 is in the wet and Rupees 812-13-4 in the dry Talooks. The following statement shews the increase and decrease in each Talook.

As regards the wet villages of the dry Talooks and the dry villages in both divisions this application seems to be unnecessary, since the Patcut system is stated by Mr. Nelson not to exist in the former, and the Board have already

'authorized its abolition in the latter. The propriety of altering the system which has been hitherto in practice in the wet lands in the wet Talooks which are now a saleable property, and which system is usually pursued wherever Moerassy rights exist is not apparent. On the contrary judging from the information before the Board, there appears to be no ground for making any change, the Hinduvee accounts which accompany the Acting Collector's report shew that there is no waste land of this description in the wet Talooks.

'The Board entirely concur in the observation of the Acting Collector that the revenue system of the District requires much inquiry and attention. It has been their earnest endeavour for several years past to point out the subjects upon which information is most needed and to impress upon the minds of his predecessors the propriety of looking minutely into details to enable them to bring them forward in a complete and digested shape. The Board trust that the Acting Collector will give his best attention to the subject, meanwhile he should confine his reports upon the settlements to the actual occurrences of the year reserving the communication of any information which he may collect until by local experience he is enabled to weigh carefully the practical effects likely to arise from the measures he may suggest.

'The following Statement exhibits in abstract the total settlement of revenue from land and extra sources in Fusly 1240 as compared with Fusly 1239.

	Land Revenue.			Extra Sources.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fusly 1239	13,92,021	9		2,62,134	4	9	16,54,155	14	5
Fusly 1240	14,14,101	8	6	2,60,595	5	10	16,74,696	14	4
Increase... ..	22,079	14	10	Decrease 1,538	14	11	20,540	15	11

'A separate report on the revenue from extra sources will be taken into consideration in the usual course.

'The jummah of land revenue for Fusly 1240 was Rupees 14,14,101-8-6 and the collections up to the 11th July Rupees 13,04,777-6-3, leaving a balance at the end of the fusly of Rupees 1,09,324-2-3 which has since been reduced to Rupees 33,044-12-4, most part of which Rupees 28,874-15-7 is on account of the wet Talooks.

Fuslies.	Average selling price of paddy in the Trichinopoly bazaars.		
	Rs.	A.	P.
1232...	0	15	10½
1233...	1	1	3½
1234...	1	6	11
1235...	1	4	9½
1236...	0	12	8½
1237...	0	11	8½
1238...	0	15	½
1239...	0	15	½
1240 ..	0	12	5
Average commutation price ...	0	12	8

'In explanation of the large balance at the end of the fusly, the Acting Collector has submitted the annexed statement of the prices of paddy for nine years from Fusly 1232 to 1240 both inclusive. This statement (admitting it to be correct) would seem to shew that the commutation price was fixed at a rate favourable to the ryot inasmuch as the selling price has fallen short of the commutation rate only in two years of the nine quoted and then only in a small degree while in several years it has greatly exceeded it, but he says he does not adduce the fluctuations in prices in proof of the necessity of any reduction in the tax of the wet lands, "but in support of the opinion that it would be more for the interest of the State and the ryots, were the public income to fluctuate with the variations of the season instead of the whole fluctuation devolving as now on the ryots."

'With reference to these observations the Board only think it proper to remind the Acting Collector that this question has already been under the consideration of the Government and the Board. In their reply to a letter from Mr. Dickenson urging similar views the Board stated that they were averse to any immediate change on the principle of assessment observing that it was "the wish of the Government to substitute a fixed tax even in the Province of Tanjore where the system he appears to recommend formerly prevailed and that it was not therefore desirable hastily to abandon that mode of settlement where it already exists."

Copy sent to Govt. with proceedings on the settlement for Fusly 1237. In Cons., 22nd February 1830. To the Collr., 24th in Cons., 24th March 1828.

'Most part of the balance yet due for Fusly 1240 it is stated, will be realized, "though the sale of lands for that purpose must in some instances be resorted to." The Acting Collector should bear in mind that this means of recovery should only be had recourse to in extreme cases, when the individuals are contumacious defaulters and after every other means have been tried without success.

'The total amount of collections on account of current demand, arrears, old balances, extra revenue and extraordinary collections realized within Fusly 1240 was Rupees 16,07,641-6-4. The charges deducting pensions, charitable allowances, &c., amounted to Rupees 1,57,464-4-7 about $9\frac{12}{16}$ per cent. of the collections.'

256. A copy of the foregoing proceedings we communicated to the Acting Collector on the 24th November.

In Cons., 12th December 1831. 257. In reply to the foregoing proceedings we received the following letter from the Acting Secretary to Government dated 9th December.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from your proceedings under date the 21st ultimo reporting upon the settlement of Trichinopoly for Fusly 1240 by which it is satisfactory to observe that the season was on the whole favorable and that the result gives an increase above Fusly 1239 of Rupees 22,079.

"The Right Honorable the Governor in Council entirely approves of your Board having abolished the continuance of a system which allowed the ryot to extend his farm, but prohibited his contracting it when his means were too much reduced to admit of his cultivating the whole and hopes that the Acting Collector will see that the spirit of this order has effective operation throughout the District.

"With reference to the 19th para. the Right Honorable the Governor in Council trusts that the Acting Collector will bear in mind that the resorting to sale of lands for arrears is an extreme measure which should be exercised with a lenient hand, and with the most indulgent regard to those ryots who are defaulters from the pressure of adverse circumstances."

258. A copy of the foregoing letter was communicated to the Acting Collector on the 12th December.

EXTRA REVENUE FOR FUSLY 1240.

259. On the 6th December we submitted to Government the following Extract from our proceedings under date the 1st of that month.

Proceedings, in Cons., 1st December 1831. 26th October, in Cons., 3rd November 1831. 'Read again the letter from the Acting Collector of Trichinopoly noted in the margin containing his report on the management of extra sources of revenue in that District for Fusly 1240.

'The following Abstract Comparative Statement shews the demand, collection balance, under each head for Fuslies 1239 and 1240, respectively.

	Fusly 1239.						Fusly 1240.					
	Settlement of Fusly 1239.	Collection to the 11th July 1830.	Extra Collection.	Total Collection of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1831.	Settlement of Fusly 1240.	Collection on account of Fus- ly 1239 to the 11th July 1831.	Extra Collection of Fusly 1240.	Total Collections on account of Fusly 1240.	Balance of Cur- rent Revenue on the 12th July 1831.		
I	2	3	4	5	6	7	8	9	10	11		
Salt	Rs. ...	A. P. ...	Rs. ...	A. P. ...	Rs. ...	A. P. ...	Rs. ...	A. P. ...	Rs. ...	A. P. ...	Rs. ...	A. P. ...
Sayer	2,11,245 0	0 2,00,916 1 10	...	2,08,916 1 10	2,323 14	2,14,090 0	0 2,05,546 4 5	...	2,05,546 4 5	8,543 11 7	...	...
Sea Customs	...	...	...	...	...	...	...	...	...	...	...	...
Abkarry	17,570 0	0 17,570 0 0	...	17,570 0 0	...	18,450 0 0	0 16,009 8 0	...	16,009 8 0	2,440 8 0	...	...
Sandry Small Farms and Licenses	3,433 0 2	3,124 3 6	...	3,124 3 6	308 12 8	3,169 0 5	2,422 5 0	...	2,422 5 0	746 11 5	...	...
Stamps	17,502 3 0	17,562 3 0	...	17,562 3 0	...	12,719 12 0	12,719 12 0	...	12,719 12 0	...	...	...
Moturpha	12,321 1 7	11,887 7 4	...	11,887 7 4	486 10 3	12,169 9 5	11,557 8 6	...	11,557 8 6	609 0 11	...	...
Total Rupees	2,62,131 4	9 2,59,053 15 8	...	2,59,053 15 8	3,074 5 1	2,60,585 5 10	2,48,253 5 11	...	2,48,253 5 11	12,339 15 11	...	...

Sayer. Demand.	
Fusly 1240...	2,14,090
" 1239...	2,11,245
Increase ...	2,845

Stat. 1. Increase.	
Betel ...	1,365
Tobacco ...	2,610
Gunjah ...	630
	4,605

Deduct/Decrease in the 5 per cent. duties...	
	1,760
	2,845

Gross collections.	
Fusly 1239 ...	2,22,248 9 11
" 1240 ...	2,12,433 1 2
	9,815 8 9

Ch. as,	
Fusly 1239...	3,472 12 7
" 1240...	345 2 9
	7 9 10

There was a balance of Rupees 3,543-11-7 outstanding against the Sayer Renters at the close

Para 7.
Statement 1.

Abkarry. Demand.	
Fusly 1240 ...	Rs. A. P.
1239 ...	18,450 0 0
	17,570 0 0
	880 0 0

Gross collections.	
Fusly 1239 ...	19,630 0 0
" 1240 ...	16,909 8 0
	3,620 8 0

Net Revenue.	
Fusly 1239 ...	19,347 0 5
" 1240 ...	15,761 2 4
	3,581 14 1

Sandry small farms and
Licenses.

Demand.

Fusly 1239 ...	3,433 0 2
" 1240 ...	3,169 0 6
	263 15 9

Current collections.	
Fusly 1239 ...	3,124 3 6
" 1240 ...	2,422 5 0
	701 14 6

Fusly 1240.

Net Revenue 2,757 13 7

There was an increase of Rupees 2,845 in the settlement of this branch of revenue in the fusly under review, being the result of an increase of Rupees 4,605 in the Betel, Tobacco, and Gunjah farms and a decrease of Rupees 1,760 in the rent of the 5 per cent. duties. The current collections amounted to Rupees 2,05,546-4-5, being below those of Fusly 1239 in the sum of Rupees 3,369-13-5. In the gross collections there was a decrease of Rupees 9,815-8-9 in consequence of the decreased collections of arrears in the fusly under review. In the charges there was a decrease of Rupees 127-9-10 which being deducted from the decrease in the gross collections, leaves the decrease of net revenue from this source Rupees 9,637-14-11.

There was a balance of Rupees 3,543-11-7 outstanding against the Sayer Renters at the close of Fusly which has been since collected with the exception of Rupees 497-2-0 of the betel rent in the Conard Taluq and Rupees 261-5-2 due on account of the Betel, Sayer farms in Wodriarpollam, total rupees 758-7-2. These sums are expected to be forthcoming shortly.

There was an increase of Rupees 880 in the Abkarry of rents of Fusly 1240. The gross collections were below those of the preceding Fusly in consequence of there having been no arrears to collect on account of Fusly 1239. In the net revenue there was a decrease of Rupees 3,531-14-1.

The demand under this head in Fusly 1240 was Rupees 3,169-0-5 being Rupees 263-15-9 below the demand for Fusly 1239. In the current collections there was a decrease of Rupees 701-14-6. The net revenue was Rupees 896-6-1 below that of Fusly 1239.

Stamps.				
Gross collections.				
Fusly 1239	..	17,562	3	0
" 1240	..	12,719	12	0
		4,843	7	0
Decrease of				
Gross collections.				
Do. in charges.	1,414	18	6	
Not decrease.	3,427	9	6	

Moturpha.				
Demand.				
Fusly 1239	..	12,324	1	7
" 1240	..	12,166	9	5
		157	8	2
* 11,557	8	6		
† 11,934	2	9		
‡ 114	15	6		

Balances.				
Fusly 1240.				
Abkary	..	2,140	8	6
Sundry small	..	746	11	5
Farms	..	609	0	11
Moturpha	..	609	0	11
Statement 3.				
Statement 2.				

Net Decrease.				
Rs. A. P.				
Sayer	..	9,637	14	11
Abkary	..	3,581	11	1
Small Farms.	..	896	6	1
Stamps	..	3,427	9	6
Moturpha	..	1,103	9	7
		18,697	6	2

260. A copy of the foregoing proceedings we communicated to the Acting Collector on the 6th December.

261. In reply to the above we received in a letter from the Acting Secretary to Government, dated 16th December 1831, the annexed Extract from the Minutes of Consultation under the same date.

Extract from the Minutes of Consultation under date the 16th December 1831.

"The above report which exhibits a net decrease of Rupees 18,697-6-2 does not appear to need any particular remark."

262. A copy of the foregoing letter was transmitted to the Acting Collector on the 19th December.

APPOINTMENT.

263. Mr. R. Nelson was appointed Acting Collector on the 15th March in succession to Mr. Cameron.

MADURA.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

264. On the 20th August 1831 we submitted to Government the following Extract from our proceedings under date the 22nd of that month.

Read again the report of the Principal Collector on the settlement of the Land revenue of the districts of Madura and Dindigul, for Fusly 1240.

Though the punjah crops were not so productive as usual, in consequence of the failure of the usual light rains at the early part of the fusly, the nunjah cultivation was favoured by ample supplies of water during the north-east monsoon, and, on the whole, the season, it is stated, was not an unfavorable one. The settlement of the land revenue, concluded by the Principal Collector for the past year, amounted in the aggregate to Rupees 15,91,796-13-1, and exceeded that of Fusly 1239 by Rupees 63,878-0-10 as exhibited in the following comparative statement.

	Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Revenue from Zemindaries under Permanent Settlement	6,36,250	5 7	6,36,250	5 7	...	...	...	...
Do. do. not permanently settled	87,861	9 6	87,861	9 6	...	...	...	...
Do. from lands settled Ryotwar according to the Survey assessment	7,98,896	3 6	8,62,774	4 4	63,878	0 10	...	...
Total	15,23,008	2 7	15,86,886	3 5	63,878	0 10	...	...
Hill rent	4,910	9 8	4,910	9 8	...	...	...	...
Total Land Revenue	15,27,918	12 3	15,91,796	13 1	63,878	0 10	...	...

The revenue from Zemindaries was in amount the same as in the preceding year. Of the total increase in the Circar villages, above shown Rupees 30,613-2-3 occurred in the Madura Division, and Rupees 33,264-14-7 in that of Dindigul.

Madura	..	30,613-2-3
Dindigul	..	33,264-14-7
Total	..	63,878-0-10

The extent of land included in the Ryotwar Settlement for Fusly 1240 in both divisions was Cawnies 3,12,691 the survey assessment on which, including the demand on account of two crop lands amounted to Rs. 9,85,714-8-11; exceeding, by Cawnies 23,979-1-1, and Rupees 69,229-5-5, the extent, and survey value of the land which the settlement of the preceding year was formed. The extension of cultivation, it is observed took place chiefly in Dindigul. In that division there was an increase of cultivation under the general head of nunjah of Cawnies 1,333-14-1 and under that of Poonjah of Cawnies 17,876-5-1; the latter for the most part in the Taudycomboo Talooks. In

	Fusly 1239.		Fusly 1240.	
	Extent of land.	Assessment.	Extent of land.	Assessment.
Madura	1,39,558	4,62,427	1,44,277	4,89,965
Dindigul	1,49,153	4,54,057	1,68,413	4,95,749
	2,88,712	9,16,485	3,12,691	9,85,714

an increase of cultivation under the general head of nunjah of Cawnies 1,333-14-1 and under that of Poonjah of Cawnies 17,876-5-1; the latter for the most part in the Taudycomboo Talooks. In

Madura there was an increase under the head of Nunjah of Cawnies 3,403-3½ and under that of Poonjah of Cawnies 1,315-9½. In the following comparative table the survey rent of the several classes of land included in the settlement of the late fusly, is contrasted with that of Fusly 1239.

—	Fusly 1239.			Fusly 1240.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Punjah fields	4,25,071	6	0	4,53,223	8	3	281	52	2	3	...	...
Do. gardens	66,617	2	2	70,229	9	2	3,612	7	0	...	...	...
Nunjah	3,98,698	1	4	4,33,350	5	3	34,652	3	11	...	...	...
Nunjah converted to Punjah	10,186	10	3	11,684	4	1	1,497	9	10	...	...	...
Nunjah gardens	14,754	6	3	14,893	10	9	139	4	6	...	...	...
Punjah converted to Nunjah	1,132	6	1	2,280	13	6	1,148	7	5	...	...	...
Punjah converted to Nunjah and reconverted to Punjah.	25	3	5	52	5	11	27	2	6	...	...	...
	9,16,485	3	6	9,85,714	8	11	69,229	5	5	...	...	...

The deductions from the full survey assessment allowed at the settlement of Fusly 1240 amounted in the aggregate to Rupees 1,37,863-11-2, of which Rupees 39,299 were remitted in Madura, and Rupees 98,569 in Dindigul, being Rupees 2,022-14-6 less in the former, and Rupees 8,912-12-0 more in the latter division, or Rupees 6,879-13-6 more throughout the whole District, than were similarly granted in the preceding fusly.

The remission made in Fusly 1240 on account of "Shavee" or crops destroyed by drought, in consequence of the more favorable nature of the season for agricultural operations was Rupees 8,989-12-5 less than in Fusly 1239.

The Cowle remission in the late fusly amounted to Rupees 12,740-9-2, exceeding the sum allowed in Fusly 1239 by Rupees 4,035-8-10. The total extent of land occupied on Cowle was Cawnies 9,637-½ consisting of Cawnies 8,495 7½ of poonjah, Cawnies 924-2½ of nunjah and Cawnies 217-6 of Bagayet the survey assessment on which amounts to Rupees 17,249, 6,553 and Rupees 1,427 respectively or Rupees 25,230 in the aggregate; from which deducting the remission fixed on the revision of the original survey rates, and the abatement according to the Cowle, as above, left a net revenue from new cultivation of Rupees 8,632-13-5.

The "Moonasib" or discretionary remissions granted in cases in which the assessment, from a variety of causes, may appear more than the ryots can pay, amounted, in Fusly 1240 to Rupees 81,109 of which Rupees 47,311-4-7 were allowed in Dindigul, and Rupees 33,798-7-1 in Madura; exceeding the reduction made in Fusly 1239, in the former division by Rupees 4,516-12-11 and in the latter by Rupees 2,799-4-10; or being an increase in the whole District of Rupees 7,316-1-9. No abatement the Board observe, was made on this account in the Maroongapoory Talook, while in Neelacottah, both Talooks being situated in the Dindigul Division the remission was unusually large.

The Tyazgary remission allowed to Bramins in the Terroomungalum Talook amounted to Rupees 2,103-15-7 being Rupees 196-12-10 less than was remitted in Fusly 1239.

The Hoolooos Maufee, or reduction made to Mr. Hurdiss on his revision of the original assessment in Dindigul, was in the aggregate Rupees 33,443-14-5 being Rupees 3,454-7-6 more than in

the preceding year. The further reduction, also in Dindigul, under the head of "reduced teerwah" from the failure of a 2nd crop on land assessed for 2 crops and the culture of dry grain on land classed as wet amounted to Rupees 3,369-15-4, being a small decrease below the abatement on the same account in the preceding fusly.

A new item of remission appears in the accounts of the late settlement, under the head of

Para. 6.

"decrease by survey measurement," amounting to Rupees 1,467-2-11 which Mr. Viveash explains, "is the amount very unjustly added to Mr. Hurdiss's survey measurement, by over-zealous or corrupt Thasildars in certain villages of Tencasy Ayanputy and Nellacottah." This he adds has occurred in many other villages, besides those to which remissions were allowed in the late fusly, and that a similar examination should hereafter be extended to other villages where complaints of increase by measurement in excess of the survey accounts have been made. From the heading of column 393 of Statement No. 3 it would appear that the amount entered therein, as just stated, is the decrease in the teerwah of those lands which have been found deficient on re-survey, after deducting 6½ per cent. from those which proved in excess of the survey measurement, and adding 6½ per cent. to those which were found to be less than the recorded measurement. The accounts should have shown the gross addition and the gross deduction on this account. The Principal Collector appears to have assumed 6½ per cent. as the limit within which any excess or decreased, above or below, the extent of land recorded in the survey accounts, which may be found on re-measurement shall not be considered to warrant any alteration in the demand according to those accounts, but that all excess above 6½ per cent. shall be carried to account as an actual increase; and that the assessment on all land found deficient beyond that limit, be struck off. The Board concur with the Principal Collector as to the propriety of relieving the ryots from the demand which has unduly been made against them, under the plea of excess of land; but they think that the limit which has been assumed by Mr. Viveash, does not allow a sufficient latitude a greater difference than 6½ per cent. will frequently occur on re-measurement in cases where the original survey, as well as the re-measurement, may be made with correct intentions. No additional assessment should be demanded merely because a field is found to contain a little more land than is entered in the survey accounts. Unless the increase is so great as to lead to the conclusion, that it was underrated at the survey, with a fraudulent design, or there may be reason to think that the limits of the field have been extended by encroachment on adjoining ones, or on the waste. In like manner abatement should only be allowed for such land as may be deficient more than ten per cent.

Deducting from the gross revenue, as above, the total remission, there remains a net revenue

Statement No. 8 Col. 292.			Rs.	A.	P.
Poropoo	...	...	33,224	3	2
Topes	...	...	26,022	11	11
Cultivation on the hills	...	...	62	10	0
Parts of fields waste	...	...	25	15	3
			59,335	8	4
Cols.			Rs.	A.	P.
324 Devasthanam Tusdeeks	...	...	25,832	10	4
328 Arda maniams	...	...	855	9	11
332 Allowance to Zemindars	...	...	17,718	13	6
Total	...	...	44,407	1	9

The increased amount of the Cowle remission, it is explained, arose from the cultivation of waste lands chiefly in the Palany Taluq in the neglected Poliput of Virupatchi; to which the Collector remarked "ryots have been induced to resort from the anticipated benefits of the promised revision of the Dindigul assessment." It not being apparent how that measure was calculated to produce the effect supposed, provided that the rates of assessment in Dindigul be not reduced below what prevail in other parts of the country, the Principal Collector

was requested to afford explanation on this point, from his reply which has now been received, it would appear that the immediate inducement to occupy the lands in question, was a remission in the form of a Cowle. The terms on which these Cowles have been granted should have been explained. The Board observe that in the Taluq in which the Paliaput in question is situated, besides the Cowle remission, considerable other reductions appear to have been granted, under the denomination of "Tarum reduction", and "Hoolos Maufee". The latter, the Board presume, is the original reduction made by Mr. Hurdie, and the former, which is termed in the Hindoovee accounts "Moonasub Kumees" a further and discretionary reduction now made. The Board's Proceedings on the settlement of this District for Fusly 1235, contain some observations in regard to the impolicy of attempting to force cultivation by bounties in the shape of remission, to which the Board request the attention of the Principal Collector and for his further information it may be useful to quote in this place; the sentiments which have been expressed by the

From Government 31st
January, in Cons., 6th Febru-
ary 1826.

Government on a former occasion in reference to this subject. "The granting of more favorable 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 extension of cultivation, there can be no doubt that the ryots 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."

To enable the Board to see clearly the operation of the Cowlenamah, they request that the Principal Collector will furnish with his annual Jummahbundy report, a statement shewing the whole of the lands held under Cowle in each fusly brought forward from the corresponding statement of the preceding year, and distinguishing the quantity of land which, on the expiration of the period of favourable assessment allowed by the Cowle may become liable to the full demand, the quantity of which the prescribed term has still to run, and the land newly occupied within the year, with the full survey rent and the net demand from each class of land.

The authorized Cowle for the cultivation of waste, provides, according to a scale entered at the foot of the Statement No. 10 enclosed in the Principal Collector's report, dated 31st October 1830, for a gradual increase in the demand till it shall reach the full assessment which for immemorial waste becomes payable in the sixth year, and for land which may have lain waste for a shorter time, at a proportionally earlier period. In their proceedings on the settlement of Fusly 1239 the Board noticed that certain Cowles entered in the statement for that year, were in conformity, or nearly so, to

*Vide Statement Nos. 11 to 19.

the established scale, but with regard to certain other Cowles, where the assessment is unvarying, that they were totally at variance with the proper standard; and they accordingly desired the Principal Collector to furnish explanation respecting them in a separate letter. This he has not yet done, neither has the information, as to the principles by which his recommendation, that certain Cowles given by his predecessor should be continued, called for in the 17th and 18th paras. of the Board's Proceedings dated 8th February 1830 and the

In Cons., 8th February 1830.

In Cons.: 15th Nov., 1830.

report on the general subject of Cowles promised in the Principal Collector's letter under date the 31st October 1829, yet been furnished. The Statement No. 9 enclosed in the Principal Collector's present report contains some remarks having reference to Cowles in the Diindigul Division, but in regard to those for land in Madura no explanation whatever is afforded.

The Board proceed to record such observations relative to the Cowles in Dindigul, as the unsatisfactory nature of the information that has been afforded will enable them. The Board observe that the Cowle marked No. 1 in the statement, stated to have been granted by Mr. Peter for a Chattrum and tope on the road to Darampooram, does not appear in the Cowle statement for Fusly 1239, which purported to shew the whole of the lands held in Cowle during that year. The cause of this omission should have been explained.

The Board remark that the terms of the Cowle No. 2 which seems to have been granted by the present Principal Collector in Fusly 1240, are not in conformity to the established scale.

By the remark annexed to the Cowle No. 3, it appears that the land to which it refers bears a teerwah of 20 fanams per kooly, but that, as it is situated near the Hills; and was covered with thick jungle, it was given by the Zemindar of Cambay, when in possession of the Zemindary, for 8 fanams per kooly, "which has been continued accordingly." The special circumstances, if any exist, that render it incumbent on Government to confirm the Zemindar's cowle, although contrary to the established assessment, should have been fully explained. It is obvious to remark that the terms which may have been advantageous to the Zemindar to grant it would be impolitic for the Government with reference to the general interests of the District to continue.

In regard to the Cowle No. 4 it is explained that the reduced rates of teerwah below the survey assessment, which had been introduced by the same Zemindar, "cannot be interfered with till the re-survey and assessment of Cambay has been effected." If the survey rates have been unduly lowered, they should at once be reverted to.

The authorized scale provides for the levy of certain definite proportions of the full assessment, progressively increasing till the full amount becomes payable; but in the cowles, the

*Nos. 5, 8, 10, 11.

*numbers of which are noted in the margin, the conditions are the payment of a certain sum per guntah; the reason for this deviation from the established rules should have been explained. No. 6 also, is not in conformity with the authorized scale. This land is stated to be on the slope of the hills, and is probably of very inferior quality. The Principal Collector should bear in mind that any extraordinary abatement in favor of such land must have the effect of injuriously diverting labour from its natural course.

The Cowle No. 8 for waste garden land assessed at 15 and 10 fanams per kooly was granted at 8 fanams per kooly in consideration, it is stated, of the expense and trouble of sinking wells. In order to judge how far this reduction may have been proper, it is necessary to know what is the custom of the country in respect to lands irrigated from wells made at the ryots' own expense; which information the Principal Collector will have the goodness to supply.

In the Cowle No. 9 the reduced teerwah fixed by the late Principal Collector has been continued, in consequence of the lands being situated near the hills, and as the waste is very extensive and the village poorly inhabited. The observations already made as to the inexpediency of granting in particular instances more favourable terms than the usual cowle affords, are applicable in this case.

The Board observe that in the cowle statement for 1239, 63.6½ of punjah land held on cowle in the Nullahcottah Talook was stated to be assessed at 4 Cully fanams, per kooly. In the statement for Fusly 1240, exactly the same quantity of land is entered at 3 fanams per kooly. From the correspondence in the quantity of land, it has occurred to the Board as possible that both the entries may have reference to the same land; and in that event, the reduction in the rate of assessment required to be explained.

The Board are desirous of receiving at an early period the special report on the subject of lands held on cowle in the Madura and Dindigul Districts which has so long been promised by Mr. Viveash; in submitting which he will take occasion to afford such explanation in reference to the foregoing remarks, as may appear to be required.

Among the items of "Soornadiem" or ready money collections in Statement No. 3 has been included "Malapanum." From the explanation given in the Hindoovee accounts it appearing that this is the revenue from land cultivated between the hills it seems to the Board that it ought to have been comprehended under the general head of Land revenue. In future it should be entered under its proper head.

It is now nearly a year since the Principal Collector reported that he had completed the revision of the survey assessment in Dindigal, and the Board regret that they have not yet received from him any report on the subject. In his present letter Mr. Viveash states that he had been prevented from submitting the accounts connected with it in consequence of his establishment having been fully employed with current business since January last, but that he hopes to be able to submit them within the present month. The Board trust the Principal Collector will not fail to do so. The length of time that has elapsed since the orders for revising the survey assessment in this part of the District, were first issued, is greatly to be regretted, and any further delay, if the assessment presses so heavily as has been represented, would be most unjust to the people. The evils attending the present plan of granting discretionary remissions on no fixed rule or principle, were forcibly impressed on the notice of the Principal Collector, on his assuming charge of the District, and the Board expect that he will now lose no time in submitting for their consideration a scheme by which the assessment of Dindigal may be placed on a sound and permanent footing.

The Board hope also soon to receive from the Principal Collector a report of the arrangements he may consider should be made with a view to the re-imposition of the Mohturfa tax in the Districts under his charge to which subject his attention was at an early period specially directed.

Of the total current demand on account of Land revenue, Rupees 13,94,761-0-4 were collected within the fusly, leaving a balance of Rupees 1,92,125-3-1 at its close; of which Rupees 1,22,541-5-10 were due from Zemindaries and Rupees 69,583-13-3 from Aumanie villages of the Zemindary balance, Rupees 8,000 have since been realized, and the remainder is stated to be in train of liquidation. The Shevagunga Zemindary, from which a large portion of it is due is now under attachment. Of the Aumanie balance Rupees 8,000 have also since been collected, and the remainder is in course of collection.

The Board approve of the Sub-Collector's having placed the land in the ditch of the Fort of Madura, hitherto the perquisite of the Commanding officer, but now yielding a revenue of Rupees 172-8-7, under the charge of the officers of the adjoining villages, with the view to saving the expense of a separate establishment. It is not clear on what principle the assessment of this land has been fixed. The proper standard would be the assessment of land of the same quality in the vicinity.

The Board observe that there is a mistake in the calculations in Statement No. 5 enclosed in Mr. Wroughtons' report. The amount of the assessment on 1½ cawny of land at 9 fanams per cawny would be 1ch, 5fs., 12c., and not 3-6 6¼ as entered in that statement. A like mistake pervades the whole of the punjah entries therein.

The total gross receipts of the Collectorate from all sources amounted during Fusly 1240 to Rupees 24,70,865-5-9, and the charges exclusive of advances recoverable, compensation for resumed privileges, Pagoda allowances, &c., to Rupees 2,87,179-6-1, being in the proportion of 11½ per cent. to the gross receipts.

265. A copy of the foregoing proceedings are transmitted to the Principal Collector on the 31st August.

266. In reply to the foregoing proceedings we received a letter from the Chief Secretary dated 16th September by which we were informed that as the instruction which we had furnished to the Collector on the various important points noticed in his report, were generally approved by the Govern-

From the Principal Collector,
9th, in Cons., 16th Sept. 1830.

From the Principal Collector,
10th, in Cons., 17th Mar. 1831.
To do., 17th do., 17th, do.

Cols. 11, 12, 13.

From the Chief Secy., in
Cons., 19th Sept. 1831.

ment, it did not appear necessary to go into any further examination of the details submitted.

267. A copy of the foregoing letter was transmitted to the Principal Collector on the 19th September.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1239.

268. Under date the 21st January 1831, the following letter was addressed to us by the Secretary to Government in reply to our letter of the 30th December 1830, enclosing an Extract from our Proceedings on the Management of the Extra Sources of Revenue in the District of Madura for Fusly 1239.

Vide para. 374 of last Genl. Report.

	Rs.	A.	P.
Fusly 1239...	6,66,955	2	2
Arrears	56,528	10	2
	7,23,481	12	4
Fusly 1238...	6,99,768	2	7
	23,713	9	9

"It appears that, including collections on account of old arrears, the gross collections of Extra Revenue in the year under review exceeded those of the previous fusly by Rupees 23,713-9-9, and that there was a decrease of Charge to the extent of Rupees 2,270-0-7.

"In every item of the current Extra Revenue, however, with the exception of Sundry Small Farms and Licenses, there is observed to have been a falling off. The Principal Collector will give his best attention to the improvement of these branches of revenue".

269. A copy of the foregoing letter was transmitted to the Principal Collector on the 24th January 1831.

EXTRA REVENUE FOR FUSLY 1240.

270. On the 5th October we submitted to Government the following Extract from our Proceedings under date the 29th September.

"Read again the letter from the Principal Collector of Madura noted in the margin, being his report upon the Management of the Extra Sources of Revenue in that District for Fusly 1240.

"The following Comparative Statement shews the Demand, Collection and Balance under each head for Fuslies 1239 and 1240 respectively.

	Fusly 1239.										Fusly 1240.									
	Settlement of Fusly 1239.		Collection to the 12th July 1830.		Extra Collection.		Total Collection of Fusly 1239.		Balance of Fusly 1239 on the 13th July 1830.		Collection on account of Fus- ly 1240 to the 12th July 1831.		Extra Collection Fusly 1240.		Total Collection on account of Fusly 1240.		Balance of Cur- rent Revenue on the 13th July 1831.			
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Salt	2,19,283	5 0	2,19,283	5 0	177 5	9 2	2,19,460	10 9	...	...	2,14,093	11 0	9 11 3	2,14,103	6 3	...	...			
Sayer	3,88,896	7 6	3,54,443	8 6	24 4	6 3	3,54,467	13 0	34,452	15 0	2 8	3,15,248	11 10	3 0 11	3,15,251	12 9	27,880	6 10		
Sea Customs...	9,235	13 10	9,235	13 10	37 8	0 9	9,273	5 10	...	...	22,156	15 7	18 1 8	22,175	11 3	...	...			
Abkarry	65,148	0 0	55,316	6 2	...	...	55,316	6 2	9,831	9 10	60,707	14 1	...	55,537	10 7	5,120	3 0			
Sundry Small Farms and Licenses...	14,048	9 4	12,400	2 5	...	...	12,400	2 5	1,648	6 11	13,049	8 10	...	12,939	10 1	709	14 9			
Stamps	16,036	12 0	16,036	12 0	...	...	16,036	12 0	...	...	13,779	5 0	...	13,779	5 0	...	...			
Motorpha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
	7,12,648	15 8	6,66,715	15 11	239 2 3	6,66,955	2 2	45,932	15 9	6,67,516	9 2	6,33,806	0 1	30 13 10	6,33,836	13 11	33,710	9 1		

Salt.
Current collections.
Rs. A. P.
Fusly 1239... 2,19,283 5 0
" 1240... 2,14,093 11 0

Decrease... 5,189 10 0

Para. 2.

Gross collections ... Rs. A. P.
2,14,103 6 3
Charges ... 41,241 7 4

Net revenue ... 1,72,861 14 11

Sayer.
Demand.
Rs. A. P.
Fusly 1239... 3,88,896 7 6
" 1240... 3,43,129 2 8
45,767 4 10

Para. 3.

Gross collections ... Rs. A. P.
3,44,120 5 5
Charges ... 7,074 6 10

Net revenue ... 3,37,045 14 7

Sea Customs collections.
Rs. A. P.
Fusly 1240 ... 22,156 15 7
" 1239... 9,235 13 10
12,921 1 9

Abkarry.
Settlement.
Rs. A. P.
Fusly 1239 ... 65,148 0 0
" 1240... 60,707 14 1
4,440 1 11

Charges.
Fusly 1240... 990 12 8
" 1239... 957 15 9
32 12 11

Decrease of gross collections ... 1,514 6 3

Decrease of revenue in Fusly 1240 ... 1,547 3 2

Sundry small Farms and censes.
Settlement.
Rs. A. P.
Fusly 1239... 14,048 9 4
" 1240... 13,649 8 10
399 0 6

Para. 6.
Net revenue.
Fusly 1240 ... 14,493 12 1
" 1239 ... 12,279 2 10
2,219 9 3

The amount derived from the sales of salt in Fusly 1240 was below the amount collected in Fusly 1239 by the sum of Rupees 5,189-10-0. The Principal Collector explains however, that there was an actual increase of Rupees 22,416-11-4 in the revenue from this source, but that the salt collections from the middle of June to the middle of July did not arrive at the Hoosoor treasury in time to be entered in the accounts of the fusly. The gross collections amounted to Rupees 2,14,103-6-3. From this being deducted the charges, in which there was an increase of Rupees 3,787-4-11 on account of manufacturer's share, and commission; the net revenue remaining was Rupees 1,72,861-14 11 or rupees 9,144-9-5 below the net revenue of Fusly 1239.

There was a decrease of Rupees 45,767-4-10 in the settlement of this branch of revenue, which the Principal Collector ascribes to the discontinuance of the Monopoly of tobacco and betel which was practised, notwithstanding the renters executed Muchilkas to the contrary. The collections within the fusly amounted to Rupees 3,15,248-11-10 being Rupees 39,194-12-8 below the collection of Fusly 1239. The gross collections including arrears (Rupees 28,868-8-8) and extra (Rupees 3-0-11) amounted to Rupees 3,44,120-5-5. Deduct charges in which there was a decrease of Rupees 481-15-2 and the net revenue appears to be Rupees 3,37,045-14-7 being below the net revenue of the preceding fusly by the sum of Rupees 58,319-13-1.

The increased export of chaunks and cotton in the fusly under review caused an increase of Rupees 12,921-1-9 in the collections under this head, the amount collected being Rupees 22,156-15-7. To this being added extra collections Rupees 18-1-3, the gross collections became Rupees 22,175-1-3. The net revenue, after the deduction of Rupees 2,371-13-11 on account of charges, was 19,803 3-4 being Rupees 12,676-4-11 in excess of the net revenue of Fusly 1239.

The Abkarry rents of Fusly 1240 were Rupees 4,440-1-11 below those of Fusly 1239. The amount of gross collections which consisted of current collections (Rupees 55,587-10-7) and arrears (Rupees 6,286-10-10) was Rupees 61,874-5-5 or Rupees 1,514-6-3 below the gross collections of Fusly 1239 in the charges there was a trifling increase of Rupees 32-12-11 which being added to the decrease in the gross collections makes the decrease of net revenue Rupees 1,547-3-2.

In the settlement under this head there was a decrease of Rupees 399-0-6 caused by a reduction in the revenue from tank fish to that extent. The collections within the fusly amounted to Rupees 12,939-10-1 to which being added Rupees 1,648-6-11 collected on account of the arrears of Fusly 1239 the gross collections become Rupees 14,588-1-0. From this being deducted Rupees 89-4-11 on account of charges the net revenue remaining was Rupees 14,493-12-1 being Rupees 2,219-9-3 beyond the net revenue of Fusly 1239.

Stamps. Collections.		
	Rs.	A. P.
Fusly 1239...	16,036	12 0
" 1240...	13,779	5 0
Decrease ...	2,257	7 0
Deduct decrease of charges ...	126	14 6
	2,130	8 6
	1,452	7 7

'The collections from the sale of stamps fell short of those in Fusly 1239 by rupees 2,257-7-0 in the charges there was a decrease of Rupees 126-14-6 which being deducted from the decrease in the collections leaves a net decrease of Rupees 2,130-8-6 in the revenue derived from this source.

'With respect to the Moturpha the Principal Collector reports that it has not been reimposed; that the accounts are ready but the persons on whom this tax will immediately fall oppose the imposition of it, and expresses his conviction that nothing can be done until some regulation has been enacted as recommended in his letter bearing date 10th January 1829. The Principal Collector is reminded that in the Board's reply to the letter to which he alludes, he was required to submit a certain statement upon the subject with "a report of the mode in which he proposed to make the assessment in detail." The Board desire that this statement and report may be furnished for their information without further delay.

Sayer ...	27,880	6 10
Abkarry ...	5,120	3 6
Small farms.	709	14 9
	33,710	9 1
	23,500	0 0
	10,210	9 1

Memorandum.

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Salt	...	...	...	9,144	9	5
Sayer	...	...	...	58,319	13	1
Sea Customs	12,676	4	11	...	...	...
Abkarry	...	...	...	1,547	3	2
Sundry small farms and Licenses	2,219	9	3	...	...	...
Stamps	...	...	...	2,130	8	6
Total	14,895	14	2	71,142	2	2
Deduct Increase	...	...	...	14,895	14	2
Net Decrease	...	...	...	56,246	4	0

271. A copy of the foregoing proceedings we communicated to the Principal Collector on the 5th October.

From the Chief Secy. to Govt., in Cons., 24th Octr. 1831.

272. In reply to the foregoing proceedings we received the following letter from the Chief Secretary to Government, dated 21st October 1831.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from your proceedings, dated the 29th Ultimo No. 473, on the report of the Principal Collector of Madura respecting his management of the extra sources of revenue in that District for Fusly 1240, the result of which appears to be a decrease of Rupees 56,246-4 below the revenue derived from the same sources in the preceding fusly which is more than accounted for by the decrease of Rupees, 5,189-10 in the accounts of the revenue from salt in consequence of the collections from the middle of June to the middle of July, including which

"there would have been an actual increase of Rupees 22,416-11-4, not having arrived at the Hoozoor treasury in time to be entered in the statement and by a falling off of Rupees 45,767 in the settlement of the Sayer revenue ascribed to the discontinuance of the Monopoly of tobacco and betel.

"With respect to the 6th paragraph of your proceedings the Right Honorable the Governor in Council observes that an early decision on the subject reimposing the Moturpha tax regarding which the Principal Collector was desired to furnish a statement with a report of the mode in which he proposed to make the assessment for the information of your Board is of the more importance as it appears from his letter to your Board, dated the 10th of January 1829, that exemption from this tax induces many manufacturers to resort to Madura from the Tinnevely District."

In Cons., 15th January 1829.

31st October, in Dy. Cons., 3rd November 1831.

273. In transmitting a copy of the foregoing letter to the Principal Collector we requested that the statement and report referred to in the 9th para. of our proceedings of the 29th September might be furnished with as little delay as possible.

SUCCESSFUL ISSUE OF THE MOTION MADE BY THE BOARD TO THE SUDDER ADAWLUT IN THE MATTER OF THE JUDGMENT IN FAVOR OF BICKAJEE ROW, LATE CASHKEEPER IN THE REVENUE TREASURY AT MADURA AGAINST THE ZEMINDAR OF RAMNAD.

To the Ag. Chief Secretary to Government, in Cons., 30th May 1831.

274. The following letter was addressed to the Acting Chief Secretary to Government under date 30th May 1831.

"With reference to the correspondence noted in the margin, I am directed by the Board of Revenue to submit for the information of the Right Honorable the Governor in Council the accompanying copy of the Motion prepared in this Office and presented to the Sudder Adawlut by the Government Vakil under date the 8th April 1830 agreeably to the orders of Government.

"The object of the motion was to obtain the repeal of the order passed by the Sudder Adawlut under date the 31st December 1829 annulling the judgment of the Provincial Court in the Southern Division in Original Suit No. 3 of 1823 in favor of Bickajee Row, late Cashkeeper of the Revenue Treasury at Madura, against the Zemindar of Ramnad and his adoptive mother for the principal sum of Rupees 98,923-14-11, which Bickajee Row had assigned over as his security to the Honorable Company, and which the Provincial Court had ordered to be carried into execution and the proceeds to be paid to the Principal Collector of Madura on account of money embezzled from the public treasury by Bickajee Row, and to procure a further order for the execution of the judgment in the manner directed by the Provincial Court. The Board has great satisfaction in reporting that the Motion has been successful, the Sudder Adawlut having passed an order under date the 18th instant by which their former order is cancelled and the order of the Provincial Court for execution of the decree is directed to stand good.

"An authenticated copy of the order of the Sudder Adawlut is herewith submitted.

"The Board trust that their proceedings in this matter which have had so successful an issue will be approved by Government."

From the Acting Chief Secy., in Cons., 13th June 1831.

275. In reply to the above we received the following letter from the Acting Chief Secretary to Government, dated 10th June 1831.

"I am directed to acknowledge the receipt of your Secretary's letter of the 30th ultimo, No. 287; and to state that the Right Honorable the Governor in Council observes with great satis-

"faction the successful issue of your Motion to the Sudder Adawlut in the matter of the Judge ment in favor of Bickajee Row against the Zemindar of Ramnad—a result which he ascribe to the very able manner in which that Motion was prepared."

276. Copy of the order of the Sudder Adawlut referred to above, was transmitted to the Principal Collector of Madura under date 13th June, with directions to take the further steps necessary to obtain the execution of the decree of the Provincial Court.

GRANT OF LAND FOR THE SUPPORT OF A CHUTTRUM.

To the Ag. Chief Secy., in Cons., 5th May 1831.

277. Under date 5th May 1831, the following letter was despatched to the Acting Chief Secretary to Government.

I am directed by the Board of Revenue to request that you will submit for the order of Government the accompanying correspondence with the Principal Collector of Madura upon the subject of a grant of land to the extent of Rupees 169 per annum made by the Zemindar of Comarawady for the support of a Chuttrum at Maravanoor; and continued by the late Collector upon the assumption of the Zemindary by Government in 1826.

"As this appears to be a case to which the rules for granting lands for the support of Choultries which were sanctioned by Government under date 11th August 1829, are applicable, the Board begs to support the recommendation contained in Mr. Viveash's letter of the 16th of March, that of the Manium land already granted, a portion to the extent of 69 Rupees per annum may be continued under sanction of Government for the support of this Chuttrum."

From the Ag. Chief Secy., in Cons., 10th May 1831.

278. The sanction of Government for the grant recommended above was communicated to us by letter from the Acting Chief Secretary dated 17th May 1831, copy of which was forwarded to the Principal Collector on the 19th of that month.

GRANT OF LAND FOR THE SUPPORT OF A CHOULTRY ERECTED BY SOOBA NAICK.

To the Chief Secy. to Govt., in Cons., 27th Oct. 1831.

279. Under date 27th October 1831 we addressed the following letter to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before Government the accompanying letter from the Principal Collector of Madura, forwarding a petition from a person named Sooba Naik, praying for a grant of land for the support of a choultry built by him, in that District.

To the Pl. Collr., 3rd, in Cons., 3rd Oct. 1831.
From do., 21st, in Cons., 27th, do.

"The Board have by a subsequent reference to Mr. Viveash, ascertained that the choultry in question is built in accordance with the rules in regard to the issue of grants of land for the support of choultries, which received the sanction of Government under date the 11th August 1829, with the exception that Sooboo Naik did not previously to its erection obtain the sanction of the Collector, an objection which, as the choultry is reported to be substantially built, and to be of great use to pilgrims and travellers, the Board think may in this instance be waived, and they

"beg in consequence to suggest that the recommendation of the Collector that waste land assessed at 60 Rupees per annum be granted for its support, may receive the sanction of Government."

280. The sanction of Government for the grant recommended in the above letter, was conveyed to us by letter from the Acting Secretary to Government dated 4th November and communicated to the Principal Collector of Madura on the 7th November, 1831.

TINNEVELLY

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1239.

281. Under date the 4th March 1831, we received the following letter from the Secretary to Government in reply to our letter of the 30th December 1830 enclosing an Extract from our proceedings on the settlement of the land revenues in the District of Tinnevelly for Fusly 1239.

"It appears from the statement entered in para. 40 of your proceedings that there was a decrease in the land revenue of Rupees 40,603-12-10 and in the extra sources of Rupees 11,740-15-9 making a total decrease of Rupees 52,344-12-7. There was, however, a receipt of Rupees 99,683-9-10 from the Pearl Fishery in Fusly 1239, which caused the total revenues of that year to exceed those of the previous Fusly by Rupees 47,338-13-3.

"It appears from the reports on the settlement of different Districts which have lately been submitted to Government that the principles on which remission should be granted are not generally understood in the Provinces, and that in consequence remissions have in some instances been allowed where they were not necessary, and in others, it would seem from the irrecoverable balances, withheld where they might with propriety have been granted.

"The Right Honorable the Governor in Council is therefore of opinion that it might be useful to prepare after a careful revision of the instructions which have from time to time been given on this important subject, a Circular letter for the guidance of Collectors, after approval by the Government, explaining the general principles on which claims to remissions ought to be admitted and the causes of ordinary occurrence in which they ought not to be complied with.

"The Right Honorable the Governor in Council grants authority for writing off the sum of Rupees *148-8-8, being the value of Cottahs 50-16-2½ of the Government grain of Fusly 1238 stated to be completely spoilt and altogether unsaleable,—also Rupees †2,006-6-0 of the demand Fusly 1238 which is deemed irrecoverable and Rupees ‡6,975-5-0 on account of Fusly 1236 being the loss sustained in the sale of damaged grain below the Jummalbundy price.

"The Collector will give his attention to your observation on the nunjah mail poonjah assessment and the assessment on garden produce, and will furnish in the manner prescribed by you any further information that may be necessary to elucidate the subject.

In Cons., 2nd April 1827.

In Cons., 10th March 1828.

"Some observations on the principle by which the period of the kists should be regulated in every District will be found in para. 8 of the letter to your Board under date the 20th March 1827 and in para. 6 of the letter under date the 22nd February 1828.

"The Right Honorable the Governor in Council is well pleased to observe the favorable terms in which Mr. Drury mentions the services of his subordinates Messrs. Hall, Mellor and Stokes."

282. An extract of paras 1, 2, 5, 6, 7, and 8 of the foregoing letter was transmitted to the Acting Sub-Collector in charge on the 10th March 1831.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

283. On the 5th December we submitted to Government the following Extract from our proceedings under date the 24th November 1831.

Proceedings, in Cons., 24th November 1831.
20th September, in Cons., 3rd October 1831.

"The Board proceed to take into consideration the report of the Collector of Tinnevely upon the settlement of the land revenue of that District for Fusly 1240.

"The Collector reports that in consequence of the great deficiency in the early rains, there was a considerable falling off in the Carr, or 1st rice crop, which could only be cultivated on lands dependent for their supply of water upon the Tambrapourney River which came down on the 20th May, and again on the 16th June, but in a much less degree than usual. "No cultivation of Carr crop lands dependent upon tanks could" he states "be expected". The cultivation of the Peshanum, on 2nd rice crop, appears to have been more fortunate seasonable rains fell during the seed time, from the 23rd October to the 4th November and a continuance of favourable weather, afterwards, was followed by an abundant harvest. In the Sub-Collector's Division, it is stated that "the year under report, as regards the Peshanum harvest, was one of unexampled abundance". The failure of the early rains appears to have affected the early and more valuable poonjah cultivation, which however is stated to have been "generally successful, and the outturn to have been unusually ample."

"The average prices of grain fell 10 p. $\frac{3}{4}$ per cent. below those of Fusly 1239. This was the natural consequence of the unusual productiveness of the Peshanum and Poonjah cultivation noticed above, and of "an influx of grain from Madura and Travancore, where the season proved equally fortunate" as in Tinnevely. A further cause of the diminution of prices is said to have been the addition made to the number of villages, settled this year on a money rent. If the Board understand rightly what is stated by the Collector, he thinks that this circumstance contributed to lower prices by occasioning early sales for the purpose of obtaining money to pay the rents on the villages alluded to, but they conceive that any effect it can have produced in that way must have been very inconsiderable. The prices of nunjah produce ranged during the year from Rupees 54-5-8 to Rupees 94-10-6 per garce in the Carr; and from Rupees 68-10-0 to Rupees 91-2-6 in the Peshanum. The average current selling prices are said to have fallen short of the standard rate of communication by $7\frac{1}{2}$ per cent.

"The total numbers of villages settled on a money rent in the fusly under review was 913, being 87 more than the number so settled in Fusly 1239. 88 villages in which the settlement by division of produce prevailed last year, having been settled this year on a money rent, and 1 village in the Sub-Collector's Division which was under a money rent in Fusly 1239 having been this year brought under Aumani in consequence of

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"the ryots having introduced nunjah cultivation to a small extent, upon which they refused to pay the money rent. The annexed statement shews the number of villages, rented and Aumani, with the alterations which have taken place in the settlement of them.

Rented.	Rented in 1239 and 1240 ...	825
	Aumani in 1239, but rented in 1240 ...	88
	Total ...	930
Aumani.	Aumani in Fusly 1239 and 1240 ...	172
	Rented in Fusly 1239 but Aumani in 1240 ...	1
	Total ...	173
	Total Rented and Aumani.	1,096

Para. 5.

"settlement by the expectation of high produce in the Peshanum harvest. It may be fairly inferred that this was their sole inducement, as in 46 villages out of the 88, the Peshanum was the first (in fact the only) harvest, and in the remaining 42, which were two crop villages, the Carr crop had been divided before the change in the settlement was agreed to; and the Government warum had to be returned to the ryots before the settlement of the money rent could be adjusted.

"If it be clearly understood that this settlement is to continue in force, and that the rent of the whole produce of these villages, Carr as well as Peshanum has in fact been accepted by the ryots for future years, the Board think that the Collector was right in having allowed the change to take place though the season was so far advanced—but if, as appears likely from the facts of the case, and what is believed to be the practice, the ryots are to be at liberty to revert to the Aumani system at their pleasure, after having availed themselves of the unusually abundant Peshanum harvest of the year the Board consider the measure to have been very objectionable.

"In their proceedings upon the settlement of Fusly 1233 the Board noticed that the Collector had been in error in allowing the ryot to rent one harvest only, without the other, by which they meant to point out the necessity of obliging the ryot to make his election of the mode of settlement which is to regulate the demand of Government at the commencement of the fusly. It is obvious that by allowing the ryots to resort to a division of the produce where the crop is deficient, and to rent, when it is more than usually abundant, an encouragement is held out to them to persist in not acceding to the mode of settlement which it is the object of Government to introduce and a sacrifice of the just dues of Government is incurred. With regard to the villages in which the Government share of Carr crop had been collected and was returned, the Board presume that the demand for the year was regulated with regard to the standard grain amount in the same manner as in the other money rented villages of the District.

"The Board resolve on this occasion to call the particular attention of the Collector to their

Copy sent to Govt. with Proceedings on the settlement for Fusly 1236.

In Cons., 29th October 1827.
In Cons., 14th July 1831.
Para. 3.

In Cons., 28th April 1828.

"letter of the 28th April 1828 containing observations and instructions regarding the principles to be observed in settling the nunjah lands upon a money rent, and suggesting certain modifications upon the propositions contained in Mr. Kindersley's letter of the 10th September 1827. By a subsequent letter of the 14th July last Mr. Drury was requested to report what had been done in pursuance of those instructions. The Board trust that the importance of the object to be gained by the introduction of a regular assessment on the nunjah lands will induce the Collector to pay his earliest attention to the subject and that the information required will be submitted without delay.

"The following comparative statement shews the settlement of the land revenues for Fuslies

Para. 8.

"1239 and 1240 and exhibits a decrease in the latter fusly of Rupees 33,000-12-1, which is ascribed by the Collector to the "unsuccessful cultivation of the 1st crop, and the low prices which followed the unusual abundance of the outturn of the Peshanum.

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‘ In the Amanie villages remission was granted on S. C. 205-10-2½ of land to the full extent of the beriz or Rupees 2,349-11-2; the Collector states that remission on account of *short produce* was allowed only in six villages in the Sub-Collector’s Division to the extent of 382-9-11; this he mentions in speaking of remissions granted in *Aumanie* villages. The Board do not understand how this remission could have been allowed consistently with principles of the *Aumanie* settlement, under which the produce whether scanty or abundant, is divided in certain proportions between the ryot and the Government.

In their proceedings upon the settlement of Fusly 1239 the Board observed, upon the 30th, in Cons., 30th Decr. 1830.

Para. 16. 'subject of remissions, that the practice followed in Tanjore of looking to the whole cultivation of the ryot, and judging from the general out-turn whether remission should be allowed or not, was in their opinion more judicious than the system acted upon in Tinnevely where the general rule was, never to withhold remission "when it was found that the means of irrigating a field, had entirely failed and the ryot had unavoidably sustained the loss of his crop in consequence no reference being made to the produce of any other lands he might have cultivated with success." In defending the principle hitherto observed and by which it would appear that the remissions granted in the fusly under review were regulated the Collector states that "the lands in Tanjore, it is understood, are cultivated under one and the same source of irrigation, kept up through various channels from the river Cauvery, but in Tinnevely the wetlands of many villages are brought under cultivation from three different sources, viz., channels, tanks and wells" and appears to intimate that from the comparatively small extent of cultivation dependent on any one source of irrigation in Tinnevely, the amount of remission on land destroyed by the failure of such source, is more easily determined, and the hardship of withholding it more severely felt than in Tanjore, where the whole extent of a ryot's cultivation is often dependent on one source of irrigation. It appears, however, to the Board to be impossible for the Collector under the system which obtains in Tinnevely to estimate with any degree of precision the amount of remission to be allowed on any particular spot of ground on account of the failure of its cultivation, for although the standard beriz of a whole village be, from want of better data, fixed by multiplying the number of cottahs of land cultivated, by the average rate of produce, it does not appear by any means certain that this rule is adhered to in distributing the aggregate amount upon the different fields. In Districts in which a field assessment is established, and where the demand of Government is actually fixed on each separate field and entered in the ryot's puttahs, there would be no difficulty in fixing the amount of remission to be allowed on a particular plot of ground, but there appears reason to apprehend that the attempt to do so would be liable to much abuse where as is believed to be the case in Tinnevely, the assessment for the year is fixed on each village in the gross only; and the teerwah on each field is not entered on the puttahs. The practice to which the Collector alludes giving up a few fields when water becomes scarce, for the sake of ensuring a more plentiful supply for the remaining crops upon the same spread of ground, is prevalent in most Districts, and care must be taken in all cases to guard against the admission of claims to remission on the extent of land thus left uncultivated.

The Sub-Collector in reporting upon the extent of Aumanie cultivation in his division, and contrasting the mailvarum grain value thereof, with the standard or 7 years' average, remarks with surprise that in a season so unusually favorable as that of Fusly 1240, in regard to the Peshanum produce, the standard should have been exceeded by so small a sum as Rupees 1,270-13-11. The only way of accounting for so small an increase, he observes is by supposing that informing the average upon which the grain standard was fixed "those lands which had suffered from drought were struck out." In support of this supposition he instances the accounts of the village of Paracoody, from which, both in Fusly 1216 and 1217 a portion of land which had suffered from drought was excluded. He appears to think that, by omissions of this kind the average rate, by the application of which to the lands now cultivated, the amount of the grain standard is calculated was in many villages unduly raised. The Board do not agree in this conclusion. There is no doubt that if lands whose crops were only partially damaged were omitted from the accounts, whilst the grain produced on them was included, the average would have been unduly raised, but it would have been manifestly as unduly lowered if lands had been brought to account, which had yielded nothing which the Sub-Collector states was the case with regard to the lands excluded

from the accounts of 1216, and there seems reason to suppose that the same was the case in the other year adverted to.

With regard to the unusual productiveness of the Peshanum harvest, the consequence of which the Sub-Collector seems to think should have been a much greater increase in the mailvarum grain value of these villages, it must be remembered that in the fusly in question, all who were willing to enter into money engagements were permitted to do so, and in the Sub-Collector's Division out of 161 villages which were Aumanie in Fusly 1239 the inhabitants of 63 took advantage of the abundant harvest and agreed to the terms of the money settlement, so that it was hardly to be expected that there would be any considerable increase above the standard in the villages which remained in the hands of Government. On the other hand, the fact that even in those villages which adhered to the Aumanie settlement the total produce, in spite of the deficiency of the Car crop exceeded the total grain beriz is strongly in favour of the supposition that the average is not generally too high.

There was an increase of S. C. 4,089-9-2½ in the extent of nunjah-mel-poonjah cultivation in the fusly under review, the demand on which was Rupees 15,050-5-0. There was, however, a decrease of Rupees 1,174-10-0 in the assessment in consequence of the inferior description of grain cultivated thus making the net increase above the assessment of Fusly 1239 Rupees 13,575-11-0.

In his report upon the settlement of Fusly 1239 the Collector noticed the changes which had taken place (without any recorded authority) in the assessment on the nunjah-mel-punjah cultivation in his District since the survey in Fusly 1213 observing that by the application of the scale of measurement adopted on that occasion the nominal extent of the land was increased 44 per cent., whilst the teerwah assessed upon the excess by measurement had been progressively raised until it reached, in Fusly 1232, the full amount at which the same lands had been assessed in Fusly 1212, according to the measurement then existing. The obvious tendency of this, he observed, was to discourage the ryots and lead to the abandonment of the more valuable kinds of produce, to obviate which he recommended that the rates of assessment which prevailed in Fusly 1217, should be reverted to, viz., ⅔ of the rate at which the lands were assessed according to the measurement before the survey. These observations were discussed at length by the Board in their proceedings of the 30th December last, and they were led to conclude from the information then before them, that there was reason to think the old rates as applied to the old measurements low, and that no necessity existed for lowering those rates when applied to the lands according to the survey measurement.

The increase reported to have taken place in nunjah-mel-punjah cultivation in the fusly under review tends to confirm the Board in the opinion expressed in the proceedings alluded to above. Further information was required regarding the assessment on the cultivation of sugarcane, with reference to the statement of the Collector that his observations on the high assessment, on nunjah-mel-punjah applied equally to the assessment on garden produce; this information it is hoped will be supplied without delay.

In this species of cultivation there was a decrease in extent of 333-13-4½ and in amount of beriz of rupees 5,962-8-8.

Punjab.

Para. 18.

16,125	13	6
14,809	9	9
1,316	3	9

Topes and Palmyras.
* 3,695 15 11

Para. 20.

In cons., 18th April 1831.

Nellawaree ...	Decrease ...	193	6	8
Sundry small Rents ...	Increase ...	2	7	8

Board's proceedings, 30th
Decr. 1830.
Para. 39.
Para. 19.

DEMAND COLLECTION AND BALANCE.

Para. 22.

Demand ...	14,28,076	12	2
Collections to 11th July ...	9,70,932	6	9
Do. to 31st Augt. ...	2,05,458	4	1
Total Collections.	11,76,390	10	10

Para. 23.

Balance on the 31st August ...	2,51,681	1	4
Deduct value of Melwarum grain ...	1,91,489	7	4
Ready money Balance ...	60,196	10	0
Balance of Fusly 1240 on the 31st August 1831 ...	2,51,686	1	4
Deduct			
Value of grain in Store ...	1,88,766	6	11
Grain given on credit ...	2,723	0	5

Net ready money Balance ...	60,196	10	0
Peshcush Collections to 11th July ...	2,38,351	15	0
Do. to 31st Augt. ...	29,078	11	3
Total Collections	2,67,430	10	3

There was a net increase in punjah cultivation to the extent of chains 6442— $\frac{3}{4}$, the jumma of which according to the average teerwah of the fusly would have been Rupees 16,125-13-6. In consequence however of the backwardness of the season as regards this species of cultivation and the discontinuance of the cotton investment (which occasioned a decrease in the cultivation of cotton to the extent of 2,749— $\frac{3}{4}$ chains) the demand fell below the above estimate by Rupees 14,809-9-9 the net increase on this sort of cultivation being only rupees 1,316-3-9.

* The decrease in the rent of topes is stated to have been occasioned chiefly by the rent of the Palmyra topes in the village of Coilpatam to the Mahomedan inhabitants at a reduced rate, for which the sanction of Government was granted under date 15th April 1831.

The decrease and increase in the other two items entered in the statement require no remark.

Of the extent of lands in the limits of disputed villages alluded to in para. 27 of the Collector's report in Fusly 1239, it appears that 47 cottahs of nunjah and 1,191 $\frac{1}{2}$ chains of punjah have been brought to account and 530—2 $\frac{1}{4}$ cottahs of nunjah, and 1732 $\frac{1}{4}$ chains of punjah are under adjustment.

The demand for Fusly 1240 from all sources of land revenue, exclusive of Peshanum, amounted to rupees 14,28,076-12-2 of which Rupees 9,70,932-6-9 were collected within the fusly and rupees 2,05,458-4-1 up to the 31st August last, the balance then outstanding being rupees 2,51,686-1-4. The Government grain of Fusly 1240 on hand on the 31st August amounted to cottahs 74,391-7-3 $\frac{1}{2}$ valued according to the Jummabundy price at Rupees 1,88,766-6-11. Of this 1,536-2-1 $\frac{1}{2}$ cottahs, were disposed of on credit for Rupees 2,723-0-5 the amount value of the remainder still on hand is Rupees 1,91,489-7-4 which being set off against the balance of the fusly above noticed as outstanding on the 31st August leaves a net money balance of Rupees 60,196-10-0. This sum is due upon the items noted in the margin and the Collector expected that the whole would be realized by the end of November.

The collections on account of peshcush up to the 31st August amounted to Rupees 2,67,430-10-3 leaving a balance of 76,857-5-9 outstanding; this is stated to be in a course of liquidation.

Para. 25.

Melwarum grain of Fusly 1239.
Cottahs 22,379-13 $\frac{1}{2}$ value 66,917-6-4.
Report on Fusly 1239, para. 31.
Do. Fusly 1240, para. 26.

Of the Melwarum grain of Fusly 1239, reported to be on hand on the 15th October 1830. The Collector now states that only cottahs 1,664-6-6 $\frac{3}{4}$ valued at Rupees 5,187-6-4, remain unsold. Of this cottahs 227-10- $\frac{3}{4}$ are stated to have been completely spoiled, and the Board recommend that sanction be granted for writing off the value of them, Rupees 775-6-8 from the accounts of Fusly 1239. The quantity still in store on account of Fusly 1239 is cottahs 1,436-17-6 $\frac{3}{4}$ which will be sold on the first opportunity.

Of the sum of Rupees 73,098-0-5, due on account of Melwarum grain of Fusly 1239 disposed of on credit, Rupees 70,309-6-5 have been collected and the Collector expected that the remainder would be paid up by the end of November 1831, as the instalments, became due.

Para. 27.

READY MONEY BALANCE OF FUSLY 1239.			
15th Octr. 1830.			
Para. 32.			
In Cons., 11th Novr. 1830.			
Rs. A. P.			
Recoverable...	20,753	6	10
Doubtful	4,513	12	2
Irrecoverable	1,259	7	6
	26,526	10	6

The ready money balance of Fusly 1239 outstanding at the date of the Collector's report on the settlement of that year was Rupees 88,869-3-9 of this the Collector states that Rupees 62,342-9-3 have been realized, and that of the remainder Rupees 20,753-6-10 are recoverable, Rupees 4,513-12-2 doubtful, and Rupees 1,259-7-6 irrecoverable.

The items comprized in the amount of doubtful balance need no particular remark. The amount considered irrecoverable comprizes the following items.—

Demand on lands entered in the accounts of two villages (i. e., brought to account twice over) ...	193	5	4
Difference between the amount actually realized by the sale of Melwarum grain in certain Aumanie villages and the Jummabundy price... ..	499	4	3
Demand on certain Manium land brought to account as unclaimed, but the claims on which were subsequently made good	108	11	11
Amount of Teerwah for Fusly 1239 on the excess ascertained by measurement above the extent of certain Ayan and Manium lands enjoyed by ryots and Village Sibbendy which has been carried to account since Fusly 1232.	458	2	0
	1,256	7	6

The Board do not clearly understand the meaning of the last item. If the excess by measurements is real it does not appear why remission of the Teerwah thereon should be granted, if it be not real the Board do not see why it should have been entered in the accounts. The Board defer recommending that sanction be granted for writing off this item from the accounts until they receive further explanation regarding it from the Collector.

The Board recommend that the other three items, which amount to Rupees 801-5-6 may be carried to the account of profit and loss.

The following abstract shows the settlement of the land and all extra source of revenue in Fusly 1240, as compared with the settlement of Fusly 1239. The net decrease in Fusly 1240 was Rupees 1,20,402-7-4.

	Fusly 1239.	Fusly 1240.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue ...	16,12,468 8 2	17,72,364 12 2	...	40,103 12 0
Sayer ...	2,66,230 0 9	2,77,140 0 0	10,909 15 3	...
Abkarry ...	19,933 0 0	22,265 8 0	2,332 8 0	...
Sundry Small Farms and Licenses ...	21,517 1 9	24,473 7 8	2,956 5 11	...
Salt ...	2,18,436 1 8	2,10,226 14 7	...	8,209 3 1
Sea Customs ...	29,170 14 8	41,853 1 9	12,682 3 1	...
Moturpha ...	98,094 2 6	97,930 5 10	...	163 12 8
Stamps ...	21,802 1 0	20,678 15 0	...	1,123 2 0
Pearl Fishery ...	99,633 9 10	...	...	99,633 9 10
Total ...	25,87,335 8 4	24,66,933 1 0	2,881 0 3	1,49,283 7 7
		Deduct Increase	...	3,881 0 3
		Net Decrease	...	1,20,402 7 4

Decrease in
Fusly 1240 1,20,402 7 4
99,633 9 10
20,718 13 6

Deducting Rupees 99,633-9-10, the amount fortuitously added to the revenue of Fusly 1239 by the occurrence of a pearl fishery in that year, the decrease in the fusly under review becomes only Rupees 20,718-13-6.

The observations of the Board upon the result of the Collector's management of the extra sources of revenue are recorded in their proceedings bearing date 3rd instant.

The gross collections within the year, from all sources of Land and Extra Revenue and Extra collections exclusive of Tuccavy and receipts on account of deposits amounted to Rupees 21,20,594-3-10 the charges exclusive of Tuccavy and deposit, and those on account of Pension, Charitable allowances and Compensation amounted to Rupees 2,97,773-3-3 or 12.15 per cent. of the gross collections.

The Board have much pleasure in observing the favorable terms in which Mr. Drury speaks of the conduct of his Subordinate Collector Mr. Mellor, and of his assistant Mr. Bishop.

284. A copy of the foregoing proceedings we communicated to the Collector on the 8th December.

From the Ag. Secy. to Govt., in Cons., 26th Decr. 1831.

285. In reply to the foregoing proceedings we received a letter from the Acting Secretary to Government dated 20th December containing the following observations.

You observe that the inhabitants of 83 villages which had been under Aumani in Fusly 1239 were settled the following year on a money rent, and that it may be fairly assumed that their sole inducement in acceding to that arrangement was the exportation of high produce in the Peshanum harvest for that in 46 out of the 88 villages the Peshanum was the 1st and in fact the only harvest, and in the remaining 42 which were two crop villages, the Carr crop had been divided before the change in the settlement was agreed to.

The Right Honorable the Governor in Council entirely concurs in your opinion that if this settlement is to continue in force, and that the rent of the whole produce of these villages, Car as well as Peshanum has really been accepted by the ryots for future years, the Collector was right in having allowed the change to take place, but if as you seem to apprehend the ryots are to be at full liberty to revert at their option to the Aumani system after having availed themselves of the unusually abundant Peshanum harvest of the year, the measure must be regarded as liable to very great objections.

The same observations are applicable to the remarks of your Board in the succeeding paragraph.

The result of the settlement was a net decrease of Rupees 38,000-12-1 arising out of a gross increase of Rupees 55,397-2-3 and a gross decrease of Rupees 4,863-6-10 in cultivation, and of Rupees 93,576-14-8 by difference of price so that with regard to the efficient state of agriculture in the District, this statement may be regarded as no unfavorable evidence of general prosperity.

With reference to your 16th para. the Right Honorable the Governor in Council thinks that the manner in which remissions are made in Tinnevely is a subject which requires particular attention, it seems quite manifest from your explanation that they cannot be distributed with precision upon the several spots of ground entitled to them, the Teerwa of each field not being entered in the puttahs, and the assessment for the year being fixed on each village in the gross. It would be very desirable that the Collector should explain, by examination of any single village how and under whose superintendence the remissions are made, and by what scale they are regulated, that is, what portion of a field being waste entitles the holder to that indulgence.

The Sub-Collector appears entirely to have overlooked the probability, that in making the

calculation which he refers to, if lands had been brought to account which yielded nothing the result of the average thus obtained would have been as much too low, as on the other hand it would have been too high if lands whose crops were only partially damaged were omitted from the accounts, whilst the grain produced on them was included. The Right Honorable the Governor in Council is of opinion that you have satisfactorily accounted for the inconsiderable increase above the standard in the villages adverted to by Mr. Mellor, from the circumstance that during the fusly in question, liberty was freely given (even it appears at an advanced period of the season, when the result of the general outturn was pretty accurately ascertained) to all who were willing to enter

into money engagements for their villages advantage was thus taken by those ryots, who found it their interest to accede to a money settlement so it was hardly to be expected that there would be any considerable increase beyond the standard in those villages which remained in Aumani.

"It is satisfactory to the Right Honorable the Governor in Council to observe that your

S. C.
4,089-9-2½ the demand on
which was Rupees 15,050-5-0
but the net increase for rea-
sons assigned by the Board
was Rupees 13,575-11-0.

In Cons., 30th Decr. 1830.

"Board consider with reference to the assessment on the nunjah-mel
"punjah cultivation, the old rates as applied to the old measurement
"and that you are of opinion that no necessity exists for lower-
"ing those rates when applied to the lands according to the survey
"measurement' and the increase which has taken place in this parti-
"cular species of cultivation appears to corroborate the opinion re-
"corded in your proceedings of the 30th December last.

"It is likewise satisfactory to observe that there was a large increase of punjah cultivation
"in the fusly under review amounting to no less than 6,442 chains although the jummah there-
"on from the particular causes referred to by your Board did not reach the average Teerwah of
"the fusly.

"The Right Honorable the Governor in Council sanctions your writing off the value of

Para. 30.

"cottabs 227-10½ of grain remaining unsold and stated to have been

Para. 34.

"completely spoilt, amounting to Rupees 775-6-8 and likewise desires

"that the sum of Rupees 801-5-6 reported to be irrecoverable may be

"carried to the account of profit and loss.

"The Right Honorable the Governor in Council is well pleased to observe the favorable
"mention made by Mr. Drury of his Sub-Collector Mr. Mellor and Assistant Mr. Bishop."

236. A copy of the foregoing letter was transmitted to the Collector on the 26th De-
cember.

EXTRA REVENUE FOR FUSLY 1239.

237. On the 10th March 1831 we submitted for the orders of the Right Honorable the
Governor in Council the following Extract from our proceedings under the same date on the
1st, in Cons., 18th Novr. 1830. management of the several sources of Extra Revenue in the District
of Tinnevely for Fusly 1239 as detailed in the Collector's letter noted
in the margin.

The following abstract exhibits the demand collection and
balance of current revenue under each head for Fuslies 1238 and
1239 respectively.

Proceedings in Consultation,
10th March 1831.

	Fusly 1238.					Fusly 1239.				
	Settlement of Fusly 1238.	Collection to the 12th July 1829.	Extra Collection.	Total Collection of Fusly 1238.	Balance of Fusly 1238 on the 12th July 1829.	Settlement of Fusly 1239.	Collection on account of Fus- ly 1239 to the 12th July 1830.	Extra Collection of Fusly 1239.	Total Collection on account of Fusly 1239.	Balance of Cur- rent Revenue on the 12th July 1830.
	RS.	A. P.	RS.	A. P.	RS.	RS.	A. P.	RS.	A. P.	RS.
1. Salt	233,044	1 6	324 14	1 2,33,368	15 7	218,436	1 8	437 3	3 2,18,923	4 11
2. Sayer	2,45,016	12 2	71 5	2,29,012	2 8	2,66,230	0 9	73 10	11 2,47,478	4 8
3. Sea Customs	23,994	15 10	48 0	24,043	0 2	23,552	2 8	126 10	0 23,678	12 8
4. Alukary	22,532	8 0	21 2	20,045	13 6	19,933	0 0	7 10	6 17,133	9 6
5. Sundry Small Farms and Licenses.	25,289	2 0	1,205 7	23,047	1 4	21,517	1 9	861 13	0 18,235	15 3
6. Stamp	30,284	1 0	5 11	30,289	12 0	21,802	1 0	68 3	7 21,870	4 7
7. Moturpha	1,08,120	5 7	12,720	2 8	80,846	0 5	98,094	2 6	70,776	8 4
Total	6,86,231	14 1	14,396	10 5	6,40,652	13 8	6,74,564	10 4	6,21,501	8 8
										63,063
										1 8

The collections received into the Treasury in Fusly 1239 on account of sales of salt amounted to Rupees 2,18,436-1-8. This was not however the value of the salt sold within the fusly it amounted to Rupees 2,28,212-14-8 being Rupees 4,831-2-10, less than the collections of Fusly 1238 Rupee 9,776-13-0 collected at the salt pans before the 12th July had not reached the Treasury when the accounts of that date were closed.

Salt.			
Fusly 1238...	2,33,044	1	6
" 1239...	2,28,212	14	8
	4,831	2	10

Ordinary ...	2,18,436	1	8
Extraordinary.	487	3	3
	2,18,923	4	11

Gross collections.			
Fusly 1238...	2,33,868	15	7
" 1239...	2,18,923	4	11
	14,445	10	8

Charges.			
Fusly 1238...	37,993	1	5
" 1239...	41,275	5	9
	3,282	4	4

Net revenue.			
Fusly 1238...	1,93,875	14	2
" 1239...	1,77,647	15	2
	17,727	15	0

Para. 5 and Statement 10.

The Board recommend that authority be given as requested by the Collector for striking off M. Garces 3-196-7½ on account of loss by measurement in the year under review.

Sayer.			
lent ...	2,66,236	0	0
umanie ...	0	0	9
	2,66,230	0	9

urrent...	2,47,404	9	9
xtra ...	73	10	11
rrears ..	16,199	7	1
	2,63,677	11	9

usly 1238...	2,30,103	0	7
" 1239...	2,63,677	11	9
	33,574	11	2

Charges.			
usly 1238...	14,440	9	4
" 1239...	13,597	9	2
	4,156	15	10

Net revenue.			
usly 1238...	2,15,662	7	3
" 1239...	2,45,030	2	7
	29,417	11	4

The current demand on account of Sayer was Rupees 2,66,230-0-9 of which Rupees 2,47,404-9-9 were collected within the fusly, and the remainder subsequently within the month of July last. The addition of extra revenue Rupees 73-10-11 (derived from refunds of commission and sale of smuggled goods;) and collections of arrears of former fuslies, Rupees 16,199-7-1 raised the total gross collections to Rupees 2,63,677-11-9 or Rupees 33,574-11-2 above the gross collections of Fusly 1238.

In the charges under this head there was an increase of commission and drawback. The net revenue of Fusly 1239 exceeded that of Fusly 1238 in the sum of Rupees 29,417-11-4.

Sea Customs.			
Fusly 1238...	23,994	15	10
" 1239...	23,552	2	8
	4,557	2	10

Vide Statement 9.

Gross collections.			
Current ...	23,552	2	8
Extra ...	126	10	0
	23,678	12	8

Charges.			
Fusly 1238...	4,129	6	5
" 1239...	2,957	9	2
	1,171	13	3

Net revenue.			
Fusly 1238...	19,913	9	9
" 1239...	25,721	3	6
	5,807	9	9

Abkarry.			
Settlement.			
Fusly 1238...	22,532	8	0
" 1239...	19,938	0	0
	2,599	8	0

Gross collections.			
Fusly 1238...	21,577	7	1
" 1239...	19,675	12	9
	1,901	10	4

Charges.			
Fusly 1238...	317	2	0
" 1239...	530	6	2
	13	4	2

Net revenue.			
Fusly 1238...	21,260	5	1
" 1239...	19,345	6	7
	1,914	14	6

Sundry small farms and Licenses.

Settlement.			
Fusly 1238...	25,289	2	0
" 1239...	1,517	1	9
	3,772	0	3

	Fusly 1238.		Fusly 1239.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Fish rent	4,587	110	7,344	1410	2,757	13	0	...
Chayroot...	18,375	0	10,080	0	...	...	8,295	0
Chank revenue.	2,327	0	4,092	211	1,765	2	9	...
	25,239	2	21,517	1	4,522	15	9	8,295

There was an increase in the Sea Custom collections in Fusly 1239 to the extent of Rupees 4,557-2-10 arising chiefly from an increase in the exportation of piece goods to Malabar and Cotton to Bengal, Madras, Mulabar and Travancore. The addition of extra collections Rupees 126-10-0 derived from sales of smuggled goods and refunds of commission made the gross collections amounting to Rupees 23,678-12-8. Deducting charges in which there was a decrease the net revenue of Fusly 1239 exceeded that of Fusly 1238 in the sum of Rupees 5,807-9-9.

In the current settlement of Abkarry revenue there was a decrease of Rupees 2,599-8-0 in consequence of their having been less competition for the rents. Of the demand, Rupees 17,155-15-0 were realized within the fusly and Rupees 2,676-4-10 up to the end of September leaving a balance on that date of Rupees 100-12-2. The addition of extra collections Rupees 7-10-6, (derived from refunds of commission), and the collections of arrears. Rupees 2,512-3-3 raised the gross collections to Rupees 19,675-12-9 being Rupees 1,901-10-4 less than the gross collections of Fusly 1238 deducting charges in which there was a slight increase the decrease in the net revenue was Rupees 1,914-14-6.

The revenues classed under the head of sundry small farms and licenses in the year under review are those derived from fish, chayroot, and chank rents. In the total settlement of those three branches of revenue, there is a decrease of Rupees 3,772-0-3 as compared with Fusly 1238 arising out of an increase of Rupees 4,522-15-9 in the fish and chank rents and a decrease of Rupees 8,295-0-0 in the chayroot rent. The decrease under this latter head is attributed partly to the low state of the chayroot market in the Madura District and partly to the unfavorableness of the season to the growth of this root.

'Of the total current demand Rupees 17,374-2-3 were collected within the fusly leaving a balance outstanding of Rupees 4,142-15-6. Including collections on account of extra revenue Rupees 861-13-0 (derived partly from the sale of a large fish thrown in shore near Tuticorin, and partly from recoveries of advances connected with the chank fishery) and collections of arrears Rupees 3,447-7-8 the total collections in Fusly 1239 amounted to Rupees 21,683-6-11 being Rupees 4,110-12-0 less than the net revenue of Fusly 1238.

Net revenue.		
Fusly 1238	...	25,794 2 11
" 1239	...	21,683 6 11
		<u>4,110 12 0</u>

Stamp.

Gross collections.		
Fusly 1238	...	30,239 12 0
" 1239	...	21,870 4 7
		<u>8,419 7 5</u>

In Cons., 28th June 1830.

Para. 16.

Charges.		
Fusly 1238	...	1,869 11 3
" 1239	...	1,598 13 0
		<u>270 14 3</u>

Net revenue.		
Fusly 1238	...	23,420 0 9
" 1239	...	20,271 7 7
		<u>8,148 9 2</u>

Moturpha.
Settlement.

Fusly 1238	...	1,06,120 5 7
" 1239	...	98,094 2 6
		<u>8,026 3 1</u>

From Government, 9th, in Cons., 11th Feby. 1830.

In Cons., 9th November 1829.

In Cons., 11th Jan'y. 1830.

Pullers of Government villages ... 4,716 2 5

Ditto of Zemindaries and Culgootta villages ... 903 4 7

5,619 7 0

Remission to ryots cultivating under puttahs ...	1,356 1 8
Bazaar tax on shops shut and on deceased merchants ...	186 3 2
Tax on loomsnot worked and deceased weavers ...	387 4 2
House tax on Shanars who now climb Palmyras ...	52 2 0
Plough tax on ryots of the Poleput villages remitted in common with the Circar ryots ...	158 9 5
Tax on carriage bullocks remitted ...	13 4 7
House tax on Cavilgars remitted ...	252 8 5

'Of the current demand Rupees 70,776-8-4 were collected within the fusly, leaving a balance at its close of Rupees 27,317-10-2 of which Rupees 16,693-12-11 had been realized by the end of September and the remainder is in the course of adjustment,

'The gross collections in the Stamp Department including extra collections amounted to Rupees 21,870-4-7 being Rupees 8,419-7-5 less than those of Fusly 1238. Of this decrease the sum of Rupees 5,973-2-0 is the extent to which the collections of Fusly 1238 were increased by an adjustment, as observed in the Board's proceedings of 28th June 1830. Of the remainder Rupees 1,865 occurred in the sale of Sayer Rowannahs the renters having had at the commencement of the fusly a store in hand of those purchased in the former year; and Rupees 643-14-0 in the general sales of stamp paper. Deducting charges in which there was a slight decrease the net revenue of Fusly 1239 was Rupees 8,148-9-2 less than that of Fusly 1238.

'The settlement of Moturpha revenue in Fusly 1239 fell short of that of Fusly 1238 in the sum of rupees 8,026-3-1. Of this sum Rupees 5,619-7-0 were remitted to Pullers under the sanction of Government dated 9th February 1830. In explanation of this amount the Collector states: "The statements transmitted to the Board under dates 28th October and 30th December 1829, exhibited the demand on Pullers only in the Government villages; but on the receipt of sanction for the abolition of this tax the benefit was extended to all Pullers indiscriminately throughout the District including those who were liable to the tax in the Zemindaries and Cutgootta villages". The remaining causes of decrease are shewn in the margin.

Gross Collections.

			RS. A. P.	
			70,776	8 4
Current...	...	...		
Extra.				
Commission refunded ...	...	...	27	7 3
Moturpha Revenue suppressed in the Talooks ...	...	...	705	12 2
Moturpha Revenue of the Poliputs for Fusly 1237 ...	...	...	1,945	12 7
Poliput Moturpha of Fusly 1238 ...	...	...	1,833	10 0
			4,512	10 0
Arrears ...	...	...	31,114	5 2
			1,06,403	7 6
Fusly 1238	...	...	1,03,820	6 0
Increase in Fusly 1239	...	...	2,583	1 6
Charges.				
Fusly 1238	...	...	1,258	12 10
" 1239	...	...	3,674	11 8
			2,415	14 10
Net Revenue.				
Fusly 1238	...	...	1,02,561	9 2
" 1239	...	...	1,02,728	11 10
			167	2 8

'Including extra collections derived from the several sources entered in the margin and collections of arrears of former fuslies the total gross collections of Fusly 1239 amounted to Rupees 1,06,403-7-6 exceeding those of Fusly 1238 by Rupees 2,583-1-6. Deducting charges in which there was an increase of Rupees 2,415-14-10 of which Rupees 1,833-10-0 are explained to be the amount of Moturpha collections in the Poliputs formerly credited to Moturpha Sevoy Jummah now carried to its proper head, the increase in the net revenue of Fusly 1239 was Rupees 167-2-8.

'The Board observe that the Collector's report on the subject of this tax alluded to in their proceedings of 28th June 1830 has not yet been received.

	Fusly 1233.		Fusly 1239.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Salt ...	1,95,375	14 2	1,77,647	15 2	...	...	17,727	15 0
Sayer ...	2,15,662	7 3	2,45,030	2 7	29,417	11 4	...	...
Sea Customs ...	19,913	9 9	25,721	3 6	5,807	9 9	...	...
Abkarry ...	21,260	5 1	19,345	6 7	...	...	1,914	14 6
Sundry small farms and Licenses ...	25,791	2 11	21,683	6 11	...	...	4,110	12 0
Stamps ...	28,420	0 9	20,271	7 7	...	...	8,148	9 2
Moturpha ...	1,02,561	9 2	1,02,723	11 10	167	2 8	...	...
Total ...	6,03,988	1 1	6,12,478	6 2	35,392	7 9	31,902	2 8
Deduct Decrease ...					31,902		2 8	
Net Increase ...					3,490		5 1	

'On a review of the above it appears that the net revenue derived from the extra sources in Tinnevely in Fusly 1239 exceeded that of Fusly 1233 in the sum of Rupees 3,490-5-1.'

288. A copy of the foregoing proceedings we communicated to the Collector on the 10th March 1831.

289. In reply we received the following letter from the Secretary to Government dated 25th March 1831.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter dated the 10th instant, No. 134, submitting an extract from your proceedings on the management of the several sources of extra revenue in the Collectorate of Tinnevely for Fusly 1239, the result of which appears to be a net increase of Rupees 3,490-5-1 above the revenue derived from the same sources in the preceding fusly.

"The Right Honorable the Governor in Council has been pleased agreeably to the recommendation of your Board to grant authority for writing off M. Garces 3-196-7½ of salt on account of loss by measurement in Fusly 1239.

"With reference to the 13th para. of your proceedings I am directed by the Right Honorable the Governor in Council to observe that the demand for Moturpha from Pullers not holding puttahs of land, which was ordered to be discontinued in a letter from this department dated the 9th of February 1830, was stated in the letter from your Secretary, to which that order referred to have, amounted in

"Fusly 1236 to Rupees 2,606 15 2
"Do. 1237 to Do. 2,880 4 9
"Do. 1238 to Do. 2,922 6 3.

"It does not therefore appear quite clearly from your proceedings now under review how the remission of this demand could have occasioned a falling off of Rupees 5,619-7-0 in the Moturpha revenue of Fusly 1239 only Rupees 903-4-7 of that sum having been remitted to Pullers in the Zemindaries and Cutgoottah villages who were not adverted to in your Secretary's letter as liable to the tax."

290. Under date the 31st March we despatched the following letter to the Chief Secretary to Government.

"With reference to the remarks contained in the 3rd and 4th paras. of Mr. Secretary Chamier's letter of 25th instant relative to the amount of the falling off in the Moturpha revenue in the Tinnevely District occasioned by the remission of the tax on Pullers, I am directed by the Board of Revenue to explain that the sum of Rupees 5,619-7-0 includes besides the demand on this account from Pullers not holding puttahs of land the demand from those holding such puttah. It had before been customary to remit the tax on this last class of Pullers, though the demand was retained in the accounts, and the Board therefore did not include it in what they requested the sanction of Government for remitting by their letter of the 21st January 1830. This demand however ought evidently to be deducted from the total demand of Fusly 1239 Rupees 5,619-7-0 in order to find the real amount of the falling off in the Moturpha revenue in consequence of the measure for which the Board obtained the sanction of Government. The amount to be deducted on this account (that is the amount of the tax on Pullers holding puttahs) is no where distinctly shewn in any account for Fusly 1239 before the Board, but the proportion which it bore to the whole demand could not be very different from what it was in Fusly 1237, as shewn by the statement which accompanied the Collector's letter of 23rd October 1829 in which the demand for Fusly 1237 is entered as follows:—

	RS.	A.	P.
Total demand...	4,541	5	4
Deduct the amount given up to cultivator's holding puttahs....	1,661	0	7
Net Demand.	2,880	4	9

"If the sum of Rupees 903-4-7 on account of Zemindaries and Cutgoottah villages is

RS.	A.	P.
5,619	7	0
903	4	7
4,716	2	5

Variation stated by Collector Rs. 200.

	RS.	A.	P.
Fusly 1237	2,880	4	9
" 1239	3,055	1	10
Variation of Fusly 1239 in comparison with Fusly 1237 ...	174	13	1
1238	2,922	6	3
1239	3,055	1	10
Variation of Fusly 1239 in comparison with Fusly 1238 ...	132	11	7

In Cons., 24th August 1829.

"deducted from the demand for Fusly 1239, the portion of the demand against the Aumanie villages will be found to be Rupees 4,716-2-5, and if from this there be further deducted on account of the tax on Pullers holding puttahs the same sum (Rupees 1,661-0-7) which was given upon that account in Fusly 1237, there will remain Rupees 3,055-1-10 exceeding the demand in Fuslies 1237 and 1238 from Pullers not holding puttahs (exclusive of those in Zemindaries and Cutgoottah villages) only by sums falling within that variation which it was stated in the Collector's letter of the 13th August 1829 might be expected in the settlements of different years."

In Dy. Cons., 7th April 1831.

291. A copy of the foregoing correspondence was transmitted to the Acting Sub-Collector in charge on the 4th April 1831.

EXTRA REVENUE FOR FUSLY 1240.

Proceedings, in Cons., 3rd November 1831.

292. On the 12th November we submitted to Government the following extract from our proceedings under date the 3rd of that month.

24th September, in Cons., 10th October 1831.

'Read again the letter from the Collector of Tinnevely noted in the margin, containing his report on the extra sources of revenue in that District for Fusly 1240.

'The following Comparative Statement exhibits the Demand, Collection and Balance under each head for Fuslies 1239 and 1240 respectively.

Fusly 1239.										Fusly 1240.																				
Settlement of Fusly 1239. 1830.	Collections to the 12th July 1830.			Extra Collections.			Total Collec- tions of Fusly 1239.			Balance of Fusly 1239 on the 12th July 1830.			Settlement of Fusly 1240. the 12th July 1831.			Collections on account of Fusly 1240 to the 12th July 1831.			Extra Collections of Fusly 1240.			Total Collec- tions on ac- count of Fusly 1240.			Balance of Current Revenue on the 12th July 1831.					
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
1 Salt...	2,18,436	1	8	2,18,436	1	8	487	3	8	2,18,923	4	11	...	...	...	2,10,226	14	7	2,10,226	14	7	176	9	2	2,10,403	7	9	...	...	
2 Sayer	2,66,230	0	9	2,47,404	9	9	73	10	11	2,47,478	4	8	18,825	7	0	2,77,140	0	0	2,66,985	7	8	7	5	11	2,66,992	13	7	10,154	8	4
3 Sea Customs	28,552	2	8	28,552	2	8	126	10	0	28,678	12	8	...	...	...	41,299	9	9	41,299	9	9	0	7	2	41,300	0	11	...	...	
4 Abkary	19,933	0	0	17,155	15	0	710	6	...	17,163	9	6	2,777	1	0	22,265	8	0	22,100	8	0	0	5	4	22,100	13	4	165	0	0
5 Sundry small farms and Licenses	21,517	1	9	17,374	2	3	861	13	0	18,235	15	3	4,142	15	6	24,473	7	8	20,714	15	4	206	10	8	20,921	10	0	3,758	8	4
6 Stamps	21,802	1	0	21,802	1	6	68	3	7	21,870	4	7	...	...	...	20,678	15	0	20,678	15	0	...	...	...	20,678	15	0	...	...	
7 Motorpha	98,094	2	6	70,776	8	4	4,512	10	0	75,288	2	4	27,317	10	2	97,930	5	10	67,028	4	2	736	12	11	67,765	1	1	30,902	1	8
Total	6,74,564	10	4	6,21,501	8	8	6,137	13	3	6,27,639	5	11	53,063	1	8	6,34,014	12	10	6,49,034	10	6	1,128	3	2	6,50,162	13	8	44,980	2	4

Salt.
Current collections.

	Rs.	A.	P.
Fusly 1239 ...	2,18,436	1	8
" 1240 ...	2,10,226	14	7
	8,209	3	1

Proceedings, 10th March 1831.

Para. 3.

	Rs.	A.	P.
2,10,226	14	7	
9,776	13	0	

Actual collections.			
From sale of Fusly 1240 brought to account within the			
Fusly ...	2,00,450	1	7
Since received ...	8,606	1	0
Total Collections on account of Fusly 1240	2,09,056	2	7

Proceedings, 10th March 1831.
Para. 3.

Actual collections on account of Fusly 1239			
Do. Fusly 1240	2,09,056	2	7
	19,156	12	1

Salt sold in Fusly 1240			
Average of the 3 preceding years...	2,002	64	2½
	2,165	116	0
	163	51	5½

Gross collections.			
Rs.	A.	P.	
2,10,403	7	9	

Charges.			
Rs.	A.	P.	
Fusly 1239...	41,275	5	9
" 1240...	18,468	12	8
	22,606	9	1
* Rupees ...	21,105	14	5

Net Revenue.			
Rs.	A.	P.	
Fusly 1240...	1,91,934	11	1
" 1239...	1,77,647	15	2
	14,286	11	11

Para. 3.

Sayer Settlement.			
Rs.	A.	P.	
Fusly 1240 ...	2,77,140	0	0
" 1239 ...	2,66,230	0	9
	10,909	15	3
Balance of Fusly 1240...	10,154	8	4
Collections to 31st August	1,384	15	5
	8,769	8	11

Para. 4.

'The current collections from the sales of salt in Fusly 1240 amounted to Rupees 2,10,226-14-7, being Rupees 8,209-3-1 below the current collections of the preceding fusly. This sum includes Rupees 9,776-13-0, the value of salt sold in Fusly 1239, but not brought to account until Fusly 1240. The amount received into the Hoozoor Treasury within the Fusly on account of the sales of the year was Rupees 2,00,450-1-7. Rupees 8,606-1-0 have been since received on the same account making the total actual collections up to the 31st August on account of the year Rupees 2,09,056-2-7 or Rupees 19,156-12-1 less than the amount derived from the sales of Fusly 1239. This decrease is attributed to a falling off in the demand for Inland consumption. The quantity of salt sold within the year was less than the average of the last 3 years by Madras Garce 163-51-5½.

'The extra collections on account of fines, &c., amounted to Rupees 176-9-2, making the gross collections within the Fusly Rupees 2,10,403-7-9.

'The charges amounted to Rupees 18,468-12-0, being less than the charges of Fusly 1239 by Rupees 22,806-9-1. The * greater part of this decrease was occasioned by the diminished disbursements on account of manufacturers share, consequent upon the diminution in the quantity manufactured. The same cause occasioned a decrease in the charges of commission, Sibbendy, &c. The net revenue after deducting charges amounted to Rupees 1,91,934-11-1 exceeding the net revenue of the preceding Fusly by Rupees 14,286-11-11.

'The Board recommend that sanction be granted for striking off Madras Garce 3-178-3, being the quantity stated to have been lost by measurement.

'The demand under this head in Fusly 1240 was Rupees 2,77,140, being Rupees 10,909-15-3 in excess of the demand for Fusly 1239. The collections within the Fusly amounted to Rupees 2,66,985-7-8, leaving a balance of Rupees 10,154-8-4 outstanding, of which Rupees 1,384-15-5 were collected by the 31st August, and the Collector reports that measures have been taken for the realization of the remainder.

Gross collections.

Net revenue.				Rs.	A.	P.
				2,85,836	9	0
Gross collections	...	...				
Deduct charges.						
			Rs.	A.	P.	
Drawback	...	17,135	11	0		
Sibbendy	...	262	8	0		
Extra charge	...	13	8	7		
Commission	...	3,861	2	1		
Total				...	21,272	13 8
					2,64,563	11 4

Sea Customs.
Collections.

Fusly 1240	...	41,290-9-9
" 1239	...	28,552-2-8
	...	12,747-7-1
Gross collections	...	41,300-0-11
Deduct charges	...	2,905-13-1
Net Revenue	...	38,394-3-10

The Abkarry rents in the fusly under review exceeded those of the preceding fusly by Rupees 2,332-8-0. The collections within the fusly amounted to Rupees 22,100-8-0 leaving a balance of 165 which has been subsequently realized. The gross collections including extra collection Rupees 0-5-4 and arrears 2,716-4-10 amount to Rupees 24,817-2-2. Deduct *charges, in which there was a trifling decrease of Rupees 16-13-8 and the net revenue becomes Rupees 24,503-9-3 exceeding the net revenue of Fusli 1239 by Rupees 5,158-3-1.

There was a net increase in the settlement for Fusly 1240, of the three items included under Sundry Small Farms.

	Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Fish Rent	7,344	14 10	4,739	14 0	...	...	2,605	0 10
Chayroot	10,080	0 0	15,830	0 0	5,750	0 0	...	...
Chanks	4,092	2 11	3,903	9 8	...	...	188	9 3
	21,517	1 9	24,473	7 8	5,750	0 0	2,793	10 1
	Deduct Decrease		...		2,793		10 1	
	Net Increase		...		2,956		5 11	

Balance ... 3,758-8-4
Realized by ... 2,581-1-2
31st August ... 1,177-7-2
Para. 9

There was a balance of Rupees 3,758-8-4 outstanding at the close of the fusly of which Rupees 2,581-1-2 were collected by the 31st August and the remainder Rupees 1,177-7-2 due on account of fish rent is stated to be under adjustment.

Stamps.		Rs.	A.	P.
Fusly 1239	...	21,802	1	0
" 1240	...	20,678	15	0
	...	1,123	2	0
Gross collections	...	20,678	15	0
Deduct charges	...	1,505	6	8
Net Revenue	...	19,173	8	4

There was a decrease of Rupees 1,123-2-0 in the collections from the sale of stamps, the amount of which was Rupees 20,678-15-0. The net revenue after deducting *charges in which there was a decrease of Rupees 93-6-4 was Rupees 19,173-8-4 being less than the net revenue of Fusly 1239 by Rupees 1,097-15-3.

The demand on account of the Moturpha tax for Fusly 1240 was Rupees 97,930-5-10 or Rupees 163-12-8 less than the demand for Fusly 1239. The current collections amounted to Rupees 67,028-4-2, leaving a balance of Rupees 30,902-1-8 outstanding at the close of the fusly of which Rupees 18,128-7-9 were realized by the 31st August, and the remainder is under liquidation. The addition of *extra collections and of the collections on account of arrears raised the gross collections within the fusly to Rupees 91,235-3-8 deducting from this the charges (in which there was a decrease of Rupees 2,269-3-1,) the net revenue was Rupees 89,829-11-1 being below the net revenue of the preceding fusly in the sum of Rupees 12,899-0-9.

Total Net Revenue.		Rs.	A.	P.
Fusly 1240	...	6,52,577	4	9
" 1239	...	6,12,478	6	2
Increase in F 1240	...	40,098	14	7

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Salt	14,236	11	11	...	...	...
Sayer	19,483	8	9	...	...	...
Sea Customs...	12,673	0	4	...	...	...
Abkarry	5,158	3	1	...	...	...
Sundry small Farms and Licensees	2,494	6	6	...	...	...
Stamps	...	...	...	1,097	15	3
Moturpha	...	...	...	12,899	0	9
Total	54,095	14	7	13,997	0	0
Deduct decrease	13,997	0	0	...	...	...
Net Increase	40,098	0	0	...	...	...

The amount of the net revenue derived from all branches of Extra revenue in Fusly 1240 was Rupees 6,52,577-4-9, being Rupees 40,098-14-7 in excess of the net revenue of Fusly 1239. The Board consider this result to be satisfactory. The particulars of increase and decrease in each branch are exhibited in the annexed memorandum.

293. A copy of the foregoing proceedings we communicated to the Collector on the 12th November.

294. In reply to the foregoing proceedings we received the following letter from the Acting Secretary to Government dated 25th November.

"I am directed to acknowledge the receipt of an Extract from the proceedings of your Board under date the 3rd instant reporting upon the Extra revenue of the Tinnevely District for Fusly 1240 and to express the satisfaction of the Right Honorable the Governor in Council with the result which exhibits a net increase of Rupees 40,098-14-7 above the revenue from the same sources in the preceding Fusly.

"Neither the proceedings of your Board nor the report of Mr. Drury call for any particular observation, with the exception only of the doubt entertained by that gentleman as to the propriety of entering the charge of drawback in the account of the Land Custom Department which your Board will be pleased to decide."

295. Copy of the above letter was forwarded under date 12th December to the Collector, who was informed with reference to the concluding para. thereof that the Board saw no objection to the entry of the amount paid at the District Treasuries on account of drawback on the exportation of cotton, piece goods as heretofore in the accounts of the Sayer Department.

BALANCES OF LAND REVENUE OUTSTANDING AT THE END OF FUSLY 1238.

296. On the 14th March 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our proceedings under the same date on the balances of land revenue outstanding in the District of Tinnevely at the end of Fusly 1238, as detailed in the statement enclosed in the Collector's letter noted in the margin.

Proceedings in Cons., 14th March 1831.

Ordinary.		RS.	A.	P.
Village rents for more than one year...	1,91,076	9	0	
Aumany including rents for one year	93,661	11	1	
Shrotriums &c. ...				
Total	2,84,738	4	1	
Extraordinary.		RS.	A.	P.
Devastanum ...	7,686	15	0	
Tripany ...	5,293	14	4	
Chuttrum...	1,457	12	11	
Curnam's Marah ...	1,486	14	5	
Tank Marah ...	7,138	13	11	
	23,004	6	7	
Grand Total	3,07,742	10	8	
Balance due to end Fusly 1224	86,359	5	0	
Subsequent balance...	2,21,383	5	8	
	3,07,742	10	8	
Recoverable ...	40,354	5	0	
Doubtful ...	27,988	8	1	
Irrecoverable ...	2,39,399	13	7	
	3,07,742	10	8	

"These balances as entered in the statement are shown in the margin under their specific heads, and amount to Rupees 3,07,742-10-8, of which Rupees 86,359-5-0 are of more than 15 years, standing and Rupees 2,21,383-5-8 of a later date. Of the whole Rupees 40,354-5-0 are considered recoverable, Rupees 27,988-8-1 doubtful, and Rupees 2,39,399-13-7 are stated to be irrecoverable.

"Respecting the recoverable balance of Rupees 40,354-5-0 the Collector explains that Rupees 12,215-11-1 have been recovered in Fusly 1239, and the greater portion of the remainder he observes is due on account of money rents both of wet and dry lands and as the Ryots are considered capable of discharging them he thinks it advisable that the demand should for the present be continued. He ought to have explained the causes which prevent the realization of this balance. If the amount is really recoverable it should be collected without delay if it cannot be recovered immediately the Board think that it should be recommended to be struck off with reference to para. 24 of their proceedings of 26th May 1823.

"The doubtful balances are entered in the Collector's letter at Rupees 27,988-8-1 but of this amount Rupees 547-8-5 are explained in a note at the foot of statement 1 to have been collected in Fusly 1239 and Rupees 3,788-7-4 would appear from the same account to be of more than 15 years' standing. In explaining the different sources from which these balances are due the Collector has

"omitted to notice what portion of the amount recovered belongs to each different source, he will now be pleased to furnish this information, he will also state what amount under each head is of more than 15 years' standing.

"The heads under which these balance are classed are five, of which the 1st amounting to Rupees 20,400-11-4 is explained to be on account of certain lands which are in dispute between the ryots of the Circar villages, and those of different Zamindaries. Respecting these the Collector observes "The Board have already directed an investigation into the nature of the title of all parties, and measures have been taken to remove the difficulties which have hitherto obstructed inquiry into their validity. In the mean time there is no reasonable ground for withdrawing the demand upon these lands, such a step might interrupt the inquiry and raise an expectation that they would be entirely ceded to the Poligars, by whose ryots, it may be observed in every instance of disputed encroachment the lands have been cultivated. The realization or remission of this demand will from the subject of a communication hereafter to the Board". The Board desire that this report may be submitted immediately. The 2nd item amounts to Rupees 2,207-10-2 and is explained to be on account of the balances of a resumed Cutgoottah village from Fusly 1225 to Fusly 1237 in which the annual produce has not equalled the assessment. The Collector will be pleased to explain under what circumstances this village was resumed, and how this balance has accrued. What is the amount and nature of the assessment, and if it was collected in full in Fuslies 1238 and 1239. Whether the village is still under resumption or whether it has been restored. If restored what arrangement has been made for the realization of the balance. The 3rd item amounting to Rupees 3,713-11-9 is explained to be an account of certain land brought account in the settlement since Fusly 1217, but from which no revenue has been derived on the ground that it is also included in the village of Chenkettah and is the property of the Travancore Government. Respecting it the Collector observes "should the Board concur with me in the opinion that after the lapse of so many years the claim to this land which was originally set apart for the purpose of a contribution to the Pagoda of Courtallum in the Talook of Tencausey should be relinquished, the demand may be excluded from the accounts entirely and the arrears which have accumulated be written off as irrecoverable". The Collector ought to have stated distinctly whether this ground is in the actual possession of the Travancore Government and whether it is cultivated by the ryots of that Government. He will now be pleased to supply this information and will state whether the revenues are enjoyed by the Courtallum Pagoda. The remaining items Rupees 1,515-14-10 due by revenue defaulters and persons convicted of embezzling the public revenue, and Rupees 150-8-0 being trifling sums not finally adjusted but still in demand on boundaries of villages do not call for any further remark. The Board desire that the further information now called for may be submitted within two weeks from the date of the receipt of these proceedings.

"These balances are stated alone to amount to Rupees 2,39,399-13-7, but in a note at the foot of statement 1 they are explained to have been reduced to Rupees 2,35,296-9-1 in consequence of a remission of Rupees 6,103-4-6 made in Fusly 1239 with reference to the sanction of Government dated 15th June 1830. For explanation respecting these balances the Collector refers to a statement transmitted with his letter. In this statement the balances are classed under 45 heads. The principal amount of them is however included in

1st due by persons who are dead	83,050	11	7
2nd do. do. by do. deserted	5,733	7	0
3rd do. do. by do. insolvent	68,871	1	3
4th amount of loss from the rents of certain villages on triennial and biennial leases being the difference between their actual produce under assumption and the amount of their rent	48,110	11	5
5th Amount of loss by low price.	14,349	10	3
	2,20,115	9	6

In Cons., 17th June 1830.

"the five first as noted in the margin. With regard to the remainder the balances included in Nos. 7, 8, 10, 12, 14, 17, 26, are of the same nature as those for writing off which sanction was given on the 15th June 1830 and Nos. 9, 18, 22, 25, 38, 39, 42, 44, 45 were written off under that sanction. The other items are in themselves generally inconsiderable and do not call for any particular remark. Under the explanation of the Collector that the whole of the above balances are irrecoverable the

' Board recommend that authority be given for writing off the amount of them as they stood at the end of Fusly 1239 Rupees 2,33,289-11-10.'

297. A copy of the foregoing proceedings we communicated to the Collector on the 14th March 1831.

298. In reply we received the following letter from the Secretary to Government dated 25th March 1831.

"I am directed to acknowledge the receipt of your Secretary's letter, dated the 14th Instant, No: 142, submitting an Extract from your proceedings on the balances of land revenue outstanding in the District of Tinnevely and to acquaint you that the Right Honorable the Governor in Council has been pleased to grant authority for writing off the sum of Rupees (2,33,289-11-10) two lacs thirty-three thousand, two hundred and eighty-nine, annas eleven, and piece ten, the amount of the irrecoverable balances as they stood at the end of Fusly 1238.

"With respect to the remainder of the outstanding balances the Right Honorable the Governor in Council concurs in the observation of your Board that the Collector should have explained the causes which have prevented the realization of them, and that such sums as are really recoverable should be collected without delay and that a statement of such as cannot be recovered should be submitted in order that the amount may be struck off."

299. A copy of the foregoing letter was transmitted to the Acting Sub-Collector in charge on the 28th March 1831.

RELATIVE TO LANDS WHICH HAVE BEEN ACQUIRED BY PURCHASE OR OTHERWISE
ON ACCOUNT OF THE CHURCH MISSION SOCIETY.

Vide. Para. 419 of last General Report. 300. With reference to the receipt of our Secretary's letter of the 27th December 1830, the following Extract from the Minutes of Consultation under date 22nd April 1831 was forwarded to us by a letter of the same date from the Acting Chief Secretary.

"Resolved agreeably to the recommendation of the Board of Revenue that notice be given to the Committee of the Church Mission Society that hereafter purchases of land in the Provinces made by that Society or by Missionaries or others on their own account or on that of the Society without the previous permission of Government, will not be sanctioned.

"Resolved that sanction be given to the Church Mission Society to hold the lands required for Missionary buildings referred to in Para. 21 of the Board's proceedings under date the 23rd December 1830 and that the trifling revenue payable on them be remitted so long as they shall continue to be appropriated for the purpose for which it is stated that they are intended.

"Resolved that the Board of Revenue be desired to cause all the details connected with Mr. Rhenius's application as to Title-deeds, extent of land, and other matters not yet adjusted to be arranged hereafter in the usual course, and the Collector of Tinnevely to be instructed to direct Mr. Rhenius to submit his application to government through the Committee of the Church Mission Society in whose name, if a corporate body, such licenses as may be granted will be sued, and not in the name of any individual Missionary."

301. Copy of the above was forwarded to the Collector of Tinnevely under date 9th May 1831.

Appointment. From the Govt., in Cons., 8th December 1831. 302. On the 21st October 1831, Mr. R. Eden was appointed Acting Collector in succession to Mr. Drury.

COIMBATORE.

OBSERVATIONS ON CERTAIN POINTS DISCUSSED ON THE PROCEEDINGS ON THE SETTLEMENT ON THE LAND REVENUE FOR FUSLY 1236, 37 AND 1238.

303. On the 14th April 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our proceedings under the same date.

"The Board proceed to take into consideration the letter from the Principal Collector of Coimbatore, under date the 29th October 1830, containing observations on some of the subjects discussed in their proceedings on the settlements of the Land Revenue for Fuslies 1236, 37 and 38."

"The subject to which Principal Collector adverts in the first instance is the assessment on garden lands. Mr. Sullivan was of opinion that in the Southern Division the garden assessments are absolutely high," and the punjah assessment "low with reference to the relative produce of each sort of land." In expressing that opinion, however, he said he was not prepared to recommend a reduction of the garden assessment, for what might be taken therefrom could not be added to the punjee assessment, and to reduce the former without any equivalent would be a "great and in many instances quite an unnecessary sacrifice of revenue now easily collected." But in his last report he stated that he thought a revision of the garden assessment in the Southern Division absolutely necessary, and observed that if this boon was coupled with a condition for the equalization of the assessment of both divisions it would be generally well received the latter proposition implying apparently that the punjee rates in the Southern Division should be raised. In the letter under consideration Mr.

Thomas, the present Principal Collector, observes that he is "certainly not prepared to say that the garden assessment even in the Southern Division is absolutely high," and that if any inference is to be drawn from the fact of an increase of land converted from punjah into garden, it cannot be so relatively with the punjah assessment, but he concurs with Mr. Sullivan in thinking that it is high relating with the garden assessment in the Northern Division. With respect to the punjah assessment in the Southern Division he observes that "it is as low and more so compared with the garden rate than is perhaps necessary," and that it is less than the assessment in the Northern Division. Though Mr. Thomas disputes the justness of Mr. Sullivan's remarks regarding the garden assessment in the Southern Division on the most important points; yet, finding it on the average higher than the assessment in the Northern Division, he proposes at once to reduce it to the level of the latter "as the only alternative left to keep up a species of cultivation so valuable both to the Government and the people"; "The reduction of the garden rate of assessment in the Southern Division, he observes, "seems to offer there a fair opportunity for raising the punjah nearer to a level with that of the northern part of the District," and he proposes accordingly that it shall be raised one Conteroy fanam on each bullah "as this will more than counterbalance the loss of revenue by the reduction of the garden assessment". He does not think it necessary to place the Poonjah assessment of the two divisions on the same level "as the survey was conducted on different principles."

"If the garden assessment in the Southern Division is not high absolutely which Mr. Thomas says he is not prepared to assert, nor so high relatively to the assessment of other lands in the same Talooks as to cause stock and capital to be diverted from garden cultivation to the cultivation of those other lands, which he thinks there is not reason to infer, the mere circumstance of the rates being higher than in the other division of the District does not appear to be a sufficient cause for the ryots giving up that kind of cultivation. The real state of the case appears to be, as Mr. Thomas himself seems to be aware, that garden cultivation was unduly encouraged on parti-

Paras. 3 and 5.

cular lands by the measures of his predecessor, and cannot be maintained to the same extent when the irregular remissions which he allowed are withheld. Mr. Thomas shows that the revenue from garden cultivation has decreased as well in the Northern Division, "where he says, the garden assessment is relatively with the Poonjah very low," as in the Southern.

In their proceedings under date the 12th July on Mr. Sullivan's last report dated 21st January 1830, which they now resolve to communicate to the Principal Collector, the Board have stated reasons why no correct conclusions can be drawn from a mere comparison of the average rate assessment in the two divisions of Coimbatore, &c., they have since called for statements calculated to afford more sufficient data for judging on the subject. They have also in their proceedings under date the 30th December last noticed certain points adverted to by Principal Collector upon which further explanations are necessary for the development of the system of administration which has been purchased in regard to the garden lands until the required information is furnished it would be premature to enter into further discussion of the difference between the assessment of the Northern and Southern Divisions, in consideration of which it is proposed to alter that of the latter by decreasing the garden rates and increasing those on Poonjah land.

In the meantime the Board think it proper to record their observations upon the plan which the Principal Collector has proposed to follow in making the alterations recommended by him. With respect to the garden assessment in the Southern Division, his object is to reduce it to a level with that in the Northern. This he thinks may be done by a reduction of Rupees 69,839-6-3. The grounds of this calculation are shown in the Statement No. 2 enclosed in his letter. By this account the average of the garden assessment in the Southern Division is shown to be Rupees 3-2-8 per Bulla above that in the Northern considering this difference to shew not merely the existence of inequality, but its extent also, Mr. Thomas concludes that a deduction from the amount of the aggregate assessment of the lands of the Southern Division upon which the average was calculated will remedy the evil. But the account in question does not shew all the garden land in each division, but only that entered in the Settlement of Fusly 1239. The Board presume that Mr. Thomas means the reduction to embrace all the garden lands whether cultivated and included in the Settlement of Fusly 1239 or not, if this be the case it is obvious that the sum of Rupees 69,839, the amount of reduction calculated upon 22,054 Bulls included in the Settlement of Fusly 1239 being distributed upon a greater extent will give a less rate of reduction per Bulla than he contemplates, and that the average rate, consequently, will not be brought to a level with that in the Northern Division as he intends. Mr. Thomas has not explained whether he means that the reduction shall be made uniformly at the same rate per Bulla on all the classes of garden land, or, if not, how the adjustment is to be regulated in detail so as to apportion the reduction justly. This is a matter of great moment, and requiring the most deliberate consideration. If Mr. Thomas is of opinion that the rates of reduction should vary according to the different advantages of different lands he should consider whether the necessity of this variation does not afford strong ground for distrusting the correctness of his conclusion that the difference in the average of the assessments of all the lands taken together shews the degree of inequality that will be found on comparing the details.

Mr. Thomas's calculations in respect to the punjah assessment are made in the same way they also have reference only to the lands included in the settlement of Fusly 1239. He shews that the average assessment of the punjah lands in the Southern Division entered in the accounts of that year was 14 annas 6 pice per bulla less than the average in the Northern Division. According to the principle upon which he recommends that the garden assessment shall be lowered, the sum to be added to the assessment on the punjah land would be Rupees 2,39,649 but as before observed he does not consider it necessary to place the punjah assess-

ments of the two Divisions on a level. He proposes that the punjah assessment of the Southern Division shall be raised only one conteroy fanam per bulla, this applied to the extent of punjah entered in the settlement gives an increase of Rupees 77,695 which is Rupees 7,855 more than the proposed decrease in the garden assessment, to cover which appears to be sole object of the augmentation. Mr. Thomas considers it unnecessary to place the punjah assessment of the two Divisions on the same level because the survey of the two Divisions was conducted on different principles, but if the assessment is really unequal as he appears to believe, the difference in the process by which it was originally fixed can hardly be admitted as a good reason for not equalizing it with a careful observance of the principles upon which it was founded, which is unquestionably necessary—at any rate the same argument may be urged against the equalization of the garden assessment which was also settled on different principles in the two Divisions. But the present assessment on the punjah lands in the Southern Division is not the same as was fixed at the survey. The original assessment was considered to be higher than

From Mr. W. Garrow, 10th October, in Cons., 10th November 1806.

that in the Northern Division and a large reduction was made by Mr. W. Garrow in Fusly 1217 with the view of equalizing them. Mr. Thomas does not appear to have taken this into consideration, but it is very necessary to be attended to. An assessment which has been reduced to give relief to the people cannot properly be raised again, unless it is certain that an error was committed in making the reduction. The grounds on which the former Collector proceeded must be fully investigated and also the process by which the reduction was effected, and if any error is discovered, its cause and consequences should be traced and explained. Mr. Thomas does not explain whether the increase of Rupees 77,695 arising from the addition of one conteroy fanam per bulla to the assessment of all punjah land included in the assessment of Fusly 1239 is meant to be distributed upon the whole extent of punjah land in the Division or upon the arable land only, or only upon the land included in the settlement of Fusly 1239. If it is distributed upon the whole extent of punjah or even upon the arable land only, as a considerable portion will fall upon land not in cultivation at present the expected increase will be only partially available at first, whereas the whole decrease from the reduction of the garden assessment will be immediate.

If it is to be confined to the land included in the settlement of Fusly 1239 it will probably create inequality between the assessment of that land and the assessment of other arable land in the same Talooks which was not cultivated in Fusly 1239 but is usually cultivated one year with another. It is thought that the reduction in the garden assessment will reconcile the people to the increase in the punjah assessment but probably the cases are numerous in which ryots who hold punjah land have no garden land and will therefore get no advantage from the decrease in the garden assessment. These are points which require deliberate and careful consideration.

Mr. Thomas next adverts to the subject of the cowles given by Mr. Sullivan for the cultivation of grain. Mr. Sullivan first stated that by these cowles ryots were permitted to cultivate land with grain for one year at a fixed tax of 5 fanams per bulla but if after this trial they retained possession of the land they were required the next year to pay the full rent for it. He afterwards stated "the cowle for grain land is for one year. If he (the ryot) chooses to renew it expressly for that purpose he may do so, if he wishes to appropriate the land for general purposes he must either take out a fresh cowle for a term of years or pay the full servey rent." It appears from the example given by Mr. Thomas in the 10th paragraph of his letter that when a ryot after having held a field on the grain cowle takes out a fresh cowle for a term of years, the year during which he held the grain cowle is reckoned as the first of the term. Mr. Thomas proposes to add the condition that cowles of this description shall be given only for land that has been waste five years.

'The Board in their proceedings of the 11th August 1828 observed that cowles had not been given for waste only but also for lands cultivated up to the previous year, and at rates below 5 fanams, and that far from being calculated to encourage the ryots to clear jungle lands, which was the point urged by Mr. Sullivan in favor of the system, the terms were less favorable as regarded such lands than the conditions of the established cowle of the District, under which the tenant would be exempted from any payment whatever for 3 years, and would not become liable to half the full assessment till the 5th year, and would moreover be free to cultivate any description of produce that might be most to his advantage. They were of opinion also that the unsettled and undefined nature of the system opened a wide door to favour and abuse on the part of native servants and that on adherence to the established general cowle would tend more to the permanent improvement of the country.

'Mr. Thomas appears to think that the system has in fact been attended with the evils noticed by the Board. "There can be no doubt, he observes that it has opened a wide field for favor and abuse on the part of the Native servants, it being notorious that arable and good land was laid waste for one year to be occupied the next by its owner upon a grain cowle." In another place he says that lands have been let "for 2 or 3 years together for the cultivation of grain, thus allowing arable land to be occupied from year to year upon a reduced assessment of from 2 to 5 conteroy fanams." The revenue, he continues, has been increased by this means, but it has been at the sacrifice of a more permanent improvement of the resources of the District—it has completely taken the place of the established and general cowle to which alone we must look for the permanent improvement of the District.

'But Mr. Thomas thinks that these are abuses of the system which he considers good in itself inasmuch as it tends to the clearing away of much jungle which would not otherwise have been eradicated, and gives the ryots an opportunity of trying the strength of the soil. He does not take any notice of the opinion expressed by the Board that the first of these objects is more likely to be effected by adhering to the established cowle. The grounds of that opinion were stated, and Mr. Thomas ought to have explained the reasons which led him to a different conclusion.

'The only description of waste land which it seems the interest of the ryot to take on the grain cowle is that formerly under cultivation but now unoccupied. It is hardly to be supposed however that the people are so little acquainted with the lands in their villages as not to be able to judge of the powers of fields which have been out of cultivation for so short a time as five years without "trying them." This argument therefore seems to have no force.

'With reference to the alleged preference by the ryots of the grain cowle the Board supposed that it might arise from the condition of the general cowle which bound them to hold the land they might clear until 2 years after the expiration of the term of the cowle, and they expressed their opinion that this restriction should be discontinued. Mr. Thomas further recommends that a ryot taking land on the terms of the general cowle may be at liberty to relinquish it after the 1st year, if he wishes to do so. This rule he thinks would "afford more encouragement and remuneration for the effectual clearing away of jungle". The argument here adduced has reference only to jungle, and it does not appear upon what principle Mr. Thomas would make the indulgence applicable alike to land that has been cultivated within a few years. His own illustration of the matter is as follows—the example he gives supposes the land to have been uncultivated only so long as to entitle the tenant to a remission of $\frac{2}{3}$ of the full assessment the first year. A ryot taking land upon the grain cowle to be followed the next year by the general cowle pays in fact one conteroy fanam more than he

Grain cowle	General cowle
5	4
8	6
12	12
16	16
41	40

'would have done by the terms of the latter, this he willingly does for the privilege of trying the soil and of relinquishing it at the end of the year, which he could not do by the established cowlenama." But for all land assessed below 16 C fanams the loss of the ryot under the grain cowle is greater in proportion as the soil is poor as shown by the statement in the margin for land assessed at 8 fanams where the ryot would have to pay the first year 5 fanams instead of 2 while for all lands assessed above 20 C fanams he has a gain which increases in proportion as the soil is good. It is clear therefore that if the general cowle were modified is proposed, a grain cowle would never be taken for any but the best lands, and that the allowing such cowles would be attended with a positive sacrifice of revenue where such a sacrifice is least required. On the whole the Board see no reason to alter the opinion before expressed by them in respect to the inexpediency of the grain cowle. With respect to the general cowle if the proposed modification is allowed at all it should be only in respect to jungly land, but the Board are not satisfied of the necessity or expediency of it even in respect to such land, at present no payment is required for jungly land during the first 3 years, and the full assessment is not payable until the 7th year, when the land may be given up or retained at the option of the person who has cleared it. These terms seem to be sufficiently favorable.

'In conclusion Mr. Thomas observes that he is prepared as well from a sense of duty as from a conviction of what is obviously for the interest of Government as of the people to revert again to the ryotwar system in practice, so that (as recommended by the Board), the established assessment shall not be touched in any instance on any plea whatever except by temporary remissions without special authority, that the system of kaini or permanent cowles of which the Government has before disapproved shall not be continued, that cowles of this tenor which have been already granted shall be revoked, and that the Principal Collector shall not issue any cowles in future, but for the cultivation of waste, and the improvement of cultivated lands by the conversion of poonjee and nunjee into gardens, &c., according to the terms of the cowle namah.'

'With respect to the kaini cowles which have been already granted and which it is deemed proper to revoke, the Principal Collector should make a special report and no change should be made without authority.'

304. A copy of the foregoing proceedings we communicated to the Principal Collector on the 25th April 1831.

OBSERVATIONS OF THE BOARD ON THE REPLY OF MR. THOMAS, PRINCIPAL COLLECTOR, TO THEIR PROCEEDINGS ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1239.

305. On the 7th July 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our Proceedings under date the 30th June.

Proceedings, in Cons., 30th June 1831.
Received 16th, in Cons., 20th June 1831.
In Cons., 30th December 1831.

Read again letter from the Principal Collector of Coimbatore dated the 9th instant in reply to the Board's Proceedings under date the 30th December last upon his report on the Settlement of Fusly 1239.

'In that report Mr. Thomas observed that the price of grain had for the last 4 years been in the decline, and in proof of this fact he quoted what he called "the average price" of three

sorts of grain "for the 4 years preceeding Fusly 1236" "and the average price of the 4 Fuslies preceding that under consideration." On reference to the statement of prices quoted by Mr. Thomas the Board found that although described as a "statement shewing the average price of grains from Fuslies 1232 to 1239" it actually shewed only the average price in two months of each year, viz., the "dear rate in August," and the "cheaper rate in April," and that what Mr. Thomas had stated as the average price of each sort of grain during the two periods of 4 years respectively was not the average of the prices of April and August, but the average of the prices of August only. The Board remarked that the statement referred to by the Principal Collector could not "shew correctly the average of the prices obtained by the ryots for their produce throughout the year, that the price of grain like the prices of other articles rises or falls according to circumstances, and is not always highest in one particular month in the year, and lowest in another, neither can the average of any two months be taken as shewing the average of the twelve," still less of course the average of one month. The report then under consideration being the first general report the Principal Collector had made, and it appearing to the Board that from inexperience he was apt to rely upon very insufficient grounds, they thought it their duty to make the above observations the justness of which seemed unquestionable, to caution him against fallacious comparisons and calculations.

In the letter now before the Board, Mr. Thomas undertakes to reply to their observations. In this reply there is a very remarkable omission. Mr. Thomas does not notice his quotation of the average of the prices of the month of August alone in each period of 4 years, as the average of the 4 years, and from his remarks without a reference to his former report it could only be inferred that he had taken the average of the prices of the two months, April and August. He says that in the months of April and August of each year the price of grain either rises or falls according to the state of the crops and harvest. In another place he says in those months "grain is always the cheapest and dearest." If the fact were really as is here stated, Mr. Thomas could easily have proved it by referring to his monthly price currents, but he contents himself with reiterating the assertion without giving any evidence in support of it. If he referred at all to the price currents he no doubt found that they did not bear him out. The Board have examined the quarterly statement furnished from the Principal Collector's

1236.	...	Cholum per Garco.
August	...	RS. A. P. 97 6 3
January	...	102 15 3
February	...	99 11 8

1237.	...	Cholum	Raghy.
August	...	RS. A. P. 74 4 10	57 13 2
Average	...	75 13 4	63 2 10

	...	Cumboo.
August	...	RS. A. P. 61 9 1
December	...	69 6 3
May	...	63 4 11
June	...	63 4 11
July	...	62 7 6

1238.	...	Cumboo.	Cholum.	Raghy.
August	...	62 7 6	84 10 6	69 10 8
April	...	71 1 9	105 6 3	83 5 4

1239.	...	Raghy.
August	...	83 14 4
Average	...	86 11 2

	...	Cumboo.	Cholum.
August	...	84 10 8	103 8 6
October	...	90 7 6	
November	...	86 10 8	111 9 8
December	...	91 1 9	
January	...	90 7 6	
February	...	86 10 8	111 9 8
March	...	91 1 9	

office shewing the prices current in every month during the periods in question. Taking the 4 years from 1236 to 1239 they find that in 1236 the price of cholum, one of the three sorts of grain mentioned by Mr. Thomas was dearer in January and February than in August, the month in which Mr. Thomas states the prices are always dearest. In 1237 the average price of cholum and raghy respectively throughout the year exceeded the August price and the price of Cumboo was dearer in several other months than in August. In 1238 the price of every one of the three sorts of grain was considerably dearer in April, said to be the cheapest month, than in August, and the prices in all the other months, were equal to or above the August price. The average price of raghy throughout Fusly 1239 exceeded the August price. The prices of Cumboo and Cholum were less in August than in several other months of the year.

Statement No. 9.	Fusly 1239.	Per cent.
November.	88,710	4
December.	1,83,048	8 $\frac{3}{4}$
January ...	3,12,201	14
February..	4,26,455	19 $\frac{1}{8}$
March ...	4,42,900	19 $\frac{1}{8}$
April ...	8,63,508	16 $\frac{5}{8}$
May ...	2,55,992	11 $\frac{1}{2}$
June ...	1,59,140	7 $\frac{3}{8}$
July ...	63	...
	2,23,022	100

"The Principal Collector says in these months (April and August) the ryots dispose of their produce to merchants, the prices in those two months therefore I must regulate and govern the prices in the markets for the remaining ten months, in a word the entire wholesale transactions between the ryots and merchants take place in April and August." Upon this statement the Board have to remark that it appears to them quite irreconcilable with the fact that according to the Kistbundy 65 $\frac{1}{8}$ per cent. of the whole demand is due before April, and in April 16 $\frac{3}{8}$ per cent. more making the total demand up to the end of that month 81 $\frac{1}{8}$. The Board are inclined to believe that the Kistbundy was adjusted with a better knowledge of the times and seasons of the harvests and markets, and the transactions of the ryots with the merchants than Mr. Thomas has been able to acquire.

Mr. Thomas states that he "did not merely take the prices in any one particular town or portion of the district;" but he "submits that had he done so, the price in one portion of the District will be as nearly as possible the price in the other, as price like water soon finds its own level." The fallacy of this observation is so evident that it hardly requires a comment. It is unquestionably true that the prices in the same market tend to equality, but it does not follow from this principle that the prices in the villages at a distance from the market town must be the same as these; and the case is not so.

Referring to the observation of the Board that the average of any two months cannot be taken as the average of twelve, Mr. Thomas "respectfully submits" that the statement "leads to no such conclusion." The Board, however, cannot draw any other conclusion than that the average of the two months therein entered was intended to be taken as the average of the year, and Mr. Thomas himself says, somewhat inconsistently, "I do still think that it correctly exhibits the average of the prices obtained by the ryots throughout the year."

Mr. Thomas ascribed the decline of prices in a great measure to the extended cultivation of waste land." Referring to this argument the Board observed that "it would be of little importance to shew that the price now obtained by the ryots is less than it was during a few former years, without shewing that it is less than that which they got when the assessment was fixed." Mr. Thomas apparently has misunderstood

this observation, certainly he has misquoted it: the Board did not say that unless he could prove that the prices were lower now than at the time of the assessment "he had advanced nothing that was useful." There is nothing in any of the Board's observations that could lead Mr. Thomas to apprehend that the Board maintained "that the result of an average of the market prices for four years preceding the Fusly year 1242 will be as nearly as possible the result of an average of four years just gone by." Their remark, which is quoted above, was intended merely to direct the Principal Collector's inquiries to the point which seemed of most importance, but which it appeared he had overlooked. The remark at which Mr. Thomas seems to have taken offence, that "the Principal Collector ought to be careful not to allow himself to be biassed on such subjects by fallacious calculations" had reference to his quotation of the average of the prices of one month during a series of years as the average price of the period, and his reliance on a statement of prices containing only two months out of the twelve arbitrarily, and, as has been shewn, incorrectly assumed as exhibiting the highest and lowest prices of the year. Any calculations founded on such data they conceived must be fallacious.

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Fusly 1218 to 1239 for the month of August, being that of which the prices were quoted by Mr. Thomas in his former report. By this examination they find that the averages of the period of 4 years from Fusly 1232 to 1235 with which Mr. Thomas compared the averages of the last 4 years from 1236 to 1239, exceed the averages of the 3 years from 1218 to 1220 of the 4 years from 1221 to 1224, and of the 4 years from 1225 to 1228. The comparison made by Mr. Thomas was therefore not a fair one. Comparing the averages of the 4 years from 1236 to 1239 with the averages of the 4 years from 1225 to 1228, it appears that the prices of Cumboo and Cholum, two of the three articles mentioned by Mr. Thomas, were higher in the period from 1236, to 1239 while the price of raghy was a little lower. In 1239 the price of Cumboo was higher than in 10 of the 21 years preceding; the price of Cholum was higher than in 12 of the 21 years, and the price of raghy higher than in 8. As the variations in the price of grain have now become of so much importance, it is necessary to give particular attention to them and to observe the greatest exactness and to exercise the most careful discrimination in making comparison of prices at different periods. It is shown that it was not without reason that the Board endeavoured to inculcate upon Mr. Thomas the necessity of caution in treating such subjects.

Mr. Thomas states that from the inquiries he has instituted in different parts of the District, he finds that the price of grain now is less by one-fourth than what it was in Fusly 1212. The Board have so little reason to depend upon the accuracy of the inquiries made by Mr. Thomas that they cannot give implicit confidence to this statement unsupported by authentic accounts. But as they observed in their Proceedings, it is very probable that prices have fallen in Coimbatore, as they have fallen generally. The question is, to what cause is the fall to be attributed? By Mr. Thomas it was attributed in a great measure to the extended cultivation of waste, although he admitted that the population had increased. The Board observed that the increase of population generally kept pace with the gradual increase of produce from the cultivation of waste land, and counterbalanced its influence upon prices, and that "the general existence of depreciation seemed against the supposition that the decline of prices in Coimbatore had arisen from any partial cause of this kind."

Report,
21st, in Cons., 28th June
1828.

Mr. Sullivan ascribed it to the scarcity of money in the District owing to the stagnation of trade and the exportation of specie. The scarcity of money to whatever cause it may be owing is very generally complained of, and of course wherever it is experienced it affects the prices of agricultural produce, as well as of other articles of traffic. Notwithstanding that the depreciation is general, Mr. Thomas says he is at a loss to what other cause than the increase of cultivation to ascribe it in Coimbatore and he afterwards expressly states "his conclusion" "that the cultivation of waste land is the alone cause of depreciation." He states that "the increase in the cultivation of waste land during the past 14 years" extends to cawnies 3,38,153 assessed at Rupees 5,02,205 and liable to an actual demand of Rupees 4,45,532 deducting the Jummabundy remissions. The Board do not know how this account has been made up. The proper way of making up an account of the increase of cultivation in any given period is to state the extent of cultivation at the beginning and the end, and the difference will shew the increase or decrease. The following abstract prepared in this way from the Annual Settlement

Accounts shows the extent of cultivation in Fuslies 1226 and 1239 respectively, the first and the last of the series of 14 years referred to by Mr. Thomas:—

		Fusly 1226.				Fusly 1239.				Increase.			
		Extent of Land.		Jummabundy Beriz.		Extent of Land.		Jummabundy Beriz.		Extent of Land.		Jummabundy Beriz.	
				Rs.	A. P.			Rs.	A. P.			Rs.	A. P.
Poonjah	... Bls.	4,19,542	15½	11,08,553	11 8	4,46,526	5½	11,68,287	13 6	26,983	5½	59,734	11 0
Garden	... Bls.	34,500	4	4,60,119	5 3	42,314	8½	5,27,767	9 3	7,814	4½	67,648	4 0
Nunjah	... Cs.	42,967	9½	4,39,336	1 6	49,719	9½	4,52,951	2 1	6,751	15½	13,615	0 7
Total Cawnies		13,55,436	4	20,08,009	2 5	14,62,775	2½	21,49,006	8 10	1,07,338	14½	1,40,997	6 5
										14½	p.ct.	7 p.ct.	

It thus appears that the actual increase was 1,07,338 instead of 3,38,153 cawnies liable to a demand of Rupees 1,40,997 instead of Rupees 4,45,532.

In the same period it would appear from the accounts that the population increased in the proportion of 46 per cent as shewn in the following abstract:—

				Fusly 1226.	Fusly 1239.	Increase.
Male	...	...	...	2,91,706	4,25,170	133,464
Female	...	...	...	2,93,441	4,29,664	1,36,223
Total				5,85,147	8,54,834	2,69,687 46 per cent.

Probably the increase that appears in the above statement is exaggerated, but there is reason to believe that the actual increase has at least kept pace with the increase of produce from extended cultivation. The demand thus continually increasing in the same ratio with the supply the increase of produce could not have had any influence in sinking prices. The depreciation being general, and not being greater in Coimbatore than elsewhere, or marked by peculiar circumstances, it seems reasonable to attribute it to the causes which are in general operation throughout the country.

The Board having fully stated for the consideration of Government their sentiments on the probable effects upon prices, and through them upon the public revenue and finances of the increasing quantity of the produce of land and labour, and the diminution of the currency in their Proceedings under date the 9th September 1830, it appears unnecessary to take any further notice of the controversial observations which Mr. Thomas has thought fit to offer on parts of the subject.

In Cons., 9th Sept. 1830.

* With reference to the remarks in the 5th para. of the Board's Proceedings Mr. Thomas submits that he did not state or infer that the Settlement of the Fusly then under review was actually to a larger amount than that of Fusly 1236" after observing in the 4th para. of his report that the Settlement of Fusly 1239, "exceeded that of the preceding fusly in Rupees 12,863-8-4." Mr. Thomas proceeded to say that but for the unfavorable season "the Settlement would have shown a still greater increase as compared with any preceding fusly." Upon this the Board remarked that "if as these words naturally imply the Principal Collector means that the Settlement of Fusly 1239 notwithstanding the badness of the season exceeds the Settlement of any previous year, he is mistaken it is less than the Settlement of Fuslies 1236 and 1237."

In the 6th para. of their Proceedings the Board observed that "as the Principal Collectors explanations of the Settlement have all reference to the abstract statement given in the body of his report, the Board must adopt it as the basis of their remarks. But it is observable that in that statement the quantity of all land, whether nunjah, punjah or garden land, is stated in cawnies, whereas in the detailed accounts, transmitted with the report the extent of punjah and garden land, is stated in Bullas. No comparison can therefore be made between the two statements without a previous troublesome calculation, and even after taking that trouble the details are found not to agree." The Board proceeded to give an instance of disagreement in the details which it was impossible to reconcile without explanation. The Board had been much embarrassed by these discrepancies, which a little attention on the part of the Principal Collector might have obtained, and they took occasion to point out to him the inconvenience caused thereby, that he might take more care in future. To the above observations Mr. Thomas replies "with respect to the calculations being incorrect I beg respectfully to state that they have been again examined and found correct." This answer does not at all apply. The Board did not say or mean that the calculations were incorrect, but they could not reconcile the accounts from a difference in the details and therefore could not verify the calculations. The cause of the discrepancy was obvious and the Board pointed it out, the territory lately annexed to the District of Malabar, and the land granted as shotrium to Ramasawmy Mudaly having been deducted in the statement in the report, but neither deducted nor distinguished in the detailed statement. Mr. Thomas answers the Board's remark on this point by saying "the deduction was made in the total not in each description of land." The Board were aware of the deduction in the gross at the foot of the detailed statement by which the net result was made to agree with that stated in the report, and it was from this they perceived the cause of discrepancy in the details. They saw that the deduction had not been made, "in each description of land" and that the account was therefore incorrect in its details, and it was to this inaccuracy that they pointed the attention of the Principal Collector in the particular instance which they cited. Mr. Thomas proceeds to say "in explanation of the seeming contradiction in the entries in the detailed statement, as stated by your Board" in the instance referred to. "I would observe that the discrepancy is occasioned by your Board not having adverted to the two sums of Rupees 1,308-9-3 in punjee transferred to the Shotriemdar, and of Rupees 2,730-15 4 for the villages annexed to Malabar making together 4,039-8-7 having been deducted." From a perusal of this passage it could hardly be understood that the two sums not adverted to by the Board are now for the first time exhibited in new accounts prepared by Mr. Thomas in consequence of the Board's remarks, and which prove the incorrectness of the detailed accounts formerly furnished. It is clear from the manner in which these accounts are prepared that Mr. Thomas is conscious of the defect of his former accounts, although he does not acknowledge them, and writes as if the objections of the Board were unfounded. It may be remarked generally in addition to what the Board said in their former Proceedings that from the omission to make the necessary deductions in each description of land in the detailed Jumma-bundy Statements, in no one instance is the quantity of land mentioned by Mr. Thomas in his report to be found in those statements. This is an inaccuracy of no small consequence.

The abstract statement in Mr. Thomas's "report" is "not in strict conformity with those submitted by his predecessor in Fuslies 1237 and 1238" there being a difference in some particulars, but it is true as Mr. Thomas observes that in the abstracts submitted by Mr. Sullivan in his reports for those years the extent of land was stated in cawnies and that the Board did not object to it. The Board however did not find such a disagreement between the abstracts and the detailed accounts of those years as gave occasion for the remarks in their proceedings upon Mr. Thomas's report and the accounts of the settlement of Fusly 1239 and they were able to prepare abstracts of the settlements of those years from the detailed accounts in a form different from that used by the Principal Collector, which could not be done correctly from the detailed accounts of Fusly 1239.

The explanation which Mr. Thomas has given in para. 7 of the points noticed by the Board in 8th para. of their proceedings seem to be correct.

The observations in para. 8 appear to have been made under a strange misapprehension of the Board's remarks to which they refer. Mr. Thomas having stated in his report that the decrease in the revenue from dry land arose from "the higher assessed lands of this description in the Talooks of Perindory, Cheoor, and Caroer, having been relinquished and that bearing a lighter assessment in the Talooks of Coimbatore, Sattimungalum, Danaigum cottah and Andoor having been occupied the Board remarked that they "did not doubt the correctness of the statement as regard facts, but it appears necessary to guard against its being inferred that these facts prove a real inequality of assessment, with reference to the productive powers of the lands. If the lands thrown out of cultivation were in the same village as those newly occupied there might be ground for such an inference, but they are stated to be not only in different villages, but in different Talooks, and so far as the Board can judge there is no connexion between the contraction of cultivation in some of those Talooks and its extension in others. It does not appear that capital or stock was transferred from one to the other. The number of ryots in 2 of the Talooks where the decrease occurred is not only not less, but greater than before." Upon this Mr. Thomas observes "the remark of your Board seems to imply that the same ryots relinquish land in one Talook must necessarily, migrate from one Talook to another" and he proceeds to argue against the correctness of the inference. The Board can only say that they are at a loss to conceive how Mr. Thomas could draw from their remarks an inference so utterly at variance with their obvious meaning. Mr. Thomas explains that he did not mean to infer inequality of assessment from the facts stated by him. The Board did not impute such an inference to him positively. Their remarks were intended to guard against any conclusion to that effect which they thought might be drawn from the facts stated, without a discrimination of circumstances. Undoubtedly, as Mr. Thomas "submits" there are other causes for ryots relinquishing land than a failure of "rain" this is no new discovery but it does not follow as Mr. Thomas seems to think that the Board were wrong in their conclusion that the decrease of cultivation in certain Talooks was the effect of season, they stated the grounds of this conclusion which are not impugned by Mr. Thomas.

Mr. Thomas says "your Board refer to a decrease in the garden cultivation in the Talooks of Cheoor, Kongyem Pulladum, and Chukragherry, as corroborating the inference drawn in your proceedings that the assessment could not be so comparatively high in the Southern as stated by me, because as remarked in para. 13 of your proceedings they are in the Northern Division, to which I would reply that the three last mentioned Talooks are in the Southern Division". The Board really do not know to what part of their proceedings Mr. Thomas refers in the former part of this passage. In paras. 12 and 13 they noticed certain points upon which explanation appeared to be requisite concerning the garden assessment. "These explanations" they said "appear the

'more necessary, because one of the * 3 Talooks to which his (the Principal Collector's) observations particularly refer, viz., Cheoor as well as 3 others * Cheoor, Chukragherry and Pulladam. 'in which there was a decrease are in the Northern Division of the District, where the garden assessment is represented in his other letter of later date to be so low relatively with that in the Southern Division as to make it proper to reduce the latter in order to bring it to the same level". This is quite correct in Cheoor and 3 other Talooks in the Northern Division, viz., Coimbatore, Sattimungalum and Danaigum Cottah, there was a decrease in garden cultivation but by mistake the 3 Talooks named in the margin of the text were Chukragherry, Pulladam and Kongyem, in the Southern Division. If Mr. Thomas had attentively considered the passage in question he must have perceived that the mistake was accidental, for 2 of the 3 Talooks erroneously named in the margin, viz., Chukragherry and Pulladam are the remaining 2 of the 3 mentioned particularly by himself, of which the Board expressly remarked that only one Cheoor, is in the Northern Division the "3 others" to which they alluded being evidently different from those mentioned by him. If he had referred to his accounts also he would have seen that as stated above there was actually a decrease in 3 other Talooks of the Northern Division besides Cheoor.

'Mr. Thomas says "your Board state in paras. 12 and 13 that I should have explained why I considered the raising of the garden tax inconsistent with the principle of Survey assessment."

Para. 10. 'The words underlined are given by Mr. Thomas as a quotation from the Board's proceedings but no such passage will be found there. Mr. Thomas stated in his report that the owners, of garden lands had been "for the last 10 years, taxed more heavily than was ever contemplated at the time of the survey assessment" by the introduction of a system which "if he was rightly informed" was contrary to the principles of that assessment. The Board remarked that "he should have explained

Para. 12. 'his reasons for considering the change of system which he stated to have been introduced by his predecessor to be inconsistent with the principle upon which the assessment was originally framed". The Board meant that he should not have contented himself with vague information on such a subject, but should have referred to the original instructions for the assessment and the orders passed in its progress and in the course of its practical application, and from those authentic sources should have explained particularly what were the principles and rules applicable under the circumstances which he mentioned, and where they had been infringed by the system introduced by his predecessor. Mr. Thomas now gives only a general answer stating his idea of what the Ryotwar system implies, which does not meet the case. The question is whether upon the principles of the survey assessment in Coimbatore, when the punjah part of a kutlay or enclosure is converted into garden to allow of the garden part lying fallow or being cultivated with a lighter description of produce, it is liable to the garden assessments the garden part not being relieved from that assessment in the meantime. It is no answer to this question to say that the Ryotwar system in general "implies that the maximum is fixed". The maximum is fixed for garden and punjah respectively, but Mr. Thomas well knows that by the principles of the assessment in Coimbatore, punjah is subject to an additional assessment on being converted into garden. Mr. Thomas in the para. upon which the Board are commenting, for some reason or other confounds two subjects which are quite unconnected, and which were treated separately in his former report, and in the Board's proceedings. The foregoing remarks apply to the subject discussed in the 8th para. of the report and the 12th para. of the proceedings.

No. 5. 'To this subject the extract from Mr. Sullivan's Hookumnamah for Fusly 1236 transmitted with the present letter, and mentioned in this

No. 4. 'para. bears reference. The proclamation which is also mentioned in this para. has reference to the subject discussed in the 9th para. of the

report and the 13th and 14th paras. of the proceedings. By the extract from the Hookumnamah it appears that the extra tax upon the punjah land by which Mr. Thomas stated in his report, the owners of gardens had been oppressed during the last 10 years was actually abolished in Fusly 1236 or 4 years ago. There is therefore now no question on that subject, and it appears that the Board had good reason to hesitate before placing confidence in Mr. Thomas's representation.

'In para. 9 of his report Mr. Thomas stated that "in Fusly 1232 in order to induce the cultivation of gardens or land watered by wells, a proclamation was issued offering all land either lying waste or yielding only a part of the full rent to such as were willing to pay higher for it than the persons then in possession, and the result of this measure was an immediate increase of revenue to the extent of Rupees 21,122." The Board called for certain explanations on this subject, and required a copy of the proclamation, and a statement of the well lands which had been disposed of under it. Mr. Thomas has furnished a copy of the proclamation. He has not furnished the statement required observing that it "would embrace nearly 3/4ths of the number of gardens and wells in the District." On reference to the proclamation the Board do not find that it supports Mr. Thomas's representation. It offers favourable terms to the owners of the gardens to induce them to cultivate, providing that the full assessment shall not be demanded until the 4th year. It then declares that if the owner will not cultivate on those terms the garden sale be included in the Jumma bundy settlement at the full assessment and if the owner fails to pay it shall be sold at public auction in satisfaction of the demand. The difference between the notification really contained in the proclamation and Mr. Thomas's account of it is very remarkable, and shows that it was necessary for the Board to see it to judge for themselves of its tenor. Mr. Thomas says "he apprehends the Collector could not make the garden land over in perpetuity to anybody offering a higher rate of assessment than the person then in possession but it must be regularly sold by public sale and that only in the case of arrears of revenue being due." The proclamation plainly shews that nothing else was intended. There is nothing in the proclamation which affords reason to suppose that the land was to be given to the new purchaser in any case at any higher rate of assessment than that fixed by the survey which was payable equally by the former proprietor.

'The quotation from the Board's proceedings which Mr. Thomas has given in para. 11 of his letter is incorrect. The Board said that probably the wells in these gardens were Circar wells which were originally formed at the expense of the "Circar or have fallen to Government in consequence of the death or emigration of the persons who constructed them, and not wells which had come to the parties in right of inheritance or had been formed by themselves at their own expense". The part underlined is entirely omitted by Mr. Thomas. It may be as asserted by

19th November 1821.

From the Principal Collector, in Cons., 13th May 1822. Para. 10.

To the Principal Collector 6th, Dy. in Cons., 10 June.

In Cons., 17th June 1822. From Govt., 13th. in Cons., 22nd August.

'Mr. Thomas that there is not on record an instance of a well being dug at the expense of Government, but probably there are many instances of wells having fallen to Government in consequence of the death or continued absence of the former proprietors. It is evident from the date and tenor of the proclamation in question that it is the same which Mr. Sullivan mentioned in his report dated the 4th May 1822. The Board thinking the measure therein notified objectionable immediately directed that no further steps should be taken towards the execution of it until they should obtain the orders of Government upon the subject. It was discussed in their proceedings under date the 17th June, and the Government ordered that there should be no deviation from the usage of the District in this respect. Mr. Sullivan expressly stated that his object was to bring to sale "all unclaimed and unoccupied wells and gardens as well as those which pay only a reduced rent. The greater part of these lands" he said "are probably from default of heirs escheats to the state, others are the property of absentees or of persons in service who intend to resume possession of them at some distant period". Mr. Thomas either was blamably ignorant of this correspondence regarding the proclamation or very negligent in not referring to it and in bringing forward the subject as one on which no information had been previously given.

'It appears from Mr. Sullivan's statement, that no lands were to be put up for sale under the proclamation until the expiration of six months. The proclamation bearing date the 19th November 1821 and the Board's order not to act upon it being dated the 6th June following it is barely possible that some lands may have been sold under it previously to the receipt of the order but it is not probable that Mr. Sullivan carried a new measure of this nature into effect

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with so much precipitation. The Board have no reason to suppose from Mr. Sullivan's subsequent reports that their order which was very soon confirmed by the Government was not attended to. It is difficult therefore to conjecture what Mr. Thomas can mean when he states that the account called for by the Board of the gardens and wells disposed of under the proclamation would embrace 3rds of the number of gardens and wells in the District. It is very necessary that the accounts should be furnished both for information on this point, and also for the purpose stated in the Board's proceedings under date the 14th April last.

Mr. Thomas states that in the course of 4 years from the promulgation of the proclamation the revenue collected on gardens had increased from Rupees 5,09,112 to Rupees 5,47,509 "not the consequence of punjah converted into gardens but as he said in his report from an increased assessments on gardens waste or otherwise in bad condition on the punjah part of the kutlay."

This statement requires to be proved by accounts. The Board see no reason to believe that Mr. Thomas has so fully inquired into the subject as to be warranted in asserting that no part of the increase was from punjah converted into garden. In fact the increase in the period in question, viz., from Fusly 1231 to 1235 was not so great as in the same number of years from Fusly 1226 to 1230 previous to the promulgation of the proclamation. Besides in the period from 1231 to 1235 the increase was not confined to garden land but was general, being greater in the punjah and nunjah than in the garden as shewn in the following abstract.

				Fusly 1231.		Fusly 1235.		Increase.		Per cent.
				Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
Punjah	...	...	...	10,96,568	15 8	11,74,816	11 2	78,247	11 6	47 $\frac{15}{16}$
Garden	...	...	...	5,09,112	2 11	5,47,509	11 4	38,397	8 5	23 $\frac{8}{16}$
Nunjah	...	...	...	4,21,704	13 10	4,68,240	11 0	46,535	13 2	28 $\frac{8}{16}$
Total				20,27,386	0 5	21,90,567	1 6	1,63,181	1 1	100

The Board do not now clearly understand from the explanation in para. 14 whether in fact Enams to the value of Rupees 869-8-4 were given up in Fusly 1239 to the claimants. They desire that the Principal Collector will furnish a statement of all the Enams which have been given up under the proclamation said to have been issued in 1232, shewing when they were given up, and the extent and value in each Talook, and a copy and translation of the proclamation. If these Enams are a part of those referred to in Mr. Sullivan's report dated 25th August 1827, the fact should have been noticed. The Board observed that Mr. Sullivan says nothing of a proclamation issued in Fusly 1232.

Mr. Thomas having stated in his report that he was "given to understand" that more than 3rds of the increase in the Moturpha settlement for 1238 made by his predecessor was the result of an increase in the rate of taxation in some cases and in others of new taxes on various classes, and recommended the remission of the taxes, the Board observed that his explanation afforded very insufficient grounds for forming an opinion on the measure recommended. They pointed

out in what respects his explanation was defective and what information was required. Mr. Thomas gives no additional information on the subject; his former information he, says, was derived from those on whom the taxes were imposed. "He observes that he "did not anticipate" that the Board "would question the propriety of the immediate abolition of these taxes provided he ascertained that they were unauthorized by Government and as such illegal." This is the very point on which the Board required to be satisfied in the first instance and secondly, they desired such information as would enable them to judge whether the taxes were of a nature which may justly be imposed in conformity with the usage of the country and which it would be proper therefore to recommend for the sanction of Government. It was to be presumed from Mr. Sullivan's experience and from the general lenity of his administration that he would not impose taxes which are not authorized by custom, or which would oppress the people, and the Board could not take it for granted, on such vague information as Mr. Thomas appeared to have received that the taxes were improper. In every District under the Government it has been customary to impose upon new settlers practising arts and professions such as are generally subject to tax in the District, the same taxes as are paid by the old inhabitants, and it is now intended to sanction this custom, which hitherto has had the authority of prescription, by a Regulation. With respect to the tax upon cripples which is one of the new taxes particularly mentioned by Mr. Thomas in his report which he "did not consider himself at liberty to remit,"

Order of Mr. Sullivan to the Tahsildar of Pulladam dated 22nd September 1829 or Fusly 1239, Enclr. No. 15 in No. 2865, in Cons., 3rd January 1831.

and regarding which he now states he cannot afford any further information, it appears from document submitted by Mr. Thomas with his proceedings on the charges against Ramiah the Sheristadar now before Government, that it was actually remitted by Mr. Sullivan, and the fact is expressly mentioned by Mr. Thomas himself in those proceedings.

It was observed in the Board's proceedings that the orders of the Board requiring a comparative statement of the revenue from the land and extra sources to accompany the Jummabundy report for the year to which the report relates and the year preceding. Mr. Thomas not having furnished the required statement he was directed to supply the omission, and to attend to the orders in future. Mr. Thomas states in reply to the Board's observation that the statement "not having been called for from his predecessor caused the omission". This the Board must remark is a very

extraordinary assertion, to say the least of it, the statement having been called for by a circular letter dated 17th August 1829. Many months before Mr. Sullivan resigned the office of Principal Collector.

This letter was specially referred to by a note in the margin of Board's proceedings. Mr. Sullivan had no occasion to furnish the statement as he had no report to make after the receipt of the Board's orders, his report for Fusly 1238 having been transmitted under date the 9th June 1829.

Mr. Thomas has desired that his letter may be laid before Government, the Board accordingly resolve to submit it with these proceedings, although they feel very averse to trouble the Government with any unnecessary reference.

They regret that so much time which could ill be spared from important and urgent business has been occupied in their own review of the letter but they deemed that it might serve a useful purpose to expose the futility and groundlessness of Mr. Thomas' objections to their proceedings. They have forbore in the course of their review to comment upon the petulant and insubordinate tone and spirit that pervade the observations which Mr. Thomas has offered, and the disrespectful style of the whole letter, but they cannot conclude without thus expressing their sense of it. The Board are ever ready to review with attention any explanations which Collectors may have to offer upon points on which they have been misunderstood: but they deem it their duty to point out to Government the extreme inconvenience which the indulgence of a controversial spirit on the part of Collectors is likely to occasion. If every Collector who differs from the Board in opinion is permitted to argue and dispute with them, instead of acting upon their instructions it will be impossible for them, with the interruptions arising from such discussions to get through the proper and regular business of their office, and the public service will be seriously impeded. The evil will not rest here, the time of the

Government will be taken up by incessant references upon matters about which there ought to be no question; for the gentlemen who, like Mr. Thomas are disposed to set up their own individual opinion against the judgment of the collective Board will hardly be satisfied with any decision contrary to what they consider right, unless confirmed by Government. This is the third time within the last month that Mr. Thomas has appealed from the Board to Government.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

306. On the 7th September 1831 we submitted to Government the following extract from our proceedings under date the 29th August.

The Board proceed to take into consideration the report of the Principal Collector of Coimbatore upon the settlement of the land revenue of this District for Fusly 1240.

The Principal Collector reports "that the supply of rain during the year fell far short of what has been experienced for many years." The river Noyel, he states, was almost dry throughout the year, and the consequence was a complete failure in the nunjah cultivation of the two Talooks of Coimbatore and Palladum. This account is not strictly correct. The decrease

Talooks.	Fusly 1239.				Fusly 1240.				Decrease.			
	CAWS.	RS.	A.	P.	CAWS.	RS.	A.	P.	CAWS.	RS.	A.	P.
Coimbatore...	6,910	3½	62,491	2 9	6,881	4½	47,082	4 6	28	4½	15,408	14 3
Palladum ...	2,267	11½	16,634	11 1	2,229	13½	15,191	2 1	37	14	1,443	9 0

in the extent of nunjah cultivation under all heads in the Coimbatore Talook was only 28 cawnies and in Palladum 37 cawnies. The decrease in the amount of the settlement in the former was Rupees 15,408 or 24½ per cent, in the latter the decrease in the settlement was Rupees 1,443 or 3½ per cent. In only 4 of the 14 Talooks there was a decrease, in the remaining 10 Talooks there was an increase in the nunjah settlement.

The Principal Collector observes that the "continued drought is the more distressing to the people from there being at present no indication of any better supply in the approaching (current) fusly the river Noyel which heretofore was generally filled by the end of June is at the present time perfectly dry the wells and springs are beginning to fail in the Coimbatore and adjoining Talooks, a circumstance which has not before been known. The Principal Collector is not accurate in the last remark. Mr. Sullivan in his report upon the settlement of Fusly 1238 mentioned that the failure of the rains of both the monsoons in two successive seasons had sensibly affected the springs.

The Principal Collector mentions that the price of grain has continued to fall till within the last two months. He then compares the prices of cumboo, raghy and cholom in Fusly 1232 with the present prices. The Board find on reference to the statement of prices which accompanies the report that the prices quoted by Mr. Thomas are those of the single month of August of Fuslies 1232 and 1240 respectively. It is remarkable that Mr. Thomas quotes the prices prevailing a year ago as the present prices. As the quotation is made for the purpose of shewing that prices are "still too low to afford any encouragement to the increase of cultivation" it was particularly incumbent upon Mr. Thomas to guard against such an inaccuracy. The statement of prices is prepared in the same mode as that which accompanied the Principal Collector's report for Fusly 1239, and shows the prices of only two months, April and August, of each year,

August,
Fusly 1240 or 1830.

The Board having objected to the statement formerly submitted as imperfect and likely to lead to fallacious conclusions, it was the duty of the Principal Collector, whatever might be his own opinion on the subject, to alter it so as to obviate their objections. The Principal Collector will take care in future that the prices of every month of each year are exhibited in the statement. He will be careful also to avoid the error of quoting the prices of a single month as the prices of a year.

The Principal Collector in a letter under date the 19th April last submitted to the Board a draft of a proclamation which he proposed to publish respecting the occupation of land by the ryots. In the draft of proclamation it was stated that the Razeenamahs of the inhabitants for their cultivated or waste land had not hitherto been accepted. In his letter the Principal Collector referred to his address of the 29th October 1830, (which was reviewed in the Board's proceedings of the 14th April last), but the Board did not find therein any distinct statement to this effect, and on reference to former Rookumamahs it appeared that a qualified permission to relinquish the lands they have not the means to cultivate had been allowed to poor ryots. The Board commenced their reply with the above observations and proceeded to communicate to the Principal Collector the following further remarks and instructions.

It is the intention of Government in administering the present system to allow freedom of cultivation and also of occupation of land, this is the general principle but it requires to be qualified with reference to the different circumstances and customs of different Districts. You propose apparently to allow the ryots to relinquish the lands which they presently occupy without any other condition than that they shall give up "good and bad land together". You do not define what is meant by "good" and "bad" land. In general these terms do not fully and accurately express the signification of the original native terms, which relate to other circumstances besides the quality of the soil, such as the situation of the land in respect to the village, its capability of irrigation, &c. and have reference also to the customary tenure of land by which particular portions of "good" and "bad" have always gone together and could not be separated without detriment to the cultivation of a part. In Coimbatore the indulgences allowed in respect to the occupation of land for pasture require to be attended to in framing any rule in modification of the general principle of freedom of occupation. It is further necessary to consider whether the ryot relinquishing a portion of his putcut land for a time is to be allowed the privilege of resuming it at pleasure and under what restrictions. These observations are sufficient to shew that the subject requires further consideration before any definitive orders can be passed. The Board desire that you will give careful attention to it, and that when you have fully considered all the points, you will submit a report for their orders. In the meantime the Board deem it inadvisable to make any proclamation it will be sufficient to instruct the Tahsildars that the permission to relinquish land heretofore included in the puttahs issued to ryots, is no longer to be restricted to poor ryots, but is to be allowed to others with a due regard to the custom of the country in respect to the occupation of "good" and "bad" land according to the signification in which these terms are understood and to the rules by which the occupation of land for pasture is regulated.

Without having furnished the report required by the Board without submitting any further information on the subject, and apparently without having given any consideration to the points to which his attention was directed, Mr. Thomas repeats his opinion that the measure recommended by him is necessary and observes that "no further delay therefore as it appears to him should take place in the adoption of it." The Board can say that they are not prepared to authorize any further latitude than is permitted by their former instructions until the subject has been fully considered. It is the duty of the Principal Collector to furnish the information they have called for, and to report without delay,

but deliberately and advisedly upon the points to which they have directed his attention. It is specially necessary to attend to the custom relative to the occupation of land in Coimbatore, because following that custom the Ryotwar system has been there modified in practice, in a manner which has been much approved by the Court of Directors. The Putcut Ryotwar settlement which has hitherto prevailed in Coimbatore they wish not only to be continued there, but to be acted upon in other Districts where circumstances will admit of it. Mr. Thomas will do well to refer to the reports of his predecessors in which the Putcut modification of the Ryotwar system is explained before he reports on the subject.

In his report under date the 29th October 1830, Mr. Thomas stated that he was prepared to abandon the system of partial discretionary remissions which had been introduced by his predecessor and the Board understood it to be his intention to do so in the settlement of Fusly 1240, but he now states his opinion that this system must necessarily be continued unless the measure recommended by him is adopted, and the Board presume that he acted upon it in the late settlement. But he does not give any distinct explanation on this point, which it was specially necessary for him to do, with reference to the objections stated by the Board and admitted by himself against the practice of his predecessor in this respect. He ought to have explained particularly the circumstances under which such remissions were allowed, and how they were requested, what is the amount of them, and how they are entered in the accounts.

Mr. Thomas observes that the export of grain to Salem and Madura since Fusly 1233 has been on the decline which he attributes in a great measure to the reduction of the assessment in those Districts. Mr. Thomas has been misinformed on this subject. The assessment has not been reduced in Salem and no reduction is contemplated. The assessment of the Dindigul Division of the Madura District has been revised, and some modification is proposed, but the Principal Collector reports that no change has yet been made, and the Board have directed that none shall be made without their sanction. With respect to the comparative advantage of cultivation in Coimbatore and the other Districts in question, the Board have before shewn that Coimbatore has drawn ryots from Salem and it would appear from a comparison of the accounts of 1239 and 1240 that there was an increase in Coimbatore in the latter year of 4,588 resident ryots and of 3,845 puttahs. It can hardly be supposed this is exactly correct, but it is to be presumed there was an actual increase.

The Principal Collector notices the present depressed state of the Cotton market. "Cotton he says, which a few years ago was selling at 70 Rupees per candy is now as low as 30 Rupees so long as the demand for it continued he observes, the people were in some measure enabled (but with difficulty) to pay the extra assessment which was imposed upon them in Fusly 1232 and noticed in my report of last year." Mr. Thomas alludes apparently to the extra tax mentioned in the 8th para. of the report referred to, which as remarked in the 17th para. of the Board's proceedings under date the 30th June last, was actually abolished in Fusly 1236 or 4 years ago, although he speaks of it as at present in force.

Mr. Thomas has prepared the abstract of the settlement entered in the body of his report according to the directions of the Board so as to correspond with the detailed accounts. But in his remarks in explanation of the settlement in which he follows the abstract he has occasionally stated sums which the Board have been unable to trace either in it or in the detailed accounts. They find it necessary therefore to direct that the Principal Collector will invariably note in the margin of his report the statement and column in which the sum entered in the text is to be found, which is the usual practice. Of course, a reference should not be made to any accounts, but those which are submitted with the report, or are already on record in the Board's office.

The general comparative abstract contained in the report is as follows, with exception of an alteration of one of the heads, which in the original is expressed incorrectly.

Settlement of Fusly 1239.				Settlement of Fusly 1240.				Comparison between 1239 and 1240.			
No. of Bullas and Cawnies.		Amount.		No. of Bullas and Cawnies.		Amount.		Increase.		Decrease.	
		Rs.		A. P.		Rs.		No. of Bullas and Cawnies.		Amount.	
Land paying full rent.	Bullas	2,92,727	14	10,17,468	14	10,24,900	10	2,815	11	7,430	2
	Do.	32,003	12	4,63,512	9	4,71,230	8	616	7	7,717	15
	Cawnies	40,084	3	4,12,048	6	3,59,757	7	...	...	...	...
Total		...	...	18,92,030	14	18,95,888	11	...	...	15,148	1
Cow's land.	Bullas	12,926	7	23,635	3	21,270	11	...	...	...	...
	Do.	4,933	12	36,116	12	40,011	13	...	...	...	...
	Cawnies	5,514	...	27,215	15	25,339	10	...	...	3,894	4
Total		...	...	86,937	15	87,221	6	...	...	...	...
Land upon which no remission was made for the failure of crops.	Bullas	1,939	12	3,878	12	1,548	15	...	...	...	...
	Do.	1,015	5	14,516	8	5,184	8	...	...	...	...
	Cawnies	3,023	9	12,379	15	16,839	14	...	...	...	...
Total		...	...	30,775	4	23,570	7	...	...	...	...
Grass land.	Bullas	1,38,922	3	1,23,313	14	1,25,402	5	...	...	2,088	6
	Do.	3,761	8	13,621	10	15,458	11	...	...	1,836	7
	Cawnies	1,097	11	1,306	12	1,543	3	...	...	236	7
Total		...	...	1,38,242	5	1,42,403	11	...	...	4,161	5
Total.	Bullas	4,46,526	5	11,68,237	13	11,73,122	2	...	...	4,834	4
	Do.	42,314	8	5,27,707	9	5,31,884	4	...	...	4,116	10
	Cawnies	49,713	9	4,52,951	2	4,44,077	4	...	...	...	...
Total		...	...	21,49,000	6	21,49,083	10	...	...	8,930	15
Deduct 1/3 and 1/4th remission to brahmins, &c.		...	...	1,369	7	1,340	13	...	...	...	...
Fixed Surmadayam...	Bullas	...	...	21,47,637	1	21,47,742	13	...	...	...	...
	Do.	...	...	84,385	8	86,507	15	...	...	...	...
	Cawnies	...	...	2,671	4	2,784	12	...	...	...	...
Total		...	...	22,34,694	8	22,37,035	9	...	...	11,186	4
Polligars Peshcush	Bullas	...	...	28,019	9	28,019	9	...	...	...	...
	Do.	...	...	...	...	...	...	...	...	...	...
	Cawnies	...	...	...	...	...	...	...	...	...	...
Total		...	...	22,62,714	2	22,63,055	3	...	...	11,186	4
Deduct Decrease...		...	...	...	...	...	...	...	...	8,845	3
Net Increase...		...	...	...	...	...	...	...	...	2,31	0

Of the particulars of the net increase of Rupees 7,430-2-5 in the settlement of punjee land

Para. 10.

' paying the full assessment, stated by the Principal Collector, the Board have been able to trace in the accounts all the items except Rupees 1,133-2-5 from land which (before) only yielded Grass rent. The increase shown above is the result of a gross increase of Rupees 9,871-1-4 in 11 Talooks and a gross decrease of Rupees 2,440-14-11 in the remaining 3 Talooks.

' In the settlement of the garden lands paying the full assessment there appears a net increase of Rupees 7,717-15-1 resulting from a gross increase of Rupees 10,085-5-9 in 12 Talooks, and a decrease of Rupees 2,367-6-8 in the remaining 2 Talooks. The Principal Collector observes that the increase is attributable in a great measure to some garden land having been entered as punjah or waste in preceding Fuslies, which, upon inquiry, was found liable to the garden tax. It would have been more satisfactory if the Principal Collector had stated the amount of the increase from this cause and in what Talooks it occurred. Of the particulars of increase stated by the Principal Collector, the Board can only trace in the accounts that arising from the cultivation of porumboke in which there appears to be an error. The gross increase is Rupees 636 but there is a decrease of Rupees 66 to be deducted, making the net increase Rupees 570.

Statement No. 5.	Rs.	A.	P.
Porumboke land.	636	6	5
Cultivated garden ...			
No. 6.			
Land included in	66	0	10
Porumboke garden ...			
	570	5	7

' Considering the importance of the questions under discussion concerning the garden lands it is very desirable to have accurate and full information of the increase and decrease of cultivation of this description, and it would have been satisfactory to the Board to have received a detailed account by Talooks under each of the several heads noticed by the Principal Collector. It is observed that a considerable part of the increase was in one of the southern Talooks, Checkergherry.

' In the settlement of the nunjah lands paying the full assessment there was a gross decrease of Rupees 25,808-12-6 in 4 Talooks and a gross increase of Rupees 13,517-13-4 in the rest, the result being a net decrease of Rupees 12,290-15-2 arising from a net decrease of cawnies 1,439-14-½ in the extent of land under this head. The decrease was chiefly in the Coimbatore Talook owing it appears to the failure of the river Noyel. The decrease in this Talook in the extent of land paying full tax was cawnies 2,653-9-¼ and in the amount of the settlement Rupees 22,399 9-7. In the whole extent of nunjah cultivation in the Talook the decrease as observed above was only 28 cawnies and in the amount of the settlement Rupees 15,408 14-3 the decrease under the head of "full tax" being partly compensated by an increase under other heads.

Paras. 13 and 16.

' The explanations of the Principal Collector regarding the settlement of the punjah and nunjah cowle lands do not appear to require particular remark.

' There is an increase in the garden land held on cowle. The Principal Collector observes that this increase is in the Talooks of Dharapooram, Checkergherry, Kongyen and Pulladam and "arises from the depressed state of agriculture in these Talooks, the condition and capabilities of the soil having rendered it necessary to grant Cowlinamahs for gardens." Having stated in his report under date the 29th October 1830, that he was prepared in pursuance of the recommendation of the Board not to issue any cowles in future but according to the terms of the sanctioned Cowlinamah, the Board are surprised to find the Principal Collector has been acting in respect to these gardens according to the practice of his predecessor, the evils of which he has himself set forth in the strongest terms.

In Cons., 29th Nov. 1830.

' Having so acted after having made such a representation, it was especially incumbent upon him to explain his proceedings, stating particularly the circumstances of the cases in which cowles were granted and the terms of the cowles. The general statement he has given is quite unsatisfactory.

Para. 15.	
Pulladam and Checkergherry, Statement No. 4, Col. 15.	
Increase.	Decrease.
Pollachy.	Dharapooram.
Caroor.	Kongyen.
Palladam.	
Checkergherry.	

' satisfactory. In the two Talooks in which he states that the garden cultivation is declining year after year there was actually an increase last year in the extent and settlement of gardens paying full assessment. Of the 6 Southern Talooks there was an increase at the full assessment in 4 and a decrease in 2.

' In their proceedings under date the 14th April last the Board reviewed the letter of the Principal Collector dated the 29th October 1830 to which he here refers. They pointed out the defectiveness of the information and the fallacy of the calculations upon which he had formed his opinions, and directed his attention to the points which it was necessary for him to take into consideration, and those upon which further explanations were requisite for the development of the system of administration which had been pursued in regard to the garden lands. Until the required information is furnished, they observed, it would be premature to enter into further discussion of the difference between the assessments of the Northern and Southern Division, in consideration of which the Principal Collector proposed to alter that of the latter, by decreasing the garden rates and increasing those on punjah land. Mr. Thomas has not furnished the required information and has not made any further report upon the subject, but he now states that after the best consideration he has been able to give to the Board's observations he is of opinion with his predecessor that a reduction of the garden rate of assessment is absolutely necessary. Until Mr. Thomas lays before the Board the grounds of this opinion with the information they require to guide their own judgment, they cannot come to any conclusion upon this matter, and they must observe that it would have been more becoming if he had refrained from the expression of his opinion until he was prepared to report fully upon the subject with reference to the Board's observations and instructions.

' From the manner in which Mr. Thomas has expressed himself in paras. 17 and 18, without a reference to the detailed accounts, it could only be understood that he was stating the difference in the amount of the remissions allowed in Fusly 1240 compared with 1239 on the several descriptions of land, and this apparently was his meaning. He seems to have been misled by the heading in the abstract to which he refers, and not to have looked at the details. The heading in the abstract contained in the report is "remissions made for the failure of crops," and Mr. Thomas in explaining the increase and decrease under it always describes it as the increase and decrease of remission. But what is really entered under the above head is not the comparative increase and decrease in the amount of remissions allowed in Fusly 1239, Statement 2; Col. 426. Fuslies 1239 and 1240 but the comparative increase and decrease in the extent and settlement of lands upon which remissions were allowed remaining after deducting the remissions which are not shewn at all in the abstract. The total amount of remissions for failure of crops allowed in Fusly 1239 was Rupees 24,809-7-8 and in Fusly 1240 Rupees 28,955-11-8. The extent of nunjah land upon which remission was allowed for failure of crops in Fusly 1239 was cawnies 3,023-9, the amount remitted was Rupees 11,229-4-11 and the amount of the settlement Rupees 12,379-15-3. The extent upon which remission was allowed in 1240 was cawnies 4,916-10 the amount of the remissions was Rupees 24,152-12-11 and the settlement rupees 16,836-14-10. The Principal Collector ought to have explained how these remissions are regulated. In their proceedings upon his report for Fusly 1239, the Board desired that a statement shewing the nature and cause of the remissions should be furnished in future. Mr. Thomas has paid no attention to this order. In a letter under date the 20th August 1829 a form of statement for remissions on nunjah land on which the crops have perished for want of water was sent to the Principal Collector of Coimbatore to be submitted with the Jumma bundy report, whenever such remissions should be allowed. The Board desire that the Principal Collector will attend in future to the instructions contained in the letter referred to, and that if possible he will furnish a statement for the past Fusly in the form which accompanied it.

Fusly 1239 Stat. No. 2, Col. 379
389
883

Fusly 1240 Stat. No. 2, Col. 339
395
396

Para 18.

' The Principal Collector of Coimbatore to be submitted with the Jumma bundy report, whenever such remissions should be allowed. The Board desire that the Principal Collector will attend in future to the instructions contained in the letter referred to, and that if possible he will furnish a statement for the past Fusly in the form which accompanied it.

The Principal Collector observes that there is a net increase in pujanah and gardens in the aggregate to the extent of Rupees 8,950-15-4 beyond the revenue of last year and a decrease in the nunjah to the extent of Rupees 8,873-13-11 thus leaving a balance of Rupees 105-11-9 in favor of this year's settlement in the principal items of land revenue. This an error: the difference between the increase and decrease above stated is Rupees 77-1-5: Rupees 105-11-9 is the amount of the increase in the net settlement of Fusly 1240 after deducting remission in favour of privileged classes. The Board notice this error as an instance of the carelessness with which Mr. Thomas prepares his reports.

RS.	A.	P.
8,950	15	4
8,873	13	11
77	1	5

In the fixed Sournadayum there was a net increase of Rupees 2,122-6-10. From the remarks of the Principal Collector it might be supposed that the increase was confined to 4 Talooks, but there was really an increase in 11. The Principal Collector states that it is in consequence of investigations which had been made by the Tahsildars. The Board remark that there is a decrease in the amount of the tax upon houses which ought to have been explained.

The general result of the settlement of land revenue and Sournadayum is an increase of Rupees 2,341-0-7 above the settlement of Fusly 1239.

In compliance with the instructions of the Board the Principal Collector has not entered the Moturpha which is included in the accounts of the extra sources of revenue in the abstract inserted in his report, but he has still continued it in the detailed accounts and in the statement which accompanies the report purporting to show the demand collection and balance of the land revenue settlement both are blended together so that it is impossible to distinguish the amount of the collection and the balance of land revenue according to the detailed statement of demand, collection and balance to the end of the Fusly received separately the amount collected on account of the land revenue settlement was Rupees 22,30,832-6-10 leaving a balance of Rupees 34,222-12-3.

Of the arrears outstanding at the beginning of the Fusly, the Principal Collector states that Rupees 15,929-6-5 were collected. The present balance, after deducting Rupees 3,334-6-10 written off is Rupees 5,062-11-11 of which the Principal Collector states that he does not expect to collect any great portion in the current Fusly. The Board observed that the greater part of the balance is due for Fuslies 1237 and 1233, and adverting to the remarks of Government under

From Government, para. 10.
In Dy. Cons., 20th July 1826, date the 11th July 1826 they are disposed to think it would be advisable to remit the demand for these years except in cases in which there is some special reason for acting with vigour. They request that the Principal Collector will report upon the subject. The Principal Collector states that the sum of Rupees 3,384-6-10 abovementioned has been written off under the orders of the Board. He probably refers to the Board's Proceedings in the settlement of Fusly 1239, but the Board therein only recommended that the Principal Collector might be authorized to write off the sum of Rupees 3,568-9-11, and Mr. Thomas ought to have waited for the sanction of Government, which has not yet been received.

The following abstract taken from the General Comparative Statement No. 14 exhibits the whole revenue of the District as settled for Fusly 1240 in comparison with the Settlement of 1239.

	Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue	22,62,714	2 6	22,65,055	3 1	2,341	0 7		
Sayer	1,56,024	0 0	16,9,320	0 0	13,296	0 0		
Duty on tobacco	34,186	9 6	25,792	11 2			3,393	14 4
Total Sayer	1,90,210	9 6	1,95,112	11 2	4,902	1 8		
Abkary	47,676	0 0	49,476	0 0	1,800	0 0		
Sundry Small Farms and Licenses...	673	15 0	659	12 7			14	2 5
Moturpha	94,239	2 1	98,729	1 10	4,489	15 9		
Stamps	19,016	15 0	15,958	10 0			3,058	5 0
Extra Revenue	30,407	11 9	13,282	14 7			17,124	13 2
Total Extra sources of Revenue	3,82,224	5 4	3,73,219	2 2	11,192	1 5	20,197	4 7
Total Land and Extra sources	26,44,938	7 10	26,38,274	5 3	13,533	2 0		
							13,533	2 0
							6,664	2 7

The total amount of collections from all sources of revenue, including refunds of charges of collection but excluding deposits and all other receipts not being revenue was Rupees 26,42,369-3-10. The total amount of charges being properly charges of management was Rupees, 271,829-1-6 or 10-4 $\frac{1}{2}$ per cent.

The Sub-Collector having introduced into his report various observations and comments upon the assessment and other subjects which according to the Board's general instructions ought to be discussed separately, the Board caused it to be returned to him with directions to confine his observations exclusively to the transactions of the settlement, and to communicate to the Principal Collector in a separate letter any further observations which he might deem of sufficient importance to bring to his notice to be considered by him in reporting upon the important subject connected with the assessment to which his attention has been directed by the Board. The Sub-Collector has altered his report accordingly. The 4 Talooks under his charge are Pollachy, Checkergherry, Dharapooram and Kongyem. The settlement of the last was made by the Principal Collector in his absence on leave, the settlement of the others was made by himself.

PROCEEDINGS ON THE PRINCIPAL COLLECTOR'S REPORT ON THE MANAGEMENT OF THE EXTRA
REVENUE FOR FUSLY 1239.

307. On the 29th August 1831 we submitted to Government the following Extract from our Proceedings under date the 22nd of that month.

Proceedings, in Cons., 22nd August 1831.
From the Principal Collector of Coimbatore, 12th, in Cons., 22nd November 1830.
To do. 3rd, in Cons., 3rd March 1831.
From do. 17th, in Cons., 25th April "
To do. 30th, in Cons., 30th May "
From do. 12th, in Cons., 25th July "
To do. 25th, in Cons., 25th August "
From do. 3rd, in Cons., 15th August "

'The statements which accompanied the report of the Principal Collector upon these sources were returned in order that they might be prepared with the omission of the item "Tobacco" as the demand under that head was merely on account of advances made for the purchase of Tobacco for Malabar, Cochin and Travancore, and could not therefore be classed as a branch of revenue. The Principal Collector was at the same time requested to submit information relative to a balance outstanding against the renters of certain Sayer Choukies.

From the Principal Collector, 12th, in Cons., 25th July 1831.
'The amended statements were forwarded by the Principal Collector under date the 12th ultimo, but no explanation was given regarding the Sayer balances, the report on which was not submitted until the 3rd instant. The Board now proceed to take the Principal Collector's report into consideration.

'The following Abstract Statement exhibits the Demand Collection and Balance of Current Revenue under each head for Fusly 1238 and 1239 respectively.

	Fusly 1238.					Fusly 1239.				
	Settlement of Fusly 1238.	Collection to the 11th July 1829.	Extra Collection.	Total Collection of Fusly 1238.	Balance of Fusly 1238 on the 12th July 1829.	Settlement of Fusly 1239.	Collection on account of Fusly 1239 to the 11th July 1830.	Extra Collection in Fusly 1239.	Total Collection on account of Fusly 1239.	Balance of Current Revenue on the 12th July 1830.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sayer including duty on Tobacco	2,16,620 7 5	2,05,560 7 5	102 2 4	2,05,662 9 9	11,000 0 0	1,98,793 9 6	1,96,528 1 5	9 0 4	1,96,537 1 9	2,265 8 1
Abkarry	54,661 12 0	51,789 12 0	...	61,789 12 0	2,872 0 0	52,361 0 0	52,226 0 0	1 7 0	52,227 7 0	135 0 0
Sundry Small Farms and Licenses	1,087 6 6	1,087 6 6	...	1,087 6 6	...	673 15 0	673 15 0	...	673 15 0	...
Sandalwood	5,748 2 9	5,748 2 9	...	5,748 2 9	...	13,356 6 0	13,356 6 0	...	13,356 6 0	...
Teakwood	23 0 0	23 0 0	...	23 0 0	...	39 2 8	39 2 8	...	39 2 8	...
Elephants	7,057 0 0	232 0 0	...	232 0 0	6,825 0 0	6,740 0 0	1,265 0 0	...	1,265 0 0	5,445 0 0
Do. Teeth	653 15 10	653 15 10	...	653 15 10	...	488 8 11	488 8 11	...	488 8 11	...
Motapha	94,019 7 4	93,198 5 10	...	93,198 5 10	821 1 6	95,603 6 9	95,603 6 9	...	95,603 6 9	...
Stamps	21,322 1 0	21,322 1 0	...	21,322 1 0	...	19,016 15 0	19,016 15 0	...	19,016 15 0	...
Total	4,01,193 4 10	3,79,616 3 4	102 2 4	3,79,717 5 8	21,578 1 6	3,87,072 15 10	3,79,227 7 9	10 7 4	3,79,237 15 1	7,845 8 1

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' The current demand on account of Sayer revenue for Fusly 1239 including the collections derived from Seringapatam from the 13th July to the 31st December, and the Sayer on tobacco supplied to the Cochin and Travencore Governments, was Rupees 1,98,793-9-6 being Rupees 17,826-13-11 less than the demand of Fusly 1238. The transfer of Seringapatam to the Mysore Government in the course of that Fusly is assigned as the cause of a part of this decrease. Of the demand Rupees 1,96,528-1-5 were collected within the Fusly leaving a balance of Rupees 2,265-8-1 the whole of which has since been realized.

Demand.		
Fusly 1238 ...	2,16,620-7-5	
1239 ...	1,98,793-9-6	
	<u>17,826-13-11</u>	
Gross Collections.		
Current... ..	1,96,528 1 5	
Extra	9 0 4	
Arrears... ..	<u>10,941 4 2</u>	
	2,07,478 5 11	
Charges.		
Fusly 1238... ..	6,099 3 1	
" 1239... ..	<u>6,536 15 7</u>	
	437 12 6	
Net Revenue.		
Fusly 1238... ..	2,07,824 2 0	
" 1239... ..	<u>2,00,941 6 4</u>	
	6,882 11 8	

From the Principal Collector, 3rd, in Cons., 15th August 1831.

Para. 3.

Terupur Ramasamiah	
Pavaluka Gounden	644 5 9
Oottampollium Ramasamiah	1,889 9 4
Ramanellore Shamiah	4,002 6 1
Gholam Mydeen	<u>6,536 5 2</u>

' From the report submitted by the Principal Collector regarding the balance of Rupees 6,536-5-2 outstanding on account of the Chowkies of Terupur, Oottampollium and Per-manellore it appears that this sum is due by the parties and in the proportions noted in the margin.

' The balances against the Terupur renters at the close of Fusly 1237 was Rupees 2,208-4-5. This was demanded from the renters and their securities in different portions all of which were paid up except the sum of Rupees 658-4-0 adjudged to be paid by Ramasamiah, and his security Suckernaraniah who only paid Rupees 13-14-3 leaving a balance of Rupees 644-5-9 still unadjusted owing as the Principal Collector now states to the renter having died and the security never having been called upon, he not being in a condition to meet the charge.

' The balance at the close of the Fusly against Oottampollium (which was rented by the same Ramasamiah) was Rupees 2,091-14-7. For this he was thrown into Jail, but liberated after 2 months, on his promise to pay up the sum by ten instalments, and find security for the performance of his promise. No security being given however his property, and that of his original securities was sold for Rupees 202-5-3 which being deducted from the balance leaves a demand of Rupees 1,889-9-4 which has "remained ever since" uncollected "and which there appears little prospect of realizing."

' The sum due on account of the Permanellore Choky at the close of the Fusly was Rupees 5,036-3-11. Of this 664-13-10 were realized by the sale of the property of the renters and their securities, the balance being thus reduced to Rupees 4,371-6-1 an order was afterwards passed by the late Principal Collector for collecting part of this by instalments from the renters, and a sub-renter, they however only paid

' Rupees 369 leaving a balance of Rupees 4,002-6-1 still outstanding, of this the present Principal Collector represents that Rupees 2,261 are due on account of the arrears incurred whilst the Choky was in the renter's hands and Rupees 1,741-6-1 is the deficiency which occurred during a few months that the farm was under Aumani and for which the renters are responsible. In the takeed issued on the subject by Mr. Sullivan to the Tahsildar of Cheoor the Aumani balance is stated to be 1,500-15-6. This difference requires explanation.

' The Board are at a loss to reconcile the above account of these balances and of the transactions consequent upon them with the assertions contained in para. 5 of Mr. Thomas' letter of the 12th November last. He there states that the parties responsible for the balance were absolved by the late Principal Collector to the amount of Rupees 4,792-15-1 of the sum payable by them, and fresh engagement entered into by other persons produced in their stead as security by the renters and themselves, without however any document or moochilka having been taken from these new securities. "I am at a loss therefore" he continues "from whom the balance is to be collected, the late Principal Collector having under his seal and signature absolved the original securities from their engagements and the renters being bankrupts."

' It appears to the Board that so far from having remitted any portion of the balance due by the Renters, or having absolved their original securities under his seal and signature, the late Principal Collector had used every exertion for the recovery of the arrears, and that, when the arrangement which he was willing to allow the parties to make with a view to the ultimate realization of the whole balance were virtually annulled by their omission to produce the fresh security promised, extreme measures were in each case resorted to and so much as could be realized by the sale of the renter's property, and that of their securities was carried to account. Mr. Thomas appears to think that in consequence of the engagement which the renters and their securities were allowed to enter into with the Circar by which they bound themselves to pay up the arrears due in certain proportions, he is precluded from making any demand except for the specific sum which each party engaged to pay. The Board do not consider that the terms of the original contracts are at all "vitiated or rendered null and void" by any such arrangements. So far as the Board are able to judge from the papers before them the parties appear to have been allowed to make the engagement in question solely for their own convenience, and in the event of its not being adhered, to the terms of the original contract should

' be reverted to and the usual measures taken for collecting the arrears due. In the case of the Terupur Choky for instance there appears no reason why the joint renter Pav-lutta Gounden should not be held responsible for the balance of 644-5-9 still uncollected.

Abkary Demand.		
Fusly 1238 ...	54,661 12 0	
" 1239 ...	<u>52,361 0 0</u>	
	2,300 12 0	

' The demand on account of Abkary fell short of that of Fusly 1238 in the sum of Rupees 2,300-12-0 in consequence of the transfer of Seringapatam. This demand was realized within the Fusly with the exception of Rupees 135 since collected.

		RS.	A.	P.
Current	...	52,226	0	0
Extra	...	1	7	0
Arrears	...	2,872	0	0
		55,099	7	0
Gross Collections.				
Fusly 1238	...	54,262	4	0
" 1239	...	55,099	7	0
		837	3	0
Charges.				
Fusly 1238	...	746	5	9
" 1239	...	855	1	1
		108	11	4
Net Revenue.				
Fusly 1238	...	53,515	14	3
" 1239	...	54,244	5	11
		728	7	8

'Including extra revenue and arrears the total gross collections amounted to Rupees 55,099-7-0. exceeding those of Fusly 1238 by Rupees 837-3-0. Deducting charges in which there was a slight increase, the increase in the net revenue was Rupees 728-7-8.

Sundry Small Farms and Licenses.				
Fusly 1238	...	1,136	2	3
" 1239	...	673	15	0
		462	3	3

'The revenue derived from this source in Fusly 1239 was Rupees 462-3-3 less than the net revenue of Fusly 1238. This is explained to have arisen from the same cause as in the Sayer and Abkary department. There were no charges under this head.

Sandal wood, Teakwood, Elephants and their teeth.

	Fusly 1238.		Fusly 1239.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Sandal wood	5,748	2 9	13,356	6 ...	7,608	3 3	...	...
Teak wood	23	...	39	2 8	16	2 8	...	...
Elephants	7,057	...	6,740	...	...	...	317	...
Do. Teeth	653	15 10	488	8 11	...	...	165	6 11
	1 3,482	2 7	20,624	1 7	7,624	5 11	482	6 11
Deduct Decrease ...					492	6 11		
Net Increase ...					7,141	15 ...		

'In the demand on account of these four items there was a net increase of Rupees 7,141-15-4 shown in the margin. Of the current demand Rupees 15,179-1-7 were collected within the Fusly leaving a balance at its close exclusively on account of Elephant, of Rupees 5,445-0-0 Rupees which 2,785, have since been collected. Including arrears the total gross collection amounted to Rupees 26,267-1-7. Deducting charges in which there was a considerable decrease both on account of cutting sandal wood and teak the net revenue amounted to Rupees 25,577-10-2 and exceeded that of Fusly 1238 by Rupees 17,391-4-7.

Gross collections.				
Current	...	15,179	1	7
Arrears	...	11,088	0	0
		26,267	1	7
Charges.				
Fusly 1238	...	2,250	13	0
" 1239	...	689	7	5
Decrease	...	1,561	5	7
Net Revenue.				
Fusly 1,238	...	8,186	5	7
" 1,239	...	25,577	10	2
		17,391	4	7
Stamps.				
Fusly 1238	...	21,322	1	0
Gross Collections	...	1,945	8	8
Charges	...	1,945	8	8
Net Revenue	...	19,376	8	4
		17,223	7	9

'In the net revenue derived from the sale of stamps there was a decrease of Rupees 2,148-0-0 arising from the transfer of Seringapatam to Mysore and from the reduced sales of stamp papers.

Moturpha.				
Demand.	...	RS.	A.	P.
Fusly 1238	...	94,019	7	4
" 1239	...	95,603	6	9
		1,583	15	5
Current				
Arrears	...	95,603	6	9
		821	1	6
Charges				
Total...	...	96,424	8	3
		1,312	6	2
Net Revenue of Fusly 1239	...	95,112	2	1
Do. of Fusly 1238	...	92,726	5	5
Increase in Fusly 1239	...	2,385	12	8

'In the current demand on account Moturpha, there was an increase of Rupees 1,583-15-5 arising from taxes on Loans, Bazaars, &c., having been collected from persons who had hitherto evaded the impost. The whole of the current demand was collected within the Fusly besides Rupees 821-1-6 on account of arrears. Deducting charges the net revenue of Fusly 1239 exceeded that of Fusly 1238 by Rupees 2,385-12-8.

Net Revenue excluding Tobacco.

	Fusly 1238.		Fusly 1239.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Customs	2,07,824	2 0	2,00,911	6 4	...	...	6,852	11 8
Abkary	53,515	14 3	54,244	5 11	728	7 8	...	...
Sundry Small Farms and Licenses	1,136	2 3	673	15 0	...	...	462	3 3
Sandal wood, Teak wood, Elephants and their teeth, &c.	8,186	5 7	25,577	10 2	17,391	4 7	...	...
Stamps	19,376	8 4	17,228	7 9	...	...	2,148	0 7
Moturpha	92,726	5 5	95,112	2 1	2,385	12 8	...	...
Total	3,82,765	5 10	3,93,777	15 3	20,505	8 11	9,492	15 6
Deduct Decrease...					9,492	15 6		
Net Increase...					11,012	9 5		

'The net revenue derived from all these sources in Fusly 1239 amounted to Rupees 3,93,777-15-3 being Rupees 11,012-9-5 in excess of the net revenue derived from the same sources in Fusly 1238 as shown by the statement in the margin: this result is considered by the Board to be satisfactory.'

308. A copy of the foregoing proceedings we communicated to the Principal Collector on 29th August.

309. In reply to the foregoing proceedings we were informed by letter from the Chief Secretary dated 13th September that the Right Honorable the Governor in Council concurred with us in considering the result of the Principal Collector's management of the extra sources of revenue in Coimbatore to be satisfactory.

310. A copy of the foregoing letter was transmitted to the Principal Collector on the 15th September.

REGARDING THE PROCEEDINGS OF THE PRINCIPAL COLLECTOR OF COIMBATORE IN CONDUCTING AN ENQUIRY INTO CERTAIN CHARGES BROUGHT AGAINST RAMIAH THE HEAD SHERISTADAR OF HIS CUTCHERRY UNDER REGULATION IX OF 1822.

311. Under date the 16th November 1830 we received in a letter from the Secretary to Government a petition from Ramyen, son-in-law of Ramyen, Head Sheristadar in Coimbatore, which we were directed to transmit to the Principal Collector of that District for such observations as he might desire to offer on the statements which it contains.

312. In reply we submitted to Government under date 3rd January 1831 the letter from the Principal Collector of Coimbatore noted in the margin containing observations upon the petition of Ramyen, son-in-law of Ramyen Head Sheristadar of Coimbatore, observing that as the Right Honorable the Governor in Council had not required us to comment upon the petition and the observations of the Principal Collector regarding it, and as an appeal from the Sheristadar

against the proceedings of the Principal Collector was then before us we abstained from any remarks.

From the Secy. to Govt.,
in Cons., 28th March 1831.

313. With reference to the foregoing we received the following letter from the Secretary to Government dated 22nd March 1831.

"It appears from a report which has lately been received from the Principal Collector of Coimbatore on a petition presented to Government on the part of Ramiah, Sheristadar in that District, that an appeal has been preferred to your Board against the judgment passed by Mr. Thomas on such of the charges against Ramiah as have been investigated; and as public justice requires that the result of the proceedings should be ascertained with as little delay as possible, I am directed by the Right Honorable the Governor in Council to desire that the appeal may be disposed of at the earliest practicable period and a copy of your judgment with the proceedings of the Principal Collector in the case, submitted for the information of Government."

To the Chief Secy. to Govt.,
in Cons., 28th March 1831.

314. In reply we submitted a letter to Government dated 28th March 1831 to the following effect.

"The translation of the appeal petition was on the 23rd December 1830 forwarded by the Principal Collector, and the Board have considered it necessary to call for further information on various points connected with the case. Mr. Thomas was applied to personally for the required information on his recent visit to the Presidency, but he found himself unable to furnish it without referring to the records of his office.

"When the Board shall have received the reply of the Principal Collector on the various points on which further information has been sought, they will lose no time in disposing of the appeal and submitting all the proceedings in the case for the information of Government."

315. The following is a copy of our proceedings on the case dated 12th May 1831 and submitted to Government under date the 26th of the same month.

The Board proceed to record the result of their recommendation of the proceedings of the Principal Collector of Coimbatore in 22 cases in which Ramiah, the Head Sheristadar of his Cutcherry, tried by the Principal Collector under Regulation IX of 1822 has appealed to the Board against the sentences passed on him.

In a letter dated 13th August 1830, the Principal Collector informed the Board that he possessed conclusive evidence of the corrupt practices of his Head Sheristadar Ramiah, and forwarded translations of documents in 36 cases wherein he was stated to have corruptly received 14,316 Rupees. The Principal Collector requested sanction for imposing a fine on him of double the amount, and authority to dismiss him from his situation.

In their reply dated 26th August the Board returned the documents, declining to examine them on the ground that the cases would probably come before them in appeal, and observed that it was competent for a Collector to impose a fine in each case if the evidence was conclusive of corruption, and they called his attention to the Circular orders describing the manner in which the inquiry should be conducted. The Principal Collector accordingly proceeded to pass judgment in some of the cases, and Ramiah has preferred the appeal which is now before the Board.

This appeal was forwarded by the Principal Collector on the 20th November 1830, and on the 23rd November he transmitted the proceedings held by him in the case to which the appeal related. The petition of appeal not having been translated it was returned to the Principal Collector on the 6th December in order that a translation might be made and submitted according to the standing rules, and the Board having perused the record, they

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found occasion to require the Principal Collector to state distinctly with respect to each case, whether the witnesses delivered their evidence having been previously sworn or were sworn after they had delivered it, whether their evidence was given in the presence or the absence of the accused, if given in his presence, whether he was permitted to cross-examine them, if in his absence, whether the depositions were subsequently read to the accused in the presence of the witnesses and whether the accused was then permitted to cross-examine them on oath, whether in every case when written statements were given by the complainants they were read over in the presence of both the complainants and the accused; and whether the complainant was sworn to the statement in the presence of the accused and lastly whether an opportunity was afforded to the accused to answer each charge at large and to rebut it by counter evidence, or whether he was required to confine his answers to the questions put to him. The Principal Collector also requested to describe fully and distinctly the manner in which this was done.

On the 21st December the Principal Collector replied and stated that in each case the accused was not only permitted but called upon to cross-examine the witnesses on oath, and that depositions taken in the first instance not in his presence, were subsequently read to him in the presence of the witnesses and he was allowed to cross-examine the deponents on oath, that in every case the complainant and the accused were confronted and the former sworn to the truth of his complaint in the presence of the accused, and lastly that full opportunity was afforded to the accused to answer each charge at large and to rebut it by counter-evidence. He explained that if in any cases the evidence was reduced to writing in the absence of the accused, it was with a view to sift that evidence and by previous enquiry to satisfy himself that it was correct, and that he abstained from putting questions to the accused being desirous that he should not be made to implicate himself.

The Board however did not find this representation to be borne out by the record of the Principal Collector's proceedings and they addressed a letter to him under date the 14th March pointing out many irregularities and requiring further explanations. They particularly remarked that the summary of his decisions was not drawn up in accordance with the instructions for the conduct of trials under Regulation IX of 1822 as it in many instances afforded no information as to the offence with which the defendant was charged nor even regarding the sentences passed; they requested if he had any other record of his decisions that he would forward it, they observed that it did not appear on the face of the record in several instances that the complainants and witnesses had been sworn, they observed further that in many instances a considerable period of time had elapsed between the examination of the several witnesses and the accused, and noticing as an example one case, the first on the list, in which there was a prosecutor and two witnesses, they remarked that the first witness (called by the Principal Collector the prosecutor) was examined on the 18th May the second on the 29th June, and the defendant himself on the 6th August; and that the informer was sworn to his petition on the 12th August, but that it did not appear from the record that the defendant was present on any day but the 6th August, the Board required the Principal Collector to state distinctly whether he was confronted with each of the witnesses on that day or any other, whether their depositions were read over to him in their presence, and whether he was permitted to cross-examine them on oath, and also to state whether the defendant was present on the 12th August when the informer was sworn to his petition.

The Principal Collector's reply dated 19th April is in the opinion of the Board unsatisfactory; he states that he possesses no other record of his proceedings than what is before the Board, and expressing his regret at the omission in certain instances to record a distinct sentence in English he says, "this was however strictly attended to in the decision, in Tamil furnished to the defendant." On this the Board observe that the statement of decisions forwarded to them is headed Summary

of the Decision in each case as communicated to Ramiah and at the bottom "of the record are the words 'True copy of the decisions' in the Principal Collector's own handwriting with his signature subjoined to them.

As regards the witnesses who do not appear to have been sworn, the Principal Collector observes it is impossible for him to say whether they were sworn or not, but that if such was not the case the omission must have been occasioned by the neglect of the "Moonshee whose duty it was as a matter of course to swear all the people as they came before him" and he offers to have them again summoned and sworn to their depositions if the Board think fit.

With respect to the case (No. 1) particularly noticed by the Board he states he has no doubt that one of the 2 witnesses was confronted with the defendant but he does not answer the Board's question whether his deposition was read over to the defendant in his presence, and whether he was permitted to cross-examine him on oath. He says nothing of the other witnesses—he admits.....that the informer was not sworn to his petition in Ramiah's presence but says this is a solitary instance. This however does not appear to be the case. In No. 3 three witnesses were examined in a similar manner many days after the defence was taken, and the Board see no reason to believe that the defendant Ramiah was present when their testimony was given or that an opportunity was afforded him to refute it. The Principal Collector states that he did not consider the evidence of Sooboo Naik the the informer necessary to substantiate the charge and that the decision in the case is with reference to the evidence of the Prosecutor, (designated by the Board as a witness) and the witness Narayen only. The reverse of this is the fact. On turning to the decision itself the Board find it there stated that the charge is established by "the evidence of the Prosecutor and two witnesses."

But the most remarkable passage in Mr. Thomas' letter is that in which he describes the manner which the answer of the accused was taken. In para. 6, he says "it will be observed the accused was present on the dates noticed in the margin when on each day three or four cases were gone through in his presence and his defence recorded" six of the 22 cases under consideration appear to have been gone through on the 27th July, and an equal number on the 2nd August and in some cases in which further appeals have been received from the Sheristadar the defence has also been taken on these very days. The evidence of the Prosecutor and witnesses having been previously taken at long intervals, as they could be obtained and sworn to in the absence of the accused, it seems that he was on those days sent for, the proceedings read in his presence and his denial recorded. This mode of proceeding which rendered it impossible for him to enter into a detailed defence and which appears to account for the little information the defendant gives of the transactions of which he is accused, while it also precluded him from sifting the evidence against him and trying it by a cross-examination of the witnesses, is stated to have been adopted "under an impression that it would be less irksome to the Sheristadar than if he were called from his house day after day when the attendance of a witness or Prosecutor was obtained."

Having recorded these preliminary observations upon the correspondence connected with this appeal, the Board proceed to examine in detail a few of the cases to which it relates. They will first advert to the cases from No. 1 to No. 4 inclusive in the order in which they stand on the record:

In case No. 1 being the one particularly noticed in the Board's letter of the 14th March the charge appears to be that Ramiah in consideration of bribe of Rupees 500 procured for the Prosecutor the rent of a village at a lower rate than had been offered by another person. The dates of the depositions in the order in which they stand as received from the Principal Collector are as follows, 1st, The Prosecutor's 18th May. 2nd Ramiah's 6th August 3rd witness 29th June and 4th petition of the informer sworn to 12th August 1830.

The Prosecutor Moottoo Naik states that an offer of Rupees 1,500 having been refused when the Sheristadar was at Mallapollem the rent was put up to auction, witness bid 1,795 Rupees but Condama Naik made a still higher offer, afterwards one Narayanyen came to him in the night and told him the Sheristadar wanted him, he accordingly went and asked the Sheristadar to let him have the rent at 1,500 Rupees, he said he could not, but confirmed his offer of 1,795: witness seeing he needed much of his assistance in the management of the affairs of his village gave in a night in the presence of Narayanyen 500 Rupees. He neither states the date nor the place where the money was given—he says the money consisted of 30 gold mohurs and 50 Rupees—next follows the interrogation of the accused who denies the charge and says that the rent was exposed to auction and the most advantageous offer accepted by Mr. Sullivan which he states will be proved by a reference to the correspondence which passed at the time.

Witness Narayanyen deposes that while the Sheristadar was at Pulladum he sent him to call the Prosecutor which he did—afterwards when at Mallapolliem the Prosecutor shewed him a bundle which he told him contained 500 Rupees, next day the Prosecutor gave that bundle to Ramiah. He does not say he saw him give it nor does he pretend to know that it really contained the money. This with the exception of a petition addressed to the Principal Collector and sworn to 6 days after the examination of the accused is all the evidence on the record. Not a single question is put by Mr. Thomas with a view to try the credibility of the witness—considering the description of coin stated by the prosecutor to have constituted the bribe it was important to inquire the size and description of the bundle spoken of by the witness. A bundle containing 30 gold mohurs and fifty Rupees would be very different in size and appearance from one containing 500 Rupees in silver. No question was put on this point. The Prosecutor stated that Ramiah sent for him at Mallapolliem while the witness stated that this happened at Pulladum. The discrepancy is not adverted to, and neither Prosecutor nor witness was questioned, when or at what place the money was paid, the correspondence referred to by the accused as calculated to exculpate him is not in the record.

In the summary decisions the Principal Collector travels out of the record and alludes to extraneous matter as corroborating the evidence; he observes that Ramiah recommended that the proposal of the Prosecutor should be accepted although it was less by Rupees 1,275 than that of Condama Naik, and appears to consider that circumstance a proof that he must have been bribed. But although the Prosecutor states that some one bid more than he did himself there is no evidence in support of the assertion that his offer was less by 1,275 Rupees than another which had been made, neither is it attempted to be proved that Ramiah had concealed from Mr. Sullivan the fact of a higher offer having been made, or had in any way misstated the facts, there is no proof that he made any recommendation to Mr. Sullivan on the subject, and according to the statement of the Prosecutor the bribe was given, not to secure the rent, but afterwards to acquire the favor of the accused in the management of the village. As the case stands on record the evidence is totally insufficient to warrant the conviction of the accused and the inquiry seems to have been conducted in a very negligent manner.

In case No. 2 Ramiah appears to be charged with having received a bribe of two hundred Rupees for getting a Curnam restored to his Curnamship, half of which had been given to another: it rests on the evidence of the Prosecutor and four witnesses. The complainant says that he convinced Mr. Morris, the Sub-Collector, of the justice of his claim, on which that gentleman wrote a memorandum to Mr. Sullivan on the subject, but as no orders were issued for 4 months, he, complainant, conceived that Ramiah required to be bribed. He states that he accordingly sent his younger brother Lutchmi Narraniah with two hundred Rupees to Ramiah at Suttimangalum, but he cannot recollect either the year, month or date. The defendant, whose deposition is dated 23rd July 1830 says that Mr. Morris having written a memorandum to Mr. Sullivan it was presented by the Prosecutor to him who thereupon ordered him to be restored and he denies having received any bribe. The 1st witness Soobien states that at the time of the Jumbabundy settlement being

at Suttamungalum, he met complainant's younger brother, already mentioned, who told him that he had come to bribe Ramiah to get his brother restored to the full possession of his Curnamship, witness undertook to mediate in the matter, they went therefore together to the defendant's house when he, witness went inside and finding Ramiah sitting on his cot gave him the two hundred Rupees. The 2nd witness, strange to say is the person to effect whose removal, the bribe is stated to have been given: he as indeed might have been supposed, knows nothing about the matter—he says however that he heard that Prosecutor had bribed the defendant. The third witness states he carried a pot said to contain chillies, &c., to the complainant's brother at Suttimangalum and the 4th talks of his having lent money to both complainant and his brother, but their testimony has little reference to the charge.

This evidence constitutes the whole of the record, as in the 1st case no pains have been taken by Mr. Thomas to sift the evidence and try its credibility by cross-examination. For instance, the Prosecutor might have been questioned how he procured the money and by what means he sent it to his brother, but no examination of the kind is made, it appears strange that a Curnam should have so entirely forgotten the date of the payment of the money, more especially when it appears he was compelled to borrow to raise the amount—much also in judging of the credibility of the evidence would depend on the number of days which elapsed between the presentation of Mr. Morris's memorandum and the date of the order for his restoration, but no information on this point is to be found on record. The plaintiff's brother too who is stated to have been the chief agent in this transaction has not been examined, nor is his remarkable absence accounted for. Mr. Thomas in his summary says that the evidence is corroborated by the fact which defendant admits, that when questioned by Mr. Sullivan he recommended complainants being restored, but this does not appear to the Board to strengthen the case in the least. It would appear that Mr. Morris also thought him aggrieved, and recommended his restoration. In the record sent to the Board the Collector has omitted to pass any sentence in the case, the evidence seems too slight to warrant a conviction and the case does not appear to have been thoroughly investigated.

From the question put to the defendant in this case, it appears that he is accused of having received a bribe of two hundred Rupees for obtaining the remission of a tax on a tribe of people called Mootavandies. The Principal Collector in his interrogation of Ramiah states that the complaint was made by certain persons of the tribe; but a reference to the dates of the depositions on the record shows that one Puttagounden a witness who appears as Prosecutor in the next case brought forward this charge also. Coopavandy Pundarum deposes that a tax was levied on the Mootavandies of the Pulladam Talook, which being unusual the tribe endeavoured to procure exemption therefrom, one hundred of them proceeded to Coimbatore and remained there for a period of 7 months, they afterwards went to Mr. Sullivan on the Neilgherry Hills but did not procure a remission of the tax. On this he Coopavandy Pundarum applied to Puttagounden, who promised the tax would be remitted provided a sum of 300 Rupees were paid to Ramiah. He agreed to give this sum, and with the assistance of some others the money was subscribed and paid at Avanashy, date unknown. Two days after this the deponent states orders were issued to strike off the tax.

Witness Puttagounden says that in June or July being at Coimbatore, certain Mootavandies came to him and requested him to intercede with Ramiah to have the tax on them remitted. He spoke to Ramiah who told him to get some money from them. The Mootavandies agreed to give 200 Rupees provided the tax was remitted beforehand. An order being obtained from Mr. Sullivan to strike off the tax, then Coopavandy and others paid into his hands 200 Rupees for Ramiah, 40 Rupees for the Thasildar and 55 Rupees for certain Monigars who had advanced money to pay off their taxes. He distinctly says the bribe was paid after the freedom of the impost was granted, that the tax was to have been taken off whether the money was paid or not and that the bribe was given to him (Ramiah) in the night, shortly after sunset, when defendant was sitting on a raised seat at the entrance of a native house at Chengopully. Witness Narrain Iyen says that when Ramiah was at Chingopully one night more than ten Indian

hours Puttagounden came into the Antichambu where Ramiah was lying down and gave him a bag saying "Here are the two hundred Rupees I offered to you for the purpose of freeing the cripples from the tax" and that Ramiah took the bundle and put it under his bed.

Three other witnesses of the Tribe are examined, two of whom says they paid certain sum which they understood were to be paid to defendant, the 3rd says he lent complainant 50 Rupees for his expenses at Coimbatore and the hills; he denies any knowledge of an intention to bribe defendant although pressed by Mr. Thomas on the subject. These 3 witnesses too were examined two weeks after the date of the examination of the accused.

The testimony of Puttagounden is not consistent with that of Narrain Iyen, neither can the evidence of the witness Puttagounden be reconciled with that of the complainant. Puttagounden says the tax was first remitted, and afterwards the bribe given; the cripple says the money was paid first and then the tax remitted. Witness says the sum agreed to be paid to Ramiah was 200 Rupees. Complainant contradicts this and states 300 Rupees to have been the sum. Puttagounden also swears that two other sums were paid, one to the Tahsildar and the other to certain Moonnegars; no mention of this is made by complainant who could not have been ignorant of the payment if true.

Mr. Thomas however in his summary says, that the testimony of the witness is unshaken, and the charge further contradicted by the circumstance of the tax being remitted only after the bribe was paid. The witness Puttagounden, as has already been shewn, has distinctly sworn that the remission of the tax preceded the payment of the bribe, and that it was to have been struck off whether the bribe was paid or not. Mr. Thomas further adds as another corroborating circumstance that this man (Puttagounden) whose influence was obtained to intercede on this occasion, is proved in other cases to have been so employed. If this be the case, it would be an additional reason for receiving his testimony with caution, but the statement is at variance with this man's answer to the two last questions put to him. He there states that his only reason for thinking Ramiah corrupt was that he had not paid him the proper price for a mare he had sold him and this dispute about the price of a mare is the subject of the charge in the next case. Mr. Thomas concludes by fining defendant 600 Rupees being three times the amount which in his question to him when alone there is anything like a statement of the charge he accuses him of having taken.

It appears to the Board that the evidence is too contradictory to warrant any conclusion against the defendant. It is proper to observe however, that if, as is to be inferred from his question to the defendant, the Principal Collector, considered 200 Rupees to be the amount proved against him, his sentence exceeds the limit prescribed by the law which is twice the amount ascertained to have been unduly received.

The complainant in No. 4, who is the person named Puttagounden just mentioned, is a witness in No. 3 states that he had a mare and colt, the mare he values at 100 Rupees, the colt at 20. Defendant Ramiah offered 60 Rupees for the mare which he not willing to disoblige him, accepted. He afterwards procured for the defendant some brass utensils for the use of a Pagoda built by Ramiah at Bowany, to the value, he states of 50 Rupees. In part payment of this sum he received an order on one Chinnatamby Chetty for 25 Rupees but only got from him 15. On this head then he says there is a balance still due to him of 35 Rupees and if to this be added 40 Rupees the difference between the estimated value of the mare, and the amount at which he agreed to sell her, the

defendant is indebted to him 75 Rupees. The defendant in his examination acknowledges having purchased the mare for 60 Rupees; he also allows that some utensils for the pagoda were furnished by the complainant to the value of 25 Rupees and adds that, if he has not been paid that amount, he, on referring to his accounts, is now ready to pay him. No evidence is taken in this case beyond the statement of the complainant. Mr. Thomas convicts the Sheristadar it does not appear from the record of what offence, and sentences him to pay a fine of Rupees 150 being double the amount alleged to be due to the complainant.

*Note.—Mr. Thomas observes in a note written by himself in pencil in the deposition of Puttagounden that the balance, (viz. the difference between 150 and 85 rupees) was clearly a bribe received by the Sheristadar and was considered such by the prosecutor.

The case No. 17 is of the same character as the one last noticed; in this case Segapana Mudally deposes that Ramiah desired him to procure him a horse similar to one he had formerly purchased for him. He, complainant, having them in his possession a mare worth 170 Rupees gave her to Ramiah at Suttenuugalum, he adds "as he gave me no employ hitherto, nor paid me the value of the mare, I have made the complaint." Ramiah says that the mare was brought on account of the late Tahsildar Butcha Row, and the price fixed at 130 Rupees; meanwhile, his son, Somiah, being in want of the mare purchased her and paid 130 Rupees. A horsekeeper deposes that the horse is now at Coimbatore in defendant's stables: no inquiry is made by the Collector into the merits of the case, but the defendant is fined double the amount at which the complainant valued the animal. It is obvious to remark that these two cases are, only subjects for actions in the Civil Courts. It was never contemplated that matters of this nature should be summarily investigated by Collectors under Regulation IX of 1822. To inquire into cases of private debts and to fine a person in such testimony as that which has been produced in these instances, must have the effect of encouraging unfounded complaints against public servants. The Board cannot give their countenance to such proceedings; of course, the decisions must be set aside, and the parties left to seek their remedy in the proper Courts if they consider themselves aggrieved.

The Board will now examine one other case taken at random from among the latter numbers in the record. In Case No. 19 it appears from the question put to the accused that Ramiah is charged with taking a bribe of 250 Rupees to effect the transfer of a Curnum from one village to another. Complainant states that he went to Coimbatore and asked Ramiah to remove the Curnum of his village and paid him personally one hundred Rupees for this purpose but did not effect his object. Afterwards, when Letchmenarianah was appointed Tahsildar, he continued to endeavour to effect his removal, and for that purpose paid him (the Tahsildar) at two different times the sum of Rupees 55. On going again to the Tahsildar he undertook to procure the Curnum's removal for a sum of two hundred Rupees. Complainant agreed to give 150, saying he would pay that sum to Ramiah himself, but as the Tahsildar undertook to deliver the money and get the business done, he gave the money to him. The Tahsildar was shortly afterwards removed to another Talook and failed to perform his promise. Complainant after this repeatedly applied to him to refund the money, he acknowledged he had been desired by Ramiah to do so, but said he would only repay 150 Rupees as he (the Tahsildar) had appropriated the remaining 55 for his own use. He however never did repay the money though often pressed by complainant, who therefore begs that the Collector will cause it to be returned to him. The fact of the payment of 100 Rupees to Ramiah by the complainant is spoken to by another witness who says he was present. The same witness says he was present also when the complainant paid 150 Rupees to the Tahsildar and when the Tahsildar promised to repay it.

Lutchmenarianah, the Tahsildar, is likewise examined; he says he paid the 150 Rupees alluded to, Ramiah, the defendant, but in express contradiction to the story of the complainant he denies having received for himself any money on this account. His conduct in the whole transaction is not suspicious, and what is most extraordinary no questions are put to him relative to his having promised to refund. He was directly charged by the complainant with having appropriated 55 Rupees to his own use and from his continuing to put him off with promises of repayments; there seems ground to suspect that the bribe at least of 150 Rupees (if given at all) was intercepted by him. Mr. Thomas however in what purports to be his summary of decisions alludes to this man's evidence as corroborating the other witnesses. He also states "that the complainant frequently applied to the accused to repay the money as the Curnum was not charged." This assertion is completely unsupported by the evidence on the record. Complainant states he paid the money to the Tahsildar and repeatedly called on him to refund, but he does not state that he made any application of the sort to the Sheristadar. The charge in this instance has been very insufficiently investigated. There appears to the Board to be ground of suspicion against Ramiah in respect to the sum of 100 Rupees although considering how the trial

was conducted they do not think it amounts to proof. With respect to the remaining sum of 150 Rupees the evidence as against Ramiah appears to be quite inconclusive. There is no sentence on the record, but it appears from the list of fines that the sum of Rupees 500 was adjudged to be paid by the defendant.

Segapana Mudally, the complainant in No. 17, is the principal witness in eleven, and the sole witness in 7 other cases; the proof of them mainly depends on the degree of credit to be given to his testimony. He gives no satisfactory account of the cause of his intimacy with Ramiah. The reasons for it stated in answer to a question put to him in No. 9 seem quite insufficient. It is extraordinary too that a man to whom the Sheristadar (if his testimony is believed) was so largely indebted, should have been left unprovided for.

It would be a waste of time to record a detailed examination of all these trials; the same defects and the same irregularities as those already noticed in the preceding cases pervade the whole; the evidence is generally defective, and the provisions of Regulation IX of 1822 have been altogether disregarded.

But besides the directions contained in this regulation, very particular and plain instructions for the conduct of trials of this nature were given to Collectors in the Board's Circular Orders of the 13th April and 29th June 1826. These officers were informed that it was deemed of much importance that the investigations which they are authorized to make under this highly penal Regulation should be conducted and recorded in the regular form of a judicial inquiry with a view to revision in the event of an appeal being preferred. It was ordered that the charges and plea of the accused should first be distinctly recorded in writing, and the witnesses invariably examined in the presence of the accused and though this direction was so far modified as to allow the taking of evidence in the first instance in the absence of the accused when that course might be necessary, yet Collectors were enjoined in all such cases to submit the evidence so taken together with written charges founded thereon to the party accused. Finally in passing judgment on the case they were required to sum up briefly the evidence on the several charges and to enter a distinct acquittal or conviction on each, with a concise statement of the grounds on which it was founded.

Throughout all the proceedings under review the Principal Collector appears to have paid no attention whatever either to those instructions or to the provisions of the Regulation. In no case has the charge been formally reduced to writing or the plea recorded. It appears by a * statement furnished by the Principal Collector that of all the witnesses examined in these 22 cases, the defendant was present at the original examination of only one, and that in only one of the 22 cases he was present, at the original examination of the complainant. It further appears from the same statement that the depositions of 23 of the witnesses and 8 of the complainants were taken before they were taken before they were sworn. In some instances no oath appears to have been administered at any time no written charge was furnished to the defendant. No care has been taken to try the credibility of the evidence by a cross-examination; throughout leading questions have been put to the witnesses, in some instances the whole of the evidence of the complainant is recited in the form of a question to the witness, and in others it is put in this manner. "It is understood that complainant has given through you a bribe to the accused" and in case No. 3 a witness for the complainant, whose testimony is favorable to the accused, is informed by the Collector that he appears to be "speaking lies;" this seems to the Board to be a most objectionable manner of concluding an investigation.

In what is called a summary of decisions instead of a distinct conviction in each, in ten of the cases there is no specific sentence whatever. In no case is the date of decision stated. There is a constant reference to documents not upon the record. These should have been invariably produced and laid before the accused for his remarks. Other documents referred to by the accused in

* Translation of Statement B in letter, 21st Decr., in Cons., 3rd Jany. 1831.

indication of himself are not noticed at all. The grounds on which sentences, as stated by the Principal Collector, have been passed against the accused, are frequently at variance with the testimony adduced. In many instances it is impossible to conjecture what the sentence is, or on what grounds the defendant has been convicted. In two cases, Nos. 8 and 10, besides No. 3 already particularly noticed, the defendant has been fined more than double the amount alleged to have been received by him.

The Board being unable to discover in the "Summary of Decisions" the sum adjudged to be paid in each case they called upon the Principal Collector to furnish this information. In his letter of the 18th April 1831 he accordingly submitted a list of the sums. On comparing this list with the summary the Board find that in two cases in which the sum is mentioned in the latter, it is different from the amount entered in the list. In case No. 3 according to the summary "the fine to be levied" is 600 Rupees, whereas in the list it is stated to be 400. In Case No. 5, according to the summary the fine is Rupees 1,000, but in the list the sum mentioned is Rupees 800. The total amount mentioned in the letter is Rupees 7,960, whereas the amount in the list is Rupees 7,930. These discrepancies seem unaccountable. The reasoning of the Principal Collector upon some of the cases appears to be inconclusive; one case is said to corroborate another, while both seem to be equally weak when an individual stated to have given a bribe obtained a situation it is stated by Mr. Thomas as a proof of the bribe, when no situation was obtained by the person said to have given the bribe. It is argued that the * bribe was for a situation when opportunity should occur. In several of the sentences there is no allusion whatever to any evidence on record. The manner in which the answers of the accused were taken as admitted in the Principal Collector's letter of the 19th April before adverted to shews that a proper opportunity was not given him to answer the charges. On the whole, the investigation of these cases has not, in the opinion of the Board, been conducted in a manner such as to satisfy the ends of justice; and they cannot in any one instance sanction the penalty imposed.

But, although the Board do not see grounds to confirm the sentence passed by the Principal Collector in any one of the 22 cases to which this appeal relates, they are not prepared to give the defendant an entire acquittal, and they deem it the most expedient course at once to report the proceedings of the Principal Collector with their opinion upon them for the orders of the Governor in Council agreeably to Clause 2, Section VI, Regulation VII of 1828. They are the more disposed to follow this course as they have been required at all events to pay the proceedings of the Principal Collector before the Government.

In concluding their observations upon these proceedings the Board cannot do better than refer to the remarks of Government upon the proceedings of another Collector in a case very similar in many respects, and which apply with singular aptness to the circumstances of the trials under consideration, the party accused in both cases being the Collector's Head Sheristadar. The Collector was himself in fact both accuser and the Judge. 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 proceedings upon them. Nothing of this kind, as far as can be gathered from the records, appears to have been done, but on the contrary, the inquiry seems to have been carried on "as if it had been desirable that the Sheristadar should be found unworthy of his station". The charges are supported by depositions, some of which are little more than answers to leading questions. There is no cross questioning. There is even in some cases, where several persons were employed between the parties, no examination of them as witnesses. "The

Collector says that the Sheristadar was at liberty to have cross-questioned the witnesses. It appears to the Board that he had no fair opportunity of doing so but if he had "this was not sufficient". The Collector 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 the witnesses against the Sheristadar as well as those in his favor." The Governor in Council observed upon the case referred to that "nothing was more extraordinary in the Collector's proceedings than his never appearing to doubt any of the charges". It is this very circumstance that has most forcibly struck the Board in reviewing the proceedings of Mr. Thomas however improbable contradictory the statements made to him, they hardly ever excited a question, but seem to have been admitted one and all with implicit credence.

It is proper to inform the Government in submitting this appeal and the proceedings on the 22 cases to which it relates that the Board have before them the proceedings of the Principal Collector on 8 other cases in which Ramiah was charged and convicted of offences under Regulation IX of 1822 and has appealed to them under Regulation VII of 1828. The Board have examined these proceedings and observe in them the same irregularities in many respects and the same insufficiency of investigation as they have remarked in the cases now submitted. They will therefore not dispose of them until they receive the orders of Government upon the present reference.

The Principal Collector having informed the Board that he had held proceedings in 52 instances of charges against Ramiah they took occasion to observe to him that they were of opinion that no public advantage adequate to the expense of time and labor to himself and to them would be derived from his trying so great a number of such charges as those referred to against Ramiah in the case of any individual. They remarked that "it is not incumbent upon a Collector to entertain every charge under Regulation IX of 1822 which may be brought before him or which there may appear to him to be ground; that the object of that Regulation is to check fraud on the part of public servants rather than to afford redress to complainants—they have their remedy in the regular Courts; that where there are a great many complaints brought against a public servant, the Collector should select a small number of the most important and most easy of investigation, and in general, should confine himself to the trying and disposing of these. It can but seldom happen that the public interests require him to do more, and by following this course he may easily prevent the proceedings from causing any material interruption to his other public duties."

The answer of the Principal Collector to these observations will be found in his letter dated 19th April herewith submitted. Mr. Thomas appears to think that a Collector ought to make use of the powers vested in him by Regulation IX of 1822 in every case to the fullest extent, in order to inflict upon offenders the severest penalty the law permits by "extracting from them double the amount of their unlawful gains otherwise the Regulation is rather a premium and incentive than a prevention to extensive fraud and abuse." In opposition to Mr. Thomas's opinion the Board think it proper to cite the observations of Government upon the case already referred to.

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 it becomes infinitely more so when we see on how little foundation they rest. The Regulation no doubt authorizes the levying double the amount of the money corruptly received from the public 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, 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.

To the Ag. Chief Secy., in
Cons., 14th July 1831.

316. The following letter was despatched to the Acting Chief Secretary to Government under date 14th July 1831.

Dated 13th July 1826, in
Cons., 13th do.

Report to Govt., dated 21st,
in Cons., 21st May 1829,
Paras. 14 and 15.

"By the standing orders of the Board of Revenue the Collectors are required to transmit monthly returns of the cases tried by them under Regulation IX of 1822 and in the column of remarks to enter a concise statement of the circumstances of each case and of the evidence on which judgment is founded."

Dated 31st July 1830.
Received 11th September
1830, in Cons., 13th September
1830.

To the Pl. Collr., 15th, in
Cons., 15th November 1830.

From the Pl. Collr., 20th, in
Cons., 27th December 1830.

To the Pl. Collector, 10th, in
Cons., 10th February 1831.

In Cons., 16th June.

16th, in Cons., 16th June.

"Board thought it proper to comment upon the great inattention to business, thus evinced. They observed also that the return in its amended form was not correct, it being described as a return for December, whereas two out of the three cases entered in it had been decided in October

In Cons., 18th April 1831.

"and November. They called the attention of the Principal Collector to a Circular Order dated the 18th April last requiring the returns for every month to be forwarded so that they may be received at Madras before the expiration of the following month and observed that notwithstanding this recent order no returns had then been received for the months of March,

* 16th June.

April and May. They desired that the returns might be forwarded immediately and required Mr. Thomas to explain why those for March and April had not been transmitted agreeably to the order. In his reply dated 6th July Mr. Thomas has afforded no

Received 11th July, in Cons.,
14th do.

explanation of the delay in transmitting the amended return nor any apology for its inaccuracy; neither has he given any excuse for his inattention to the Board's order of the 18th April in the delay of the returns for March and April.

Dated 31st March 1831.

Received 11th July
In Cons., 14th "

"In the return which he has submitted for the month of March which was forwarded with the above letter there is a similar inaccuracy to that which the Board before remarked in the return for December, one of the two cases entered in it having been disposed of in the month of February, and disregarding the Board's repeated reference to their standing orders he has omitted to give any explanation in the column of remarks of the circumstances of the several cases and the evidence on which judgment was founded.

"The Board deem it of great importance for the objects stated in their letter under date the

Para. 15.
In Cons., 21st May 1829.

"21st May 1829 to have regular and accurate reports of the Collector's proceedings under Regulation IX of 1822, and having done every thing in their power to enforce attention to their orders on the part of Mr. Thomas without success, it only remains for them to submit to Government the correspondence which has passed with him. The Government will not fail to observe the perverse and disrespectful style of Mr. Thomas's answers to their orders.

the Pl. Collr., 18th, in
Cons., 18th April 1831.

do., 26th, in Cons., 26th

Cons., 18th April, 1831.

Proceedings, in Cons., 29th
at 1831.

Cons., 29th August 1831.

"In addition to the correspondence already referred to, the Board think it proper also to submit to Government the letters noted in the margin in which Mr. Thomas has been repeatedly called upon to explain why the numerous charges against the Sheristadar Ramiah, and others upon which they have been tried and convicted under Regulation IX of 1822 have not been entered in the monthly returns. This call was first made on the 18th April last, and the Board have not yet been able to obtain an answer to it."

317. The following Extract from the Board's Proceedings dated 29th August 1831 were submitted to Government under date 1st September.

Read letter dated 25th instant from Mr. Thomas, Principal Collector of Coimbatore.

"This letter is in reply to that which was addressed to Mr. Thomas under date the 15th inst, referring him to letters dated the 4th April and 12th May, and expressing the dissatisfaction of the Board at his inattention to the orders contained therein, notwithstanding the stated references that had been made to him on the subject. Mr. Thomas was required to report what he had done in pursuance of the Board's instructions within two days, and at the same time to submit the information called for in the Board's letters of the 18th and 28th April the 26th May to which he had made no reply."

Mr. Thomas stated that he has received the orders of Government to make no change in the security or situation of the accused parties referred to in the Board's letters mentioned.

The Principal Collector of Coimbatore.
4th, in Cons., 4th April 1831.
do., 18th, in Cons., 18th April "
do., 28th, in Cons., 28th do. "
do., 4th, in Cons., 12th May "
do., 12th, in Cons., 12th do. "
do., 26th, in Cons., 26th do. "
do., 15th, in Cons., 15th August "
do., 25th, in Cons., 29th do.

The Board resolve to submit the whole correspondence to Government, with a respectful request, that if such an order has been given to Mr. Thomas as he cites, a copy of it may be furnished for their information.

It will be observed that two of the letters are those referred to in the 4th para. of the Board's proceedings under date the 14th July, in which Mr. Thomas was called upon to explain why the numerous charges against the Sheristadar Ramiah and others upon which they had been convicted under Regulation IX of 1822 had not been entered in the monthly returns. It is obvious to remark that if Mr. Thomas had received an order from Government to the effect stated by him it does not afford justification for his withholding this explanation.

The Board further observe that upon Mr. Thomas receiving an order from Government rizing him as he conceived not to comply with the instructions he had received from them, immediate superiors, it was his duty to apprize them of it without delay. Mr. Thomas had upon Ramiah the Sheristadar, for security first to the amount of one lac of Rupees, and afterwards of half a lac, and in failure of that security had placed peons over his house with strict orders to take care that the members of his family should not be the bearers of written communications, and so to prevent his corresponding with influential persons in and out of the District. The Board deemed this severe restraint to be unnecessary and the amount of security required to be five, they therefore directed that Ramiah should be allowed free intercourse with his friends near or otherwise, and with respect to the security to be demanded from him they expressed opinion that it should be for his personal appearance, and that the amount should be limited to 100 Rupees instead of 50,000. These instructions were conveyed to Mr. Thomas in the letter of the 12th May. Mr. Thomas was required to acknowledge the receipt of the letter and to report

his compliance with the instructions contained in it without delay. The only answer the Board have received from him is contained in the letter now read.

In the letter dated 28th April the Board transmitted to Mr. Thomas for his report a petition from Sreenavassa Row a suspended Tahsildar complaining among other grievances of the restraint to which he had been subjected in default of finding security to the amount of 30,000 Rupees. The Board observed that the demand of security to this amount appeared to be excessive, and desired that it should be reduced. Mr. Thomas was required to report the amount of security demanded according to these instructions, but he made no reply.

In the letter dated 26th May the Board called upon Mr. Thomas to report what restraint was imposed upon Bucha Row a late Tahsildar who had appealed from a sentence passed by him under Regulation IX of 1822 and what security he had demanded from him. To this letter also the Board have received no reply.

No. 863 of 1830
No. 330, 721, 727, 723, 729,
730, 731, 732, 733, 734 and 735
of 1831.

With the letters abovementioned the Board resolve to submit to Government the petitions now before them from Ramiah and others complaining of the extremity of the restraint to which they are subjected in consequence of their inability to furnish the excessive security required by Mr. Thomas.

RELATING TO A DECREE PASSED BY THE PRINCIPAL COLLECTOR AGAINST MANICKUM PILLAY,
A POST OFFICE WRITER, UNDER REGULATION IX OF 1822.

318. Under date the 9th June 1831 we submitted to Government the following extracts from our proceedings bearing date the 23rd December 1830 and 14th March 1831 relating to a decree passed by the Principal Collector of Coimbatore against Manickum Pillay, a Post Office Writer, under Regulation IX of 1822.

To the Chief Secy. to Govt.,
in Cons., 9th June 1831.

319. 'We observed that we had decided finally upon the case of Manickum Pillay under the authority vested in us by Regulation 7 of 1828 but that we had thought it proper to submit the proceedings and correspondence regarding it, that the Government might have an opportunity of judging of the conduct of the Principal Collector, as he desires.

Proceedings, 23rd, in Cons.,
23rd Decr. 1830.

In Cons., 4th November 1830.

'Read again the appeal petition of Manickum Pillay against a decision passed by the Principal Collector of Coimbatore under the provisions of Regulation IX 1822 together with the documents connected with the case which were forwarded by the Principal Collector with the petition under date the 27th October.

'After attentively considering the decree passed by the Principal Collector in this case, and the proceedings on which it purports to have been founded, the Board are of opinion that it is unjustifiable, and they order it to be reversed.

'They proceed to state the grounds of the conclusion at which they have arrived for the information and guidance of the Principal Collector.

'Without referring to the appeal petition or the depositions forwarded by the Principal Collector, there is enough on the very face of the decree to render it invalid. It does not convict the accused of any specific offence for which the punishment it awards could be adjudged under Regulation IX of 1822 or any other Regulation. It sets forth, that "the Post Office Writer" being the responsible person for the amount of collections, is therefore fined in double the sum, ascertained to be deficient." Here it is observable he is punished, not because he has committed any offence but simply because he is the responsible person for the amount of the collections.

'One page of the decree relates a defence of the accused by the late Principal Collector. Mr. Thomas says. It does not appear necessary to mix up Mr. Sullivan's letters with these Proceedings "yet he has mixed up that defence with his reasons for deciding against the present appellant and speaks of it as serving rather to, confirm the propriety of the judgment." The Principal Collector

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however, though he might have abstained from introducing the mention of Mr. Sullivan's letters in his decree should have forwarded them to the Board with the other documents connected with the case, and they desire that he will now transmit them.

'From the language of parts of the decree it appears to have been written by a native. If it was, the Board consider the Principal Collector to have acted very improperly, and they order that in future all his decisions may be written by himself.

'It would appear that there were at least two defendants for Mr. Thomas, in that part of his decree where he alludes to Mr. Sullivan, says the whole "establishment were relations or dependents of the defendants" in the plural and immediately after uses, apparently in application to them, the expression, "these two persons." The decision however disposes of the case of only one, and he is not named when the punishment is adjudged against him, but is in correctly described as the Post office Writer, which the decree itself says, the person who has now appealed to the Board had ceased to be.

'The Board have no means of judging when this decision was actually passed but as the Collector has forwarded the appeal they must presume that the period within which appeals are admissible had not then elapsed. The decree itself bears no date. Nor is the case of Manicum Pillay entered in any of the monthly returns of persons charged with offences under Regulation IX of 1822 received from Coimbatore during the present year 1831. In the Quarterly return of persons suspended, or dismissed from employment dated 31st March the name of Manicum Pillay is entered as having been suspended on the 23rd of January for misappropriation and embezzlement of Post office collections. In the returns of persons charged with offences under Regulation IX for January and February his name does not appear. No return was received for March or April. But in a note in the return for the month of May dated 31st of that month it is said "no returns for the months of March, April, and June." In the return for May or for July, this case is not entered. In the Principal Collector's letter of the 14th September it is stated that there was no return for the month of August of persons charged under Regulation IX and in his letter of the 29th October that there was none for September. In the return for October even the case is not entered, although Mr. Thomas's letter transmitting the decision passed by him is dated the 27th October.

22nd February.
No. 1 Deposition of Nagiah given to James Thomas Esquire, Signed by W. A. Forsyth, Assistant Collector.
No. 5 Do. of Bangiah Nada Pillay, attested by J. Thomas, Principal Collector.
No. 9 Do. of Manica Pillay, attested by Principal Collector.
24th February
No. 8 Do. of do., attested by Principal Collector.
25th February.
No. 3 Do. of Nagiah, not stated to be on oath attested by Principal Collector.
No. 4 Do. of Deyasigamony Pillay attested by Principal Collector.
No. 10 is signed by the same person and purports to have been given before W. A. Forsyth Esquire but it is neither dated nor attested.
3rd March.
No. 7 Do. of Manica Pillay attested by W. A. Forsyth, Assistant Magistrate.
11th March.
No. 4 Do. of Naranien sworn to before W. A. Forsyth, Assistant Magistrate.

'The depositions appear to have been taken on different dates-some by the Principal Collector and some by his assistant. A reference to their dates and the circumstances of their attestation as noted in the margin clearly shews that no regular inquiry has been made either by the Principal Collector or his assistant. According to the forms prescribed by Regulation IX of 1823.

'The Principal Collector says in his judgment that "the defendants have made their own defence" one of them has now done so by his petition to the Board. But

It does not appear that they did it or had an opportunity of doing it before the Principal Collector. It does not appear that they were told what they were accused of before the decree was passed.

In his appeal Manicun Pillay terms the decree "*ex parte*" and he mentions several witnesses to prove what he has alleged in his defence of whom he complains that none were examined and of whom no examinations have been forwarded. He says that the fine has been awarded seven months after the occurrence of the case and that his accuser Nagiah has received another employment.

Upon these points the Board desire that the Principal Collector will furnish such explanations as may be in his power.

Read again letter from the Principal Collector of Coimbatore containing his remarks on the Board's proceedings of 23rd December 1830 annulling the decision passed by him against Manicun Pillay, Post office Writer, under Regulation IX of 1822.

The Board of Revenue annulled the decision in question on the ground that the Post office Writer was not convicted of any specific offence coming under the provisions of Regulation IX of 1822, but was punished, because he was considered to be the responsible person for the amount of certain collections. In defence of his decree the Principal Collector now states that the charge was proved by evidence corroborated by the defendant's own admission of a deficiency. The Board did not say that there was not a deficiency. They said that there was no conviction of any offence under Regulation IX of 1822. Responsibility for a deficiency is not such an offence. Supposing therefore it were proved not only that there was a deficiency but that the defendant was responsible for it, this would by no means justify the sentence passed by Mr. Thomas. That the mere existence of a deficiency, however, together with the asserted responsibility of the defendant for it in consequence of the office which he held was made the ground of that sentence not only appears from the absence of any other charge and from the whole tenor of the proceedings but from the express statement of Mr. Thomas himself. In the 8th para. of the letter now under review he says "their whole defence however being comprised in this that the Deputy Post office Writer had borrowed the public cash and was indebted to them, they were therefore desirous that an inquiry should be instituted into the nature and extent of the money dealings between the Deputy and them, selves they had no witnesses to call or documents to produce whose testimony in any way bore upon the point at issue, namely the fact of the deficiency, and as to who was or was not responsible for that deficiency," Mr. Forsyth also in his letter of the 25th November observes "the little I had to do with the case convinced me that Nagiah did misapply part of the collections when in temporary charge of the office but Manicun the writer on resuming charge ought to have brought this to my notice and again as far as regards the second para. I perfectly agree with Mr. Sullivan that up to the 18th of August the writer must be acquitted, having taken as receipts from Nagiah and have merely to remark that had the writer taken the same precaution on resuming charge he would have cleared his character at once by intimating the deficiency to me."

The Principal Collector next observes that his reason for not sending to the Board Mr. Sullivan's letters alluded to in his decree was that he did consider "that such documents were in no way officially connected with a charge of embezzlement against public servants who were present to make their own defence." The Board think that Mr. Thomas entertaining this opinion respecting the letters ought not to have made the mention of them which is contained in his decision. As however what was written by Mr. Sullivan was referred to in the very body of the Principal Collector's judgment as confirming the opinion on which the sentence was founded, it certainly ought to have been transmitted to the Board with the other papers nor could they possibly con-

sider it otherwise than as a part of the grounds on which that judgment was passed. In the 9th para. of the Principal Collector's letter it is stated that he delayed passing his sentence as he was desirous to have the Assistant Collector's reply to Mr. Sullivan's letters on his record. It would appear from this that at one stage of the proceedings those letters were considered by the Principal Collector as officially connected with the charge.

The Principal Collector next notices the observations of the Board respecting the appearance of two defendants on the face of the decree though the decision disposed of the case of only one, who the Board further observed was not even named when the punishment was adjudged against him, but was incorrectly described as the Post office Writer which the decree itself said the person who has now appealed to the Board had ceased to be. On the first point he observes "if in my decree the mention of two persons is made as defendants it was because such appears to be the case, the one is the person against whom the charge of embezzlement was made, the other was the Translator of my Cutcherry who it appeared had borrowed from time to time the public cash from the Post office Establishment, and a party concerned in misappropriation, but against whom no specific sum, as appropriated or borrowed could be proved in such a manner as to punish him under Regulation IX of 1822, and if mention is made of only one person in the decision it was under an impression that the clause of the regulation under which he was punished, did not include the other person implicated, as he was not in the exclusive charge of public money and that he would more properly come under the orders passed generally relating to the misconduct of public servants". The Principal Collector's proceedings in this case appears to the Board to be extremely irregular towards the person designated "Translator," who if not charged with any offence ought not to have been made a defendant, and who if so charged ought to have been either convicted or acquitted. In the case of every person made a defendant, there ought to be an accusation and a decision.

With respect to the defendant against whom the Principal Collector passed sentence being incorrectly called Post office Writer, the Principal Collector observes, "I can only say that I considered I could name him only with reference to the situation he held, and which circumstance alone rendered him amenable to Regulation IX of 1822." Without attaching undue importance to the irregularity of omitting to name in the sentence the one defendant (there being two in the case) to whom alone that sentence had reference, and of indicating him merely by the designation of Post office Writer which situation he had ceased to fill, the Board when they observe that the Principal Collector attempts to maintain the correctness of his proceedings in this respect think it necessary to desire he will reflect that calling a man, "Post office Writer" is not naming him and that whether a name or a designation be given it ought to be done correctly.

The Board desire that the Principal Collector will pay more attention in future to the preparation of his periodical statements and take care that no cases which ought to be included are omitted.

With respect to the remaining parts of the Principal Collector's letter which refer to the manner in which the trial was conducted, and whether the decision could be considered *ex parte*, the Board think it sufficient to record the following observations. The Principal Collector is entirely mistaken in supposing that the Regulations give him any authority to impose a fine or deed any punishment on a defendant upon the mere inspection of documents or accounts shewing a deficiency and without allowing him an opportunity of defending himself by the examination of witnesses. All that the Regulation warrants a Collector to do on the ground of such documentary evidence, and without the examination of witnesses is to make in writing a demand of the specific amount due by such public servant, and on his refusing or neglecting to satisfy the demand, to proceed to recover the amount by distraint and sale of the defaulter's property, and if necessary by imprisonment of the defaulter's person in the same manner as for the recovery of arrears of revenue. With respect to whether the case was decided *ex parte*

It is necessary to refer to the meaning which the appellant would appear to have attached to the expression. The inquiry related to a deficiency in the Post office Treasury, Manicum Pillay's defence was that the deficiency was caused by one Nungiah the Deputy and not by himself and he demanded an investigation into this fact which was not granted. The rejection of this defence without inquiry into its truth or falsehood would appear to afford ground to the appellant for applying the term *ex parte* to the proceedings and the more so, since it is to be remembered that the Principal Collector though he did not expressly convict the appellant of embezzlement seems to have regarded him as convicted of having embezzled the amount stated to have been deficient, and certainly sentenced him to a punishment which nothing but a conviction of that offence would have justified. The defence alluded to besides derives support from Mr. Forsyth's letter from which it appears that some of the Post office collections were embezzled by Nagiah. The Board therefore require to be informed why this matter has not been investigated.

It does not appear that the defendant was ever distinctly told what he was accused of. The documents referred to in para. 8 of the Collector's letter as the defence of the appellant and his relation do not on examination bear that character. It does not appear from the proceedings that the appellant had any opportunity of defending his conduct besides what may be regarded as having been afforded by examining him in the same manner as a witness.

320. To the above letter we received the following reply dated 28th June 1831.

The Right Honorable the Governor in Council approves of your proceedings in the case of Manicum Pillay the late Post office Writer at Ootacamund and observes with regret the defectiveness and irregularity which you have pointed out in those of the Principal Collector.

321. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 30th June 1831. Our proceedings under date the 23rd December 1830 and 14th March 1831 having been previously communicated to him on the 27th December 1830 and 14th March 1831 respectively.

ON THE SUBJECT OF GRANTS OF LAND ON THE NEILAGHERRY HILLS.

To the Acting Chief Secretary to Government, in Dy. Cons., 25th March 1830.
25th February, in Cons., 4th March 1830.

322. We submitted to Government under date 22nd March 1830 a letter from the Principal Collector of Coimbatore requesting orders as to the terms on which land is to be granted and submitting for the approval of Government certain rules of which he recommended the adoption.

Vide para. 851 of G. Rt., dated 1st February 1830.

From the Secy. to Govt., in Cons., 23rd April 1831.

323. With reference to the above letter, and to our letter of the 31st December 1829 we received in a letter from the Secretary to Government dated 19th April 1831 the following extract from the Minutes of Consultation under the same date.

Extract from the Minutes of Consultation under date the 19th April 1831, No. 444.

"Read the following letters from Major W. Kelso, Commanding on the Neilgherries.

With applications for grants for ground on the Neilgherries in his favour and in that of Mr. J. Lushington ... ("Here enter 4th October 1830.")

With an application for a Company's grant for ground on the Neilgherries in favour of Major Crew, 46th Regiment, Madras Native Infantry ... ("Here enter 6th do. do.")

With applications for Company's Grants for ground on the Neilgherries in favour of Mr. J. Haig. ... ("Here enter 18th October 1830.")

With an application for a Company's grant for ground on the Neilgherries in favour of a Shedden, Surgeon, Madras Establishment ... ("Here enter 29th October 1830.")

With applications for Company's grants for ground on the Neilgherries in favour of Mr. C. M. Lushington and Captain H. Salmon of the 9th Regiment Native Infantry ... ("Here enter 7th Novr. 1830.")

With an application for a Company's grant for ground on the Neilgherries in favour of the Revd. James Cow, Senior Minister of the Scotch Church of Bombay ... ("Here enter 27th do. do.")

With application for Company's grant for ground on the Neilgherries in favour of Mr. H. Hains, Surgeon, Madras Establishment ... ("Here enter 10th Decr. do.")

With an application for a Company's grant for ground on the Neilgherries in favour of Major Cluleley, 1st Regiment N. V. B., Madras Establishment ... ("Here enter 31st do. do.")

"Read also the following letters from the Secretary to the Board of Revenue."

Referring to a letter from this Department of the 11th December desiring them to submit their sentiments on the subject mentioned in the postscript of His Excellency the Commander-in-Chief's Minute of the 4th May last, they entirely concur in his opinion as to the course by which application for a grant of land not situated in a Fort or Military Cantonment should be brought before Government, and the course respecting the completion of grant or lease when sanctioned by Government also appears to them very proper. For the reason stated in the Para. 3 of their letter of the 17th November 1823 they are of opinion that all grants of land such as are here contemplated should be personal and state that as the form of instrument sanctioned by Government on the above date will serve for ordinary cases, the necessary stipulation can be added in particular cases in which grants are made on special conditions and for special purposes: they are also of opinion that an agreement similar to that enclosed in their letter of the said date should be taken by the Collector from the party to whom a license has been allowed before the instrument is delivered to him, and that it should be deposited in his office ... ("Here enter 31st Decr. 1829.")

Submit a letter from the Principal Collector of Coimbatore requesting orders as to the terms on which land is to be granted on the Neilgherries and submitting for the approbation of Government certain rules of which he recommends the adoption ... ("Here enter 22nd March 1830.")

"Resolved that the applications which accompanied the foregoing letters from the Officer Commanding on the Neilgherries be sent to the Board of Revenue with *No. 1 @ 18. "an intimation that the Government have resolved to comply with them and with instructions to direct the Register of Government grants to prepare grants for delivery to the parties, the ordinary rate of quit-rent being first inserted as payable to the Government.

"In addition to the grants now authorized the Board of Revenue will cause certificates of permission to occupy the lands therein described to be prepared for delivery to the parties.

"These certificates are to be personal; and no European becoming hereafter the purchaser of the property described in the grants will be permitted to occupy it without a fresh certificate in his own name. If the Government grant, as is understood, provides fully for the payment of the quit-rent, that part of the Form of Certificate and the agreement annexed to it submitted with the letter from the Secretary to the Board of Revenue dated 17th November 1828 which relates to the quit-rent may perhaps be omitted. The Board of Revenue will have this under their consideration and will cause the grants and certificates to be issued in that manner which may appear to them best adapted to meet the intentions of the Government."

"The course of proceeding in bringing before Government applications for grants of land or licenses to hold land and for completing such grants or licenses, described in the 2nd part of the letter from the Secretary to the Board of Revenue dated 31st December 1829 is approved."

* Enclosure in letter from the Officer Commanding the Neilgherries, dated 10th December 1830. "The application of Surgeon W. Hains for a grant for the ground called Coleman's Garden near Woodcock Hall is ordered to lie over to the Officer Commanding the Neilgherries considering it doubtful whether it should be complied with."

From the Secretary to Government, in Cons., 23rd April 1831. 324. In a letter from the Secretary to Government bearing the same date as the above we received the following Extract from the Minutes of Consultation under that date.

Read Extract from the Minutes of Consultation under date the 19th April 1831 ... "Read the following letters."

No. 427.

From Sir William Rumbold, applying for an advance of 15,000 Rupees for building houses on the Neilgherry Hills ... (Here enter 21st January 1831).

From Assistant Surgeon R. Baikie M. D., at Kotygherry.

Requesting sanction of Government to an advance of Rupees 7,000 to a house on the Neilgherries ... (Here enter 14th December 1830)

From Assistant Surgeon Baikie.

Applying for an advance of 10,000 Rupees to enable him to build a house on the Neilgherry Hills ... (Here enter 23rd February 1831)

From Mr. W. Douglas.

Applying for an advance of Rupees 5,000 to enable him to build a house on the Neilgherry Hills ... (Here enter 10th January 1831)

From Major G. Jones, 32nd Regiment, N. I.

Applying for an advance of 10,000 Rupees to enable him to build a house on the Neilgherry Hills ... (Here enter 6th February 1831).

From Sir W. Rumbold.

Requesting the sanction of Government to improve a garden at Billicut, to enclose some land for a grazing farm, and to purchase a bungalow at the same place ... (Here enter 26th January 1831)

From Sir William Rumbold.

Requesting sanction to enclose and fence in a certain wood in the immediate vicinity of his houses, or as much of it as will not interfere with other property ... (Here enter 19th February 1831.)

From Sir William Rumbold.

Requesting permission to purchase two bungalows at Ootacamund, the property of Captain Dun, and enclosing copy of the agreement for the purchase ... (Here enter 31st December 1830.)

"The President records the following Minute."

(Here enter 29th March 1831.)

"Resolved accordingly that the following rules be adopted with regard to advances of public money to individuals proposing to build on the Neilgherries."

- 1st. "That applications be complied with only from persons likely to be permanently resident on the hills, or from sick Officers, Civil or Military, who in the first instance shall have obtained a sick certificate for a period of not less than a year.
- 2nd. "That the money be subject to 5 per cent. interest and re-payable by six instalments, so proportioned that the principal and interest shall be realized by the Government in 6 years.
- 3rd. "That the property be mortgaged to the Government.
- 4th. "That the borrowers be governed by the Cantonment Regulations in renting their houses, if situated within the Cantonment, and if beyond the limits of the Cantonment they shall be guided by the principles of moderation on which the Cantonment Regulations are framed, under penalty of the assumption of their property by the Government.

"Resolved, for the reasons stated in the foregoing Minute, that the Accountant General be directed to provide the Paymaster on the Neilgherry Hills with sufficient funds to enable him to make the undermentioned advances, viz.

"To Sir William Rumbold, Bart., the sum of fifteen thousand Rupees at 5 per cent. interest, to be re-paid by six instalments principal and interest, in the course of 6 years, the house and grounds now building by him to be mortgaged, and the other conditions above prescribed, to be subscribed to in a written agreement to be executed to the Paymaster.

Rupees ten thousand. "To Dr. Baikie an advance of 10,000 Rupees, in the same manner and on the same terms as that to Sir W. Rumbold.

"To Mr. W. Douglas an advance of Rupees 6,000 on the terms above specified. It will be the duty of the Accountant General to see that the instalments on these advances are punctually realized.

"Resolved that the request of Sir W. Rumbold to be allowed to improve and enlarge the garden at Billicut lately belonging to Mr. Johnstone and to appropriate a sufficient quantity of land for a grazing farm which Sir William proposes to establish, the climate and situation being very favorable to breeding cattle, be compelled with, and that the Principal Collector of Malabar be directed to make the necessary arrangements for placing Sir William Rumbold in occupation of such reasonable portion of land as he may require, upon the conditions prescribed by the Honorable Court of Directors, and as can be made over to him without encroachment on public or private property.

"Resolved also that Sir William Rumbold's request to be allowed to purchase a building, the property of Government, formerly used as a lukehouse Billicut, but now going to ruin and to the sale of which to Sir William Rumbold there appears to be no objection, be complied with,

"and that the Engineer be directed to value it, and the Principal Collector of Malabar to receive the amount from Sir William Rumbold and make over the property to him.

"As the proposition of Sir William Rumbold to enclose the wood at the back of his present house in the Cantonment, with a fence and to unite to his grounds as much of it and of the rocky bank connected with it, as are not considered to be otherwise allotted or required for public purposes will tend to the preservation of this fine wood, which is now exposed to constant depredations by persons unauthorizedly cutting down trees for building or firewood. Resolved that the Officer Commanding on the Neilgherries be directed to permit Sir William to occupy the whole or such parts of the wood as he may be of opinion can be so allotted without injury to other private property adjoining or inconvenience to the public but without power to cut down the trees.

"Resolved that a copy of Major Jones's application for an advance of funds dated 6th February 1831 be furnished to the Officer Commanding on the Neilgherries with instructions to ascertain and report the nature of the Major's residence on the Hills with reference to the 2nd provision of the 1st rule.

"It is understood that an arrangement has been made respecting the property referred to in Sir W. Rumbold's letter to the Chief Secretary dated 31st December 1830 which renders it unnecessary to take into consideration the proposition therein contained."

325. With reference to the Minutes of Consultation which accompanied the first of the above 2 letters we addressed the following letter to the Acting Chief Secretary to Government dated 2nd June 1831.

"Government having resolved to comply with certain applications for land on the Neilgherries the Board are instructed to direct the Register of Government grants to prepare grants for delivery to the parties, and in addition thereto to cause certificates of permission to occupy the lands therein described to be prepared also for delivery to the parties.

"Since 1828 it has not been usual to issue any other document to Europeans occupying lands without the limits of the Supreme Court, except in Military Cantonments, than the certificate sanctioned by Government under date the 25th November of that year instead of the old form of Company's grant.

"With respect to lands in Military Cantonments the Government under date the 6th November 1829 was pleased to authorize the granting of leases to the occupants for periods not exceeding 50 years, renewable at the expiration of every 10th year on the conditions of the original deed, on payment of a fine of 10 Rupees.

"The Board conceive it to be the intention of Government to grant leases also to the parties permitted to occupy land on the Neilgherries, and they beg to suggest that if the form of lease which has been approved for lands in Military Cantonments be considered fit, and its terms and conditions suitable, a copy of it may be transmitted to them to be forwarded to the Register of grants for his guidance. In offering this suggestion the Board beg to submit for the consideration of Government whether the period of lease ought not to be confined to 21 years under the instructions contained in the 11th para of Revenue letter to Bengal from the Court of Directors dated 8th July 1829 enclosed in the despatch of the Honorable Court to

"this Government dated 2nd September 1829; and whether the restriction as to the rent to be demanded for any house or other buildings erected on the ground leased might not be omitted. The Board observe that the lease provides for the payment of quit-rent but they think it advisable that a similar stipulation should be inserted in the certificate of license, it seems unnecessary however to take from the party the usual agreement to pay quit-rent. The Board remark that the lease requires the signature of the Governor and the Members of Council, and it may be proper that the license be authenticated in the same manner instead of by the signature of the Register of grants.

"The Board beg to suggest in modification of the arrangement mentioned in the 2nd para. of their letter of the 31st December 1829, that both the instruments be prepared in the office of the Register of grants in which they are to be registered instead of in their office. This measure they conceive will promote regularity.

From the Ag. Chief Secretary, in Cons., 11th July 1831. "In reply we received the following letter from the Acting Chief Secretary to Government dated 5th July 1831.

"I am directed to acknowledge the receipt of your Secretary's letter of the 2nd ultimo and to state the object which the Government have in view in issuing Government grants to persons building houses on the Neilgherries is to encourage them to construct good and durable buildings and to secure moderate rents for the community. This object would be defeated by the grant of a limited lease; and the system of building mud and thatched houses and of extortionate demands for rent would be perpetuated.

"The orders of the Court of Directors apply to tracts of land leased for agricultural purposes, not to small spots of ground granted for the erection of good and substantial houses. These orders will be strictly adhered to wherever they may be applicable.

"In the meantime, the Right Honorable the Governor in Council is pleased to desire that the grants and certificates of permission to occupy the premises may be issued as directed in the Minutes of Consultation under date the 19th April 1831 No. 444, with the addition, in such form as you may consider most convenient and effectual, of a provision for securing moderate rents similar to that prescribed in para. 4 of the separate Minutes of Consultation of the same date, No. 427 in the case of persons receiving advances of funds for building from the Government.

"A printed copy of the lease in use in Military Cantonments is herewith transmitted in which you will observe that a stipulation as to the amount of rent to be charged is inserted."

327. "The following letter was addressed to the Acting Chief Secretary to Government under date the 11th August 1831.

"With reference to your letter of the 5th ultimo, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying copy of a letter to the Register of Government grants and his original letter in reply requesting further instructions as to the mode of issuing certificates for lands on the Neilgherries and as to the form of lease for the same."

"Mr. Smalley requests to be instructed whether he is to apply for the particular information he requires in order to the preparation of certificates, to the Officer Commanding at Ootacamund or to the Principal Collector of Malabar or of Coimbatore."

"Referring to the Extract from the Minutes of Consultation dated 19th April 1831 No. 444, the Board observe that all the applications for grants to which the orders contained therein apply were submitted to Government by the Officer Commanding on the Neilgherries, they infer that it is to this officer Mr. Smalley should apply for the information he requires respecting the lands in question, whether situated within the limits of the Cantonment or not. For lands situated on that part of the hills which is within the Collectorate of Coimbatore the Board suppose that the applications for grants and licenses should be made through the Principal Collector and that the Register of grants should communicate with him.

"With reference to the 3rd para. of Mr. Smalley's letter the Board conceive that lands situated within the Cantonment at Ootacamund are intended to be excepted from the general rule regarding lands within Cantonments contained in the 4th para. of the Extract from the Minutes of Consultation dated 6th November 1829. It is for the Right Honorable the Governor in Council to determine whether the Register of grants shall be allowed the usual fees on grants and licenses for lands situated as well within as without the limits of the Cantonment.

"The Government in the Extract from the Minutes of Consultation dated 19th April 1831 No. 444 have directed the ordinary rate of quit-rent to be inserted in the grants. The ordinary rate of quit-rent is 5½ Rupees per cawny which the Board understand is to be assessed uniformly on all lands on the Neilgherries, whether within or without the Cantonment, for which grants or licenses are issued. The Board in their letter of the 2nd June last recommended that a stipulation for the payment of quit-rent should be inserted in the certificate of license as well as in the lease. Upon this point the order of Government is requested.

"Mr. Smalley with reference to your letter of the 5th ultimo, requests to be informed whether the lease to be given to the occupants of lands on the Hills, is to be for an indefinite period.

"He suggests that a copy of the Cantonment Regulations referred to in para. 4 of the Extract from the Minutes of Consultation dated 19th April 1831 No. 427 be furnished for the information of the Advocate General.

"He thinks that there must be one form of lease for persons who have received from Government advances for building and another for those who have not. It may be necessary to make a difference in that clause which relates to the renting of houses in respect to the penalty for neglect of the stipulation contained in it which could hardly be insisted on in cases where the proprietor is under no special obligation to the Government. It appears that the Government intend that the leases shall in all cases contain similar stipulations in respect to the rent to be demanded of houses; in ordinary cases the Board think the penalty for a breach of the stipulation should be a specific sum of money to be levied in the same manner as the quit-rent but only under the express order of Government. It would seem to be proper to constitute certain Officers as Referees to determine the maximum amount of rent to be demanded for houses according to the intention of Government.

"It remains to be decided whether the leases shall be authenticated by the signature of the Governor and the Members of Council as the leases in the new form for lands in Military Cantonments or as heretofore by the Register of Government grants and whether if the leases are to be signed by the Governor and the Members of Council the licenses also shall be signed by them in the same manner."

From the Acting Secy. 328. In reply to the above we received the following letter from Govt., in Cons., 14th Nov. 1831. the Acting Secretary to Government dated 8th November 1831.

"I am directed to acknowledge the receipt of a letter from your Secretary No. 572 dated 11th August last, upon the subject of grants of land on the Neilgherry Hills, and to communicate to you the following instructions with reference to the several paragraphs.

"The Right Honorable the Governor in Council considers that it will be more regular and lead eventually to less confusion that hereafter all applications for information respecting lands on the Neilgherries at Ootacamund should be made to the Principal Collector of Malabar, who will if necessary communicate with the Officer Commanding there. For ground situated in that part of the Hills belonging to Coimbatore, application must be made to the Principal Collector of that District.

"There seems to be no reason for withholding from the register the usual fee for licenses and grants and as it may have the effect of expediting their delivery, the Right Honorable the Governor in Council authorizes the charge."

"The ordinary rate of quit-rent or 5½ Rupees per cawny is to be assessed uniformly on all lands on the Neilgherries whether within or without the Cantonment for which grants or licenses may be issued and a stipulation for payment of quit-rent should be entered in the certificate of license, as well as in the lease."

"The leases should be given as at Madras for an indefinite period. The orders of the Court of Directors of the 8th July 1829 and (quoted by your Board in your address to Government upon this subject on the 2nd June last) directing that no leases shall extend beyond 21 years, refer exclusively to those large

"tracts of land rented by Indigo planters and others for agricultural purposes but cannot be held to apply to the erection of dwelling houses on small plots of ground at a place where from local circumstances the acquisition of any considerable landed property is almost impossible."

"The object in stipulating for a moderate rent on houses erected from advances made by Government was to prevent a measure adopted as a public benefit being converted into a source of undue private emolument. Buildings constructed by aid of Government money must be considered to be under the limited control of Government, as far as respects the accomplishment of the design which was originally contemplated and as the demand of exorbitant rent would defeat that design, the Government is certainly competent to insist upon the owners of such houses being content with a moderate profit. But though such restriction is perfectly equitable in these circumstances, the Right Honorable the Governor in Council would hesitate to impose it in the case of those who had incurred no pecuniary obligations to the public funds it might have the effect of discouraging many private undertakings of essential value to the Neilgherries, from the apprehensions which the projectors might entertain of the interference of Government. A new settlement at its outset must necessarily need some such restrictions as the above; but as it advances in prosperity the general demand will establish an equitable rent much better than any Regulations.

"If any cases of disputed rent (under the above limitations) should occur, the Right Honorable the Governor in Council is of opinion that your Board would be the best authority to decide them, which can easily be done by referring to any persons on the spot as you may think proper, and deciding on their opinions but it is hoped that nothing of the kind will happen to occasion your interposition."

"The Right Honorable the Governor in Council is of opinion that it will be sufficient for the leases to be authenticated by the signature of the Register of grant and accordingly desires that the applications for grants of which the list is enclosed, and which have been some time before the Government, and have been fully examined and recommended by the Officer Commanding may be complied with, subject to the quit-rent and other conditions specified in this letter."

329. A copy of the foregoing letter was transmitted to the Principal Collector of Malabar and a transcript of the same and our address to which it is a reply was communicated to the Register of Government grants on the 14th November.

REGARDING TWO ORDERS FOR THE PAYMENT OF MONEY FROM THE PUBLIC TREASURY PASSED BY MR. SULLIVAN, LATE PRINCIPAL COLLECTOR, WHICH MR. THOMAS, THE PRESENT PRINCIPAL COLLECTOR HAD DECLINED TO DISCHARGE.

330. On the 14th June 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our Proceedings under date the 9th of that month.

Proceedings, in Cons.,
14th June 1831.
In Cons., 3rd Feby. 1831.

Copies sent to Govt., 20th in Cons., 20th Sept. 1830.

From	Principal Collr.,	19th July,	in Cons.,	2nd August 1830.
To	Do.	19th	in Cons.,	19th August "
From	Do.	15th	in Cons.,	23rd Sept. "
To	Do.	16th	in Cons.,	16th Decr. "

"Read again letter from the Principal Collector of Coimbatore dated the 24th January last, and the previous correspondence noted in the margin.

"On the 19th July 1830 the Principal Collector made a report regarding two orders for the payment of money from the Public Treasury passed by his predecessor Mr. Sullivan which he had declined to discharge.

'One of these orders bearing date the 19th January 1830 directed the sum of Rupees 12,498 to be paid to Anuntiah late Tobacco Roysum, then Moonshee in the Huzzoor, upon his receipt this sum being described in the order as "the amount of a bribe now in deposit and received by him from Cass Chetty, late Cashkeeper, for the purpose of concealing the Tobacco accounts."

'In a report to the Board upon the deposits, dated 24th July 1829, this sum was entered under the head of "bribe paid by Cass Chetty to public servants" and Mr. Sullivan remarked upon it and some other sums that "they must continue in deposit till Cass Chetty's case is finally disposed of". It is quite clear from Anuntiah's deposition in 1815 before the Commissioners that the money in question was given to him as a bribe or hush money for the purpose of inducing him to conceal the Tobacco accounts as stated in Mr. Sullivan's order; in that deposition he declared that his intention was not to take the "Rupees." In his last deposition before Mr. Thomas, he also states that the reason of "the money being paid was to induce him to conceal information against Cass Chetty, but he asserts that he delivered it up on the condition of its being returned. Whether he made this condition or not is immaterial there is nothing whatever to shew that it was agreed to; and he certainly had no right to make it. The Board think Mr. Thomas did right in refusing to pay the money upon Mr. Sullivan's order and they are of opinion that it should be held in deposit as formerly suggested by Mr. Sullivan until Cass Chetty's case is in finally disposed of.

'The second order objected to by Mr. Thomas is also dated 19th January 1830. It directed the sum of Rupees 3,918-9-9 together with a sum of Rupees 10,076-12-6 already charged in the Cash account but kept in deposit making up the sum of Rupees 13,995-6-8 to be sent to Bacha Row, Tahsildar of Coimbatore, on his receipt for a quantity of tobacco supplied by Sailoor Poottiah at the rate of 35 Rupees per candy. This order was objected to on the ground that the sum charged in the accounts of Fusly 1237 in which the tobacco in question was purchased and for which sanction was passed was Rupees 10,076-12-6, and that a specific order had been already passed directing that sum to be credited to Sailoor Poottiah on account of the tobacco at the rate of Rupees 25-3-2½ per candy, and there appeared no reason for allowing him subsequently the enhanced rate of 35 Rupees per candy. There is a good deal of obscurity in this case which the Board endeavoured to clear up by calling for specific information. The Principal Collector has very imperfectly complied with their requisitions, but from the information they have obtained the Board are unable to come to any other conclusion than that Sailoor Poottien is not entitled to the additional sum of Rupees 3,918-9-9 which Mr. Sullivan by his order dated 19th January 1830 directed to be paid to him. It appears that Rupees 35 the rate mentioned in that order was the rate of payment by the Cochin and Travancore Circars of the tobacco supplied from Coimbatore by the Principal Collector in Fusly 1237, but this included Sibbendy Charges besides the sum payable to the merchant or grower who supplied the tobacco. There seems no reason to doubt that the rate at first allowed to Poottien was a fair one with reference to the rates at which purchases were made from the growers generally. The charge on account of Sibbendy included in the contract payable by Cochin and Travancore appears to have been intended to reimburse the Government for a part of the expense of the Tobacco Establishment.

'Sooloor Poottien alludes to some contract alleged to have been made for his tobacco for the supply of Malabar in Fusly 1237 at a higher price even than that mentioned in Mr. Sullivan's order of the 19th January 1830, but he appears to have no proof of it and his account of the matter is inconsistent.'

RELATIVE TO CERTAIN UNAUTHORIZED ALTERATIONS MADE BY THE PRINCIPAL COLLECTOR OF COIMBATORE IN HIS NATIVE ESTABLISHMENT.

To the Ag. Chief Secretary,
in Cons., 9th June 1831.

331. On the 9th June we submitted to Government the following letter.

31st May, in Cons., 9th June 1831.

From 6th, in Cons., 18th October 1830.

From 15th, in Cons., 20th Decr. do.

To 14th, in Cons., 14th April 1831.

"I am directed by the Board of Revenue to submit the accompanying letter from the Principal Collector of Coimbatore with the previous correspondence noted in the margin relative to his establishment.

"The Board have only to recommend that the Principal Collector be instructed to act on the directions communicated to him in my letter dated the 14th In Cons., 11th Octr. 1830. "April last in which they endeavoured to meet the wishes of Government as intimated in the 2nd para. of your letter of the 14th September 1830.

"By a standing order, to which in the opinion of the Board it is necessary to enforce strict obedience the Collectors are expressly prohibited from making any addition to their establishments, or any payment to their servants, beyond that last sanctioned, until the orders of Government have been communicated for the same." It will be observed that Mr. Thomas has disobeyed the order and the Board see no sufficient excuse for his conduct in this respect.

From the Acting Chief Secy. to Govt., in Cons., 30th June 1831.

332. To the foregoing on the 28th June we were furnished with the following reply:

"I am directed to acknowledge of your Secretary's letter of the 9th instant No. 305.

"The Right Honorable the Governor in Council desires that the Principal Collector of Coimbatore may be directed to give effect, from the commencement of the ensuing Fusly, to the instructions conveyed to him in your Secretary's letter of the 14th April last, with exception only to the arrangements connected with the Office of Sheristadar and Naib Sheristadar in the Huzzoor and Subordinate Collectors' Catcheries which have been adopted in consequence of the suspension of the Head Sheristadar, and which may be permitted to continue in operation until the close of the proceedings against Ramiah, when there will be no reason for deferring the execution of your orders."

333. In connection with the foregoing we laid before Government on the 23rd of August the following Extract from our proceedings dated the 15th.

'In a letter dated the 25th February, received the 2nd March 1831, the Principal Collector of Coimbatore submitted an estimate of charges proposed to be incurred in the then current Fusly 1240. The Board found it necessary to call for further explanation regarding some of the items in this estimate, which was done in a letter under date the 17th March 1831. The required explanation which might have been furnished immediately was not transmitted to the Board until the 6th August, in the letter now read, which was received on the 12th August, one month after the expiration of the Fusly.

'The Fusly having expired it is unnecessary to consider the estimate of charges. The charges incurred will be taken into consideration when the usual statement is submitted.

'The Principal Collector however in the letter before the Board reports an appointment he has made involving a monthly charge of 200 Rupees in addition to the Aungamah charges included in the estimate which exceed the actual expenditure in Fusly 1239 by Rupees 2,021-11-0. Mr. Thomas reports that he has employed an additional Sheristadar on a salary of 200 Rupees a month. He does not say from what period he has incurred this expense. If Mr. Thomas deemed this appointment necessary under the circumstances he states, it was his duty to represent those

‘circumstances for the consideration of the Board and the Government. In making this addition to his establishment without the sanction of Government he has disobeyed a positive order. In submitting his estimate of extra charges for the Fusly and subsequently in his letter of the 31st May last in which he described the arrangements he had made for performing the duties of the Sheristadar’s Department in consequence of the suspension of the Head Sheristadar, he made no mention of the appointment of an Additional Sheristadar, on the contrary it was to be understood from his observations in that letter that there would be no extra charge to the Government. It was apparently upon this understanding that the Government gave a temporary sanction to the arrangement referred to. The salary assigned to this Additional Sheristadar exceeds the sanctioned salary of the Naib by 50 Rupees and is equal to that allowed to him while acting for the Sheristadar. If Mr. Thomas had proposed to the Board the appointment of an Additional Sheristadar on a salary of 200 Rupees in the first instance, they would have objected to it, and they cannot now recommend that sanction for the appointment be given retrospectively. It would have been sufficient they think under the circumstances to have called to the Huzoor the Naib Sheristadar in the Sub-Collector’s Cutcherry whose services there in their opinion cannot be necessary.’

RE-TRANSFER TO COIMBATORE OF A SMALL TRACT ON THE NEILGHERRY HILLS.

334. In a letter from the Secretary to Government dated the 22nd February 1831, the following Extract from the Minutes of Consultation under the same date, together with a copy of the map therein referred to was transmitted for our information and guidance.

“In the month of January 1830 it was deemed expedient to transfer to the authority of the Principal Collector of Malabar a portion of the country included in the Neilgherry range of mountains which had previously belonged to the Collectorate of Coimbatore, and all the public objects then in view, having reference to the prevention of smuggling and the resort of invalids to the Hills, have been attained by that arrangement.

“The Principal Collector of Coimbatore is, however, now engaged in making through a part of his District a road which will have to be carried through the Purunganad, which forms a portion of the territory recently transferred to Malabar; and it is deemed desirable, with a view to enable him to complete the work at an early period, to restore to Coimbatore that particular tract defined as “proposed limits” in the map now before the Board.

“Resolved accordingly, that copies of the map in question be furnished to the Collectors of Malabar and Coimbatore with instructions to re-transfer the small tract in question to Coimbatore.”

335. With reference to the foregoing letter, the following Extract from the Minutes of Consultation under date 19th August was transmitted to us on the same date by the Chief Secretary to Government.

“Resolved with reference to the arrangement made under date the 22nd February 1831 which gave the whole of the Purunganad to the Collectorate of Coimbatore, but left that portion of the District north of the Bhavany river still attached to the Collectorate of Malabar as well as the 4 villages named Nellitory, Odemadry, Vellery, Koomboo and Aunyoorkoomboo that the said tract of land and 4 villages be now transferred to the Collectorate of Coimbatore.”

CANARA.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1239.

336. On the 31st March 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our proceedings under the same date,

Read again the report of the Principal Collector of Canara dated 1st December 1830 of the settlement of the land revenue of the province for Fusly 1239, also a letter dated 17th December 1830 affording explanations called for by the Board regarding the settlement, and letter dated 17th January 1831 enclosing a copy of the report of the Sub-Collector Mr. Hudleston on the settlement of the Talooks which were under his management during the Fusly.

Report 1st Decr. 1830.
Para. 3.
Season.

‘It is stated that the season was not so favourable in the Fusly as in the year preceding. It appears that there was a deficiency of rain in the months of August and September from which material injury was sustained. “The Talooks of Honawar and Ankola suffered in particular from the want of rain in the middle of the wet season.” In the Balaghaut the season was favourable to the garden lands. To the rice land in the frontier maganes it proved injurious in consequence of its irregularity.

Prices.

‘In addition to the misfortune of an unfavourable monsoon, it is stated that the ryots of some parts of the District were severe sufferers from the “unprecedented low prices which they could alone obtain for their produce.” The prices of rice were deemed to be low in Fusly 1238 but in the Talooks of Barcoor, Kundapoor and Honawar in particular they fell 15 per cent. lower in Fusly 1239, and even at the rates quoted the ryots of those Talooks could scarcely meet with purchasers. The price of betel nut was better than in Fusly 1238, but that of pepper was lower.

Para. 4.

Para. 5.

‘The province appears to have been healthy during the year both for man and cattle.

Para. 6.

‘The Talooks of Mangalore, Buntwal, Honawar and Ankola were settled by the Principal Collector, Kundapoor and Barcoor by the Sub-Collector Mr. Hudleston, Bilghi by the Sub-Collector Mr. Lewin, and Becul, Soopah and Soondah by Mr. Lavie the Head Assistant. The settlement of Soopah and Soondah was committed to the Head Assistant in consequence of the illness of the Sub-Collector Mr. Lewin.

The following statement shews the settlement of each Talook in comparison with the settlement of Fusly 1238, the result on the whole being a net decrease of Rupees 33,254;

Talooks.	Jumma of Fusly 1238.			Jumma of Fusly 1239.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Manglore	2,08,938	4	5	2,08,990	2	0	51	13	7	...	...	...
Bekul	1,91,654	4	0	1,92,001	3	7	346	15	7	...	...	...
Buntwal	1,74,359	9	2	1,74,815	13	6	456	6	4	...	...	...
Barcoor	2,99,735	7	2	2,97,513	12	0	...	...	...	2,221	11	2
Kundapoor	2,08,222	9	7	1,99,723	3	4	...	...	...	8,499	6	3
Honawar	1,68,993	7	5	1,58,950	4	5	...	...	...	10,043	3	0
Ankola	1,11,587	13	2	1,02,257	9	6	...	...	...	9,330	3	8
Soopah	63,617	2	0	67,540	9	7	...	...	...	1,076	8	5
Soondah	1,09,573	7	8	1,06,343	11	8	...	...	...	3,229	12	0
Bilghi	48,220	1	2	48,511	5	2	291	4	0	...	...	...
Total.....	15,89,902	1	0	15,56,647	12	9	1,146	7	6	34,400	12	6
										Deduct Increase...		
										1,146		
										Net Decrease....		
										33,254		

The net decrease of Rupees 33,254 is the result of a gross decrease of Rupees 45,491 and a gross increase of Rupees 12,238. The following are the particulars of decrease.

Statement A cols. 29 to 32 abatements on account of rice lands, &c.

Uncultivated	...	...	...	...	...	7,990
Abatements on account of crops injured	...	...	...	...	...	17,405
Abatements on account of low price of grain, death of cattle, poverty and general circumstances of distress	...	...	...	...	...	19,315
Abatements on account of destruction of houses and property by fire	...	...	...	...	...	782

Do. Cols. 35 to 37. The increase is divided under the following heads.

Addition in proximation to the standard beriz...	...	...	...	96	1.
Abatements allowed in former years for deficient produce lands uncultivated, poverty, sickness, death of cattle, destruction of property by fire, re-assessed this year...	...	...	...	11,926	2
Assessment on Hosagami or waste lands newly cultivated	...	...	...	215	9

In four of the Talooks the additions to the Jumma exceeded the abatements, and there was a net increase in the settlement of each amounting in the aggregate to Rupees 1,146. In the remaining six Talooks the abatements very considerably exceeded the additions and there was a decrease on the whole of Rupees 34,400.

The Principal Collector stated in his report that "the greater of this reduction was rendered unavoidable by the distress which was found to prevail in those Talooks in consequence of difficulty experienced by the ryots in selling their produce." He said "the most minute investigation that circumstances would admit of being made, was prosecuted into the real state of every Wurgdar who claimed a reduction in the assessment", and he was thoroughly convinced. An instance occurred of relief being afforded where it was not much called for. He did not however explain how the investigation was made nor how the remission was regulated and the Board therefore thought it proper to call for further information on the subject. This is afforded in the Principal Collector's letter of the 17th December. It is stated that the "wurgs were examined by the Shanabogues and Potails, and an account of their produce rendered and remissions were made in favor of the Wurgdars or ryots or rejected, according as these accounts might show that their pleas were well founded or otherwise." The Board presume that these accounts were not taken entirely upon trust, but that proper means were employed to check them although this is not mentioned by the Principal Collector. The Principal Collector further states that general circumstances of distress "ascertained as well through the Shanabogues and Potail as by an examination of the inhabitants of the village at the time of settlement" were taken into consideration and small reductions were made accordingly in favor of the ryots.

The general principle of the Settlement the Principal Collector states has invariably been that the revenue shall if possible be brought up to the beriz fixed on the wurgs, and that no falling off from that beriz shall be permitted, unless it shall be found that the ryot is unable to pay to that extent "a reduction is then considered necessary and it is made in communication with the Sheristadar assisting at the settlement on the most moderate scale that circumstances admit of being adopted." No general instructions have ever been furnished to the Subordinate European officers for their guidance in conducting the settlement, the principle above stated being understood. Mr. Dickenson says it appeared to him that no further general instructions were required. It appears to the Board however to be absolutely necessary that some definite rules should be laid down for the guidance of the Subordinate European Officers in the exercise of the discretion which is left to them in respect to the circumstances under which deviation from the established principle of the settlement are to be allowed in favor of the ryots, otherwise there can be no uniformity of system. The Principal Collector states that free communication

has been maintained between him and his subordinates on subjects brought to their notice at the time of settlement by means of private correspondence, but these letters have not been made the subject of public record. This kind of communication is very proper in general but when references are made by the subordinate to the principal upon important points regarding which it is desirable that there should be certain rules for future guidance, both the reference and the decision with the grounds of it should be recorded in each case.

Mr. Dickenson submitted a translation of the Circular Order which was issued to the Tahsil-dars previously to their commencing their inquiries on which the settlement was formed. It appears to the Board that the instructions are too general to ensure uniformity of practice and to prevent the necessity of frequent references to the Huzoor. They should prescribe rule for the Tahsildar's guidance in every case of ordinary occurrence. The Board think it of importance that a set of rules adapted to the peculiar circumstances of the District should be drawn up by the present Principal Collector in communication with Mr. Stokes the Member of the Board who has been deputed to Canara, and established under his sanction and authority as the guide for all the officers European and Native in conducting the annual settlements.

In reference to the remission allowed on account of the low price of grain and the distress occasioned thereby it is observed by Mr. Dickenson that the "rate at which the commutation of grain was calculated in those Talooks (the six Talooks in which there was a net decrease) when the beriz was determined upon was 14 and 15 Bahadry Hoons the corge; and that the average price at which the ryots have this year been obliged to sell their grain has not exceeded 10 Bahadry Hoons." The Board understand him to mean the beriz fixed by Mr. Harris in Fusly 1239, and the selling price of that year. The beriz then fixed was not however determined with reference to produce at a certain rate of commutation, as might be supposed from Mr. Dickenson's word, but with reference to the actual collections in money for a series of years.

The following farther remarks on this subject are submitted in Mr. Dickenson's report. I regret to say that the ryots have for several years in succession had to contend against unfavorable prices, and that much poverty and distress prevail in consequence in the District: should the prices not materially mend, of which I at present can perceive no probability, I seriously apprehend that the settlement of the current Fusly will of necessity be even lower than that now under report.

Subsequently in submitting the report of the Sub-Collector Mr. Hadleston in which that gentleman has observed upon the assessment and expressed his opinion that in the Talooks of Barcoor and Cundapoor particularly it is both unequal in its distribution and, in reference to the reduced prices of every kind of produce and to the improbability of any future improvement in the markets, excessive in its amount, Mr. Dickinson urges "the necessity for the adoption of some measure by which the errors of the settlement of Fusly 1229 may be rectified and permanent relief may be afforded to the landholders now so greatly suffering." The Board have already made some general observations regarding the remission of the assessment in their letter to Government dated the 7th instant. The subject is now in the hands of Mr. Stokes who has been directed by Government to give his attention to the establishment of a better system of detailed account calculated to afford some insight into the resources of the several estates and to submit through the Board his sentiments fully as to the extent, to which the assessment should be permanently reduced where it may have been clearly ascertained to be too high, and the best means of raising where it is far below a fair and moderate rate of demand.

* The information which it appears from the report of the Sub-Collector has been obtained by the inquiries made of late years into the circumstances of estates of which it is said the actual produce and profits of a great number of estates in every part of the District have been ascertained with tolerable accuracy will be useful on the present occasion. The accounts shewing the results of these enquiries should be carefully preserved. It appears however from the paper drawn up by the Sheristadar in answer to questions put to him by the late Principal Collector, submitted to the Board under date 18th June last, that this has not been attended hitherto. The Board wish to have a return of the accounts which are forthcoming. A form will accompany these proceedings according to which they request that the Principal Collector will cause a statement of them to be prepared.

In the 10th para. of his report Mr. Dickenson mentions a case in which a wurg situated in a village of the Honaver Talook is charged with a payment to the Cirkar of B. Pagodas 12-5-4 for the right of collecting a tax on betel nut from the ryots of seven villages in the same magany. He explains the origin of the tax, and have the right of collecting it was obtained as a personal privilege from the Beduor Government by the ancestor of the present holder of the wurg. He states that the tax is complained of by the people and expresses his opinion that the demand of the Cirkar on the wurg in question for the right to collect the tax, ought to be relinquished, and that the Wurgdar ought for the future to be debarred from collecting it. The Board concur in this opinion the exercise of the privilege in question appears to be contrary to Regulation XII of 1803, and they recommend that it be abolished. It will remain for the Principal Collector to consider, as Mr. Dickenson proposed to do, any claim, which the proprietor of the wurg may have to relief from the loss which this measure will occasion to him. It does not appear to the Board that he will be entitled to relief unless the circumstances of the wurg in regard to its produce and beriz render it necessary. It is possible that some remission may have been allowed in the assessment of the ryots when the privilege was granted to the Wurgdar, although at this distant period it may not be possible to trace it in the accounts when the assessment generally is revised, this case ought to be particularly looked into, and if the assessment on the gardens in the seven villages in which the tax has been levied, is found to be lighter than in other villages, it should then be equalized.

Para. 11. of the whole demand on account of Land Revenue for Fusly 1239 amounting as above stated to Rupees 15,56,647, there was collected within the Fusly 14,47,755, leaving a balance outstanding of Rupees 1,03,792. This was reduced by the end of February of the current year to Rupees 15,244. The balance at the end of Fusly 1239 is considerably greater than that which remained at the close of Fusly 1238, but the collections of arrears from the beginning of the current Fusly to the end of February were larger than in the same period of Fusly 1239. In his report of the 1st December Mr. Dickenson stated that from the distress which prevailed in some of the Taluks particularly Barcoor and Cundapur, in which the balances were largest, he feared that it would be necessary ultimately, to remit a part of them, in his letter of the 14th January he promised at an early opportunity to submit an account-particular of the balances of Fuslies 1238 and 1239 found to be irrecoverable with a recommendation that they may be remitted. This account has not been furnished. The Board request that the present Principal Collector will give early attention to the subject. It is desirable that the balances which cannot be recovered without distressing the people should be written off without delay.

Para. 12. of the whole demand on account of Land Revenue for Fusly 1239 amounting as above stated to Rupees 15,56,647, there was collected within the Fusly 14,47,755, leaving a balance outstanding of Rupees 1,03,792. This was reduced by the end of February of the current year to Rupees 15,244. The balance at the end of Fusly 1239 is considerably greater than that which remained at the close of Fusly 1238, but the collections of arrears from the beginning of the current Fusly to the end of February were larger than in the same period of Fusly 1239. In his report of the 1st December Mr. Dickenson stated that from the distress which prevailed in some of the Taluks particularly Barcoor and Cundapur, in which the balances were largest, he feared that it would be necessary ultimately, to remit a part of them, in his letter of the 14th January he promised at an early opportunity to submit an account-particular of the balances of Fuslies 1238 and 1239 found to be irrecoverable with a recommendation that they may be remitted. This account has not been furnished. The Board request that the present Principal Collector will give early attention to the subject. It is desirable that the balances which cannot be recovered without distressing the people should be written off without delay.

Para. 14. of the whole demand on account of Land Revenue for Fusly 1239 amounting as above stated to Rupees 15,56,647, there was collected within the Fusly 14,47,755, leaving a balance outstanding of Rupees 1,03,792. This was reduced by the end of February of the current year to Rupees 15,244. The balance at the end of Fusly 1239 is considerably greater than that which remained at the close of Fusly 1238, but the collections of arrears from the beginning of the current Fusly to the end of February were larger than in the same period of Fusly 1239. In his report of the 1st December Mr. Dickenson stated that from the distress which prevailed in some of the Taluks particularly Barcoor and Cundapur, in which the balances were largest, he feared that it would be necessary ultimately, to remit a part of them, in his letter of the 14th January he promised at an early opportunity to submit an account-particular of the balances of Fuslies 1238 and 1239 found to be irrecoverable with a recommendation that they may be remitted. This account has not been furnished. The Board request that the present Principal Collector will give early attention to the subject. It is desirable that the balances which cannot be recovered without distressing the people should be written off without delay.

	RS.	A.	P.
Balance of the current Demand the close of Fusly 1239.	1,03,792	0	0
Do. do. of Fusly 1238.	59,496	0	0
	43,396	0	0
Collections of years of Fusly 39 in Fusly 40 up to the 1 of Fusly.	93,547	0	0
Do. of do. of Fusly 1238 in Fusly 1239 up same period.	45,572	0	0
	45,975	0	0

The following Statement shows the whole demand on account of all branches of revenue for Fuslies 1238 and 1239 comparatively:—

	Fusly 1238.		Fusly 1239.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue	15,89,859	1 9	15,56,647	12 9	...	...	33,254	5 0
Sayer	3,07,859	5 1	2,94,028	7 8	...	...	13,830	13 5
Abkarry	43,713	10 5	42,557	12 0	...	...	1,155	14 5
Sundry Small Farms and Licenses	6,465	1 8	5,704	5 4	...	...	760	12 4
Salt	2,80,409	15 3	2,75,030	1 11	...	...	5,379	13 4
Sea Customs	1,92,753	1 10	1,64,848	3 4	...	...	27,905	14 6
Moturpha	9,368	6 8	9,665	9 5	297	2 0	...	...
Tobacco	2,39,516	8 4	2,27,571	1 11	...	...	11,945	6 5
Stamps	33,617	15 0	34,376	7 0	758	8 0	...	...
	11,13,709	0 3	10,53,732	0 7	1,055	10 9	60,982	10 5
	27,03,709	2 0	26,10,429	13 4	1,055	10 9	94,236	15 5
	Deduct Increase				...	...	1,055	10 9
	Net Decrease				...	...	93,181	4 8

The management of the extra branches of revenue was taken into consideration in the Board's Proceedings under date the 31st January last.

The Statement of Charges which accompanied the Principal Collector's Report shows only the charges on the Land Revenue for Fuslies 1238 and 1239 comparatively. In future the statement should be prepared to shew all the charges on the general revenue of the District.

The gross amount of the collections of "Current", "Arrears" and "Old Balances" of Land Revenue, Ordinary and Extraordinary exclusive of advances recovered in Fusly 1239 was Rupees 15,02,561-14-7. The amount of charges exclusive of compensations for resumed privileges and pensions and recoverable advances, was Rupees 2,50,854-0-3 being 16 1/4 per cent. The gross amount collected under the same heads in Fusly 1238 was 16,15,036-6-0. The amount of similar charges was 2,59,141-11-3, being 16 per cent.

In concluding his report the late Principal Collector observed that he had uniformly received the utmost assistance from all the gentlemen subordinate to him.

337. A copy of the foregoing proceedings we transmitted to the Principal Collector on the 31st March 1831.

338. In reply to the foregoing Proceedings we received the following letter from the Acting Chief Secretary to Government dated 3rd May 1831.

"I am directed to acknowledge the receipt of your Secretary's letter dated the 31st March last, No. 194, submitting an extract from your Proceedings on the Settlement of the Land Revenue of Canara for Fusly 1239, the result of which appears to be a net decrease below the Settlement of the previous year of Rupees 53,254.

"The Right Honorable the Governor in Council observes that the season is stated to have been unfavourable from the deficiency and irregularity of the rain in addition to which the ryots are represented to have been severe sufferers from the unprecedented low prices of their

"produce, the prices of rice having in some of the Talooks fallen 15 per cent. in Fusly 1238, although they were deemed to be low in Fusly 1238.

"Notwithstanding these unfavorable circumstances, the Settlement of some of the Taloo appears to have been increased in Fusly 1239, while the gross remissions in the other Talooks for land uncultivated, injured crop, low prices, death of cattle, losses by fire and general distress, amount to only Rupees 45,492 which is less than three per cent. on the amount of the Settlement, although it is stated that the ryots had for several years in succession had to contend again with unfavorable prices and that much poverty and distress prevailed in consequence.

"Inadequate as so small a reduction appears when compared to the various difficulties under which the ryots were said to be labouring, the Collector nevertheless has stated that the most minute investigation that circumstances would admit of being made was prosecuted in the result to the state of every Wurgdar who claimed a reduction of the assessment.

"Judging from these irreconcilable observations of the Collector and from the present state of Canara, the Right Honorable the Governor in Council would be led to believe that either the reports made to the Collector the difficulties under which the ryots were labouring had been exaggerated, or, that there had been some defect in the enquiry above described into the state of the ryots for the purpose of granting them such remissions as would have been sufficient to relieve their present embarrassments and would have probably prevented the unfortunate turn which the affairs of the District have taken.

"The Right Honorable the Governor in Council concurs in the opinion of your Board that it is absolutely necessary for the sake of uniformity of system, that definite rules should be laid down by Collectors for the guidance of the subordinate European Officers in the exercise of their discretion in respect to the circumstances under which deviations from the established principle of the Settlement are to be allowed in favor of the ryots, and that when references are made by the subordinate to the principal on important points regarding which it is desirable that there should be certain rules for future guidance, both the reference and the decision with the grounds of it should be recorded in each case.

"As Mr Dickenson's suggestion that a demand of B. Pagoda 12-5-4 on a wurg in the Honawar Talook for the right of collecting a tax on betel, which has been complained of by the inhabitants, will probably come under the consideration of the Commissioner Mr. Stokes, and the Principal Collector of Canara in the ordinary course of business, it is only necessary on the present occasion to observe with reference to the 16th paragraph of your Proceedings that it does not appear to have occurred to your Board that Regulation XII of 1803 was in force for a few months only with respect to the Collectorates of Canara and Malabar which were exempted from its operation by Regulation XVI of the same year, and that it was repealed *in toto* by Regulation I of 1812, the provisions of which were made applicable to Canara and Malabar under the special rules contained in Section 13.

"The Right Honourable the Governor in Council observes with much satisfaction the favorable terms in which Mr. Dickenson has acknowledged the assistance uniformly afforded him by all the gentlemen subordinate to him."

339. A copy of the foregoing letter was transmitted to the Principal Collector on the 5th day 1831.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

340. On the 1st December we submitted to Government the following extract from our proceedings under date the 28th November 1831.

"Read again letter from the Principal Collector of Canara noted in the margin, containing his report upon the settlement of the Land Revenue of that District for Fusly 1241."

Proceedings, in Cons., 28th November 1831.
1st Sept., in Cons., 6th November 1831.

"The season is reported to have been extremely unfavourable, the rains which do not generally set in till the end of May or beginning of June having commenced on the 12th of the former month, whereby the grounds instead of being benefited by exposure to the intense heat of May was prematurely saturated and chilled. After the middle of July comparatively little rain fell, and the supply during the latter part of September was barely sufficient to bring the crops to maturity, the consequence was, that the Bhatt lands suffered to a great extent and all other descriptions failed in yielding the usual returns. "To add to the misfortunes of the ryots" the Principal Collector states that a blight prevailed very generally in Mangalore, Bekul, Buntwal and part of Barcoor which talooks were also visited by a species of locust of a very small size which did considerable injury to the paddy when about half-grown." From the causes above mentioned the rice crops throughout the District suffered considerably. The garden lands however with the exception of those situated in the Honawar and Ankola Talooks benefited by that mildness which was so detrimental to the paddy.

"The season is said to have been upon the whole healthy, both as regarded the ryots and their cattle.

"The prices of all kinds of grain in Fusly 1240 are reported to have been very low. It appears that since Fusly 1236 the selling prices of the different species of rice has fallen in each successive year, the difference between the prices of that year and those of the Fusly under review being for white rice 27-3-8 and for red 23-12-6. The price of garden produce also suffered considerably, the price of soap-ree below the Ghauts, where it generally averages from 24 to 28 Rupees per candy never having exceeded 15-12-3, and the average price above the Ghauts, where it generally sells for 35 Rupees, being this year 24 Rupees only.

"Pepper is represented to have fallen so low, that the cultivation of it was almost abandoned for that of cardamums, which have been greatly extended of late, but not with a proportionate advantage to the ryot. The distress which prevailed in this District during the past year, from these and other causes, having already attracted the attention of Government, and measures having been adopted for inquiring into and remedying them as far as possible, it will be sufficient on this occasion merely to notice the remissions which the Principal Collector has found it necessary to make in effecting the settlement of the Fusly under review.

"The settlement of the District was commenced by the late Principal Collector Mr. Dickenson in November 1830, but in consequence of the discontent which prevailed it was found necessary to revise it, and the observations of the present Principal Collector are confined to the proceedings held by himself subsequently to his taking charge of the Province.

"The settlement of the Talooks of Honawar, Ankola and the three Talooks above the Ghauts was conducted by the Sub-Collector Mr. Lavie, that of Cundapoor and part of Barcoor by Mr. H. Stokes the Head Assistant, Buntwal was arranged by Mr. Ogilvie the Additional Sub-Collector, Bekul by Mr. Sparkes and Mangalore and part of Barcoor were ultimately settled by the Principal Collector himself, who was prevented by the pressure of business arising from the disorganized state of the District, from taking a portion under his own immediate superintendence.

The following statement shows the result of the settlement of each Talook in Fusly 1240 compared with that of Fusly 1239 from which it appears that there was a net decrease in Fusly under review to the amount of Rupees 1,87,239-11-4.

	Jumma of Fusly 1239.		Jumma of Fusly 1240.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Mangalore ...	2,08,990	2 0	1,44,458	11 9	...	...	64,531	6
Bekul ...	1,92,001	3 7	1,61,554	1 9	...	...	30,447	1
Buntwal ...	1,74,815	15 6	1,43,049	7 3	...	...	31,766	8
Barcoor ...	2,97,513	12 0	2,68,343	10 5	...	...	29,170	1
Cundapoor ...	1,99,723	3 4	1,80,660	6 2	...	...	19,062	13
Honoro ...	1,58,950	4 5	1,48,078	13 5	...	...	10,872	7
Ankolah ...	1,02,257	9 6	1,01,030	1 5	...	...	1,227	8
Soopah ...	67,540	9 7	65,942	10 10	...	...	1,597	14
Soonda ...	1,06,343	11 8	1,07,843	6 1	1,499	10 3	...	...
Bilghi ...	48,511	5 2	48,452	12 4	...	...	58	8
Total ...	15,56,647	12 9	13,69,408	1 5	1,499	10 5	1,88,739	5
Deduct Increase ...							1,499	10
Net Decrease ...							1,87,239	11 4

The net decrease of Rupees 1,87,239-11-4 is the result of a gross decrease of Rupees 1,98,174-11-3 and a gross increase of Rupees 10,934-15-11. The particulars of the decrease are as follows :—

Statement A. Col. 29-32.	Abatements on account of rice lands, &c., uncultivated ...	...	...	6,432	8 6
	Abatements on account of crops injured ...	...	...	1,55,248	6 4
	Do. on account of low prices, death of cattle, &c. ...	...	...	34,934	8 5
	Do. on account of destruction of houses and property by fire ...	...	...	1,459	4 0
	Remissions to ryots of 3 villages in Bekul Taluk on account of duty on rice brought into the District ...	...	...	100	0 0
	Total decrease ...	...	...	1,98,174	11 3

The gross increase is derived from the following sources.

Col. 26 " 27	Abatements allowed in former Fuslies reassessed in Fusly 1240 ...	...	...	10,750	10 11
	Assessment on Hossagamy or waste lands ...	...	...	184	5 0
	Total ...	...	...	10,934	15 11

The only Talook in which the additions to the Jumma of Fusly 1239 exceeded the abatements was that of Soonda in the settlement of which there was an increase of Rupees 1,499-10-5. In explanation of this increase as well as of the trifling amount of the decrease which occurred in the other two Balaghaut Talooks Soopah and Bilghi; the Principal Collector observes that nearly the whole of Soonda and Bilghi and a great part of Soopah being laid out in gardens, and little rice being grown by the garden ryots, the depreciation in the price of rice which formed the general complaint and

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