

GENERAL REPORTS OF
THE BOARD OF REVENUE
SENT TO THE COURT
OF DIRECTORS

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prevailing cause of the distress in the other Talooks was to the generality of the inhabitants of these a decided advantage. The Principal Collector submits statements shewing the proportion which the Jummabundy on the garden lands including devaston in the Talooks of Soonda and Bilghi, bears to the value of the produce exported from them respectively from which it appears that the Jummabundy of the Soonda Talook is less than one-fifth of the gross produce whilst that of Bilghi (according to the statement of exports in Fusly 1240) would be less than $\frac{1}{4}$ th. The Principal Collector however, not being satisfied with the correctness of this latter statement has prepared another shewing the average value of the produce exported from Bilghi from Fusly 1235 to 1239. From this it appears that the assessment is less than $\frac{1}{4}$ th of the average gross produce of the last 5 years. The Principal Collector considers that the existence of distress in these Talooks notwithstanding the moderation of the rates of assessment is to be ascribed to the inequality of the assessment or to other causes, and not to the total amount. Upon this subject he purposes addressing the Board when he reports on the survey of Soonda.

With regard to the Soopah Talook the Principal Collector observes that he has not had the same means of ascertaining the relative proportion of the settlement to the gross produce, but states that he has reason to believe that it is fully capable of paying its present assessment.

The reductions made in the Jummabundy of the Payenghaut Talooks were very considerable, the average in each Talook varying from one to 30 per cent. of the Jumma of Fusly 1239. The greatest reduction took place on the Mangalore Talook, the settlement of which was Rupees 64,531-6-3 or 30-14- $\frac{1}{2}$ per cent. below the settlement of the preceding Fusly. In explanation of this decrease the Principal Collector adverts to the absolute necessity which there was of furnishing the Jummabundy before the commencement of the monsoon, observing that in order to effect this it was requisite to make every possible effort to break the combinations which existed among the ryots throughout the District whose avowed object it was to protract the settlement until the rains set, in the hope that further concessions would be made in order to restore tranquillity to the country. In addition to these reasons the Principal Collector states that the whole of this Talook suffered more than any other from the effects of blight and insects and remarks that it had moreover even in the most unfavourable seasons always received less indulgence in the way of remission than any other, and repeated claims of the inhabitants having been unattended to in consequence of the low rate at which the Talook was supposed to be assessed and its possessing the best markets for its produce, considerations, to which they complained that too much importance had been attached. The Board are perfectly satisfied with the explanation given by Mr. Cameron regarding the remissions which it was found necessary to allow both in this and the other Talooks in the District.

BALANCES.							
Balance 1st September.				Rs.	A.	P.	
Mangalore	...	...	...	634	10	0	The balance of Land Revenue outstanding
Bekul	...	...	...	1,193	7	0	at the close of the Fusly was Rupees 82,486-3-11.
Buntwal	...	...	...	1,050	2	5	of which Rupees 49,639-14-0 were collected by
Barcoor	...	...	...	15,444	0	4	the 31st August, leaving a balance of Rupees
Cundapoor	...	...	...	3,962	13	0	32,816-10-5 to be collected from the different
Honawar	...	...	...	3,265	8	0	Talooks in the proportions noted in the margin.
Ankola	...	...	...	1,492	11	4	
Soopah	...	...	...	1,667	8	4	
Soondah	...	...	...	1,999	3	3	
Bilghi	...	...	...	116	10	9	
				32,816	10	5	

Para. 40.

Statement 2.

‘Upon the representation of the Principal Collector the
 ‘resolve to recommend that sanction be granted for writing off the
 ‘sum of Rupees 13,225-14-5 the amount of the balance of Fuslies 123
 ‘and 1239 considered to be irrecoverable.

‘The following statement exhibits the whole demand from all sources of revenue in Fus
 ‘1240 as compared with that of Fusly 1239.

	Fusly 1239.		Fusly 1240.		Increase.		Decrease	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue...	15,56,647	12 9	13,69,408	1 5	...	...	1,87,239	1
Sayer...	2,94,028	7 8	2,22,618	14 8	28,590	7 0	...	...
Abkarry	42,557	12 0	42,556	8 0	...	...	1	4
Sundry small farms and licenses	5,704	5 4	3,886	11 8	182	6 4	...	...
Salt ...	2,75,030	1 11	2,53,637	10 3	...	...	21,392	7
Sea Customs	1,61,848	3 4	1,24,960	12 2	...	...	39,887	7
Moturpha	9,665	9 5	9,496	9 4	...	...	169	0
Tobacco	2,27,571	1 11	2,03,095	10 11	...	...	19,475	7
Stamps	31,376	7 0	27,739	3 0	...	...	6,637	4
Total Extra sources	10,53,782	0 7	9,94,992	0 0	28,772	13 4	87,562	11
Grand total including Land Revenue	26,10,429	13 4	23,64,400	4 5	28,772	13 4	2,74,802	1
Deduct Increase							28,772	1
Net Decrease							2,46,029	1

‘The gross collections from all sources of revenue, current and arrears, and extraordin
 ‘collections, exclusive of collections on account of Tuccavee, amounted to Rupees 23,75,615-
 ‘The amount of charges, exclusive of compensation for resumed privileges, pensions and reco
 ‘able advances, &c., was Rupees 4,24,001-13-7 or 17 $\frac{1}{8}$ per o/o of the gross collections.

‘Mr. Stokes, the 3rd member of the Board, on duty in Canara, in the 6th para. of his le
 ‘to Government, under date the 29th July last copy of which
 1st, in Cons., 11th August 1831. ‘furnished for the information of the Board states that “he consid
 ‘Mr. Cameron entitled to the greatest praise for the judgment, firm
 ‘and activity which he evinced under all the difficulties of his situation.”

‘The Board perform a pleasing duty in expressing their conviction of the justness of
 ‘foregoing remark and in bearing testimony to the zeal, activity and intelligence that h
 ‘characterized Mr. Cameron’s conduct in the management of the District of Canara, under
 ‘cumstances of peculiar and extraordinary difficulty.

‘The Board have also much pleasure in noticing the favorable terms in which Mr. Came
 ‘acknowledges the assistance afforded by his subordinates in res
 Para. 10. ‘ing order in the District, and effecting the completion of the Jum
 ‘bundy before the commencement of the rains.’

341. A copy of the foregoing Proceedings we communicated to the Principal Collector
 the 5th December.

From the Acting Secretary
 to Government, in Cons., 12th
 December 1831.

342. In reply to the above we received the following letter fr
 the Acting Secretary to Government dated 9th December.

209596

peace, and if he cannot prevent the people from meeting to disperse them when they are assembled. The proper course would appear to be to discover the principal instigators of these proceedings and to bind them over under heavy penalties to keep the peace.

"It will be observed that the ryots of the Buntwal Talook to which the disaffection has lately extended, have not according to the statement of the Principal Collector, advanced a single complaint regarding the settlement which has been made. The Principal Collector remarks that 'they have strung together every grievance which their imagination could fancy, such as the Salt and Tobacco monopolies, the expenses attending the courts, the expenses of Stamps, the tolls over rivers.' In the petition from the Mangalore and Bekul Talooks while the loss of crops and the low prices were chiefly insisted upon, the other topics noticed by the Principal Collector were also adverted to, but they appeared to the Board to be mentioned incidentally and by way of adding to the weight of the grievances principally complained of, and not as forming by themselves substantial grounds of complaint.

"With reference to my letters of the 20th and 24th ultimo, I am directed by the Board of Revenue to submit the accompanying letter to the Ag. Chief Secy., 7th Feb., 1831. "from the Principal Collector of Canara, reporting further on the opposition of the ryots of the Mangalore, Bekul and Buntwal Talooks to the authority of the officers of Government.

"It appears that the opposition of the ryots of Mangalore had become so dangerous that the Magistrate found it necessary to interfere and put it down by force of which it sees as a full report has been made direct to Government.

"The Principal Collector reports that 'all collection of land revenue in the disaffected Talooks has ceased' and that of Rupees 2,18,000, which ought to have been collected in the course of last month in Bekul, Mangalore, Buntwal and Barcoor, only 9,000 Rupees have been realized. He states that for the balance due notices have been issued against a large number of the inhabitants and that unless they discharge it he shall proceed to the sale of their property. Under these circumstances it is urgently necessary that he should be furnished with special instructions without delay as to the course which he should follow in bringing the property of the defaulters to sale. On this point the Board beg leave to refer to the observations in para. 3 of my letter of the 20th ultimo."

From the Secretary to Government, in Cons., 10th February 1831.
From the Collector & Magistrate, 1st February 1831.
To do. do. 8th do.

From the Secretary to Govt., Cons., 17th February 1831.
From the Principal Collector, February 1831.
From do. do. do.
To do. 11th do.

To the Acting Chief Secretary, in Cons., 7th February 1831.
7th, in Cons., 17th February 31.

345. In reply to the foregoing communications we were furnished in a letter from the Secretary to Government bearing date the 8th February with a copy of the correspondence noted in the margin that had passed between Government and the Principal Collector and Magistrates of Canara, in respect to the affairs in that District.

346. On the 11th February 1831 the Right Honorable the Governor in Council transmitted to us copy of a further correspondence as noted in the margin with the Principal Collector and Magistrate of Canara, with a copy of the Proclamation therein referred to.

347. On the 17th February we forwarded to the Acting Chief Secretary a letter from the Principal Collector of Canara, representing that in the 4 Talooks which he has reported to be in a state of opposition to the Government there is a deficiency in the collections made in the month of January of this year compared with the last, of Rupees 5,075, and that he finds it utterly impossible to collect the revenue from the refractory ryots without authority to bring some of the estates to sale for the balance against them.

The Board have only further to observe that if the ringleader of a mob can be proceeded against under Section III Regulation II of 1882 as a 'suspicious person' and they presume that he can, it is competent to the Magistrate either to cause him to be detained in the custody of the Criminal Judge or to take security from him at his discretion with respect to the amount.

To the Chief Secretary, in Cons., 7th March 1831. "I am directed by the Board of Revenue to submit the accompanying letter from Mr. Dickenson, Principal Collector of Canara, reporting that tranquillity has been re-established in that province, that the discontented ryots have returned to their allegiance, and that the settlement is proceeding with them as if nothing unpleasant had occurred' and he doubts not but that he shall be able to complete it without meeting any further interruption.

"It thus appears that the object for which it was deemed expedient to depute Mr. Stokes, the third Member of the Board, to proceed to Canara have been already attained. This gratifying intelligence, the Board conceive, will induce the Government to recall Mr. Stokes who has taken his departure from the Presidency, but has not yet advanced beyond the 1st stage on his journey and they beg leave to suggest that early orders may be transmitted to him accordingly.

"The Board observe that Mr. Dickenson is in error in supposing that Mr. Stokes has been instructed to make a scrutiny into the assessment with a view to its settlement on a permanent footing. Mr. Dickenson is well aware that such a scrutiny must be a work of time which could only be effectually performed by the local officers. The following are his own observations on the subject in a letter now before the Board dated the 14th January 1831. The measure that I would recommend should be adopted is that we should by actual examination ascertain what are really the productive powers of every estate in the District, and that we should fix the Government demand upon them according to what it might then be decided that they ought in fairness and moderation to pay. No such general examination was ever made in the District, and with the exception of some particularly bad estates which have been brought under the eye of the officers of Revenue by their proprietors being unable to pay their Revenue, we really are at this day ignorant of the real circumstances of the lands under our management depending altogether on what the Shanbagues and Wargdars may have originally stated them to produce. The first thing to be done is to introduce a better system of detailed accounts calculated to afford some insight into the resources of the several estates. This the Board have been for some time aiming at, and with this view they have prepared forms of accounts which they intended to furnish to the Principal Collector with particular instructions as to the information which it is desirable to obtain, until that information is obtained, and it cannot be obtained without diligent inquiry it would, in the opinion of the Board, be very unsafe to make any attempt to fix the assessment. For the present it seems to be sufficient to make remissions adapted to the exigency of the occasion which appears to be casual as contemplated by the Government."

In Cons., 20th January 1831. "District, and that we should fix the Government demand upon them according to what it might then be decided that they ought in fairness and moderation to pay. No such general examination was ever made in the District, and with the exception of some particularly bad estates which have been brought under the eye of the officers of Revenue by their proprietors being unable to pay their Revenue, we really are at this day ignorant of the real circumstances of the lands under our management depending altogether on what the Shanbagues and Wargdars may have originally stated them to produce. The first thing to be done is to introduce a better system of detailed accounts calculated to afford some insight into the resources of the several estates. This the Board have been for some time aiming at, and with this view they have prepared forms of accounts which they intended to furnish to the Principal Collector with particular instructions as to the information which it is desirable to obtain, until that information is obtained, and it cannot be obtained without diligent inquiry it would, in the opinion of the Board, be very unsafe to make any attempt to fix the assessment. For the present it seems to be sufficient to make remissions adapted to the exigency of the occasion which appears to be casual as contemplated by the Government."

351. In reply to these communications we were on the 8th of March furnished with the following Extract from the Minutes of Consultation.

Extract from the Minutes of Consultation, under date the 8th March 1831. The following letters relative to the state of affairs in Canara are ordered to be recorded.

Submitting a further letter from the Principal Collector of Canara relative to the state of affairs in that province, and noticing his remarks on the Board's observations regarding his duty as a Magistrate. From the Secretary to the Board of Revenue dated 7th March 1831, No. 123.

Reporting that the rebellious meetings in the District have begun to disperse.

From the Magistrate of Canara
February 1831.

Forwarding translations of Proclamation published during the late rebellion of the ryots of the District.

From do. do. 1st March

Reporting that the ryots in the vicinity of Moolky have returned to their allegiance and that the Jummabundy has consequently been commended upon.

From do. do. 2nd do.

Submitting a letter from the Principal Collector of Canara reporting the re-establishment of tranquillity in that province and suggesting that as the object for what Mr. Stokes, 3rd Member of the Board, was deputed to Canara has thus been attained, he may be recalled, observing that Mr. Dickenson is in error in supporting that Mr. Stokes has been instructed to make a scrutiny into the assessment with a view to its permanent settlement—such a scrutiny would be a work of time and could only be effectually performed by the local officers. The introduction of a system of detailed accounts calculated to afford an insight into the resources of the estates and a general examination for the purpose of obtaining the requisite information necessary in the first instance before any attempt could be safely made to fix that assessment.

From the Secretary to the Board of Revenue, 7th March 1831.

"Resolved that the whole of the petitions which have been received from the District of Canara during the late disturbances be furnished to Mr. Stokes with instructions to inquire into such of the statements contained in them as may appear to him deserving of notice, and may enable him to discover the true cause of the late discontent, and that he be desired particularly to investigate and report the nature and extent of the influence alleged to be exerted by the family of the Coelhas and other Native Christians on the establishment of the Court in the Principal Collector's Cutcherry and the number of Native Christians employed in public service in Canara.

"Resolved also that Mr. Stokes be desired to ascertain whether the Native public servants of the Revenue and Judicial Departments in Canara have become possessed to any and what extent of lands by purchase, either by public sales for arrears of revenue or in satisfaction of Decrees of Court or at private sales either in their own names or in those of their relations or connections or dependants.

"Resolved that Mr. Stokes be desired to give his attention to the establishment of a system of detailed account calculated to afford some insight into the resources of the several taluqs in Canara and to submit through the Board of Revenue his sentiments fully as to the mode in which the assessment should be permanently reduced, whether it may have been charged too high and the best means of raising it when it is far below a fair and moderate rate of demand and no good reason can be assigned for relieving the estates from their just proportion of the public burthens.

"Pending the inquiries which Mr. Stokes will be employed in conducting, Mr. Cameron will carry on the current duties of the District, and it is hoped that the restoration of tranquillity will be soon effected.

2. The state of the District at this time was nearly such as had been described before, in the letter from the present Principal Collector, Mr. Cameron, to the Secretary, under date the 12th of April. In Mangalore, Bekul and Buntwal, tranquillity appears to be restored; but in all the other Talooks, especially in Barcoor, Condapoor and Ankola, ryots continued to evince the most contumacious spirit; the outstanding balance of land revenue amounted nearly to 8 lacs of Rupees; and, throughout the greater part of the District, collections were almost at a stand.

3. I lost no time in communicating fully with the Principal Collector regarding the state of the District. Previously to my arrival, he had tried every means in his power to bring the people of the Talooks where disaffection still existed, to reasonable terms; but neither persuasion nor threats had been of any avail. Their object was to extort undue concessions and they were encouraged by long impunity to persevere in the attempt. It appeared to me as to Mr. Cameron that there was little prospect of conciliating them without yielding to improper demands; the season was too far advanced to admit of so doubtful an experiment. We considered that to save the revenues of the year, some measure of severity was necessary, and ought to be promptly adopted; and we conceived that none was so likely to be effectual, as that of bringing the sale of some of the most influential and turbulent defaulters to immediate sale, under the authority conveyed to me in Mr. Secretary Chamier's letter of the 22nd February last: a few notices of intended sales were accordingly published without delay in Barcoor, and others subsequently afterwards in Condapoor, these being the Talooks in which it seemed proper to make the examples. It was stated in these notices that lands for which no other purchaser might appear would be bought on account of the Government.

4. On the 23rd of April the Principal Collector left Mangalore and proceeded to Barcoor in order to communicate personally with the ryots to inquire as Magistrate into the cases of some who had subjected themselves to his cognizance; to superintend the sales; and to make settlements whenever the people might be induced to attend for that purpose. I thought it advisable to accompany Mr. Cameron in order that I might be the better informed of what was passing; that we might the more readily concert the measures to be taken; and that the people, perceiving us to be acting in union might be the more disposed to respect his authority. The reason to believe that this step was attended with the best effects.

5. The efficacy of the expedient which I had authorized the Principal Collector to adopt, was strikingly evinced in the progress of the collections in Barcoor at the end of March, the collections on account of Fusly 1240, amounting to Rupees 53,492-7-3, and the outstanding balance to Rupees 1,74,061-4-9. The collections from the 1st to the 8th of April were Rupees 3,858-5-2, from the 9th to the 15th of April Rupees 6,837-11-3, from the 16th to the 22nd Rupees 9,344-9-2, from the 23rd to the 30th (when the Notices had been published) Rupees 44,140-10-7, and from the 1st of May to the 7th, Rupees 34,630-8-8. The result was similar in Condapoor. In both Talooks this improvement in collections was accompanied by a return of tranquillity and order; and I have reason to believe that the report of the measures adopted there, had a beneficial influence in other parts of the District, much however was effected by Mr. Cameron's exertions, as Magistrate, during a visit to Hoonawar and Soonda, which the quiet state of the greater portion of Lower Canara enabled him to undertake in the beginning of May. By the middle of that month, the feuds had subsided throughout the province; and nothing afterwards occurred to obstruct the completion of the settlement; and the realization of the revenue.

6. I consider Mr. Cameron to be entitled to the greatest praise, for the judgment, firmness, and activity which he evinced under all the difficulties of his situation.

7. The number of persons whose lands were attached under my authority, was 399. Of these 309 paid the demand against them, of 38, the balances have been allowed to lie over the period of 2, the balances will be recommended for remission and of 50, the lands have been sold

these lands was Rupees 7,431-15-3, the amount of the balances for which they were sold Rupees 5,193-0-10 and the amount realized by the sale Rupees 5,206. In five cases, the purchases were on account of the Government.

8. The number of persons, who came under the cognizance of the Magistrate for their part in the late disturbances was 539. Of these, 103 were forwarded to the Criminal Courts 160 were fined by the Magistrate and paid their fines, amounting in the aggregate to Rupees 2,004-3-4 were imprisoned on failure to pay their fines; 199 were realized on their personal recognizances; 17 were released on security; and 4, who have been proclaimed, and 15 against whom warrants have been issued, have not yet been apprehended. Of those forwarded to the Criminal Courts, it is understood that 17 have been discharged; 10 sentenced to imprisonment for different periods, from 2 weeks to 2 months; 14 fined 7 committed for trial before the Court of Circuit; and the cases of 55 are still under investigation.

9. It will be satisfactory to the Government to learn that, throughout these disturbances it has not been necessary to call upon the Military to act; and that the people have evinced little disposition to violence.

10. The inhabitants of Canara, as has been already reported by the present Principal Collector and by his predecessor, suffered considerable losses in the late season from the failure of crops in some Talooks, and from the continued low prices of grain and other produce, in all. The evil has of course been aggravated by the late unfortunate commotions, and the Government will be prepared to hear that these different causes have seriously affected the revenue. The settlement for Fusly 1240 including Devasthanum, sundry small farms and licenses and Moturpha, amounted to Rupees 14,81,483-15-7 being less than that of the preceding fusly, (also an unfavorable year) by Rupees 1,87,225-5-1 or by 11.7 per cent. The collections within the fusly amounted to Rupees 13,99,116-3-0 leaving a balance of Rupees 82,367-12-7 or Rupees 5-8-11.7 per cent. on the settlement. The balance of Fusly 1239 was Rupees 6-8-3.4 on the settlement of that year. For the purpose of comparison, the settlement and collections of a few late years are noted in the margin. The deficiency in the settlement of Fusly 1220 is no doubt considerable but it is less than was apprehended; and the realization of so large a portion of it within the year under so many disadvantages, especially the lateness of the period when the collections began to any purpose, is very creditable to the Principal Collector's exertions, and will I trust, be satisfactory to the Government.

Fusly.	Settlement.			Collections.		
	RS.	A.	P.	RS.	A.	P.
30	17,15,228	14	10	16,19,241	13	8
31	17,21,699	2	11	15,05,402	11	4
32	17,34,270	1	10	15,12,146	12	9
33	17,18,641	8	11	16,36,896	4	9
34	17,24,570	2	9	16,79,699	13	9
35	17,16,186	7	8	15,97,212	0	1
36	16,87,394	14	3	15,08,097	14	10
37	16,98,182	14	0	16,25,768	11	1
38	17,02,990	11	3	16,42,493	12	7
39	16,83,709	4	8	15,59,816	15	9

11. From the defective nature of the information which the Revenue officers in this District possess, regarding the resources of the lands; and from the peculiar disadvantages under which the settlement of the late fusly was made, it can hardly be expected that the remissions should have been very nicely adjusted to the necessities of each case; but I believe that the circumstances of the people have, in every instance, met with liberal consideration. It appears, indeed, that in the earlier part of the settlement, it was thought politic, with the view of conciliating the inhabitants of one part of the District and thereby breaking the combination which had been formed from one end of it to the other, to allow more ample remissions than might otherwise have been proper. With respect to the policy of this proceeding, there is room, perhaps, for difference of opinion, but it was adopted with the best intentions, under novel and perplexing circumstances, and explanations regarding the amount of remission allowed in each Talook, will, of course, be furnished by the Principal Collector in his report on the settlement which will shortly be submitted to the Board of Revenue.

12. The revenue from extra sources in Fusly 1240 is less than that of

Note.—The Revenue from extra sources from the 1st to the 12th of July in Fusly 1240 is stated on estimate, the accounts from all the Talooks not having come in, but it must be very near the truth.

Rupees 67,372-12-0. Under the head of Tobacco monopoly, decrease of Rupees 24,715-15-7 owing to the facilities for sale afforded by the disturbed state of the District. In stamps the decrease of Rupees 6,789-2-0 owing partly to a decrease in Customs and partly to the interruption occasioned to the business of the Courts. In salt, there was a decrease of Rupees 21,467-1-11.

quence of the obstruction to the transport of salt inland, caused by the disturbances Mysore frontier. In the Sea Custom, there is a falling off of Rupees 39,922-4-0 but it appears to have been connected with the unsettled state of the country as will be more fully explained by the Principal Collector, in his annual report on the revenue from sources.

13. My opinion with regard to the origin of the late discontents and the reasons inquired on other points to which my attention is directed in the Extract from the Minutes of Consultation under date the 8th of March last and which are still under investigation, will be the subjects of future communications. In the meantime, I think it proper to observe that

* See Mr. Dickenson's letter of the 14th of March 1831. Paras. 8 and 9.

not yet seen reason to believe, that the recent commotions were due to the state of the assessment to which they have been attracted, or to any deeply seated cause, and that I do not apprehend a recurrence of them. In the Talooks where they originated, they seem to have been owing in the first instance, to the nature of the season and to circumstances connected with the settlement of the land and not having been promptly suppressed they spread by contagion to the other Talooks. The representations of the people assumed a factious character and aimed at obtaining undue concessions rather than the redress of real grievances. From the information which I have received the assessment of the province generally appears to me to be very moderate, even in the quarter where the disturbances commenced. In particular cases it is certainly too high, for these it has been customary to make allowance in the annual settlements. Mr. Cameron on his first arrival here entertained impressions with regard to the assessment and the origin of the late discontent different from those which have been expressed, but he now believes them to have been erroneous.

14. If any symptoms of a disposition to turbulence should again manifest themselves (which as already observed, I do not expect) the Principal Collector will, I think, be able to suppress them at once, by a prompt exercise of the additional powers with which he is now vested. His two-fold capacity, by Regulation III of 1831. Mr. Cameron and myself are accordingly of opinion that the additional Regiment which was sent to the District in the beginning of the year may be withdrawn.

15. I request the indulgence of the Right Honorable the Governor in Council for the delay which has occurred in submitting this report. It arose in the first instance from my reluctance to address the Government regarding the affairs of the District until I should be able to announce the restoration of tranquillity and the prospect of its continuance, and afterwards from the want of some memoranda for which I had applied to the Principal Collector, but which he has not been able until very lately to furnish, in consequence of the unusual pressure of business on his office.

16. A copy of this letter has been forwarded to the Right Honorable the Governor according to directions received from him, and a copy has been furnished for the information of the Board of Revenue.

MANGALORE,
29th July 1831.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) J. STOKES,

Third Member of the Board of

Revenue and duty in Or

The Right Honorable the Governor in Council has perused with great satisfaction the very able account which the foregoing report conveys of the improved state of affairs in Canara. He highly approves the judicious measures adopted by Mr. Stokes in communication with the Principal Collector and in aid of his authority.

Right Honorable the Governor in Council is well pleased to observe the very favorable view which the services of Mr. Cameron are mentioned by Mr. Stokes.

5. In obedience to the instructions contained in the letter from the Secretary to Government at quoted above and bearing date 25th March 1831 we submitted to Government the following Extract from our Proceedings under date 15th September.

Proceedings, in Cons., 15th September 1831.

Read again the letter from the Secretary to Government in the Revenue Department dated the 25th in Consultation 31st March last.

The Board are directed to prepare, and submit for the information of the Right Honorable the Governor in Council, a report on the state of the assessment in Canara in Colonel Munro's time in 1800, and the several variations which it may have undergone subsequently, with copies of the documents and instructions upon which the alterations were carried into effect.

The Board accordingly proceed to fulfil these orders.

The nature of the Lande& tenures which have subsisted from ancient times and still exist in Canara have been fully described in documents already on the records of Government; it will be sufficient for the present purpose briefly to notice that the hereditary possession and usufruct of the soil was in former times vested in a Military tribe, the Nayers, to whom the present race of proprietors have succeeded; who in part cultivate their estates by means of hired labourers and slaves, and rent out the remaining portion to tenants, of whom there are two classes, viz. permanent tenants and Temporary tenants. The former obtained from the landlord, generally in the payment of a fine, a perpetual grant of a certain portion of land to them and their heirs forever, on the condition of paying annually a specified invariable money rent, subject to that condition they are at liberty to sub-rent, mortgage or sell their interest in the land, and are rather a description of subordinate landlords, than mere tenants. The only manner in which their title in the land is liable to cease is on failure of heirs, when it lapses to the landlord. The temporary tenants rent on such terms as are mutually agreed upon lands for a limited period, and unless through failure in the payment of the stipulated rent, cannot be ousted during the period of their lease. There is also another class of tenures held by mortgagees on terms somewhat similar to those last mentioned. These mortgages are never liable to be foreclosed, and are redeemable at any period however remote. It is from the landlords that the revenue of the state is received, and it does not appear that the ruling power has ever interfered with the arrangements subsisting between the landlord and his tenants.

From Major Munro, 31st May, in Cons., 28th August 1830, para 6. From the remotest time of which there is any record till near the middle of the fourteenth century, land in Canara was assessed in rice at a quantity equal to the quantity of paddy sown. The revenue was some-

times collected in kind and sometime in money, at the direction of the Sircar. Between the years 1334 and 1347, Hurry Hur Roy, the Rajah of Beejanugger, made a new assessment of the province on the principles laid down in the shasters. Taking two and a

half katties of seed as the basis of the calculation, and assuming the produce to be to the seed in the proportion of twelve to one, he apportioned the produce in the following manner:—

To the landlord...	7½ katties.
To the cultivator or labourer ...	15 katties.
To the Sircar ...	7½ katties.

'The Government being convinced that an immediate and more effectual remedy for the evil under which Canara had so long suffered was indispensably necessary

Govt. to Board, 20th September 1800.

In Dy. Cons., 29th do.

Para. 13.

Para. 14.

'desired that such remission should be considered and entered in the accounts as temporary

To the Collector, 27th September 1800.

In Dy. Cons., 29th do.

'The above orders were communicated by the Board for the information and guidance of the Collector without comment.

From do. 9th, November 1800.

In Cons., 11th December "

'In his report dated 9th November 1800, written just before

'quishing charge of the province of Canara, Colonel Munro in

'ence, to the observation of the Board in regard to the ap

'inequality of the reductions from the ancient assessment, which had been recommended

'stated, that circumstances had subsequently occurred that had induced him to judge

'favorably than he had formerly done of the condition of the inhabitants of Canara, the pr

'one and from which he inferred the value of the landed property, was the innumerable di

'about land that had come before him. He observed, that could the relative degrees of

'attached by the inhabitants to land in different parts of the province be ascertained, that,

'ed in some degree with a retrospect to shist and collections of former times, would a

'best standard for determining the proportions of the assessment which should be redu

'thought that next to a regular survey the best mode of gaining a knowledge of the prod

'value of land, would be by keeping a register for some years of the rent and produce of

'that became the subject of litigation. Colonel Munro had endeavoured by every me

'power to obtain information as to the relative proportions of the produce, after dec

'expenses of cultivation, that go to the Circar and the landlord. In the cases that

'judicially before him, the landlord's rent was oftener above than below 50 per cent.; so

'was so high as 80, and from all the information he had b

Para. 6.

'collect, he was inclined to believe the average rent of the

'to be about 50 per cent. of the net produce in all the Districts below the Ghauts excep

'Cundapoor and Bekul where it might be from 30 to 40, and in Ankola and part of B

'where it was somewhat less in some parts, as low as 15, in others as high as 80 per cent.

'of the estates that were formerly valuable, he observed, had now fallen into decay; various c

'to which they are not now liable had, under the Mysore Government, contributed to this re

'hence the reduction of the assessment should not be said be regulated solely with refer

'the present state of income. Referring to the facility with which the collectio

'been made and to other circumstances proving the improved condition of t

'Colonel Munro was of opinion, that the Settlement of Fusly 1209 might al

'collected without a balance; but that if it was wished to raise the country to a

'prosperity, the assessment must be lowered. Were he "certain that in the course of a fe

'the country would so far recover from the shocks it sustained under the late Governm

'that half the net produce or landlord's rent would be equivalent to the public revenue, he

'propose no reduction," but having doubts as to that result, and as persons of intelligence and long experience considered the existing assessment to be higher than half the net income, he proposed the following proportional reductions from the Settlement of Fusly 1209 as those which would bring it to that rate.

	Total Assessment Column 88.	Reduction in Star Pagodas.	Reduction per cent. on Col. 88.
Mangalore....	8,797	1,331	14
Vittel ...	7,971	956	12
Bekul ...	11,049	1,656	15
Kurrupe ...	7,192	1,440	20
Poottoor ...	8,865	1,237	14
Buntwal ...	13,614	2,177	16
Karkul ...	7,987	1,755	22
Mulki ...	14,680	2,349	21
Bilsawer ...	10,595	3,771	29
Barcoor ...	8,811	3,559	37
Cundapoor ...	13,379	3,743	28
Honawer ...	14,170	3,968	28
Ankola ...	6,710	2,348	35
	1,33,825	30,190	
Soopah ...	4,491	1,794	40
Soondah ...	5,698	1,400	25
Bunwassee...	6,124	1,410	23
Bilghi ...	3,419	1,370	40
	19,633	5,974	
	1,53,458	36,164	

'These reductions he remarked, would bring the Settlement about $7\frac{1}{2}$ per cent. lower than that of Fusly 1209; $30\frac{1}{2}$ per cent. lower than Tippoo Sultan's assessment and $25\frac{1}{2}$ per cent. lower than his collections in Canara in 1788-9 of which however a large sum arose from the profit in the sale of grain to foreign merchants and would only fall short of his collections of Land Revenue by 16 per cent. If further remission was required anywhere Colonel Munro thought it would be in Mulki and Bekul. He added that a part of the rent of waste lands upon occupied estates consisting both of Circar and private lands ought in the course of a few years to be added to the assessment. In the case of Circar lands, when the cultivator does not choose to become proprietor he observed they could not be assessed until they were brought under cultivation, but that in the case of private lands so much indulgence would not need to be shewn. The rents of these two kinds of waste, probably about 13,000 pagodas, being added, would make the ultimate assessment of the province only about 25,000 pagodas below the settlement of Fusly 1209, chiefly with the view of giving confidence to the ryots, Colonel Munro proposed that for that year, a reduction should be allowed in the land rent of $2\frac{1}{2}$ per

From Mr. Read, 19th January 1816, in Cons., 31st do.

In a supplementary letter Mr. Read submitted his views in regard to the measures that should be adopted for modifying and equalizing the assessment in Canara.

After adducing a variety of facts and arguments, with the view of shewing that the assessment in the aggregate absorbs more than one-third of the gross produce, and is very unequal in its detailed application, he expressed his opinion that the Government demand should be limited generally to 30 per cent. of the gross produce, including the estimated produce of such parts of estates as, though now waste, may at a former period have been under cultivation. In Soonda and Bilghi and on the Mahratta frontier, he said, 20 per cent. would perhaps be as much as should be taken. Assuming the land rent to be equal above the Ghauts to $36\frac{1}{2}$ and below to $36\frac{1}{4}$ per cent. of the gross produce, he considered that a net reduction from the settlement of Fusly 1222 of 4 per cent. below, and 7 per cent. above, would render the assessment very moderate and easy of collection the aggregate reduction at these rates he remarked would amount to pagodas 21,542.

On the 2th April 1817 the Board transmitted to Mr. Harris who had recently been appointed Collector of Canara, certain paras. of a Minute which was ultimately recorded on the 5th January 1818 in which after describing the nature of the tenures, and the system of revenue which had existed prior to the acquisition of the province by the British Government, and tracing the measures adopted by Colonel Munro, the Board expressed their regret, that the principles of which his arrangements were founded, should have been departed from by his successor, observing that it had only recently come to their knowledge that the Rekah with the full amount of the Shamil had been declared the maximum demand on the province, and that moderately assessed land had been loaded with the assessment of land that had been relinquished, and that to these causes they mainly attributed the depressed state of the agricultural population of Canara.

The Collector was requested with reference to these observations to furnish such explanations as he might consider necessary, and was desired to forward a copy of the paper to Colonel Munro, who was then in the District, and to submit to the Board any observations he might communicate with reference thereto.

From Mr. Harris, 27th August 1817, in Cons., 15th September 1817.

Mr. Harris's reply is dated 27th August 1817, together with which, he laid before the Board some remarks by Colonel Munro.

Adverting to the acknowledged inequality of the existing assessment, the Collector also expressed his belief that the ancient assessment or shist even, did not bear with any degree of equality on the several estates. He explained that he had been guided in making the settlement by his estimate of the actual productive powers of each estate; but that his demand had not been limited to the standard of the ancient shist and $\frac{1}{4}$ of the Shamil, because that rule was not strictly observed by Colonel Munro himself in his first settlement, and many estates assessed by him above that standard had continued ever since to pay the higher assessment. The aggregate of the rents of estates so assessed he stated to be pagodas 21,532. If the shist and $\frac{1}{4}$ of the Shamil were to be declared the limit of assessment, the reduction from the Jummah Fusly 1218 he added would not be less than pagodas 35,000, which would chiefly go to Bantva and the four Northern Talooks.

Colonel Munro had left Canara, before the paper above alluded to was communicated to him. With reference to it he observed that his former reports and recommendations he as Collector had made for regulating the assessment, were founded on the best information then obtainable, and was the result of his best consideration of the subject; but that from what he had gathered during his recent visit to Canara he was inclined to think, that the assessment formerly proposed by him for each District was sufficiently high, more accurate knowledge acquired during a period

16 years; might, he observed, show that the proportions suggested by him were not exactly suited to the state of the respective Districts, but in proposing them, he had not thought minute exactness necessary, or if attainable, half so important as the giving to each District a fixed limit of assessment. In regard to the maximum that had since been established in the puttahs annually issued, viz., the old Rekah, with the full extra assessment of Hyder, he considered it calculated rather to discourage than give confidence to the landlords, because it held over them an assessment which few would ever be able to pay. Colonel Munro further stated his opinion that Canara was more able then, in 1817, than it was at the time it came under the British Government, to pay its assessment, and that though there had been partial failures, particularly in Districts near the Ghauts, the country in general had improved.

With reference to the correspondence here adverted to, the Board observed that they did not contemplate any measures such as a minute local scrutiny, or new survey with a view to the equalization of the assessment in Canara. Their object was, in the first instance, to limit the demand on all estates. What had hitherto constituted the maximum of assessment, the shist and the whole of the Shamil, was known to be greatly beyond the resources of the country, and never had been realized, and to the approximation made to this high standard, in the actual assessment on more than half the landed property in Canara, they attributed the deteriorated state of the province. It was to this evil they were desirous of applying a remedy; on the whole the Board were of opinion that the best universal standard of demand, would be the average collections realized from each estate since the province had been under the British Government, and they desired that the Settlement for Fusly 1227 should be formed on that basis. This maximum was to be relaxed when necessary but never added to.

Before proceeding to carry these instructions into effect, the Collector brought to notice that if acted on, their immediate effect would be to add from two to three thousand pagodas to the Jummah of the last Fusly; and as he considered that this result was not consistent with the intentions of the Board, he solicited their orders. He further requested instructions for the assessment of certain descriptions of land, in regard to which he considered the rule laid down by the Board not to be applicable, such as lands deserted by their proprietors and now waste, Sircar waste lands brought under cultivation since the acquisition of the country and for which cowles had been granted by Colonel Munro. Also estates which had only been partially cultivated and which had hitherto paid assessment on that portion under cultivation, and lands hitherto concealed which had only recently contributed to the revenue.

The Board explained that in suggesting the average of former collections as the limit of assessment, their object was by fixing a moderate demand which could not be increased, to protect and give confidence to the owners of landed property; which the measures of his predecessor were considered to have shaken, but that they did not mean that that standard should be indiscriminately applied to all cases.

They consider it might be applicable to land of the following descriptions.

- | | |
|---------|---|
| First. | To all estates fully cultivated and which had at various times been assessed beyond the maximum fixed by Colonel Munro. |
| Second. | To estates cultivated in such portion as to be capable of yielding the maximum assessment. |
| Third. | To estates of which the progress of improvement had been slow under the hitherto fluctuating assessment, but if the average collections from any considerable fluctuation in their amount did not appear fitly to apply, it might, they remarked, be advisable through the medium of a jury of neighbouring proprietors to fix a progressive and ultimate maximum assessment. |

' They desired in regard to unclaimed and Circar waste that the rules prescribed by Colonel Munro should be applied; in regard to land cultivated under cowle, that if its terms had been conformed to by the ryot, they should be adhered to on the part of the Government; but that where failures might have occurred through inability on the part of the tenant, an assessment should be fixed for a period of 15 years, founded on the past collections, and a fresh cowle granted defining the period when the full demand should become payable, and the amount of the progressive and maximum assessment, and in regard to concealed lands, that a similar course should be pursued. Finally that the average collections should not be applied to cases already sufficiently provided for, where the Jumrah had at times exceeded, and at times fallen short of Colonel Munro's maximum, it was considered fair that the estate should be assessed in future at the average collections made from it, and where the estate had never paid the full assessment and was not likely to yield it in any reasonable time, it was also deemed equitable, that the demand should be similarly limited. The average taken it was observed need not be the average of 17 years or any fixed average but such average as seems best adopted to the local peculiarities of the estates past and present. In order to afford the Collector time and opportunity to consider how far the principles prescribed for his guidance would be adequate to secure the objects contemplated, he was authorized to defer their introduction till the succeeding year, and to make the Jumrahbundy of Fusly 1223 in the manner that had hitherto been customary.

' The Collector on the receipt of these instructions requested to know when the assessment on concealed land belonging to private estates should become payable, and was informed that it should commence from the date of the detection of the fraudulent concealment. Before proceeding to carry them into effect he made a further reference for the purpose of ascertaining whether it was intended that the new assessment should be limited in all cases to the standard of Colonel Munro or whether where the assessment had already been raised beyond that standard the average collection should be the rule of assessment.

' The Board explained that to adopt any universal or indiscriminate rate of remission would be objectionable; their opinion on concealed remission, they observed was required in those over-assessed estates, the revenue of which had not been practicable to raise beyond Colonel Munro's standard, which though assessed at it had been unable to pay it, that on the other hand many of the estates which had been assessed above Colonel Munro's maximum, understood to be fully capable of paying their present assessment. They accordingly decided that the average collections might be taken as the basis of the new settlement, but in applying that standard, the Collector should personally grant such remissions for a few years not exceeding 10, as particular estates might require, it was supposed that in a few years he might find it proper to raise the assessment beyond the standard of the average collections. Finally the Collector was informed that he must endeavour to keep the aggregate of the remissions within the total reduction that had been estimated by him.

' After making the Jumrahbundy of Bekul and Buntwal for Fusly 1228, the Collector reported that the abatement he had been obliged to allow in the Talooks alone, amounted to Rupees 11,983, and that he estimated the remission that would be necessary throughout the whole province at Rupees 80,000.

' In submitting to Government the correspondence that had passed between them and the Collectors the Board observed, that from the information which had been furnished by the late Collector, Mr. Read, they had been prepared to expect a reduction in the revenue of Canara, which had been injudiciously been raised by him beyond the limit contemplated by Colonel Munro, but they were desirous that its amount should be determined by the result

' the principles explained by them to the Collector applied to individual cases, rather than by any general reduction fixed prospectively as had been proposed by Mr. Read, and they recommended that Mr. Harris should be authorized to make such remission as might be found necessary within the amount which had been estimated by him, viz., 80,000 Rupees.

' The Government approved of the instructions that had been issued for the guidance of the Collector in the future settlement of the land revenue of Canara, and authorized the Collector to make such remissions in the settlement of the year as might be found to be necessary.

' On a further representation of the difficulties that opposed the introduction of the new assessment in the Talooks of Ankola and Soondah, he was authorized to settle them for Fusly 1229, according to the old system.

The report of the Collector on the settlement of Canara for Fusly 1229, wherein he explained

' the manner in which he had carried into effect the instructions for introducing the new system of settlement, dated the 7th August 1822, was taken into consideration by the Board on the 28th December following. In the observations then recorded, the Board, from the language used by the Collector, were led into an error in regard to the comparative amount of the settlements for Fusly 1228 and Fusly

1229. Mr. Harris in consequence addressed them an explanatory letter, which was laid before the Board on the 26th February 1821.

Mr. Harris premised that the remissions submitted by him to be required in Fusly 1228 and estimated at Rupees 80,000 was occasioned by a temporary and uncontrollable cause, viz., by storms of wind and rain, and had no reference to the consideration of over assessment, as appeared to have been proposed by the Board. He was satisfied that, on the whole, the country was capable of yielding the amount of land revenue that had hitherto been derived from it, but he at the same time remarked that the large amount of revenue drawn from the country through the medium of the Salt and Tobacco Monopolies and other taxes, had without doubt retarded its growing prosperity.

' The settlement for Fusly 1229 was formed according to the new rule in all parts of Canara, in Ankolah, Soopah and Soondah. The following abstract statement exhibits the amount of the ancient beriz of the Province, with the exception of the Districts just mentioned, included.

ing both Shist and Shamil, the standard rental assumed by the Collector on the average of past collections, and the amount of the settlement concluded by him for Fusly 1229 divided into different classes with reference to the scale according to which the amount of the assessment was regulated; and distinguishing the number of ryots who under the operation of the new system were assessed above the standard contemplated by Colonel Munro; the number paying according to that standard and those the assessment on whose estate was reduced below it, with the amount of revenue paid by each class.

	No. of Ryots.	Ancient Beriz.	New Standard.	Jummabundy of Fusly 123
At full shist Shamil	5,650	1,23,723	1,23,386	1,19,896
At average collections	16,396	8,93,053	8,34,669	8,09,692
Total above Colonel Munro's maximum	22,046	10,21,775	9,63,055	9,29,557
At Colonel Munro's maximum or Shist and $\frac{1}{2}$ Shamil	7,515	3,62,367	3,30,528	2,85,337
At the Shist and $\frac{1}{2}$ Shamil	462	40,597	33,501	28,672
At the Shist and $\frac{1}{2}$ Shamil	280	27,248	20,947	17,28
At the Shist only	2,698	1,68,687	1,36,285	93,4
At the terms of Cowle	148	3,002	1,613	1,48
On Moolputtah or Sunnuds of proprietary right	669	33,908	26,663	23,92
Not rented at any standard	398	15,023	12,287	8,47
Total below Colonel Munro's standard	4,655	2,88,465	2,31,296	1,73.3
Total	34,216	16,72,612	15,24,883	1.

The beriz of the Districts to which the new settlement extended, exclusive of taxes but including Devastanum amounted to Rupees 16,72,612. The standard rental paid by the Collector was in the aggregate Rupees 15,24,883, being Rupees 1,47,729 less than the former maximum demand that is, the whole Shist and Shamil. The settlement for the being the proposed standard rental modified according to the condition and circumstances of the landholders, amounted to Rupees 13,88,255 being a temporary abatement from the standard to the extent of Rupees 1,36,628 and Rupees 2,84,357 below the standard of the Sultan. Of 34,216 landholders paying their rents directly to the officers of Government, 22,046, paying in the aggregate Rupees 9,63,055 under the new arrangement were assessed perpetuity at rates higher than the maximum standard laid down by Colonel Munro; landholders whose aggregate rental is Rupees 3,30,528, continued to be assessed at that standard and the assessment fixed on the estates of 4,655 land-holders paying a revenue of Rupees 3,31,296 was under the operation of the new system reduced below the standard in question.

The settlement of Ankolah and Soondah made according to the old plan amounted to Rupees 2,86,146, and the Village taxes were in the aggregate Rupees 18,858, making the Jummah of the whole Province for Fusly 1229 amount to Rupees 16,93,259, exceeding the demand for the preceding fusly by Rupees 31,199.

In submitting the Collector's report to Government, the Board expressed their approval in which the Government also intimated their concurrence of the manner in which he had carried into effect the instructions for the revision of the settlement and their wish that he should extend the new system without delay to the Districts Ankolah and of Soondah.

The settlement of Lower Canara for Fusly 1230 was formed according to the new system, but from the very imperfect nature of the information possessed regarding the resources of Ankolah and Soondah, the Collector was induced to conform to the mode of settlement that had heretofore obtained in these Districts. To Soopah also the Surasree settlement was not extended.

The settlement of that part of the District to which the new system had been applied and to which the abstract entered above extends amounted exclusive of Devastanum, to Rupees 13,18,908 exceeding the demand of Fusly 1229 by Rupees 14,321, which excess chiefly arose from the rents of Estates on which abatements from the new standard rental had been allowed in the previous year, being partially raised to the full standard, and from Moolputtahs issued.

	RS.	A.	P.
Fusly 1230 ...	2,76,570	0	0
Do. 1229 ...	2,70,396	0	0
	6,174	0	0

	RS.	A.	P.
Settlement in Fusly 1230 ...	16,07,608	6	11
Do. 1229 ...	15,93,842	3	7
Deduct Moturpha ...	6,372	14	9
	15,87,489	0	0
	20,119	0	0

The settlement of Ankolah and Soondah amounted to Rupees 2,76,570, being an increase of Rupees 6,174, upon the demand of the foregoing year stated to have been caused by the assessment of concealed land being added to the Jummabundy. The Village taxes amounted to Rupees 12,128 making the total land revenue of the province, exclusive of Moturpha, which was this year for the first time separated from the land revenue Rupees 16,07,608-6-11 and exceeding the revenue of Fusly 1229, after the necessary adjustment of the item of Moturpha by Rupees 20,119.

The Collector reported that he had commenced an experimental survey denominated "Pance" or trial by sight and measurement, which he stated to be founded on the usages of the country, and carried on by means of his fixed establishment of servants. These he represented to be incompetent to the proper performance of the task, and he requested authority to appoint a separate establishment for the purpose. The Collector strongly urged the necessity of a survey being made of this part of the District, with a view to the development of its true resources and submitted certain propositions relative to the conduct of the proposed survey and assessment in regard to which the Board deferred passing any opinion until they should have before them a specimen of the survey of a few villages.

Board's Proceedings, 29th, in Cons., 29th October, 1821.
From Govt., 7th, in Cons., 10th December 1821.

The Government approved of the proceedings of the Collector, and on the recommendation of the Board, authorized the surveying establishment which he had requested.

From the Collr., 27th May, Cons., 3rd June 1822.

On the 27th May following the Collector laid before the Board statements exhibiting the result of the experimental survey and assessment of the Magany of Badingode with a report in explanation of the principles on which it had been conducted.

The plan on which the Collector proceeded was first to class the lands of the village under the heads of Paddy and Garden ; the former were divided into three sorts, the first sort being situated under tanks was liable to be over-flowed and have the crops destroyed, but to counter-balance this it had the advantage of being convertible every second year into sugarcane plantation, the second sort lay above the level of the tank and was watered from it, and the third was still higher and the cultivation depended on the usual fall of rain and was considered the surest crop. The stulls or plots of land were measured, and one-third of the gross produce, ascertained by actual reaping and measurement, converted into money at equitable and moderate rate, was assumed as the future money assessment.

The scale of assessment proposed for garden land was regulated by the estimated value of the produce, and a certain number of trees being assumed to grow on a specified extent of land, a fixed rate of *teerwah* became payable on the number of *goontahs* of ground included in the garden ; without reference to the number or description of the trees, or their productiveness.

The result of the new survey and assessment of the lands of the Magany to which it has been applied is exhibited in the following comparative statement.

Amount of the present Jummabundy of Fusly 1231.			Amount to be assessed by the survey exclusive of Banjar, Zemin and Rekah Nusht.			Increase by Survey.			Add increase which may hereafter be realized if the Banjar and Nisht be brought into cultivation.			Total Net Increase.	
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.
5,609	14	5	7,461	9	4	1,761	10	11	2,374	1	3	4,135	12

Mr. Harris expressed his conviction of the moderation of the assessment deduced from survey, and his opinion that its extension to the rest of Soondah and Soopa would be productive of an increase of revenue similar to that obtained in the Magany already surveyed.

With particular injunctions to be careful that the demand of Government was moderate the Principal Collector was authorized to use his discretion in levying the new assessment of the Magany in question, and to entertain an establishment to enable him to survey and assess on the same principles the whole of Ankolah and the Palaghant Talooks.

On the 24th August 1825, the Principal Collector Mr. Babington submitted a report on the further progress that had been made in the survey and assessment of Soondah.

He reported that in addition of the Buddengode Magany, the survey and assessment of from other Maganies, viz., those of Worutghy, Palliah, Naganoor and Malligy had been completed on the same principles as had been followed by Mr. Harris in regard to the first mentioned Magany and the land measurement of the Punchmahal of Ankolah and the Talook of Soondah with the exception of one Magany had been finished.

The result of the survey and assessment of the four Maganies abovementioned was an increase of revenue to the extent of Rupees 1,924, but the Principal Collector expressed doubt whether under the Stulwar settlement that had been adopted, the ryots might not be induced to relinquish parts of Estates now under cultivation." Mr. Babington explained that

apprehension, arose from what he conceived to be erroneous in the rules which had been prescribed for the conduct of the survey. According to them, one-third of the gross produce was to be fixed as the share of Government on all kinds of land "good, bad or indifferent," and it appeared to him that the assessment so determined could not fall fairly on each sort; as the expenses of cultivation are less in good land, so the profit to the ryot would proportionably be greater than from bad land, and he was fearful that if the assessment was regulated on that principle it might have a tendency to cause the ryots to throw up all inferior land, and concentrate their stock and labour on the superior description of land. He therefore requested authority to fix the assessment on each entire estate consisting of good and bad land, at an amount equal to one-third of the gross produce, and to sub-divide it on each sort of land at rates varying from 35 to 20 per cent.; instead of one uniform rate of 33½ per cent. for the whole. This, he thought would obviate the objection he conceived to exist to the plan followed by Mr. Harris.

The Board observed that the object which was considered by Mr. Babington desirable, viz., so to regulate the assessment as to give the ryot an equal net profit from every acre of land he may occupy was not only not attainable in practice, but was wrong in principle. That the proper object of Government was to equalize the assessment on the land, not the profits of the cultivators. To equalize the profits from good and bad land, they observed would be to render the assessment in reality very unequal and unjust. The proprietor of good land would be taxed, not only in proportion to the larger return which it yielded, but in a greater proportion. He would not be even on a par with the owner of bad land who would enjoy an equal profit, and from being answerable for a smaller amount of revenue, would incur a smaller risk.

The Board after explaining what they considered the true theory of a just assessment, and the various circumstances which should be adverted to in regulating the assessment on the land, desired that the Principal Collector would proceed to assess a few villages of those which had not yet been surveyed in the Garden Maganies at the rates which from the result of his inquiries might consider them able to bear, and after completing the work, submit for the consideration of the Board, the detailed accounts of the settlement with other statements contrasting the assessment thus determined, with what would have been the settlement at the rates of assessment proposed by Mr. Harris with a full explanation of the process by which the new assessment arrived at and of the causes of any deviation that might appear from that deduced from Mr. Harris's rules.

The Principal Collector was also requested to assess two or three villages containing only one or two lands and similarly to submit the results for the Board's consideration, on which they would be prepared to furnish him with particular instructions for his guidance in completing the Settlement of Soondah and Soopa.

The observations of Government on the subject contained in Mr. Chamier's letter dated the 28th March 1828, were together with the proceedings of the Board above referred to, communicated on the 10th of April for the guidance of the Principal Collector. Mr. Babington having soon after proceeded to Europe and Mr. Dickenson who succeeded him having administered the affairs of Canara for a short period only, the Board was not furnished by them with any account of what may have been done in pursuance of these instructions, and the attention of the present Principal Collector has been so fully occupied with matters connected with the general state of the District, that he can hardly find time or opportunity to carry on the survey.

	Ancient Beriz.	Standard as- essment as- sumed by Mr. Harris.	Fusly 1229.	Fusly 1230.	Fusly 1231.	Fusly 1232.	Fusly 1233.	Fusly 1234.	Fusly 1235.	Fusly 1236.	Fusly 1237.	Fusly 1238.	Fusly 1239.
Settlement of Lower Canara excluding Deva- tanam ...	Rs. 15,88,946	0 14,41,217	0 13,04,587	15 3,18,908	7 13,22,286	15 13,35,395	7 13,22,263	3 6,13,25,954	9 13,15,809	1 12,94,262	6 13,00,867	6 13,00,123	10 12,80,505
Soopah, Soondah and Ankola ...	...	...	2,70,396	2,76,570	2,81,300	2,90,414	2,85,578	2,87,888	2,83,928	2,82,178	2,85,534	2,89,778	2,76,141
Total ...	15,88,946	0 14,41,217	15,74,983	15,95,479	15,03,587	16,23,810	16,07,841	16,13,841	15,99,738	15,76,439	15,86,401	15,89,902	15,56,647
Village taxes ...	...	...	18,358	12,128	12,252	...	...	...	...	...	...	...	...
Grand Total ...	15,88,946	0 14,41,217	15,93,843	16,07,608	16,14,839	16,23,810	16,07,841	16,13,841	15,99,738	15,76,439	15,86,401	15,89,902	15,56,647

The annexed abstract statement exhibits amount of the annual settlements of the land revenue of Canara since the revision of the assessment Fusly 1229 by Mr. Harris, distinguishing revenue of that part of the District to which sursaree system was applied from the revenue Ankola, Soopah and Soondah, which have been set for the most part in the old plan, and contrast the amount of the actual settlements of Lower Canara with the ancient Rekah and the standard rental of that part of the province assumed by Mr. Harris.

It is necessary to explain that previous to Fusly 1232 the revenue derived from Conery lands or uplands situated on the sides of hills was entered in the accounts under the head of village taxes, but under the orders of the Board has since been brought under its proper head of land revenue.

It will be observed that during the eleven years that have elapsed since the revision of the assessment in Lower Canara by Mr. Harris, the settlement of that District has not in any year attained the standard rental assumed by him. The average amount of the settlement of the last four Fuslies included in the statement falls considerably short of the average of the four Fuslies immediately succeeding the introduction of the new system. The average of the intermediate three years is lower than the first average but higher than the of the last period.

The fluctuation in the amount of the settlement of these several years has been mainly caused by the natural effects of the seasons and by the variation in the prices of agricultural produce.

In reporting on the Settlement of Fusly 1232, Mr. Harris represented that though it exceeded in amount that of the preceding year, it must not thence be inferred, that the country was prospering, on the contrary, from the low prices of grain during the preceding three years, and the obstacles opposed to its export, combined with other causes, the general state of the agricultural interests appeared to him to be such as to render it advisable that he should be vested with discretionary authority to grant remissions in the ensuing Fusly to the extent of Rupees 50,000, which, on the understanding that the indulgence should be temporary, and only be allowed so long as the low prices of grain continued was accordingly granted.

On the further representation of the Principal Collector that the export trade in grain had greatly declined and that the consequent reduction in the selling prices materially affected the means possessed by the ryots of paying the Sirkar dues, the Government in this year authorized a reduction of the Export duty on rice from 10 to 3 per cent. The old Tariff valuation was also set aside, and orders given to collect duty on the current selling prices, a modification was at the same time made in the duties leviable on betel-nut, pepper and cardamoms. The relief afforded in this shape to the landed interests was very considerable, the amount of revenue relinquished by the reduction of the duty on rice alone was estimated at Rupees 1,40,737.

In consequence of the prices of produce having regained their usual level in the course of the following year, the anticipated remission was found to be but partially necessary, and the decrease which occurred in the Settlement of Fusly 1233 compared with the preceding one was ascribed by the Sub-Collector, Mr. Stokes (on whom, in consequence of the death of the Principal Collector, Mr. Harris, the duty of reporting on the settlement devolved) mainly to the unfavorable nature of the season.

There was a small increase in the Settlement of Fusly 1234, from which, however, the Principal Collector Mr. Babington requested that he might be allowed to make a remission to the extent of Rupees 7,000 to the ryots of Soondah and Soopah in consequence of the low price of betel-nut, which he was accordingly authorized to do.

2 to 6 per cent. Mr. Wedderburn speaks of it as if 6 per. cent was rather the minimum than the maximum. The Board would here remark with a view to preclude further misapprehension on a subject where so much has taken place already, that they would not maintain nor ever have maintained, that the marked coins in question are free from loss of weight though they have seen no reason to believe that their state in this respect is different from that of the unmarked coins of the same coinage which are received by the Bombay Government at par.

On the question which of the two proposition from Bombay is preferable, the Board have already given an opinion. Notwithstanding the manner in which that of crediting the coins to this Government at their "Gross outturn at the Mint" of Bombay has now been modified or explained, they continue to think the other on the whole preferable. But if the Bombay Government will really assent to the proposition of the late Principal Collector of Canara, and if the present Principal Collector finds that he can fulfil the condition with which it was connected, which the Board have no reason to doubt the Board think that this would be the best arrangement.

358. With reference to our proceedings of the 2nd May 1831 the following copy of a letter and of its enclosure from the Secretary to Government at Bombay under date the 30th July 1831 was forwarded by Government for our information, under date 16th August.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your letter to Mr. Secretary Williamson dated the 28th ultimo and to request you will acquaint the Right Honorable the Governor in Council at Fort St. George that His Lordship in Council has resolved to adopt the suggestion offered in the concluding paragraph of the accompanying copy of a letter from the Accountant General dated the 20th instant of crediting the amount of the objectionable coins received in consignments from the coast to the Madras Government at a discount of two per cent of the tale outturn."

359. In reply the following letter was addressed to the Chief Secretary to Government under date 9th August 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter dated the 16th instant, transmitting for their information copy of a despatch and its enclosure from Mr. Secretary Bax stating that the Bombay Government has resolved to adopt the suggestion of the Accountant General at that Presidency of crediting to this Government the amount of the objectionable coins received in consignments from the Malabar coast at a discount of two per cent. on the tale outturn."

"The Board beg leave to suggest that the requisite instructions be issued to the Principal Collector of Canara, through the Accountant General, that the stampd Surat Rupees may be received by the revenue officers only at the new valuation which should be notified to the people by proclamation."

"The Board observe that the condition which formed a part of the proposition of the late Principal Collector of Canara and which he pledged himself to fulfil, was not as stated by Mr. Wedderburn to send always marked coins of full weight but to send market coins equal in weight to the unmarked coins of the same remittance. The Board further observe that to receive the marked coins by weights, and the unmarked by tale, is not a course of proceeding by which any test could be obtained to determine whether the former were, or were not, inferior in weight to the latter, and the Board have not the least doubt that the Government would lose something on every remittance of Bombay coins of whatever denomination to that Presidency if credit was to be given for the same not in tale, and at par, but only according to the actual weight. But the Board deem it unnecessary to point out to Government the mistakes

"on which Mr. Wedderburn's present observations are founded, because the incorrectness or irrelevancy of those observations must, they think be sufficiently evident from the correspondence which has already passed."

INSTRUCTIONS OF GOVERNMENT REGARDING THE DISMISSAL OF CERTAIN SERVANTS ATTACHED TO THE HOOZOOB TREASURY IN CANARA WHO WERE SUSPECTED OF HAVING BEEN CONCERNED IN THE EMBEZZLEMENT OF MONEY ENTRUSTED TO THEIR CARE.

360. The following letter was addressed to the Chief Secretary to Government under date 11th August 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 Principal Collector of Canara requesting instructions as to the mode in which he ought to proceed against the treasury servants agreeably to the orders of Government communicated to him through the Accountant General."

"It appears that this reference should have been addressed to the Accountant General but to save time the Board beg leave to submit the letter and its enclosures to Government in order that they may be transmitted to that officer."

"The Board deem it proper to observe with reference to the 5th para. of the Principal Collector's letter that the opinion therein alluded to was founded on Mr. Dickenson's representation of the circumstances of the case, and especially on the conviction which he expressed that the shroff against whom he had proceeded under Regulation IX of 1822 were not guilty of embezzlement of money under their charge. The view of the case taken by Mr. Cameron is altogether different; but considering all the circumstances the Board do not think the case is one to which the provisions of Section VI Regulation IX of 1822 are properly applicable. In their opinion the cases to which those provisions are applicable are where the circumstances necessarily imply embezzlement on the part of the servant in charge of money, or at least a guilty connivance. In this case there is obviously a possibility that the money which has been lost was embezzled after it passed from the charge of the treasury servants. It seems therefore to be a subject for a civil action and a regular trial, instead of a summary investigation under a penal regulation, without the examination of witnesses, which is to be dispensed with in the cases contemplated in Section VI Regulation IX of 1822."

"The Board direct me to submit the accompanying petition from the cash-keeper of the Canara Treasury, and its enclosure."

361. In reply we received the following letter from the Chief Secretary to Government dated 2nd September 1831.

"Under all the circumstances of the case the Right Honorable the Governor in Council considers it unnecessary to institute proceedings in Court against the servants of the Treasury of the Principal Collector of Canara for the recovery of the sums embezzled by them. There is sufficient in the papers before Government to satisfy them that the fraud in the remittance was committed in the Treasury at Mangalore; and the Right Honorable the Governor in Council has therefore resolved that the parties who are believed by the present Principal Collector to have been concerned in it shall be immediately dismissed from the Public service."

362. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 5th September.

Appointment from Govt.,
in Cons., 21st March 1831.
From Govt. in Cons., 3rd
Nov.

363. On the 15th March 1831 Mr. N. S. Cameron was appointed Principal Collector in succession to Mr. Dickenson. Mr. Lavie and Mr. Blair were appointed Sub. and Acting Additional Sub-Collectors on the 15th March and 1st November respectively.

MALABAR.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1239.

Dated, 7th February, in Cons.,
3rd March 1831.
Proceedings, in Cons., 21st
April 1831.

364. 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 settlement of the District of Malabar for Fusly 1239 as detailed in the late Principal Collector's report noted in the margin.

Season.
Para. 10.

'The season appears to have been favorable in the whole for all kinds of cultivation. The first crop of rice in particular it is stated was very abundant throughout the province.

'Owing to the depressed state of the markets however, a considerable fall in the prices of produce of every description was experienced. Mr. Sheffield observes that the depression of the markets "has increased every year since Fusly 1237 and may be attributed to the improved state of the garden and rice cultivation in the Concan and other dependencies of Bombay, as also of the former in the Mahratta territory" which circumstance he says has undoubtedly affected in no small degree the demand for many of the staples of Malabar, such as rice, coconuts, &c.

'The following abstract shows the settlement of each branch of land revenue in Fuslies 1233 and 1239 respectively.

	Jumma of 1233.			Jumma of 1239.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rice land	11,19,678	14	2	11,24,997	7	5	5,318	9	3			
Dry grain	38,987	1	10	41,928	5	2	2,941	3	4			
Garden Land	4,09,965	0	0	4,16,137	9	1	6,172	9	1			
Cochin Land revenue	8,856	14	0	9,060	7	2	203	9	2			
Neilgherries				2,307	12	2	2,307	12	2			
Beebe of Cannanore	15,000	0	11	15,000	0	11						
Total	15,92,487	14	11	16,09,431	9	11						
Deduct remissions as per statement No. 2 for Fuslies 1233 and 1239 respectively	4,901	15	1	6,864	14	0						
Add re-assessed as per Column 16 of Statement No. 2 for Fusly 1238	15,87,585	15	6	16,02,566	11	11						
	411	12	8									
	15,87,997	12	2	16,02,566	11	11	14,568	15	9			

Total increase. 14,568 15 9
Deduct 2,307 12 2
12,261 3 7

'Deducting the revenue from the Neilgherries which were transferred to Malabar in the course of the Fusly the amount of the increase above shown is Rupees (2,261-3-7. In every branch it appears there was some improvement.

'The increase of Rupees 5,318-9-3 in the rice lands it is stated above in great part from a new settlement made in the Ernad Talook of the Government lands which have been rented for a period of 5 years on very favorable terms both to Government and the occupants. The rest of the increase it appears from the discovery of concealed cultivation from the expiration of the cove for land lately brought into cultivation, and from the re-assessment of temporary remissions. The sums stated by the late Principal Collector under the above heads do not however make up the whole amount of increase, and the Board apprehend there is some error in this part of the report. For instance the sum of Rupees 2,413-9-11 which is stated by the late Principal Collector as the amount of increase resulting from the new settlement in the Ernad Talook is precisely the sum entered in Col. 18 of Statement No. 2 as the total amount of increase on account of Parary lands in four Talooks including Ernad in which the increase is Rupees 2,367-11-4.

Dry grain Cultivation.

'In 10 Talooks there was an increase and in 5 a decrease of dry cultivation the result being as shewn above a net increase of revenue to the amount of Rupees 2,911-3-4.

'The increase in the settlement of the garden lands it is stated is almost entirely the result of a new garden survey upon which the settlement was made in Fusly 1239 in the Cartenad Talook and the Paringolam Hobbly of the Cottiate Talook. The increase in the former was Rupees 4,490-6-3 and in the latter Rupees 1,497-10-10 being together Rupees 5,988-1-1. The whole increase in the District was Rupees 6,172-9-1.

'The late Principal Collector has submitted a statement of the garden survey as settled by him since Fusly 1235 compared with the Jumma upon the survey made in Fusly 1234 and the Jumma of Fusly 1233. The result is a decrease of Rupees 13,553,10 below the Jumma of Fusly 1233 and of Rupees 562-0-0 below the Survey Jumma of Fusly 1234. The Board have been much disappointed in not receiving from Mr. Sheffield a detailed report upon his garden survey. All the explanation which he has given is that it is "entirely upon the principle laid down by the late Commissioner Mr. Græme without the slightest alteration". The report which the Board called for in their Proceedings under date the 20th

In Cons., 20th Decr. 1830.

'December last must be prepared by the present Principal Collector from the materials which he finds in the Cutcherry and the information of his servants. It will be necessary for his own information to trace how the work was done, and it will be sufficient to record in the shape of a report the information thus obtained for his own use. It is stated by Mr. Sheffield, that "in the Cartenad Talook and Paringalum Division of Cottiate, particularly the Northern Hobblys of the former, some difficulty is experienced in collecting the garden revenue according to the result of the new survey in consequence of the burthen being now removed from these, who owing to a most unfair and unequal apportionment made by the wealthy, were unjustly saddled with it until 1239 and now the weight rests where it ought to do, and those whose payments are increased have no good ground for complaint" since the survey was demanded by themselves and it, has been conducted with the utmost care and exactness under his "own personal superintendence."

'The survey of the rice lands which was formerly in contemplation being deemed of secondary consideration in comparison with that of the garden lands, it was deferred with the view of enabling the Principal Collector to give his undivided attention to the latter. The subject was reverted to in the

Board's Proceedings under date the 19th May 1828, and again in their Proceedings under date the 20th December last when the Principal Collector was required to

In Cons., 19th May 1828.
In Cons., 20th December 1830.

state his sentiments fully upon it. It appears from the letter of the present Principal Collector dated the 5th instant that he is of opinion that the assessment of the rice lands urgently requires revision, it is very necessary therefore that he should give early attention to the preparation of such a report on the subject as will enable the Board to judge of the measures which should be adopted for the purpose.

It is stated by Mr. Sheffield that the current revenue was realized with comparative facility, for out of the total demand Rupees 16,01,759-9-4 (exclusive of the remission of Rupees 807-2-7 granted to Kulpally Karamagara Menon, the collections within the Fusly amounted to

Net demand as above	RS.	A.	P.
Deduct	16,02,566	11	11
	807	2	7
	16,01,759	9	4

Rupees 15,87,736-0-6, being a balance at its close of Rupees 14,028-8-10, of which Rupees 6,088-8-1 had been collected at the date of the report, the balance then outstanding being Rupees 7,940-0-9. The present balance is Rupees 7,705-6-7. Mr. Hudleston, the present Principal Collector, in his letter of the 5th instant denies that the revenue of Fusly 1239 was realized with comparative facility and declares that the produce of this year has in very many cases been forestalled to complete the payments for last Fusly. If this has been done, in some cases it appears to the Board with reference to the small amount collected in this Fusly up to the end of March on account of Fusly 1239 being only Rupees 6,318-2-3, while the amount of the collections of current revenue up to the same period is Rupees 9,15,214-10-3, that it is extremely unlikely have been done in "very many cases." To warrant any credit being given to Mr. Hudleston's direct contradiction to Mr. Sheffield's statement on this point, it is necessary that it should be supported by more precise and particular information than he has yet afforded.

Para. 14. In concluding his report Mr. Sheffield made the following remarks "I have no particular observations to offer regarding the state of the province and condition of the people beyond what was stated in my last report, every part of the District was visited by me during the late Fusly, and I am happy to say that nothing whatever occurred to disturb its tranquillity, the only thing immediately wanted to complete the happiness of its extensive population is a better market for its staple productions than they have had since 1237. These remarks having been made deliberately by Mr. Sheffield so lately as the 7th February, the Board considering the high character of that gentleman and his intimate knowledge of the state of the country acquired by long experience and frequent visits to every part of it, are disposed to receive with great caution the very different statement which has been lately made by Mr. Hudleston in the letter above referred to, although they have no doubt that temporary relief to the ryots is necessary on account of the depressed state of the markets for all the agricultural produce of the Province.

The amount of arrears collected in Fusly 1239 was Rupees 11,243-4-8, making the total amount of revenue realized within the Fusly Rupees 15,98,979-5-2. Mr. Hudleston will be pleased to furnish the report upon the outstanding balances which Mr. Sheffield was unable to complete previously to his departure.

The Statement of Charges called for by the Board under date the 28th October last agreeably to the instructions of Government in Mr. Secretary Chamier's letter dated 15th October has not been furnished. The Principal Collector will take care that the requisite statement is furnished with his report on the settlement of the current Fusly.

365. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 21st April 1831.

366. In reply to the foregoing Proceedings we received a letter from the Acting Chief Secretary dated 13th May 1831 to the following effect.

"The whole demand of revenue amounted to Rupees 30,38,350-0-8 exhibiting an increase above the preceding Fusly of Rupees 63,927-14-5.

The land revenue amounted to 16,02,566-11-11, being an increase above Fusly 1238 of Rupees 12,261-3-7 exclusive of Rupees 2,307-12-2, the revenue of lands on the Neigherry Hills which were added to the District during the Fusly, the outstanding balance on account of land revenue is stated to have been Rupees 7,940 up to the time of the report.

Mr. Sheffield states the increase of land revenue to have arisen from a new settlement on some Government lands in the Talook of Ernad, from discoveries of concealed cultivation, from the re-assessment of temporary remissions, from the expiration of the Cowle for land lately brought under cultivation and from a survey made under his own superintendence of the garden lands; for the purpose of making which survey the revision of the assessment on the rice lands was postponed as a matter of secondary consideration, a new survey of them, however, is stated by the present Principal Collector to be very necessary, and the Right Honorable the Governor in Council is happy to observe that your Board have directed Mr. Hudleston to report on the subject.

The season appears to have been favorable to cultivation and the collection of the revenue is stated by the late Principal Collector to have been effected with ease, he remarks however that a failure of demand for some of the staple productions of the District in consequence of the increased cultivation of the same articles in Bombay had caused an unusual depression in their price, but the Right Honorable the Governor in Council hopes that timely relief afforded by suitable remissions will render the evils consequent upon such a lowness of price less grievous than the present Principal Collector anticipates they will be, and that the direction of the attention of the inhabitants towards increasing the cultivation of such articles as are not likely to interfere with the productions of the Concan will restore the District of Malabar to its usual state of prosperity.

367. A copy of the foregoing letter was transmitted to the Principal Collector on the 16th May 1831.

EXTRA REVENUE FOR FUSLY 1239.

368. On the 5th 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 management of the extra sources of revenue in the District of Malabar for Fusly 1239 as detailed in the letter from the Principal Collector noted in the margin.

The following Abstract Statement shows the Demand Collection and Balance under each head for Fuslies 1233 and 1239 respectively.

Fusly 1239.										Comparison of the Set- tlement of Fusly 1239 with that of Fusly 1238.				Comparison of total col- lections of Fusly 1239 with that of Fusly 1238.									
Settlement of Fusly 1239		Collection to the 11th July 1829.		Extra Collection.		Total Collec- tion of Fusly 1238.		Balance of Fusly 1239 on the 12th July 1829.		Settlement for Fusly 1239.		Collection on account of Fusly 1239 to the 11th July 1830.		Extra Col- lection on account of Fusly 1239.		Total Collection on account of Fusly 1239.		Balance of Current It- em on the 12th July 1830.		Increase.		Decrease.	
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Salt ...	2,36,624	11	2	2,36,624	11	2	614	12	2	2,37,238	7	4	614	12	2	2,37,238	7	4	31,634	4	6	...	...
Tobacco ...	4,92,714	8	5	4,92,714	8	5	7,259	11	11	5,00,004	4	4	7,259	11	11	5,00,004	4	4	1,330	14	9	...	...
Sayer ...	91,771	13	7	91,771	13	7	59	10	2	91,834	7	9	59	10	2	91,834	7	9	32,084	15	1	...	...
Sea Customs ...	2,61,039	14	11	2,61,039	14	11	251	15	10	2,61,834	14	9	251	15	10	2,61,834	14	9	1,030	13	0	...	...
Abkarry ...	71,876	8	4	70,827	8	9	...	...	...	70,827	8	9	...	...	...	70,827	8	9	32,757	14	5	...	...
Sundry Small Farms and Licenses ...	75,633	15	5	74,573	6	4	2,533	5	0	77,111	11	4	2,533	5	0	77,111	11	4	30,980	12	3	...	...
Stamps ...	51,374	10	4	51,374	10	4	...	...	...	51,374	10	4	...	...	...	51,374	10	4	1,660	7	10	...	...
Moturpha ...	1,14,232	7	9	1,12,307	6	9	...	...	...	1,12,307	6	9	...	...	...	1,12,307	6	9	3,805	13	6	...	...
Total ...	13,95,941	9	11	13,91,862	0	3	10,753	7	1	14,02,614	7	4	10,753	7	1	14,02,614	7	4	4,320	4	6	...	...
																Deduct Decrease		Net Increase					
																36,427		47,817					
																34,458		47,939					

The total amount of revenue from the sales of salt in Fusly 1239 [inclusive of extra collections of Rupees 194-1-7] was Rupees 2,65,903-11-10 exceeding the collections of the preceding fusly by Rupees 34,634-4-6. This increase is said to have arisen from an increase in the quantity of salt sold for exportation to Coimbatore and other Eastern Districts to the extent of G. 291, M. 363, S. 4 in excess of the quantity exported in Fusly 1238. In the sales

Para. 3.

for home consumption there was an increase of G. 13, M. 118, S. 9.

There was an increase of Rupees 16,301-1-10 in the charges, partly in consequence of an increase in the quantity actually imported and sold, and partly from its having been found necessary to raise the price payable on importation, the average price in Fusly 1239 being Rupees 27-6-1½ per garce, whereas in Fusly 1238 it was Rupees 23-10-3¼.

Deducting the charges from the gross collections there remains a net revenue of Rupees 1,89,334-12-6, being Rupees 15,333-2-8 in excess of the net revenue derived from this source in Fusly 1238.

The gross collections under the head [which comprize current collections 4,91,435-5-5 and extra Rupees 6,899-13-8] amounted to Rupees 5,01,335-3-1, being Rupees 1,330-14-9 in excess of the gross collections of Fusly 1238. In the charges there was a decrease of Rupees 25,885-15-11 of which Rupees 19,550-8-1 arose from no more than the prime cost of the article being entered in the accounts, whereas in Fusly 1238 the entry included the charges on account of conveyance to the Depôts of Malabar, and Rupees 6,335-7-10 from a reduction made in the establishment generally, and the discontinuance of that which was previously kept up at Coimbatore.

After deducting the charges there remains a net revenue of Rupees 3,84,017-8-2 which exceeds the net revenue of Fusly 1238 by Rupees 27,216-14-8.

In reporting upon this branch of the revenue, the Principal Collector observes that "nothing is wanting to keep up, and indeed to improve the revenue derived from this source, but Tobacco of good quality." He complains that the supply received from Coimbatore during the late Fusly [1239] was the worst that had been sent into the District since he took charge of the Office; and that the Tobacco which has been sent since the commencement of the current fusly is also exceedingly bad. The present Principal Collector in a letter dated the 5th ultimo containing a report on the state of the District observes that the grievances of the Tobacco monopoly "are greatly aggravated by the badness of the article supplied", and in corroboration of his statement forwards reports from his Head Assistant, and from the Officer in charge of the Salt and Tobacco Stores together with translations of communications from the Fiscal at Cochin. The Board resolve to bring this

In Cons., 14th April 1831.

Para. 7.

Enclosures 1, 2, 3.

'subject to the notice of the Principal Collector of Coimbatore and to desire that he will explain
'the cause of this deterioration in the quality of the Tobacco supplied from his District.

Sayer.				
Demand.				
Fusly	1239	...	1,24,532	12 0
"	1238	...	91,774	13 7
			32,757	14 5
Charges.				
Fusly	1239	...	4,098	8 9
"	1238	...	3,786	13 10
			311	10 11
Net Revenue.				
Fusly	1239	...	1,20,434	3 3
"	1238	...	68,047	9 11
			32,386	9 4

Sea Customs.				
Gross Collections.				
Fusly	1233 ...	2,61,834	14	9
„	1239 ...	2,32,295	5	3
		29,589	9	6

Para. 11.

Para. 14.

Net Revenue.			
Fusly	1238 ...	1,93,138	12 9
„	1239 ...	1,52,775	0 11
		40,363	11 10

Abkarry.				
Demand.				
Fusly.	1238	...	71,876	8 4
"	1239	...	73,216	0 6
			<u>1,660</u>	<u>7 10</u>
Net Revenue.				
usly	1238	...	72,074	5 6
"	1239	...	70,328	6 10
			<u>1,745</u>	<u>14 8</u>

Demand Collection and Balance Statement, February 1831.

'The Settlement under this head in Fusly 1239 was Rupees 89,746-2-10, being *14,112-3-5

Sundry Small Farms, &c.			RS.	A.	P.
Settlement.					
Fusly 1239	...	...	89,746	2	10
„ 1233	...	...	* 75,633	15	5
Increase in Fusly 1239	...	...	14,112	8	5

Memo.

The Collector has in Statement No. 3, included "extra collections" of Fusly 1238 Rupees 2,523-15-6 in the "settlement" of that fusly and made the comparison with the settlement of 1239 exclusive of extra collections. This error is here rectified.

Para. 17.

	Para. 17.	
	Gross Collections.	
Fusly 1239	...	90,591 11 11
" 1238	...	78,729 13 7
		11,861 14 4
Charges	...	1,566 6 5
	Para. 18.	
	Para. 17.	

‘ The demand on account of this branch of the revenue [which
‘ was rented in the fusly under review] was Rupees 1,24,532-12-0 being
‘ Rupees 32,757-14-5 more than the demand for the preceding fusly.
‘ In the charges there was an increase of Rupees 311-10-11 in Fusly
‘ 1239, on account of commission, the net revenue amounted to Rupees
‘ 1,20,134-3-3, or Rupees 32,386-9-4 in excess of the net revenue of
‘ the preceding fusly. There was no balance due at the close of the
‘ fusly on this account.

‘ In the gross collections under this head in Fusly 1230 there was a decrease of Rupees 29,589-9-6, which is partly attributed to the reductions which it was found necessary to make at the commencement of the fusly, in the Tariff valuation of many of the staple productions of the District, but mainly to the extraordinary depression of the markets to which these staples are usually carried. The charges in which there was an increase of Rupees 10,774-2-4 occasioned by drawback on piece goods passing through the District for exportation to Bombay, &c., amounted to Rupees 79,520-4-4; deducting these from the gross collections there remains a net revenue of Rupees 1,52,775-0-11, being Rupees 40,363-11-10 below the net revenue of Fusly 1233.

The amount of the Abkarry rents for the fusly under review was Rupees 70,216-0-6, being Rupees 1,660-7-10 below the rents of the preceding fusly. The decrease is ascribed to the excessive biddings of Fusly 1236. The gross collections amounted to Rupees 71,038-12-7, from which being deducted the charges of commission [Rupees 710-5-9], the net revenue derived from this source was Rupees 70,328-6-10, being Rupees 1,743-14-8 below the net revenue of Fusly 1238. There was a balance of Rupees 401-11-5 due on account of the Abkarry at the close of the fusly. Of this Rupees 133-12-2 were realized by date of the report under consideration and of the remainder Rupees 267-15-3 are still due.

in excess of the demand for Fusly 1238 ; this is attributed entirely to the advantageous sale of the Cardamum farms for Fusly 1239 ; the gross collections exceeded those of Fusly 1238 by Rupees 11,861-14-4, the amount being Rupees 90,591-11-11, deducting charges in which there was an increase of Rupees 935-3-2 owing to the moiety of the proceeds of the Mahe Ferry farm payable to the French Government for Fuslies 1237 and 1238, having been debited in the accounts of Fusly 1239, the net revenue remaining is Rupees 89,025-5 6, exceeding the net revenue of the preceding Fusly by Rupees 10,876-11-2. There was a balance of Rupees 210 outstanding at the close of the Fusly which was realized previously to the date of the Collector's report.

		Motarpha. Settlement.			
Fusly 1239	...	...	1,17,550	15	2
" 1238	...	...	1,14,293	7	9
			3,598	7	5
			4,914	14	10
			40	7	3
			4,895	7	7
		Net Revenue.			
Fusly 1239	...	...	1,17,323	12	10
" 1238	...	...	1,12,428	5	3
			4,895	7	7

Note to Para. 19.
Para. 19.
Demand Collection and Balance statement, February 1831.

Stamps, Collections.		The amount
Fusly 1338 ...	51,374 10 4	“ was Rupees 17,5
“ 1239 ...	47,568 12 10	“ from the source
Decrease in		ished demand for
Fusly 1239 ...	3,805 13 6	“ in the amount of

Para. 22

Para. 22.	Charges.	
Fusly 1239		4,935 13
1238		4,709 4
Para. 23.		

		Net Revenue	
Fusly	1238		46,665
"	1239		42,629
			<u>4,035</u>

	Fyuly 1239.			Fyuly 1239.			Increase.			Decrease.		
	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	1,74,001	9 10	1,89,334	12 6	15,333	2 8	..	..	..	..	..	..
Tobacco ..	3,58,800	9 6	3,84,017	8 2	27,216	14 8	..	..	..	..	..	..
Sayer	88,047	9 11	1,20,434	3 3	32,386	9 4	..	..	..	..	..	..
Sea Customs ..	1,93,138	12 9	1,52,775	0 11	..	..	..	..	..	..	..	..
Abtarry	72,074	5 6	70,328	6 10	10,876	11 2	..	..	..	..	..	..
Sundry Small Farms, &c.	78,148	10 4	80,025	5 6	4,895	7 7	..	..	..	..	..	..
Mourpha	1,12,428	5 3	1,17,323	12 10	..	..	..	..	..	..	..	..
Stampa	46,035	5 8	42,020	15 7	..	..	..	..	..	..	..	..
Total	11,21,805	4	9,11,03,569	1 7	90,708	13 5	..	..	..	..	..	..
Deduct Decrease ..					46,145	0 7						
Net Increase ..					44,663	12 10						

The Moturpha Settlement exceeded that of Fusly 1233 by Rupees 3,593-7-5. The gross collections amounted to Rupees 1,18,503-13 10 or Rupees 4,944-14-10 beyond the gross collections of Fusly 1238. In the charges there was a small increase of Rupees 49-7-3, which being deducted from the increase in the gross collections leaves an increase of net revenue amounting to Rupees 4,895-7-7.

There was a balance of Rupees 1,249-4-11 [exclusive of a remission of 4 Rupees] outstanding at the close of the fasly; this was realized [with the exception of Rupees 529] previously to the date of the Principal Collector's report, the amount still due on account of Fasly-1239 is Rupees 520-9-6.

The amount collected from the sales of stamps in Fusly 1239 was Rupees 47,558-12-10, being 3,805-13-6 below the revenue derived from the source in Fusly 1238. This decrease is owing to the diminished demand for stamp papers and canjans, and to a diminution in the amount of penalties realized by the Courts under the Stamp Regulation.

3 In the Charges there was an increase of
8 Rupees 229-8-7 owing to a repayment of Rupees
7 480 in pursuance of a precept of the Court.

5 7 'The decrease in the net reveaue from this
5 1 'branch in Fdsly 1239 was Rupees 4,035-6 1.

‘ From the annexed statement which shows the net revenue from each branch in Fnsly 1239 as compared with the preceding fasly, it appears that there was an increase in the fasly under review to the amount of Rupees 44,563-12-10; this result the Board consider to be highly satisfactory.’

From the Acting Chief Secretary to Government, in Cons., 26th May 1831.

369. In reply to the above we received the following letter from the Acting Chief Secretary to Government dated 24th May 1831.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter dated the 9th instant, No. 248, submitting an Extract from your proceedings of that date on the management of the extra sources of revenue in the Collectorate of Malabar for Fusly 1239; the result of which appears to be a net increase of rupees 14,563-12-10 in that year above the revenue from the same sources in the preceding fusly.

"The Right Honorable the Governor in Council desires that your Board will report, for the information of Government, the result of the reference which you have made to the Principal Collector of Coimbatore on the subject of the bad quality of the Tobacco supplied to Malabar during the late and at the commencement of the present fusly."

370. A copy of the foregoing letter was transmitted to the Principal Collector on the 26th May, our proceedings having been previously communicated to him on the 9th of the same month.

PRESENT STATE OF THE ASSESSMENT UPON THE LANDS IN THE PROVINCE OF MALABAR.

To the Chief Secretary, in Cons., 14th April 1831.

371. The following letter was submitted to Government under date 14th April 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 Malabar dated the 5th instant, submitting his views in regard to the resources of that Province and his opinion as to the effect of the assessment on the condition of its inhabitants.

"From this communication the Board have learnt with deep regret that in the judgment of the present Principal Collector great and general distress prevails among the ryots of the Province in consequence of the heavy pressure of the Government assessment, which is represented to be not at all less, in many places greater, than that which has driven the ryots of the adjoining Province of Canara to open resistance to the authority of Government. Mr. Hudleston states that the produce of the present year has in many cases been forestalled to complete the payment of the Government revenue for the last fusly, and that with the exception of a small portion of the Northern Division of the Province the current demand cannot be realized but by the sale of property. The existing distress is attributed by Mr. Hudleston chiefly to the great depreciation that has occurred in Malabar of late years in the value of agricultural produce, arising, as in Canara, from the closing of those foreign markets which have heretofore received the surplus produce of both Provinces. The present selling prices of grain are stated to be nearly one-fourth less than those on which the calculations of the late Commissioner in Malabar were founded, in estimating the resources of that Province; and the general distress the ryots suffer from this cause is said to be aggravated by a stagnation of the Timber trade in which many of that class are engaged. The Tobacco monopoly is also represented by Mr. Hudleston to be productive of grievances greatly aggravated by the badness of the article supplied to them through it.

"Under these circumstances the Principal Collector is of opinion that on an average a remission or suspension of the current demand to the extent of twenty per cent. is the least that can be allowed until a favourable change shall take place in the markets, but that the present unsatisfactory state of the accounts and establishment of revenue servants renders a correct estimate of the amount of the remissions that may on inquiry be found to be necessary at present impracticable; and he in consequence solicits that he may be vested with a liberal discretion

"as to the extent of the abatement to be made in the demand for the current year. In consideration of the difficulty of the task in consequence of the absence of all accurate accounts, produce, Mr. Hudleston further submits that the permanent modification of the assessment of the Province, which he considers to be urgently required, should not be left altogether to the Collector, and suggests that some competent Officer be deputed to Malabar in order to satisfy Government, as to the real state of the District as well as that of Canara, and to propose such modification of the assessment and other measures as may appear to be expedient and in the meantime that a proclamation be issued by Government expressive of its anxiety to regulate the demand according to the real ability of the ryots, and declaring that remission shall be granted to those only who by the production of fair and honest accounts may establish a claim thereto.

"Under the circumstances represented by the Principal Collector, the Board think it advisable to direct him to use his discretion in making such temporary remission in the Government demand for the present year as may on careful inquiry appear to be necessary; and they beg leave to suggest the expediency of placing him in communication with Mr. Stokes under such particular arrangement as Government shall deem most proper.

"The Board doubt the expediency of publishing a proclamation to the effect proposed in the name of Government. The people should be taught to look to the local authority for the relief that circumstances render necessary and the responsibility should be left with him. It will probably be advisable for the Principal Collector to publish a proclamation in his own name to give confidence to the people."

372. In reply to the foregoing letter we received the annexed copy of a Minute of the Right Honorable the Governor in Council dated 20th April enclosed in a letter from the Acting Chief Secretary dated 22nd April to the following effect.

"The Right Honorable the Governor in Council trusts that Mr. Hudleston will give this most attentive consideration to the observations contained in this paper and will endeavour to make himself fully acquainted with the English records of his District and the actual state of the assessment and condition of the ryots before he again hazards opinions so full of alarm and so likely to assist in realizing those very evils which his imagination has dwelt on with so much apprehension.

"The Principal Collector will consider himself authorized to grant remissions in the cases specified by Mr. Sheffield and in such others as may be ascertained to require them.

"I have read with deep concern the letter from the Principal Collector of Malabar which accompanied the foregoing communication from the Board of Revenue. It is a tone of dejection and alarm unsuited to the discharge of the active duties of the important situation which he fills, arising apparently from an infirm state of health very ill-adapted to the present emergency of affairs on the Western Coast. I trust however that it will be of temporary duration.

"The opinions upon which Mr. Hudleston ventures before he has seen more than the Cusbah station of Calicut, strongly impeach the humanity and justice not only of the controlling authorities at the Presidency for the last ten years, but of all the Collectors who have preceded him in the Province for a long period of time past, and particularly his immediate predecessor whose successful and beneficial management has called forth repeated commendations from the Board of Revenue and Government, and acquired for him the esteem and respect of the inhabitants.

"For no other conclusion can be drawn from Mr. Hudleston's letter, than that preceding Collectors and Governments have by a short-sighted policy, and ill judging zeal, allowed the assessment upon the lands of Malabar and Canara to remain at a grinding and oppressive height for many years, and that the rigour with which it has been realized has reduced many of the ryots to poverty, and brought the public revenues to a state of ruinous decline.

"If conclusions thus grave and serious in their nature had been better supported than they are, it would still have been prudent if Mr. Hudleston had given himself a little more time and opportunities for ascertaining the real state of the District than a few months' residence at the town of Calicut can have supplied. He would then have discovered the obvious fallacy of the opinions of the two Native servants [who are quoted as the authority for them] from his own ocular and local observation throughout the District, such as the collectorial life of Mr. Sheffield was passed in, to the injury of his own health, but not to the diminution of his kindly feelings towards the people or of his ardent zeal for the true and permanent interests of his employers.

"Another authority quoted by Mr. Hudleston in favor of a large reduction of the land revenue of Malabar is the report of Mr. Graeme when Commissioner who, on his first mission to Malabar, recommended a reduction to the extent of rupees 1,71,620 upon the rice lands to be made up by a tax upon pepper to the amount of rupees 1,20,000 but it is to be remembered that Sir T. Munro did not think fit to adopt this recommendation, and ultimately confined his approval to those temporary remissions which Mr. Graeme on his second deputation to Malabar, reported he had authorized the Collector to make in cases where, 'upon enquiry they might seem to be immediately required by circumstances, bases where lands are said to have been overassessed originally or where the assessment has become too heavy from the gradual deterioration of the produce'. Mr. Graeme thought it expedient to postpone for a time, and explained that 'cases which require an early remission of revenue and which should be continued as long only as the causes that render them necessary, on those of the produce of lands suddenly destroyed or very materially injured by the irruption of the sea, by mountain torrents and by lightning, by misfortune to individuals by fire, robbery, disease and similar circumstances,' and when Mr. Graeme himself succeeded to the charge of the Government he not only took no measures to carry his first recommendation of a large permanent reduction into execution, but proposed and executed that part of the plan he had long matured for imposing an additional tax upon part of the produce of the land the growing Pepper vine.

Extract from Mr. Graeme's report, 14th January 1822. Para. 1262.

The effect of the new survey on the preceding plan for rice lands as stated in para. 1245 and for plantations (as stated in paras. 1253 to 1261), contrasted with the present revenue may be exhibited clearly in abstract.

	Present Revenue.	Future Revenue.	Deficiency.
Low Rice Lands	10,71,828	9,31,905	1,39,922
Medium or upland rice lands and Oil cultivation.	21,887	21,887	"
Gardens.	4,26,201	3,94,503	31,698
Total ...	15,19,917	13,48,295	1,71,620
But if the Pepper revenue were restored } amounting to	...	...	1,20,000
The deficiency would not exceed	...	...	51,620

"for the effect of that measure was according to Mr. Graeme's statement in the margin to impose an additional sum of 1,20,000 Rupees per annum upon the Province.

"Having noticed this proof of the charge which had taken place in Mr. Graeme's opinion as to the capability of the Province to bear a further assessment and the necessity of making any permanent remission of the revenue, I will here refer to the opinion of the Principal

"This measure was certainly in opposition to the judgment of the Board of Revenue and contrary to the opinion of the Collector Mr. Sheffield and Mr. Warden, and I was believed only supported by single voice of Mr. Baber. Mr. Graeme however carried it into effect from conscientious feelings of his public duty, and as this is the last act and evidence of his sentiments in respect to the Financial powers of the province, his previous opinions recommending a large diminution of the burdens upon the people cannot now be quoted in favor of a greatly reduced assessment after he had increased the Pepper tax without making any correspondent diminution in other branches of the revenue.

"Collector in 1827 as shewing that a decrease in the exports of rice from the province to a very large amount is although an unusual not a new occurrence, and that Mr. Sheffield considered the assessment of the District to be in the aggregate moderate. The following is a statement of the land revenue of Malabar in Fusly 1236 as compared with Fusly 1235.

Jummabundy Abstract for Fusly 1236.

	Jumma of 1235.		Jumma of 1236.		Increase in 1236.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Rice land ...	11,12,650	9 7	11,12,368	11 11	310	2 4
Dry Grain...	26,322	10 7	26,246	1 7	1,922	7 0
Garden land	4,16,952	9 2	4,17,073	7 6	120	14 2
Cochin land revenue	8,705	5 4	8,956	14 10	251	9 6
Fixed land revenue payable by the Beebees of Cannanore...	15,000	0 11	15,000	0 11	...	...
Total...	15,79,637	2 7	15,82,243	4 9	2,606	1 2

"In Fusly 1236 the Principal Collector observes the Rice crops were remarkably abundant, but owing to the harvests having been equally plentiful in countries which are usually supplied by Malabar with rice there was an enormous decrease in the export of this necessary of life during the bye past year, viz., to the extent of Rupees 3,70,970 less than the value of what was exported in 1235 which necessarily affected its price in the province, but not to such an extent as might have been expected from such a diminished exportation, for from the inquiries I have made on the subject it appears to have fallen only 6½ per cent. below the average price in 1235. And again he remarks. 'This diminished export for the two great staple articles, Rice and Pepper, during the past season has not however perceptibly affected the resources of the District, as your Board will find hereafter when I enter upon the subject of the collections and the facility with which they were realized.'

"Mr. Sheffield then observes it is extremely gratifying to me to be able to inform your Board that the favourable result above exhibited of the collections for 1236 was effected with a facility which I believe was never surpassed in Malabar not a single ryot was placed in confinement or even sent out of his District for backwardness, and in point of fact such punctuality was observed in discharging the revenue that it was necessary for its due realization to have recourse to the sale of personal property to the extent of rupees 539-1-9 only, whereof property to the amount of 347-1-8 was sold in one Talook alone, viz., Cottiate, which is ascribed to the improvidence and dissipation of the people in the vicinity of Tellicherry. No land has as yet been sold and very little has been attached.

"This successful result of the collections of the current revenue is the best evidence we can have of the assessment being in the aggregate moderate.

"With respect to the remission of the outstanding balances from Fusly 1218 to 1234 which were subsequently deemed irrecoverable, Mr. Sheffield gives the following gratifying description of the feelings of the people.

"The tidings of the remission which the Honorable the Governor in Council has been pleased to confer on the inhabitants of this Province by granting authority for writing off the Balances deemed irrecoverable amounting from Fusly 1218 to 1234, to the enormous sum of Rupees 1,10,025-5-3, as conveyed in para. 4 of Mr. Secretary Chamier's letter above quoted, were duly promulgated to the ryots, a measure of such liberal consideration to the prosperity of the country and gracious concession to the inhabitants excited the most unfeigned joy and satisfaction the glad intelligence having been everywhere most thankfully and gratefully received.

"Speaking of the state of the country and the condition of the people in Fusly 1236 Mr. Sheffield observes.

No. 6.	Cocoanut.	Betel nut.	Jack trees.	Pepper vines.
Trees assessable to the Revenue, planted in 1235	38,478	14,107	3,333	...
Do. in 1236	1,16,803	1,89,831	35,322	1,405
Do. Increase	78,325	1,75,724	32,084	1,405

"It is truly gratifying to me to be able to report that an amelioration in the condition of the ryots and spirit of improvement are strikingly visible everywhere. The manufactures carried on in this District are too insignificant to mention but industry is strenuously applied in every part of the Province to the raising of the various productions which are peculiar to it. Crimes of an heinous nature were even less frequent in 1236 than in the preceding fusly— not a single case of Gang robbery nor one of House breaking attended with aggravating circumstances has occurred. In short, this Province, with a population amounting according to a Census taken in 1236 to 10,03,465 souls was never in a more tranquil state than it is at present and the inhabitants having the means of honest and profitable employment seem to devote themselves entirely to agricultural and mercantile pursuits. I trust that the annexed memorandum exhibiting according to returns received from the Talooks, an increase in Fusly 1236 of 78,325 cocoanut trees, 1,75,724 betel nut trees, 32,084 jack trees, and 1,408 pepper vines will prove a satisfactory addition to the statement of the Export trade as corroborative of the above fact.

"The best possible effects have been produced in the Province from the Talook servants having in consequence of my orders ceased since the commencement of Fusly 1236 to importune the ryots for the payment of the balances outstanding for many years past which were long ago considered desparate and irrecoverable and which the Government at your recommendation has been pleased to remit in toto as an instance I shall beg leave to mention that from the returns received from the several Tahsildars it appears that 583 rice lands and 2,417 gardens which had been altogether abandoned, were reclaimed during Fusly 1236, the former being again brought under cultivation and the latter re-enclosed, and in every respect properly attended to. Out of the above 306 rice fields and 1,183 gardens are in Coormenad alone and the major part of them were re-occupied and in a progressive state of improvement during my sojourn in that Talook from January till April last—but what speaks most for the increasing prosperity of that District which was until lately in a most impoverished state owing to over assessment and the harsh measures which were adopted to realize the same is the fact of the whole of the land

* Out of the Coormenad Jumma Rupees 4,987.10.1 is reported by the Tahsildar to be irrecoverable but a portion of the sum, it is expected, will, nevertheless, upon Minute enquiry, be found recoverable.

"Jumma for 1236 amounting to Rupees *1,19,334-12-0 having with the exception of Rupees 460-1-4 which is considered recoverable and still remains to be collected been realized with a punctuality hitherto quite unprecedented no property however trifling in value having been distrained there for arrears of current revenue during the bye past fusly—in short nothing is apparently wanting to complete the prosperity of that fine Talook but the adoption of the result of my garden survey and a modification of the rice land assessment with reference to waste lands which are uncultivable owing to causes detailed in para. 21 of this report and for which the janmakars (proprietors) are nevertheless made to pay the Government rent.

"That the recommendation of Mr. Grange for imposing a tax upon the pepper vine was wrong I had no doubt when the grounds of the contrary opinions of Mr. Sheffield and the Board of Revenue came before us, and I recorded a Minute strongly recommending the immediate revocation of that measure which was accordingly done, and I had the gratification of receiving from many

of the people in Malabar the warm expressions of their gratitude for this relief. Nor was their satisfaction alloyed by any complaints of the least importance against the general assessment of the Province but what I saw and heard in Malabar in July and August last gave signs of contentment and prosperity.

"Nor is there anything in the statement which Mr. Hudleston has now transmitted, to impeach the accuracy of this conclusion. On the contrary, the very account which he has sent of the prices of the staple articles of produce last year and in the present year shews that it was easy for Mr. Sheffield to collect a revenue in 1330, which it will be quite impracticable for Mr. Hudleston to realize in 1831 and which it would be as criminal, as it would be impolitic, in the Government to expect from him.

"But there is nothing new or alarming in this state of revenue affairs in a Province. It has happened before in Canara and Malabar from the fluctuations of produce and of markets and frequently the richest Provinces under this Presidency, Tanjore, Tinnevely and Trichinopoly; and the manner in which Mr. Hudleston has permitted himself to be alarmed by such an occurrence, instead of stating the facts plainly and calmly, is much to be regretted, for it encourages the interested misrepresentations of those who may be seeking to profit by the decline of the public revenue.

"I see great reason to apprehend that the servants quoted by Mr. Hudleston as his authority have practiced upon his credulity and fears; for when it is remembered that the aggregate amount of the taxes paid by the people of Malabar is less than those realized from most other Provinces under this Government compared with its population; that each person in Malabar, a country richer in its natural productions than any other under this Presidency, except Tanjore, does not pay three Rupees annually per head, there can be only one sound conclusion drawn from the present state of things, namely, that it is temporary and requires temporary relief, which must be given to the full extent of the necessity for it.

"Indeed Mr. Hudleston has himself furnished the grounds of a conclusive judgment against his own hasty condemnation of those who have preceded him. He shews that the present prices of the staple products of the District are greatly below those of the last and former years, whence the obvious causes of a diminished revenue in the present year. This has certainly not often occurred in Canara or Malabar and instead of seeing in it any ground for apprehending all the evils anticipated by Mr. Hudleston in the management of the country we ought rather to rejoice that this Province has been hitherto so remarkably exempt from those fluctuations in the land revenue which have been felt in other Districts, and to congratulate ourselves that the receipts arising from other articles have hitherto most abundantly made up for every deficiency in the land revenue.

"I have examined the state of this revenue in Malabar and Canara for the last thirty years and there appears a most extraordinary uniformity for which no reasonable solution can be found, but in the extent and steadiness of the export market. In Canara this is very remarkable.

The first settlement made by Sir Thos. Munro of the whole revenue of the Province amounted to Rupees 20,51,581 of which the land revenue was 15,56,908 and Sir Thomas recommended a large reduction on it. This recommendation was not however adopted at the time for the substantial reasons given by the Board of Revenue and the Government, and it has never since been carried into execution; not only has the land * revenue remained at the same rate, but the whole Jumma bundy of the Province has been increased from the sum of Rupees 20,51,581 as settled by Sir Thomas Munro in 1209 to 27,03,611, the amount in 1238 by additional taxes upon Tobacco, Sayer, Salt and Stamped paper.

Fusly.
1209 1238
Land Revenue 15,56,908 15,89,502

"It is quite obvious that the ryots could not have tolerated such increase of taxes for this lengthened period, the land revenue remaining unaltered, if they had not found a brisk market for all the produce of these lands, arising out of the liberal policy adopted when we got possession of the country in reducing and regulating the duties upon Commerce, as most ably explained in the letter of the Government at that period.

"The restrictions, which the jealousy of Hyder and Tippoo's Governments had imposed, having been removed, new channels of enterprise and trade were opened to the merchants, and all the products of the land found a steady market, which enabled the ryots to pay, not only the same land assessment, but their share of large indirect taxes upon Tobacco, Sayer, Salt and Pepper, and hence Sir T. Munro's refusal, when he came into the Government, to adopt either the measures he had himself originally contemplated for reducing the land assessment in Canara, or those subsequently recommended by Mr. Græme for Malabar and hence also I conclude Mr. Græme's last measure of increasing the burden of the people by the Pepper tax before any reduction had been made in the land revenue.

"The market for all productions has however now become much deranged from circumstances as yet unexplained by the Collectors of either Province. We only know that grain has fallen in price 10 per cent.; Timber 20 per cent. and Pepper 20 per cent.

"These are matters requiring the accurate examination and detailed report of the local Officers and it may turn out in respect to grain that what the Company will lose in Canara and Malabar this year they will gain in the Bombay territories from the opening of markets there by the merchants, of which they have hitherto made little use.

"The depression in the Timber Market which Mr. Hudleston fully admits as compared with the last year might have suggested to him the obvious cause of a decline in the year's revenue without impeaching the justice or humanity of Mr. Sheffield, and this decline is occasioned by causes over which this Government has no control by the cessation of demand for it by the Officers of His Majesty's Dockyard at Bombay as well as in ship building as in the exportation of Teak Timber to England.

"The reduced price of pepper may be traced to the large exports from the Eastern Islands and from Singapore and to the large accumulation of this produce in Travancore.

"But these are all new circumstances requiring only to be stated to convince the Government of the injustice and impolicy of expecting for the same amount of revenue as was realized by Mr. Sheffield when they existed in a much less degree."

"The Collector has only to do in Malabar what every other Collector does elsewhere—to go amongst the people, make suitable remissions, and afford relief where it is urgently required—occasional remissions are inherent in the system of annual settlements and ought never to be withheld where they are really necessary, but while temporary difficulty in paying the revenue can be traced to natural and obvious causes, the Collector should be very cautious not to give any encouragement to exaggerated statements of permanent distress and should carefully avoid all appearance of unnecessary alarm or apprehension. He should endeavour to satisfy the people of the delusion from which their own and the public interests are now suffering, and point out in the plainest manner to their understandings, that the pressure is merely temporary, and dependant on those variations of price and fluctuations in the state of trade, to which all countries are in their turn liable, but from which they hardly ever fail to recover when in the changing course of markets the demand for their staple productions is again improved.

"He should warn them specially not to add to the inconvenience of a bad market and deficient produce the permanent miseries in which they will be involved by a contumacious resistance to the public demands that are just and moderate, and no other demands than these

"will the power of the Company be called upon to support; but to whatever extent that power may for this purpose be required, it will be actively employed and those who shall suffer from it will have none whom they can reproach for the consequences but themselves.

"In the course of the enquiries which the present state of affairs in Malabar and Canara has rendered necessary my attention has been forcibly attracted to the different state of affairs in Malabar as the period referred to by Sir T. Munro, in his Minute recorded on the 16th July 1822 and during Mr. Sheffield's administration.

Sir T. Munro observes from Fusly 1220 to 1227 in order to satisfy public balances 1225 rice fields and gardens besides personal property were sold; and in 1229 in the single Talook 1330 plantations and rice fields were sold.

"The Board of Revenue in their proceedings on the settlement of Malabar by Mr. Sheffield for Fusly 1236 state as follows:

"The Board have much satisfaction in noticing the facility with which the revenue is now realized in Malabar and the leniency of Mr. Sheffield's administration. Not a single ryot was placed in confinement for backwardness in his payments, and for the realization of upwards of 15 lacs and a half it was not found necessary to sell personal property of more value than Rupees 530, of which Rupees 347 was the value of property sold one Talook only. No land was sold, and very little attached. Mr. Sheffield justly remarks that the success with which the collections are made is the best evidence that the assessment is in general moderate. It is due to him however to observe that this successful result has been produced only under his administration.

"The Board of Revenue again in the following year has expressed the same conviction. The collections as in the preceding fusly were made with great facility; no real property was sold for arrears of revenue, and the amount of the sale of personal property was only Rupees 401-9-1, of which more than $\frac{1}{2}$ was sold in the Talook of Cottote. Again they say 'The Principal Collector appears to have taken great pains in regulating these remissions. The amount of temporary remissions on rice lands in Fuslies 1236 and 37 is 1,939-2-6; and of absolute remissions 1,959-11-9' and again, 'The Principal Collector in the course of Fusly 1239 visited every part of the District, with the exception of Wynaad and Cochin, and his account of the tranquillity of the country, the improvement in its resources, particularly in the plantations the establishment of fairs and generally contented and comfortable condition of the inhabitants is very satisfactory and in their proceedings on the settlement of the Province for Fusly 1238, they observe.

"The Principal Collector, as in Fusly 1237, visited every part of the District, except Cochin; and his remarks on the general prosperity of the Province of Malabar are not less satisfactory than on that occasion. In the Talook of Coormannad, in which large balances formerly accrued, the whole revenue, amounting to Rupees 1,14,476-11-4 with the exception of 3 Rupees, was collected within the fusly; and the Principal Collector states, that a spirit of improving and desire of extending the cultivation of garden and rice lands is every where manifested. In this Talook, as well as in other of the District, where an actual survey of the gardens has been carried into effect, the garden estates are stated to have been improved with the utmost care and diligence. Every attention has been paid to the roads, and the avenues of trees with which they are planted; and the weekly fairs which were established in Fusly 1237, have succeeded beyond Mr. Sheffield's most sanguine expectations. They are numerous attended by persons from a considerable distance, with the various productions and merchandize of Malabar and other Districts; and the inland ryot is enabled at once to find a purchaser at them for his grain and other articles, which he was formerly obliged to take for sale to the coast markets.

"The steady and progressive improvement in the province of Malabar generally, since it came under Mr. Sheffield's management, and the success of almost every part of his Revenue

"administration, are strikingly shown in the report which the Board have now reviewed, and will, they doubt not, attract the favorable notice of the Government.

Para. 9.

"Mr. Hudleston observes that it is regarding the rice lands that the greatest difficulty exists and on this species of cultivation the assessment presses heaviest and relief is most required.

"But the Board of Revenue in the 18th para. of their proceedings under date the 19th May 1828, quote a passage from the Principal Collector's report explaining the cause of this difficulty with regard to the rice lands which Mr. Hudleston does not appear to have had in view. They say 'The Principal Collector states that the principal ground of complaint against the rice land assessment is the ryots being compelled to pay for devastated lands and that if relieved from this burden and some attention were paid to claims to remissions on account of loss of crops owing to inundation and other causes totally beyond their control, they would gladly dispense with the proposed survey of the rice lands.

"Mr. Hudleston should now have full authority to grant remissions in the cases stated by Mr. Sheffield to require them and instead of reposing all his confidence in the reports of one or two of his Native servants he should make himself better acquainted with the English records of his catcherry, and the real state of different parts of the Province before he again hazards opinions so full of alarm and so likely to assist in realizing the very evils which his imagination has dwelt on with so much apprehension.

"As it is my intention to proceed into Mr. Hudleston's Collectorate after I have visited Mysore, I shall have an opportunity of impressing all these considerations fully upon his mind, and of making all such arrangements as the Company's interests may appear to require in that valuable Province."

373. A copy of the foregoing correspondence together with the Minute of the Right Honorable the Governor were transmitted to the Principal Collector on the 28th April.

RELATIVE TO THE BOUNDARY BETWEEN THE DISTRICTS OF MALABAR AND COIMBATORE AND THE TERRITORIES OF THE RAJAH OF COCHIN.

374. On the 22nd July 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our proceedings under date the 18th of that month.

From the Acting Collr. of Coimbatore, 29th June, in Cons., 6th July 1815.
To Government, 6th, in Cons., 6th July 1815.
From Govt., 28th July, in Cons., 7th August 1815.
To the Collector of Malabar, 4th, in Dy. Cons., 7th August 1815.
To the Acting Collector of Coimbatore, 4th, in Dy. Cons., 7th August 1815.
From Govt., 29th March, in Cons., 1st April 1816.
From do., 8th, in Cons., 20th June 1816.
To do., 29th August, in Dy. Cons., 2nd Sept. 1816.
From do., 7th, in Cons., 16th September 1816.
To do., 16th, in Cons., 16th September 1816.
From the Collr. of Malabar, 9th, in Cons., 21st Oct. 1816.
To Govt., 14th, in Cons., 14th August 1817.
From do., 23rd Decr. 1817, in Cons., 8th January 1818.
From the Pl. Collector of Coimbatore, 2nd, in Cons., 11th October 1821.
From do., 6th, in Cons., 12th November 1821.
From Govt., 23rd January, in Cons., 1st Feby 1827.
From do., 24th April, in Cons., 3rd May 1827.
To Malabar, 19th, in Cons., 10th July 1827.
From do., 12th, in Cons., 22nd November 1827.
To do., 29th, in Cons., 29th November 1817.
To do., 29th, in Cons., 29th September 1828.
To do., 18th, in Cons., 18th February 1830.
To do., 12th, in Cons., 12th July 1830.
From do., 7th February, in Cons., 3rd March 1831.
To do., 6th, in Cons., 6th June 1831.
From do., 18th, in Cons., 23rd June 1831, with Maps.
From the Acting Collector of Coimbatore, 29th June, in Cons., 6th July 1815.
28th July, in Cons., 7th August 1815.

"The Board proceed to take into consideration the correspondence relative to the boundary between the Districts of Malabar and Coimbatore and the territories of the Rajah of Cochin.

"The Poligars in the Coimbatore District having complained that encroachments had been made on their lands by the people of the Cochin territory, Government in 1815 resolved to appoint Commissioners to determine the proper limits of the two States by survey in communication with the Assistant Resident at Travancore, Captain Blacker, and persons to be deputed on the part of the Rajah. The British Commissioner for Coimbatore was Mr. James Munro the Register of the Zillah Court in that Zillah, and the Commissioner for Malabar Mr. James Vaughan the Head Assistant to the Collector of the latter province.

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"The reports of the Commissioner for Coimbatore and Captain Blacker, and the map prepared by Captain Arthur of the Engineers who was directed to give his assistance on the occasion, were received in April 1816 and the letter of Mr. Warden the Collector of Malabar, through whom Mr. Vaughan's report was forwarded, was received in October 1816. In respect to both subjects the Board stated that they did not consider it necessary to offer any particular remark, but the Government returned to them the papers relating to Malabar with directions that they would give their opinion upon the several particular points which Mr. Warden had recommended to attention.

"The question appears to have rested in this state until May 1821, when a petition was presented by the Poligars of Coimbatore praying that the award of the Commissioners which was adverse to their claims might be set aside, and another Commission appointed to make farther inquiry. Mr. Sullivan, the late Principal Collector, was of opinion that this prayer should be complied with, but the objections which he urged against the view taken by the Commissioners did not appear to the Board to be of sufficient weight to warrant them in supporting his recommendation.

"In the early part of 1827 the Poligars renewed their complaints against the judgment of the Commissioners in petitions to Government which were referred to the Board in Mr. Secretary Chamier's letters under dates 23rd January and 24th April 1827. On this occasion the Board considering that it would be satisfactory to Government to have the whole subject brought before them at one view, requested Mr. Sheffield, the late Principal Collector of Malabar, to state his sentiments upon the question so far as it related to his District. On the 29th November following the Board again wrote to Mr. Sheffield pointing out specifically the different points upon which information was required and repeated the call on the 29th September 1828, 18th February 1830 and 12th July 1830. Mr. Sheffield's reply was received on the 1st March last, but the maps which had been furnished for his information not having been returned by him, the Board were obliged to delay taking the subject finally into consideration until they could be obtained. They were received on the 20th June.

"The Board will first consider the subject as it affects Coimbatore.

"The objections urged by Mr. Sullivan against the decision of the Commissioner were that it was founded chiefly upon an erroneous construction of certain letters written by Officers of the British Government in Malabar, and upon a document described by the Commissioner Mr. Munro "as containing a minute detail of the various natural and artificial marks by which the boundary between the land held by Shantud Manadi [a landholder in Cochin] and the Coimbatore Zillah was defined," which document supposing it to be genuine affected only a small part of the question at issue, and that it did not appear that the various natural and artificial marks even of this part of the disputed boundary had been identified by the Commissioner or by persons deputed by him for the purpose.

"The Board have not copies of the letters referred to by Mr. Sullivan, but it seems probable that the view taken of them by the Commissioner was influenced by general information in respect to circumstances and facts which do not now appear, and were not known to Mr. Sullivan.

"In respect to the second objection, it seems clear from the reports of the Commissioner that his enquiries embraced not merely the land in dispute between the Poligars of Coimbatore and Shantud Manadi as supposed by Mr. Sullivan, but also the whole tract in dispute between the Poligars and the Government of Cochin. In his letter to Government dated 30th May 1816, the Commissioner

Enclosure in letter from Govt., 8th, in Cons., 20th June 1816.

transmitted a map of the entire line of frontier which was stated to be founded on actual survey together with a statement exhibiting in detail the different objects, whether rocks, trees or other marks which for the new "boundary line between the Zillah of Coimbatore and the territories of the Rajah of Cochin, as ascertained and agreed upon by the Commissioners appointed for that purpose." Both the statement and map define the limits throughout the entire line of junction between the two Provinces.

The further argument urged by Mr. Sullivan was that the claim of the Polligars was supported by the survey accounts and by a mass of evidence which he considered as convincing, but "of a nature that could not be made sufficiently intelligible in a letter to enable the authorities at the Presidency to pronounce an opinion upon the questions." The Board observe that the decision of the Commissioners was passed with a full knowledge of the accounts alluded to, and they think that the failure of the people of Coimbatore to produce any other evidence during the former enquiry, which was instituted with a view of investigating their complaints, must be considered to counterbalance the general declaration that they now possess such evidence. Speaking of the Polligars of Coimbatore generally the Commissioner says "they produced Pymash accounts but no records, nor did they produce any witnesses to support their claims, although called upon to do so; both previous to, and at the time of the meeting of the Commissioners, the account given by them of the marks of the boundary was very indistinct and unsatisfactory. I could only obtain the names of thirteen points, although the line extends nearly twenty miles. When it is considered that the Pymash accounts produced by the Polligars were made without any concurrence on the part of the Cochin Government, it will be evident that they cannot be admitted as a correct record of the state of the limits of the two countries. The proof brought forward on the opposite side of the right of the Cochin Government to the land which had been claimed by the subjects of the Honorable Company was very full, and of a nature which could not be controverted."

It appears by the report of the British Commissioner that the decision he had come to was communicated to the Commissioners on the part of the Cochin State, that the seal of the Rajah as well as his own had been affixed to the statement of the boundary marks, and that one copy of that document was furnished to the Rajah through the Assistant Resident. It appears to the Board that the arguments adduced by Mr. Sullivan are not such as to justify the annulment of a decision passed after formal inquiry under the circumstances above stated.

The Board proceed to consider the dispute between Cochin and Malabar.

The Board regret to observe that the bad state of Mr. Sheffield's health prevented him from entering as fully into the subject as could have been wished. The points for consideration are, the boundary of the village of Tekemungalum, which borders the Nedunganaud Talook in Malabar, and the limits between the Naol Deshem belonging to Cochin and the Talook of Palghaut.

The village of Tekemungalum was granted by Tippoo Sultan to the Rajah of Cochin and the grant was confirmed by the British Commissioners who were appointed to settle the affairs of Malabar in 1792. The village continued in possession of the Cochin Government till the Malabar year 9*5, when Mr. Warden, the then Collector of Malabar, claimed the right to collect revenue from certain lands in its vicinity, on the ground that they were situated within the boundaries of his District. The revenues of four years, from 936* to 989† were accordingly collected under his orders, but the Cochin Government having remonstrated against his acts, he determined to desist from further interference and leave the question to be settled by the Commissioners who had been appointed to define the boundary between the two States.

From Mr. Sheffield, 7th February, in Cons., 3rd March 1831.

Para. 11 of Mr. Vaughan's report, Enclosure in Mr. Warden's letter, 9th, in Cons., 21st October 1816.

1810-11.

Para. 19, Mr. Warden's report, 9th, in Cons., 21st October 1816.

* 1811-12.
† 1814-15.

The result of the Commissioners' enquiries and the opinion afterwards expressed by Mr. Warden, supported as they are by the concurrence of the late Principal Collector Mr. Sheffield, seem to leave no room to doubt that the claim of the Cochin Government to the village of Tekemungalum and its dependencies is well founded. It seems proper therefore that this claim should be recognized, and that the collections made under Mr. Warden's management amounting to Pagodas 480 should be paid to that State. But adverting to the insulated situation of the village in question, its commanding position on the right bank of the great Ponany river, and the facility it would afford to the smuggling trade particularly in Tobacco, if it were annexed to Cochin, the Board concur with Mr. Warden, Mr. Vaughan and Mr. Sheffield in considering it desirable that an arrangement should be made for retaining possession of it and that a remission equivalent to the revenue which it is capable of yielding, should be granted in the amount of subsidy payable by the Cochin State.

Para. 4 to 6 of Mr. Sheffield's letter, 7th February, in Cons., 3rd March 1831.

Para. 7.

* A Chieftain in Malabar.

The remaining point is the disputed boundary of Naol Deshem, this District which was granted to the Cochin Government by the Palghaut Rajah for Military services rendered by it when his territory was invaded by the forces of the Zamorin Rajah, is stated to be entirely insulated by the Company's territories, and Mr. Sheffield thinks the Commissioners were misled by incorrect information regarding localities. "In disposing of this claim, he observes, Captain Blacker assigns to the Nelika Edatil* Achan the Pootandy Mullah, a mountainous tract which that Chieftain never laid claim to, and which is now and always was in possession of the Cochin Circar, whilst Mr. Vaughan assigns to the said Achan another hilly tract but situated about two miles to the westward of Pootandy and known by the name of Calanikera Mulla which the Cochin Circar affirms was never claimed nor taken possession of by them, since it belongs as they acknowledged exclusively to the aforesaid Melika Edatel Achan."

The sketch referred to by Mr. Sheffield is evidently a very rough extract from the map prepared by Captain Arthur in 1816. The Callanikara Hill mentioned by Mr. Vaughan is stated by him (Mr. Vaughan) to belong to Cochin, not as Mr. Sheffield represents him to have said to Malabar. The tract alluded to by Mr. Sheffield under this name is in both the map and sketch, placed within the Company's country, and it would appear therefore that it cannot be the same as that alluded to by Mr. Vaughan.

The Board do not find any mention of Pootandy in Captain Blacker's report, and there appears to be some confusion in Mr. Sheffield's description of the place he alludes to, under that denomination. The map shews two mountainous tracts called respectively "Pootandy Mullah" and "Pootandy", the first is in Malabar, and the latter in Cochin. In Mr. Sheffield's sketch the last is written "Pootandy" and the other is not mentioned. The place Mr. Sheffield supposes Captain Blacker to have erroneously assigned to Malabar is represented by him to be about 2 miles from Callanikara; this description seems clearly to refer to "Pootandy," which is about 2 miles from Callanikara, it can hardly be supposed to point to "Pootandy" which is more than 8 miles from it. Under this view the explanation attributed to Captain Blacker would be correct, and Mr. Sheffield's objection to the former decision erroneous.

Mr. Sheffield further observes that the Commissioners who met in 1815 to settle the boundary dispute, "never as he could learn, visited the spots in question" and he recommends that another Commissioner be appointed by our Government to meet one from the Cochin Sircar for the purpose of defining the boundary anew. Mr. Sheffield appears to have overlooked that part of the Commissioner's report wherein it is stated that he "traced step by step the whole line of boundary." Great pains appear to have been taken to ascertain the true limits of the two States, and the Board think it would

From Mr. Vaughan, para. 15.

'not be proper to set aside the decision formerly passed, without fuller inquiry and more conclusive evidence of its incorrectness.

'Mr. Sheffield concurs in the opinion expressed by Mr. Warden that an arrangement for the transfer of the Naol Deshem to our Government on terms similar to those which are proposed with regard to the village of Tekemungalum would be more likely than any other measure to obviate future disputes and suppress the illicit trade in tobacco carried from Coimbatore. The Board beg to recommend the subject as deserving the consideration of Government.'

375. In reply we received in a letter from the Acting Chief Secretary, dated 9th August 1831 the annexed extract from the Minutes of Consultation under the same date:

"The Right Honorable the Governor in Council concurs in the opinion of the Board of Revenue that the arguments adduced by Mr. Sullivan are not such as to justify the annulment of the decision passed after formal inquiry, respecting the disputed boundary between the Cochin territory and the Collectorate of Coimbatore, and that the decision respecting the boundary of the Naol Deshem should not be set aside without more conclusive evidence of its incorrectness.

"The claim of the Cochin Government to the village of Tekemungalum appearing to be well founded, resolved that it be recognized and that the collections made under Mr. Warden's management amounting to Pagodas 480, be paid to that Sirkar.

"Resolved, also that a copy of the proceedings of the Board of Revenue dated 18th July 1831 be furnished to the President in Travancore and Cochin, with instructions to endeavour to effect the arrangements suggested in the 15th and 20th paras. for retaining possession of the village of Tekemungalum and transferring to the Company the Naol Deshem."

376. A copy of the foregoing Minutes of Consultation together with the Board's proceedings were transmitted to the Principal Collectors of Coimbatore and Malabar on the 11th August respectively.

377. The following letter was received from the Acting Secretary to Government under date the 25th November 1831.

"With reference to an extract from your proceedings under date the 18th July last, No. 375, I am directed by the Right Honorable the Governor in Council to transmit for your information the accompanying copy of a letter from the Acting Resident in Travancore and Cochin under date the 8th instant and you will be pleased to submit any observations upon the subject of the village of Tekemungalum therein referred to as may occur to you.

"His Highness the Rajah of Cochin being remarkable for procrastination in the arrangement of the most trifling affairs connected with the administration of his country, and as

"evasion is also a leading feature in his system of policy, I deemed it advisable to reserve the discussion of the subject transmitted

"with your letter of the 9th August last for a personal interview, in the hope that I should by such means counteract this tendency in His Highness, and bring matters to a satisfactory conclusion.

"In furtherance of this object I proceeded at the earliest practicable period to Cochin, and having submitted for 14 or 15 days with much patience, to innumerable professions of double or doubtful meaning in the Rajah's accustomed style, I was eventually constrained to urge the necessity that existed for an early avowal of His Highness's sentiments, as the subject had been so fully and so thoroughly examined in all its bearings that nothing remained for consideration. This produced a reply in writing, a copy of which I do myself the honor to annex for the information of the Right Honorable the Governor in Council; and although

'I feel extremely mortified at my want of success in effecting the arrangement suggested in the 15th and 28th paragraphs of the proceedings of the Board of Revenue of the 18th July 1831, still I may be permitted to say, that my best endeavours were exerted to effect a conciliatory adjustment, and that the failure has not originated in mismanagement.

"His Highness is so surrounded with prejudices and so influenced by inflated notions of dignity as to be incapable of receiving a just impression from anything that can be said to him on the subject; for although a clear statement of facts supported by the production of records, must have engendered in his mind a conviction that the retention by us of Tekemungalum would not only be equally beneficial to himself and the Honorable Company, but absolutely necessary for the due preservation of both Sircars against a recurrence of the extensive system of tobacco smuggling which prevailed in the village when under the Cochin Government, yet he declares it to be his firm determination never to assent to the transfer of the smallest part of his country under any circumstances whatever: and as he now appears to have intrenched himself behind this notion with much solemnity, I am firmly persuaded that for the present all attempts to create a better feeling will but produce a contrary tendency.

"The Dewan pressed upon the attention of the Rajah the fact, that every means that could be devised had been resorted to formerly for the purpose of preventing this injurious traffic, but in place of producing benefit, they led to loss of revenue and endless disputes and discussions with the authorities in Malabar; and as the Cochin Government was not now called upon to make the slightest pecuniary sacrifice, he protested strongly against the resumption of the village by the Sirkar, a measure which in his opinion promised nothing but loss, difficulty and trouble. This Dewan is an old revenue servant, and it must be allowed is a competent judge of what is and what is not for the best interests of the Sirkar on all revenue matters; but in place of availing himself of the advantages which belong to experience the Rajah has now forbid the Dewan even to mention the subject in his presence, and this too in language not to be neglected.

"I have now to observe that the village of Tekemungalum and its dependencies were, with the concurrence of the Rajah, placed on the 11th July last under the authority of the Principal Collector in Malabar with a view to prevent further loss of revenue: the amount realized to be kept in deposit until the decision of Government on the subject should be received. Although I do not now recommend the annulment of the liberal decision passed by Government, yet, taking into consideration the manifest advantages which must accrue to the Cochin Sirkar from a continuance of this arrangement with the Collector, I deem it my duty to suggest respectfully that the village may remain as at present without any formal territorial transfer; the revenue derivable from it, of course, to be paid into the Sirkar Treasury by the Collector; This will afford relief to the Rajah's scruples; and under existing circumstances, I am well persuaded it is the only practical mode we can adopt for preventing the facilities to tobacco smuggling afforded by its insulated and commanding situation.

"There is another circumstance connected with Tekemungalum well deserving the consideration of Government; namely, the Cochin Sirkar has not been allowed to exercise the slightest authority over the village or its inhabitants for the last 20 years, and it appears that of this long period the revenues of 4 years only have been collected. If, therefore, the resumption by the Sirkar be now sanctioned, the poor ryots will be painfully oppressed; as the payment of arrears of dues under different denominations for the past 16 years will be immediately enforced by the Rajah (if permitted) to the positive ruin of every family in the village.

"Although the foregoing observations refer more particularly to Tekemungalum, yet, they are equally applicable to the Naol Deshem in so far as every endeavour on my part at successful negotiation has been defeated; and as the Rajah's objections are detailed in the accompanying Teetoorum to my address, it remains for me only to state my firm belief that His Highness never will consent to transfer this Deshem to the Honorable Company.

RELATIVE TO THE RIGHT CLAIMED BY THE CHIEF OF MAHE TO SELL THE EXCLUSIVE PRIVILEGE
OF VENDING SPIRITUOUS LIQUORS IN THE OLD PORT OF CALICUT.

To the Acting Chief Secretary,
in Cons., 19th May 1831.
In Cons., 26th January 1829.

378. On the 19th May we submitted the following letter to Government in reference to a letter from the Chief Secretary dated 20th January 1829 referring for our report a letter from the Administrator General of the French Establishments in India.

"With reference to the Chief Secretary's letter under date the 20th January 1829, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying report dated the 7th February last from the late Principal Collector of Malabar relative to the right claimed by the Government of the French Settlements in India, of raising a revenue by means of a farm of the exclusive privilege of selling spirituous liquors within the limits of the old Factory at Calicut.

"It appears quite clear from the evidence submitted by the Principal Collector that the Factory at Calicut was erected with the permission of the ruling authority of the country solely for the purpose of trade and that no other privilege but the privilege of trading was ever granted by the ruling authority to the French Residents, that the ruling authority of the country exercised the same powers within the limits of the Factory as without and likewise collected the usual duties and taxes within those limits and that the French Residents never collected any revenue.

"Under these circumstances it appears to the Board that the claim of the French Government in respect to the limits of the old Factory at Calicut is altogether groundless.

"It being stated by the Administrator General that a similar farm is established at Masulipatam, the Board called upon the Collector for a report on the subject. From his letter of the 11th September 1829 herewith submitted, it appears that this farm was established in January

In Cons., 21st September 1829. "1822; a representation was made by the Collector regarding it in a

In Cons., 7th March 1822. "letter dated 28th February 1822 which the Board submitted to

In Cons., 7th March 1822. "Government under date the 7th March 1822 with a recommendation

"that a reference should be made to the French authorities with the view of procuring the suppression of the farm. It does not appear that any answer was received from Government, and the Board are not aware of what was done on the occasion. The records of the Government in the Political Department will probably shew whether the French are entitled to any privilege but that of Free trade at the Masulipatam Factory which is subordinate to the settlement at Yanam as that of Calicut was to the settlement at Mahe.

"With respect to Calicut it appears that there is at present no Factory there, and the Board believe that the case is the same at Masulipatam.

"It will be observed that the Board first called upon the Principal Collector of Malabar to report upon this subject under date the 26th January 1829 immediately on the receipt of the letter from Government which call was several times repeated."

APPOINTMENT.

379. On the 15th March 1831 Mr. A. F. Hudleston was appointed Principal Collector in succession to Mr. Sheffield, proceeded to England.

MADRAS.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1238.

380. On the 21st 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 Land Revenue of Madras for Fusly 1238 as detailed in the late Collector's report noted in the margin.

10th, in Cons., 14th Decr. 1829.

"The demand on account of current land revenue, it is stated, was Rupees 70,929, being short of the demand of Fusly 1237 by Rupees 426. This agrees with the Statement A and E but disagrees with the Statement B, which is referred to as shewing the particulars of the decrease. According to the latter, the difference was Rupees 1,536-2-9. It appears that the latter statement was prepared according to the statement of demand collection and balance made up at the close of the fusly and includes sums which were subsequently separated from the current demand and carried to the head of arrears. The Board request that the present Collector will endeavour to improve the Statement B so as to make it better answer the purpose for which it is intended of exhibiting the particulars of increase and decrease and explaining the causes with reference to the instructions of the Board in the 5th para. of their proceedings dated 13th October 1828.

"Of the demand of current revenue stated above, the amount collected was Rupees 9,083 exceeding the current collections of the preceding fusly by Rupees 6,821, owing, it is stated, to certain new arrangements adopted by the Collector. The nature of these arrangements is not explained either in this report or in the letter referred to in it.

"In the collection of arrears there was a decrease of Rupees 6,881, being a little more than the increase in the collections of current. In his letter of the 4th July 1829, Mr. Murray said "should there be an increase in the current revenue, there will be merely a corresponding falling off in the collection of arrears as the total sum hitherto brought to account is the utmost that could have been realized by distraint of personal property". Accordingly, the decrease in the collections of arrears is considered as the consequence of the increase in the collections of current revenue. But to make this explanation satisfactory, it should be shewn that those persons who paid more on account of the current demand, paid less on account of arrears, which is not done.

"On the whole there was a decrease of Rupees 559 in the collections of land revenue including arrears and current which is attributed to the Extra Establishment of Quit-Rent Conicopolies having been considerably reduced within 5 months from the commencement of the year, whereas in the preceding year the whole was employed throughout the twelve months.

"It is stated that the extent of land cultivated in Fusly 1238 was cawnies 724 or which the existing demand amounted to Rupees 17,453. This includes arrears as well as current. In future the current demand should be shown separately from the arrears. The amount collected was Rupees 5,894 of which it does not appear how much was on account of arrears, and how much on account of current. It seems that the collections were greater in proportion to the extent of land cultivated than in the preceding fusly. The balance was Rupees 11,558, which is included in the balance of Rupees 33,252 under the head of "Gardens, Paddy fields, &c." in Statement E. The statement

shows the demand collection and balance of arrears and current under separate heads. It appears that under the head abovementioned uncultivated as well as cultivated lands are entered. The Board think they should be entered separately and also that the houses and bungalow occupied and unoccupied should be distinguished; they presume that this can be done without difficulty.

"Out of the whole current demand Rupees 70,829—Rupees 10,593 are entered as the assessment upon waste lands; this sum it is observed "together with the amount of bill made out for houses that are shut up and those that are in a state of decay will nearly correspond with the difference between the total demand (current

Proceedings, in Cons., 21st March 1831.

Para. 2.
Fusly 1237 ... 71,256 12 1
" 1238 ... 70,829 13 0
426 15 1

Fusly 1237 ... 75,522 1 0
" 1238 ... 70,988 14 3
1,536 2 9

In Cons., 13th Octr. 1828.

4th July 1829, in Cons., 6th July.

Para. 11.

RB. A. P.
Fusly 1237 ... 47,702 10 0
" 1238 ... 47,143 7 8
559 2 4

Para. 5.

Para. 6.

Total demand current and arrears under the head of Gardens paddy fields &c., in Statement E. } 46,760-6-1

Demand on cultivated land as per Statement D. } 17,453-0-1

Para. 15.

'rent) and the aggregate amount of collections (current and arrears) for Fusly 1238." It would have been more satisfactory if the exact amount of those bills had been stated.

'The annual demand on account of Shotriums is Rupees 210 of which only Rupees 105 were collected in Fusly 1238, whereas Rupees 185-9 0 were collected in Fusly 1237; it appears to the Board that the whole of this demand should be realized within the Fusly.

Para. 11. 'The balance of arrears and current at the close of the fusly
In Cons., 30th Novr. 1829. 'after deducting cancelled bills was Rupees 2,96,736 from which are
'to be deducted Rupees 1,01,449 as sanctioned by Government under
'date the 27th November 1829, leaving a balance of Rupees 1,95,287 which is considered recoverable.

'The total amount of the revenue realized in this fusly, including arrears and current,
Para. 16. 'from the land and extra sources, is here stated to be Rupees 1,196,858
'exceeding the revenue realized in Fusly 1237 by Rupees 1,28,033 but
'the items of extra revenue do not exactly agree with those entered in the statements accompanying the separate report which has been already reviewed by the Board in their proceedings under date the 26th August 1830.

In Cons., 6th July 1829. 'The Board proceed to consider the letter of the late Collector
'dated the 4th July 1829 in reply to their proceedings of the 23rd
'April 1829.

'With reference to the remarks of the Board upon the absence of the statement of alterations
Para. 2. 'of assessment which in their proceedings of the 13th October 1828 they
Proceedings, para. 1. 'directed to be furnished with the Collector's annual report, it is explained
'ed that the order having been received after the close of the Fusly
'1237, it was not considered applicable to that fusly. It is however to be observed that the order
'referred to *future reports*, not to *reports of future fuslies*, and that the Collector's report upon
In Cons., 11th Decr. 1828. 'Fusly 1237 was not submitted until the 8th December 1828, or nearly
'two months after the date of the order. Upon the statement
'furnished with the letter under consideration, the Board have only to remark that it is by no
'means calculated to answer the purpose for which they called for it. The present Collector
'has been requested to improve the form.

Paras. 3 to 5. 'With reference to the Board's observations upon the small proportion of the current demand realized within the fusly, and upon
'the aggregate amount of arrears and current collected, being greatly less than the demand for
'current alone, it is stated generally that "if payment of the current demand be enforced it
'would nullify the arrears," but there is no answer to the Board's question whether the demand
Proceedings, para. 2. 'against parties owing no arrears, is not greater than the amount
23rd, in Cons., 23rd April 1829. 'collected on account of current, and whether there are not cases
'where both arrears and current revenue are due in which the whole
'demand might easily be enforced at once. The opinion of the late Collector is stated that the
'revenue realized annually (including arrears and current) is fully

Para. 3. 'equal to the demand for one fusly of the rent assessed upon all the
'houses that are occupied and lands in a productive state; and with reference to the suggestion of
Proceedings, para. 5. 'the Board that the current revenue should be collected in the first
'instance and a special receipt given for the same with a particular

'reservation in respect to arrears which they thought would not prejudice the demand on that
Para. 11. 'account, it is submitted that this arrangement is "not likely to
'augment the annual revenue, for if the current demand be enforced the
'proprietors of lands will experience the same difficulty as at present to liquidate the arrears from
'their not having the means of paying more than they have always done either on account of
'the current demand or on account arrears". The Board do not concur in this view; but even
'if there were to be no increase to the annual revenue, they think it would be an advantageous
'arrangement to make a separate demand for the revenue of the year, and to insist
'upon its payment at all events, whenever the house is occupied or the land is cultivated, without

'pressing for immediate payment of the arrears unless where the circumstances admit of it. The
6th July 1829. 'Advocate General in answer to a reference from the Board has stated
In Cons., 9th. "that a receipt for current rent is only *presumptive* (and not conclusive)
'proof of payment of arrears, and that such presumption is open to
'be rebutted by proof to the contrary" and he has expressed his opinion that "such presumption
'would be best excluded by a special receipt being granted as suggested by the Board." The
'Board request that the present Collector will take into consideration the expediency of making
'such a change in the system of collecting the land revenue as they have suggested.

'It appearing by the Statement C which accompanied the late Collector's report for Fusly
Para. 8. '1237, that the "current demand" for "land under cultivation" was
Proceedings, para. 3. 'Rupees 19,784 of which only Rupees 424 had been collected within
'the Fusly, the Board considered the result exceedingly unsatisfactory,
'and blamed the Collector for affording no explanation on the subject. It is now explained
'that not, cultivated lands alone but all descriptions of land with the exception of houses and
'garden houses were included under the above head, and a statement is submitted showing the
No. 2. 'extent of cultivated land and the demand collection and balance
'of arrears and current demand upon it. The arrears and current demand are not distinguished. But whatever may have been the current demand for the cultivated land, it is certain that not more than Rupees 424 were collected on that account as shown
'in the former Statement C, and without a knowledge of the details the Board are not prepared to
Para. 10. 'say that the management which produced such a result was satisfactory.

'It appears from the explanations of the late Collector that the current
'demand is swelled by including in it bills for lands from which it is impossible to collect any
'revenue at present, and therefore that it cannot be realized in full, but, it is not, in the opinion
'of the Board by any means proved that with good management the collections of arrears and
'current revenue together may not be brought more nearly equal to the current demand.

'The order of the 2nd August 1827 quoted by the late Collector in para. 14 was superseded
Para. 14. 'as stated in the Board's proceedings of 23rd April 1829 by an order
Para. 8. 'dated the 25th October 1829 which he has omitted to notice. The
In Cons., 25th Octr. 1827. 'order was only repeated in the proceedings of the Board under date
8th Decr. 1829. 'the 13th October 1828. The latter, however, was received by the
'late Collector long before the date of his report upon the revenue of
'Fusly 1237 and should at least have been adverted to therein.

Para. 15. 'Instructions were furnished to the late Collector on the subject
In Cons., 3rd April 1829. 'of the reference in para. 15 under date the 2nd August 1829.

'The cause of "Cavilgar's fees" being entered as a part of the current demand of Fusly
'1237 is explained in para. 18. The explanation is not very clear, but it seems it was done by
'mistake. The collection, it would appear, was on account of arrears due before the abolition of
'the fees. Orders were to be given to enter the collections under their proper head.

'The subject of the examination of weights and measures discussed in para. 19 has been
'lately under consideration upon a reference from the present Collector and the Board have
'expressed their sentiments upon it.

'In the letter of the late Collector dated the 10th July 1829, it is explained that the practice
In Cons., 13th July 1827. 'of making up the bills for quit-rent for the "official year" ending
From Collr. of Madras. 'on the 30th April, which prevailed up to the year 1810, was then
5th September 1810. 'changed on the recommendation of the Collector Mr. Ellis, and that
In Cons., 17th. " 'the bills have since been made up for the "Fusly year." It seems
To Collr., 1st Octr. " 'to have been the intention at first to make the collection in arrear
In Dy. Cons., 4th. " 'after the close of the fusly, but it has been the practice to issue all the
'bills within the fusly, it is stated by Mr. Murray that before his time the first bills were
'issued in January, and that since they have been issued in November and December.

'He expected that they would in future be issued at an early period. It appears therefore that
 From Govt., 19th June 1829, 'although as observed by Government the advertisement dated 29th
 para 9, 'April 1793 published in the Almanac notifies that the quit-rent falls
 In Cons., 22nd June 1829, 'due on the 30th April of each year, yet it has not been the practice to
 'defer making the demand until that date.

'The Board consider it proper on this occasion to make some observations on the statement
 'entered in the margin of the letter from the Acting Secretary to Government dated 19th June
 '1829, as shewing the collections of the Presidency revenues during Mr. Murray's management,
 'compared with the collections during former periods. Being unable to reconcile the entries
 'in that statement with the accounts in their Office, they were obliged to seek for information as
 'to the mode in which it was made up, in the Office of the Collector. From the result of their
 'inquiries, they learn that the statement contains not the collections of revenue only, but all
 'receipts whatsoever into the Treasury, including the Collector's fees, Maistries' fees, shares of
 'confiscated articles payable to the Collector and to the peons, subscriptions to the Civil Fund,
 'and to the Native Fund, allowances to Pagodas, payments made by the Honorable Mr. Murray
 'on account of his bond, value of salt supplied to the Master Attendant, deposits including the
 'securities lodged on account of the Sayer and Abkarry rents, and other similar items; together
 'with various entries belonging to other Collectorates and other Departments adjusted in their
 'accounts respectively.

'It is observed in the Acting Secretary's
 Rs. A. P.
 Average from Fusly 1230 to 1236. 1,28,590 0 0
 From 1223 to 1229 ... 17,691 0 0
 1,10,899 0 0

		Collections of ordinary revenue.			Extraordinary receipts.		
		Rs.	A.	P.	Rs.	A.	P.
Period preceding Mr. Murray's administration.	Fusly.						
	1223	7,93,953	2	2	53,437	0	7
	1224	8,82,508	11	2	1,37,535	7	3
	1225	9,28,200	1	11	1,14,225	15	10
	1226	9,53,512	0	2	1,19,665	6	9
	1227	9,10,690	12	11	1,06,369	12	11
	1228	8,32,715	14	8	89,759	10	1
	1229	10,60,271	8	9	1,76,996	0	11
Mr. Murray's administration.	Average...	9,15,987	7	5	1,13,997	3	2
	1230	10,91,825	2	2	2,06,796	0	3
	1231	14,77,987	15	4	3,42,212	12	2
	1232	13,48,073	5	9	3,50,510	1	1
	1233	13,49,803	1	7	2,45,470	4	6
	1234	10,36,434	9	12	2,27,834	7	7
	1235	12,28,935	11	3	2,90,470	8	2
	1236	10,15,173	15	7	1,20,427	2	1
	1237	10,22,434	8	6	1,22,543	15	5
	Average...	11,96,333	6	7	2,38,283	2	5
Sayer.							
		Rented.			Amany.		
		Rs.	A.	P.	Rs.	A.	P.
Fusly 1232	...	2,34,262	2	0	4,81,083	9	7
" 1233	...	3,70,523	13	0	3,29,965	5	10
" 1234	...	2,38,527	6	1	2,69,692	13	5
Total...		8,52,815	5	1	10,80,741	12	10
" 1235	...	4,18,143	14	3	2,57,545	2	2
" 1236	...	3,24,926	4	8	2,50,010	15	9
" 1237	...	3,19,047	10	0	2,53,810	8	4
Total...		10,62,117	12	11	7,91,360	10	3

latter that the average of Mr. Murray's eight years from Fusly 1230 to 1237 'has been Rupees 14,32,544, whilst the 'average of the seven preceding years 'was only 10,29,979 being an annual in- 'crease of Rupees 4,02,565, which it is 'remarked, is an excess in favor of the 'Company during Mr. Murray's adminis- 'tration of 40 per cent. A great part of 'the increase however was under the head 'of Extraordinary, including the various 'items above stated which do not form a 'part of the Company's revenue. The aver- 'age of the eight years of Mr. Murray's 'administration under this head is Rupees '2,38,283, whereas the average of the 'former 7 years was Rupees 1,13,997, the 'difference being Rupees 1,24,286. Dur- 'ing Mr. Murray's time the deposits lodg- 'ed as security for the rents were very 'large the average under this head of the '7 years from Fusly 1230 to 1236 exceeds 'the average of the preceding 7 years by 'Rupees 1,10,899. The statement in the 'margin shews distinctly the collections 'of ordinary revenues and the extraordi- 'nary receipts in the 7 years preceding 'Mr. Murray's administration, and in 8 'years of his administration. The state- 'ment shews a very considerable increase 'of revenue in Mr. Murray's time. This 'increase has been almost entirely in the 'Sayer and Abkarry revenue. The Ab- 'karry had been rented during the whole

'period and a great portion of the Sayer since Fusly 1232. The statement in the margin shews
 distinctly the amount of Sayer revenue collected
 from the renters and the amount of duties levied
 under the direct management of the Collector
 in each year from Fusly 1232 to 1237. It will
 be seen that the amount of the collections under
 Anmanie during the last three years is consider-
 ably less than the amount collected in the
 preceding 3 years while there is a considerable
 increase in the amount paid by the renters.

Anmany Sayer.			
Fusly 1232 to 1234	...	Rs.	A. P.
" 1235 to 1237	...	10,80,741	12 10
Decrease in the last 3 years	...	7,91,360	10 3
	...	2,89,375	2 7
Rented Sayer.			
Fusly 1235 to 1237	...	Rs.	A. P.
" 1232 to 1234	...	10,62,117	12 11
Increase in the last 3 years	...	8,52,313	5 1
	...	2,09,804	7 10

'It is to be borne in mind that the same portion of the Sayer was under the Collector's direct
 management in both periods. In Fusly 1231 the second year of Mr.
 Murray's management there was a great increase in the Sayer
 revenue—a large part of that increase arose from the reimposition of
 the full duty on tobacco. The increase in the amount of duty levied
 on this article was Rupees 95,627, although there was a decrease in
 the quantity imported. The full duty having been continued since the
 augmentation has been permanent. There was a large increase in
 Fusly 1231 also in the duty on piece goods, the quantity of cloth
 passed for exportation to Manilla and other places, the eastward having been much greater than
 usual.

'Dividing Mr. Murray's administration into
 two periods of 4 years each, it will be perceived
 that the amount of ordinary revenue collected in
 the last 4 years is greatly less than in the first
 4 years, the difference being Rs. 9,54,709-11-10.

From Fusly 1230 to 1233	...	52,67,683	8 4
" 1234 to 1237	...	43,02,973	12 6
	...	9,64,709	11 10

331. In reply to the foregoing proceedings was received in a letter
 from the Secretary to Government dated 12th April 1831, the following
 Extract from the Minutes of Consultation under the same date.

'It appears that the total amount of the revenue realized in
 the Presidency Collectorate in Fusly 1238, including arrears and
 current, from the land and extra sources was Rupees 11,96,858,
 being an increase above the revenue of the preceding year of Rupees 1,28,033, which is
 considered very satisfactory.

'Although it is stated that the statement of the collections of the Presidency referred to
 in the 14th paras. of the letter from Government under date the 19th June 1829 includes all
 receipts of every description into the Collector's treasury and amongst them some items which
 cannot properly be classed as collections of revenue, still it appears that the statement is
 framed on the same principle throughout both as regards the years of Mr. Murray's adminis-
 tration and those of his predecessors. But excluding the items of Extraordinary receipts
 from both periods which certainly ought not to have been included, it is shewn in the state-
 ment entered in the margin of the 21st para. of the proceedings of the Board of Revenue
 under review, that the average annual collections of ordinary revenue for the period preceding
 Mr. Murray's administration was Rupees 9,15,987-7-5, whilst in Mr. Murray's time it was
 11,96,333-6-7 exhibiting the very large increase of Rupees 2,80,345-15-2 in favour of Mr.
 Murray's administration. The Right Honorable the Governor in Council is of opinion that this
 result is highly creditable to Mr. Murray's exertions."

382. A copy of the foregoing proceedings and of the resolution of Government we transmitted to the Collector on the 14th April 1831.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1239.

383. 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 on the settlement and collections of the land revenue of Madras for Fusly 1239 as detailed in the Collector's report noted in the margin.

The demand of current revenue fell short of the demand for the preceding year by Rupees 1,736-2-9. This decrease the Collector explains arose from the correction of an error in the assessment of ground-rent within the walls of Black Town, which since 1816 had been charged at the uniform rate of 10 Pagodas ground; contrary to the rule established in 1812, by which except for huts &c. on the beach, it was fixed at 5 Pagodas. On the discovery of this error the Board directed it to be rectified.

The amount collected however exceeded the collections made in Fusly 1238 by Rupees 17,043-11-4.

There was an increase of Rupees 555 from the "sale of land" which is explained by the Collector.

In the collection of arrears there was a decrease of Rupees 1,015-6-9. In the total amount collected of arrears and current there was an increase of Rupees 16,028-4-7 exclusive of the increase from the sale of lands, which the Board consider a satisfactory result.

It appears that the quantity of land actually cultivated in Fusly 1239 was cawnies 655-22-2060 upon which the whole demand for arrears and current was Rupees 18,866-10-2. The amount collected was Rupees 4,785-5-1 or about 7½ Rupees per cawny. The extent of cultivation and the amount collected were greater in Fusly 1238 the decrease in Fusly 1239 is attributed to the tanks not having received their full supply of water.

The balance standing in account at the close of the fusly was Rupees 3,02,658-9-10, of which Rupees 1,01,449-8-1 are to be written off under the sanction of Government which was granted in November 1829. It does not appear why this adjustment is delayed.

The following comparative statement shows the whole collection of arrears and current revenue derived from the land and extra sources in Fuslies 1233 and 1239 respectively including fees, the result being an increase in Fusly 1239 of Rupees 62,531 6-3.

	Collection of current revenue and arrears.		Increase.	Decrease.
	Fusly 1233.	Fusly 1239.		
Land revenue ...	Rs. 47,143 7 8	Rs. 63,171 12 3	16,028 4 7	
Abkary ...	3,66,146 2 2	4,30,495 4 1	64,349 1 11	
Sayer ...	6,25,219 6 1	5,82,377 7 4		42,841 14 9
Collector's fees on Sayer ...	46,192 0 2	42,480 9 4		3,711 6 10
Sales of Salt ...	89,861 7 10	1,18,916 15 8	29,055 7 10	
Sales of stamp papers ...	8,885 11 0	11,378 11 0	2,493 0 0	
Sales of land ...		555 0 0	555 0 0	
Sundry small farms and Licenses ...	10,477 8 7	9,017 8 9		1,459 15 10
Extra revenue ...	2,932 11 0	996 8 4		1,936 2 8
Total ...	11,96,858 6 6	12,59,389 12 9	1,12,480 14 4	49,949 8 1
			Deduct Decrease...	49,949 8 1
			Net Increase....	62,531 6 3

The Collector has reported on the extra branches of revenue separately.

In preparing the statements of land revenue for the current fusly the Collector will be pleased to attend to the instructions in the Board's proceedings under date the 21st March.

At the request of the Board the Collector has lately submitted statements shewing the details of charges on the land revenue. In reporting upon these charges with reference to the revenue in this Department he has properly included the extraordinary collections under those heads under which there are charges. These statements shew that the ordinary and extraordinary collections together amounted in Fusly 1238 to Rupees 59,571 3 2 and the charges to 31,903 2 2 leaving a net revenue of 18,668 1 0

The ordinary and extraordinary collections in 1239 amounted to Rupees 77,581 13 7 and the charges to 39,414 8 9 leaving a net revenue of 39,167 4 10

The Collector has given a full explanation of the charges which are very large with reference to the revenue. If any reduction can be effected in them the Board have no doubt that he will recommend it.

'The Collector will be pleased in future to furnish similar statements of the ordinary and extraordinary collections and the charges, with his report on the land revenue but the Board do not think that the extraordinary collections should be brought into the Jummahbundy statements.'

384. 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 demand of current land revenue amounted to Rupees 69,093-10-3 being a decrease below that of the preceding fusly of Rupees 1,736-2-9. The decrease is stated to be caused by a reduction in the assessment of ground within the walls of Black Town ordered by your Board with reference to the rate of assessment established in 1812.

"The quantity of land cultivated, and the collections of current and arrears on it were less than in 1238, vizt. in 1238. 724 Cawnies were cultivated, the demand on which was 17,453 Rupees and the collections of current and arrears 5,894 Rupees, the extent of cultivation in 1239 was cawnies 655-22-20, the demand thereon amounted to Rupees 18,866-10-2 and the collections were 4,785-5-1; the Collector states that the decrease was owing to the deficiency of the supply of water in the tanks.

"The result of the collections of arrears and current of land revenue exhibits an increase over the preceding fusly of Rupees 16,028-4-7, the total amount being 63,171-12-3, the outstanding balance was Rupees 2,91,209-1-9 exclusive of Rupees 1,01,449-8-7 which are to be written off under the sanction of Government.

"The Collector has reported separately on the extra branches of revenue, the amount of the collections of which and the land revenue inclusive is Rupees 12,59,339-12-9 being a larger collection than was made in Fusly 1238 by the sum of Rupees 62,531-6-3.

"The statement of details of charges on the land revenue called for by your Board exhibit a charge in the fusly under consideration of Rupees 38,414 on a revenue of 77,581, the detailed explanations given by Mr. Smalley render it only necessary for the Right Honorable the Governor in Council to express his hope, the exertions of Mr. Smalley will enable him to effect a reduction of charges so disproportionate to the revenue."

335. A copy of the foregoing letter was transmitted to the Collector on the 16th May our proceedings having been previously communicated to him on the 25th April 1831.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

336. On the 9th January 1832 we submitted to Government the following extract from our proceedings under date the 29th December 1831.

Proceedings, in Cons., 29th Decr. 1831.
9th, in Cons., 14th Novr. 1831.

'The Board proceed to take into consideration the report of the Collector of Madras on the settlement and collections of the land revenue for Fusly 1240.

'The demand of current revenue exceeded the demand of the preceding year to the amount of Rupees 442-4-7 which is stated to have arisen from ground-rent having been assessed to a greater amount in Fusly 1240 than in the preceding year. The collections were in excess of those of Fusly 1229 in the sum of Rupees 3,024-8-8. In the collections under this head is included the sum of 158-13-4 being part of the demand of 210 Rupees on account of the Shotrium kists of which the residue was collected at the close of the fusly, and it also appears that within the year an arrear of 199-7-0 was realized. It will afford the Board satisfaction to find that the charge is for this future liquidated with

Demand.	
Fusly 1240	69,535 14 10
" 1239	69,093 10 3
Increase	442 4 7
Current Collections.	
Fusly 1240	29,136 10 2
" 1239	26,132 1 6
Increase	3,024 8 8

'regularity, as they agree with the Collector that the amount is "so small that the punctual payment of it, can never bear heard upon the Shotriumdar."

Collection of arrears.	
Fusly 1240	43,151 0 10
" 1239	37,039 10 9
Increase	6,111 6 1
Gross Collections.	
Fusly 1240	72,307 11 0
" 1239	63,171 12 3
Increase	9,135 14 9

'In the collection of arrears there was an increase of Rupees 6,111-6-1 and the total collections of the fusly both on account of current revenue and arrears exceed those of the previous year by Rupees 9,135-14-9 which is considered satisfactory.

'From the Statement E which accompanies the Collector's letter, and which has been prepared in pursuance of the instructions contained in the 6th para. of the Board's proceedings under date the 21st March last, it appears, that the current demand on account of houses and garden houses occupied and gardens and paddy fields in a state of productiveness was Rupees 23,038-11-10 of which amount Rupees 9,998-15-2 were collected within the year, leaving an outstanding balance of Rupees 13,039-12-8. The Collector states that "the whole of this demand would have been realized were it not for the recovery of a considerable portion of the arrears." This statement tends to confirm the Board in their opinion as to the necessity of adhering to the course of proceeding directed in the 13th para. of their proceedings of the 21st March to which more particular reference will presently be made.

'The total amount of current revenue and arrears, stated to have been realized under this head, is Rupees 30,858-4-4 being in excess of the demand of the current fusly in the sum of Rupees 7,849-8-6. There appears to be an error in the calculation of this amount as according to the items entered in Statement E the collections of the year amount to Rupees 31,388-4-4 exceeding the demand in the sum of Rupees 8,349-8-6. The Collector will be pleased to explain the cause of this discrepancy.

'Of the demand of Rupees 3,435-10-10 assessed on houses and garden houses unoccupied and on gardens and paddy fields in a state of decay, Rupees 14,871-5-8 were recovered, leaving a balance of Rupees 15,460-10-1.

'Of the demand of Rupees 10,254-7-3 on waste lands, Rupees 64-0-9 were realised leaving residue of Rupees 10,190-6-6.

'The demand on account of ground rent was Rupees 5,597-0-11, of which Rupees 4,060-7- were recovered leaving a balance of Rupees 1,536-9-8.

Current Demand.		RS. A. P.	
1. Quit-rent on houses and gardens occupied	20,917 8 5		
2. Gardens and paddy fields	2,121 3 5		
	23,038 11 10		
1. Do. unoccupied	20,202 12 7		
2. Do	10,232 14 3		
	30,435 10 10		
Waste land	10,254 7 3		
Ground-rent	5,597 0 11		
Shotrium	210 0 0		
	60,535 14 10		

'Of the whole demand for current revenue amounting as per memorandum noted in the margin to Rupees 69,535-14-10 the sum of Rupees 29,136-10-2 was realized within the fusly and if to this amount is added the collections on account of arrears amounting to 43,151-0-10 the total collections of the fusly are in excess of the demand in the sum of Rupees 2,771-12-2 and the revenue of the year exceeds that of the preceding year in the sum of Rupees 9,135-14-9 exhibited in the following statement.

	Fusly 1239.		Fusly 1240.	
	Rs.	A. P.	Rs.	A. P.
Shotrunns ...	140	0 0	358	4 4
Quit-rent on houses and garden houses occupied and Do. do. unoccupied.	46,544	2 11	27,650	2 1
Garden and paddy fields cultivated and Paddy fields uncultivated	13,002	1 9	3,238	2 3
Waste lands	308	14 7	403	7 11
Ground-rent	3,176	9 0	4,749	6 5
Total	63,171	12 3	72,307	11 0
Fusly 1239	...	...	63,171	12 3
Increase	...	...	9,135	14 9

'The balances of current revenue which amount to Rupees 40,278-9-7 are for the most part due on account of houses and gardens unoccupied, and waste land, a description of property which, as the Collector observes, "does not afford the immediate means of enforcing payment." The Board will be happy to receive the suggestions which the Collector proposes to offer with the view, "to meet the evil in some measure."

'In reference to the sentiments expressed in the 13th para. of the Board's proceedings of the 21st March last, the Collector states that "from the result of the past year's management it does not seem requisite to grant invariably a special receipt for the current revenue alone, with a reservation in respect to arrears." He expresses his belief that with a due attention to details, the recoverable balances may be so reduced ere long as to render any modification of the existing practices unnecessary," though he admits "there may be some cases in which the rule suggested by the Board may be applied with advantage," and intimates his intention of following it in these cases. Mr. Smalley will be good enough to explain to the Board more distinctly the reason why he has not pursued the course pointed out in their instructions.

'The quantity of land cultivated in 1239 was cawnies 428, G. 8, S. ft. 1867 from which a revenue of Rupees 2,526-14-8 was derived, being less than the revenue of the preceding year in the amount of Rupees 2,253-6-5, which the Collector states to have "arisen from the extreme drought of the past season, and the cultivation having been consequently in a great measure destroyed from a deficiency of water in the various tanks."

'The total demand at the commencement of the fusly both on account of current and arrears was Rupees 3,72,395-14-9 of which, as shewn above, Rupees 72,307-11 were collected and bills were cancelled under sanction of Government to the amount of Rupees 39,194-7-5 leaving the balance at the present time Rupees 2,60,893-12-4. Of this sum authority has been granted for writing off Rupees 63,923, and the Collector explains that he has been unable to deduct the amount from his accounts "as the statements submitted by the late Quit-rent Committee do not correspond with his statement of demand collection and balance." An examination of the accounts has been instituted with the view to rectify these inaccuracies and the Collector proposes shortly to address the Board on the subject and also in regard to the introduction of a regular system of accounts in the quit rent department in pursuance of the orders conveyed in the Board's proceedings of the 29th November 1830.

'Statement F which accompanies the Collector's letter shows that the collections of land revenue both under the heads of ordinary and extraordinary during Fusly 1240 amounted to Rupees 80,705-13-3 and that the charges amounted to Rupees 27,616-3-6 leaving the net

revenue 53,089-9-9 which is in excess of the net revenue of the preceding year to the amount of Rupees 18,922-4-11.

'The Board will be happy to be made acquainted with the arrangements which the Collector states that he will be prepared to submit for their consideration at an early period with a view to a reduction of the expense in the quit-rent department.

'The following is a comparative abstract of the revenues derived from land and from the extra sources during Fuslies 1229 and 1240.

Items.	Collection of current revenue and arrears.		Increase.	Decrease.
	Fusly 1239.	Fusly 1240.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue	63,171 12 3	92,307 11 0	9,135 14 9	...
Abkarry	4,30,495 4 1	5,58,162 14 11	1,27,667 10 10	...
Sayer	5,82,377 7 4	6,19,715 11 9	37,338 4 5	...
Fees on do.	42,480 9 4	43,889 7 3	1,408 13 11	...
Sales of salt	1,18,916 15 8	1,06,702 13 1	...	12,154 2 7
Do. of stamp paper	11,378 11 0	8,583 12 0	...	2,794 15 0
Do. of land	555 0 0	...	...	555 0 0
Sundry Small Farms &c.	9,017 8 9	10,974 1 9	1,956 9 0	...
Extra revenue	996 8 4	4,640 8 7	3,644 0	...
Total	12,59,389 12	14,25,037 0 4	1,81,151 5 2	15,504 1 7
Deduct Decrease	...	...	15,504 1 7	...
Net Increase	...	...	1,65,647 3 7	...

'The foregoing statement shows that during the fusly under review there was a net increase in the the revenues of the Madras Collectorate above the revenue of the preceding year to the amount of Rupees 1,65,647-3-7 a result which looking to the circumstances under which it has been effected, the Board consider very satisfactory and highly creditable to Mr. Smalley's management.'

387. A copy of the foregoing proceedings we transmitted to the Collector on the 9th January 1832.

EXTRA REVENUE FOR FUSLY 1239.

383. On the 23rd 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., 23rd May 1831.
From Collector, 5th Novr. 1830.
In Cons., 11th November.
To do., 23th, in Cons., 28th March 1831.
From do., 20th April.
in Cons., 28th do.

'Read again the correspondence noted in the margin with the Collector of Madras relative to the management of the extra source of revenue in his District during Fusly 1239.'

'The following abstract statement shows the demand collection and balance of current revenue under each head for Fuslies 1238 and 1239 respectively.'

'partly from the supply for export having been issued at 30 Rupees for 100 Bengal Maunds instead of Rupees 28 for 120 Bengal Maunds, the former rate

Gross Collections.		
Current Revenue	...	1,18,916 15 8
Recoveries of advances made to the manufacturers	...	10,564 12 8
Recoveries of advances made for charges	...	

The addition of the recoveries of advances made to the manufacturers &c, together with certain fines and refunds raised the total

extraordinary	...	...	...	2,598	1	2	gross collections to Rupees 1,32,091-6-0. Deducting charges which exceeded those of Fasly 1238 partly in consequence of some arrears of the Monally Salt compensation allowance
Refunds	...	...	...	110	6		
Fines	...	...	...	39	14	0	
				1,32,091	6	0	
Charges.				...	...	...	
Fasly 1238	...	...	...	...	...	...	

Fusly 1288	...	...	60,389 11 6	the Treasury, said compensation allowance
" 1239	..	...	66,473 4 6	'having been paid, and partly owing to the
			5,476 9 0	'increased charges consequent on the increased
		Net Revenue.		'manufacture and sale, the net revenue of Fusly
Fusly 1238	...	...	45,387 6 0	
1239	...	...	65,618 1 6	

“The current demand on account of Sayer was Rupees 5,84,941-1-1 being Rupees 75,177-11-11 less than that of Fusly 1238. This decrease is stated to have

[illegible]

ing their farm a considerable quantity of tobacco on one-half of the prescribed duty and partly to the quantities of Indigo and piece-goods imported for the Eastern Ports having fallen short of those of Fusly 1238.

‘ Of the demand Rupees 5,41,455-4-10 were collected within the
Demand Collection and Balance for March. ‘ fusly, leaving at its close a balance of Rupees 40,485-12-3, which has
‘ since been collected.
Gross Collections. 5,41,455 4 10

Current Collections	...	6,43,700	7	8
Collector's fees	...	40,584	7	8
Godown rent	...	161	11	2
Recovery of advances for				
charges extraordinary	...	87	8	0
Refunds.	...	20	2	8
	...	83	4	4

Fines and stoppages	...	...	5,85,391	6	8	' The addition of extra collections including Collector's fees and the other items noted in the margin, and arrears raised the total gross collections to Rupees 6,25,209-10-10,
Arrears	...	...	39,818	4	2	
			6,25,209	10	10	
Total 1928			6,72,192	4	2	

Fusly 1238	...	...	6,25,209	10	10	being Rupees 46,982-9-4 below the gross collections of
" 1239	...	...	46,982	9	4	Fusly 1238 deducting charges in which there was a con-
	Charges,					siderable decrease chiefly under the head of drawback,
Fusly 1238	...	...	3,24,918	0	3	(the difference between the net revenues of Fuslies 1238
1239	...	...	2,90,343	12	1	

		34,604 4 2	the difference between the 12,378-5-2 and 1239 was only Rupees 12,378-5-2.
	Drawback.		
Fusly 1238	...	2,47,049 12 5	
" 1239	...	2,14,796 11 5	

Abkarry.
From Government, 23rd, in Cons., 25th February 1830.

Demand.				
Rent	...	2,47,138	0	0
Aumanie	...	1,89,301	5	10
		4,36,439	5	10
Fusly 1238	...	4,03,000	2	5
" 1239	...	4,36,439	5	10
		28,439	3	5

'Of the current demand Rupees 3,88,641-3-10 were collected within the fusly, leaving a balance at its close of Rupees 47,798-2-0 which has since been reduced to Rupees 3,504-8-6.

Demand Collection and Balance for March.
Gross Collections current 3,88,641 3 10
Extra.

Tax on Brandy in Batavia				
Arrack shops	...	51	14	8
Sales of charcoal	...	59	8	9
An old deposit	...	12,823	4	6
Refunds	...	4	3	10
Confiscated arrack	...	20	5	0
Fines and Stoppages	...	86	9	10
Recoveries of advances	...			
for Charges Extraordinary	...	138	12	7
Arrears.	...	41,854	0	3
		4,43,679	15	6
Fusly 1238	...	3,66,251	13	4
" 1239	...	4,43,679	15	6
		77,398	2	2
Charges.				
Fusly 1238	...	9,355	12	3
" 1239	...	24,867	14	1
		15,502	1	10
Net Revenue.				
Fusly 1238	...	3,56,926	1	1
" 1239	...	4,18,822	1	5
		61,896	0	4

Sundry small farms and License.

Demand.				
Fusly 1238	...	10,387	0	9
" 1239	...	9,017	8	9
		1,369	8	0

To Government, 2nd August 1830.

In Cons., 2nd do.

Current	...	9,017	8	9
Extra	...	74	10	0
		9,092	2	9

Charges.

Fusly 1238	...	1,484	10	7
" 1239	...	1,520	7	10
		34	13	3

Net Revenue.

Fusly 1238	...	8,092	4	4
" 1239	...	7,571	10	11
		1,420	9	5

Stamps.

Fusly 1238.				
Current	...	8,885	11	0
Extra	...	3	3	0

Fusly 1239.				
Total Gross	...	8,888	14	0
Charges	...	889	3	2

Net Revenue	...	7,999	10	10
		10,221	13	0

'At the commencement of the Fusly the Abkarry revenue was under rent, but the farm was subsequently resumed with the sanction of Government; the renters being absolved from their engagements. The total demand amounted to Rupees 4,36,439-5-10 exceeding that of Fusly 1238 by Rupees 28,439-3-5. This increase is attributed to the successful result of the Aumanie management from the 12th March or for the period of four months.

'Including extra collections as noted in the margin and arrears, the total gross collections amounted to Rupees 4,43,679-15-6 being greater than those of Fusly 1238 by Rupees 77,398-2-2. Deducting charges in which there was an increase, consequent on the necessary charges attending an Aumanie management, the net revenue amounted to Rupees 4,18,822-1-5 and exceeded that of Fusly 1238 by Rupees 61,896-0-4.

'The demand on account of sundry small farms and licenses which consists of the duty collected for stamping weights and measures was Rupees 9,017-8-9, being Rupees 1,369-8-0 less than that of Fusly 1238. This decrease arose from an erroneous impression entertained by the bazaarmen in general that the standard used for the regulation and adjustment of weights was incorrect, which has since been removed.

'The whole of the above was realized within the fusly besides a small sum of Rupees 74-10-0, being the value of the lead used for supplying deficiencies in weights, &c. The charges in which there was a slight increase in consequence of a new set of dies having been required being deducted, the net revenue of Fusly 1239 was Rupees 1,420-9-5 less than that of Fusly 1238.

'In the net revenue derived from the sale of stamps, there was an increase of Rupees 2,222-2-2 arising from the increased sale of paper and cadjans,

Total Gross Collections.				
Fusly 1238	...	11,64,224	15	11
" 1239	...	22,21,453	4	6
		57,228	4	7
Total Charges.				
Fusly 1238	...	3,97,675	5	9
" 1239	...	3,84,353	10	11
		13,321	10	10
Total Net Revenue.				
Fusly 1238	...	7,66,549	10	2
" 1239	...	8,37,099	9	7
		70,549	15	5

'From a review of the above it appears that the net revenue of Fusly 1239 exceeded that of Fusly 1238 in the sum of Rupees 70,549-15-5 arising out of an increase in the gross collections of Rupees 57,228-4-7 and a decrease in the charges of Rupees 13,321-10-10. This result is considered by the Board very satisfactory.

389. A copy of the foregoing proceedings we transmitted to the Collector on the 23rd May, 1831.

390. In reply we were informed by letter from the Acting Chief Secretary to Government, dated 10th June 1831, that the Right Honorable the Governor in Council concurred with us in considering the result of the Collector's management of the extra sources of revenue to be very satisfactory.

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

RESULT OF THE MANAGEMENT UNDER AUMANIE AS COMPARED WITH THE MANAGEMENT UNDER RENT OF THOSE BRANCHES OF REVENUE WHICH WERE LATELY FARMED OUT.

392. In reply to our letter of the 31st January 1831, we received in a letter from the Secretary to Government dated 11th March the following Extract from the Minutes of Consultation under the same date.

"Ordered that the foregoing letter be reserved for future consideration, but that in the meantime the Board of Revenue be desired to report the result of the management under Aumanie, as compared with the rent, of those branches of the revenue in the Collectorate of Madras which were lately farmed out—and not to authorize any new engagement without the previous sanction of Government."

393. In reply to which the following letter was addressed to the Chief Secretary to Government under date 11th April.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Chamier's letter of the 11th ultimo giving cover to an Extract from the Minutes of Consultation of the same date desiring the Board to report to Government the result of the management under Aumanie as compared with the rent of those branches of the revenue in the Collectorate of Madras lately farmed out and to submit the accompanying report from the Collector of Madras containing the desired information. The annexed statement shows the result of the management of those branches of revenue from the 12th March 1830 to the 11th March 1831, being a full year during which time they have been under Aumanie.

Net revenue derived from betel, tobacco, &c.,	...	3,26,324	0	5
Do. Abkarry	...	4,62,078	3	9
		7,88,402	4	2
Total under Aumanie	...			
Renters' kists for one year for the farm of the duties on tobacco, &c. and the Abkarry revenue.	...	7,23,383	0	0
		65,019	4	2
Increase under Aumanie	...			

"In the Aumany management of the department under this head, there is a decrease of net revenue to the amount of Rupees 26,381-15-7 as compared with the late Renters' farm. The decrease is stated to have been occasioned by a fraud practised by the renters at the period immediately preceding the throwing up of their contract by passing a quantity of tobacco estimated at not less than 1,000 candies on half duty and on credit; thus overstocking the market and affecting the receipts for the greater part of the year. From the improvement in the monthly receipts since October last, the Collector expects that the actual collections during the current year will exceed the amount of the renters' lists.

"The net revenue under this head there is an increase of Rupees 91,371. The renters on relinquishing their farm are stated to have delivered to the Shop-keepers a quantity of liquor at a reduced price to the full amount of the deposit made by them instead of returning the deposits, otherwise, much larger increase of revenue would have been obtained.

"Notwithstanding the unfavorable circumstances under which the Aumany collections were made, the result of the whole showing a net increase of Rupees 65,019-4-2 as above stated seems very satisfactory and highly creditable to the management of Mr. Smalley measures for the better security of the revenue derivable from betel and for the prevention of smuggling have been lately submitted by him, and are now under the consideration of the Board.

"With reference to the resolution of Government that no new engagement be entered into without previous sanction, the Board request to be informed whether or not it is deemed advisable to advertise for offers for renting the Abkarry revenue in one farm for the ensuing fusly."

From the Secy. to Govt., 394. In rep. we received the following letter from the Secretary to Government dated 19th April 1831.

"As it appears that Mr. Smalley's management of those branches of the revenue in his Collectorate which were lately farmed out has been attended with an increase in the collections, which would have been considerably augmented if the late renters had not overstocked the market previously to surrendering their contract, the Right Honorable the Governor in Council is not disposed at present to sanction any alteration in the existing mode of collecting these revenues."

395. A copy of the foregoing correspondence was transmitted to the Collector on the 21st April 1831.

SETTLEMENT OF THE ABKARRY REVENUES FOR FUSLY 1241.

396. Under date 11th July we despatched the following letter to the Acting Chief Secretary accompanied by a letter from the Collector of Madras, reporting on the settlement of the Abkarry revenues for Fusly 1241.

"The net amount of the rent settled upon the Arrack Shops for the year after deducting charges is Rupees ... 3,19,236 3 2
 "to which is added on account of extra revenue, &c.... 1,830 7 5
 "Total Arrack revenue ... 3,21,066 10 7
 "The net revenue from the sale of toddy is estimated at ... 1,98,825 9 1
 Grand Total... 519,892 3 8

"The above amount exceeds the total net revenue realized under Aumany management in the year from 12th March 1830 to 11th March 1831 by Rupees 57,813-15-11 and the total amount of the late Renter's lists by Rupees 1,49,185 3-8.

"The shop which the Government have authorized to be established at Sydapet it is estimated will yield a net revenue of Rupees 4,755-2-2 per annum, making the aggregate of the settlement Rupees 5,22,647-5-10 exclusive of charges.

"The Board have much satisfaction in submitting the Collector's report of this successful settlement for the information of Government."

From the Acting Chief Secy. 397. "In the reply to the above dated 22nd July 1831 it was in Dy. Govt. July 1831. "stated that the result of the settlement of the Abkarry revenue of the Madras Collectorate for fusly 1241, was considered very satisfactory."

398. A copy of the foregoing correspondence was transmitted to the Collector on the 23rd July.

GENERAL ABKARRY REVENUES OF THE PRESIDENCY.

399. On the 8th July 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our Proceedings under date the 27th June 1831.

From the Collector of Madras 7th in Cons., 10th September 1829.
 To Messrs. Murray and Hadow, 3d " 8th October "
 From do. ... 28th "
 To do. ... 18th November "
 From do. ... 14th December "
 To the Collector ... 8th October "
 From do. ... 21st "
 From do. ... 19th "
 From do. ... 2nd Nov. "
 To do. ... 29th April, 1830 "
 From do. ... 26th "
 To do. ... 27th December 1831 "
 From do. ... 1st "
 From do. ... 19th "
 To do. ... 31st "
 From do. ... 23rd June "

"On the occasion of concluding the contracts with the farmers of the exclusive privileges of selling by retail Batavia and Country Arrack within the limits of Madras for Fuslies 1235, 36, and 37, the Board ascribed the great decrease in the amount of the offers then received, to the increased consumption of Spirits of European manufacture. The statements then laid before Government shewed that during the previous three years, the quantity of European spirits imported into Madras had rapidly increased, while the quantity of Arrack consumed had gradually declined, and from the lowness of the price at which the former came into the market, and their superior quality it was inferred that they had to a great extent, supplanted the use of Arrack, the Excise duty payable on which prevented any material reduction in its retail price. The Government recognized to a certain extent, the operation of the cause to which the falling off of the revenue had been attributed by the Board and desired that it might be considered whether a remedy could not be applied by lowering the rate of the excise on Arrack to such an extent as would ensure a preference to that spirit over those of European manufacture and thereby through increased consumption secure an equal amount of

revenue to what had been yielded from that source prior to the period when European Spirits entered into competition with those manufactured to the Eastward of the Cape. The Board referred this question for the report of Messrs. Murray and Hadow, the Collectors of Land and Sea Customs at Madras, who had been associated together for the purpose of settling the details of arrangements connected with the renting of the Presidency revenues, and who had previously represented the circumstance of the increased consumption of European Spirits as operating to the prejudice of the Abkarry Revenues. These gentlemen reported that the importation had within the subsequent three years, viz. from Fusly 1235 to 1237, considerably diminished, and that the price of these Spirits had in consequence risen in the market to such an extent, as in their opinion to obviate the necessity for any reduction in the rate of the excise on Arrack. They further stated that they did not consider that measure would tend to increase the revenue, on the presumption that the increased consumption in consequence of the reduction of price would not counterbalance the immediate loss that would be caused by lowering the excise.

It having been determined to form the Abkarry Revenue, in common with the other branches of the Presidency revenues usually rented, it was considered inexpedient and unnecessary then to make any change in the amount of the excise to which Arrack had heretofore been liable. The late rents were accordingly concluded on the same conditions in regard to the retail price of Arrack as formerly.

Shortly after the Renters had entered on their contract, they represented through the Collector the loss sustained by them in consequence of the retail sale of European spirituous liquors in Taverns and Punch-houses in Black Town, and prayed that a tax of 45 Pagodas per leaguer on all Spirits so retailed, which had formerly been collected, might again be levied, which application was supported by the Collector, who stated that the imports of British and Foreign European Spirits had again greatly increased, and that the market prices had fallen so low as materially to diminish the consumption of Arrack.

In consequence of the Orders of Government under date the 22nd May 1829 in pursuance of instructions of the Honorable Court of Directors contained in their General Letter dated 30th July 1828, the Board desired Messrs. Murray and Hadow to submit their opinion as to the expediency of imposing an Excise duty on European Spirits with a view to the protection of the revenue derived from Arrack as contemplated by the Honorable Court on the 22nd October 1829, those gentlemen submitted their views on the subject, and recommended as the only means of immediately providing against loss to the Abkarry Revenue from the cause above indicated the re-imposition of the tax of 45 Pagodas per leaguer on all Spirits sold in Taverns. The opinion of those gentlemen appearing to have been partly influenced by the consideration, that the measure they recommended might be carried into effect immediately as having been previously in practice, where, as it would be necessary to obtain the sanction of the Authorities at home, for the imposition of a new tax, the Board requested them to state their opinion apart from that consideration whether a variable Excise duty, such as all Spirituous liquors manufactured to the Eastward of the Cape and consumed in Madras are subject to, would not be preferable, as a permanent arrangement to

the measure that had been recommended by them. Messrs. Murray and Hadow stated in reply, that they considered it very desirable to allow the wholesale trade in European liquors to remain without further tax than they were then subject to, but they thought if a reference home was indispensable, it would be advisable to obtain authority for varying the amount of the tax from time to time, as circumstances might render necessary, providing carefully that the tax shall only be applicable to the retail trade, but the grounds of their opinion were not explained by them. After further correspondence on the subject, at the recommendation of the Board and under the advice of the Advocate General that it was legal to resume the levy of the tax of 45 Pagodas per leaguer, which from the year 1801 up to 1820 had uninterruptedly been collected under the authority of a Regulation of Government and had never been repealed, or the discontinuance of its levy reported to Government or to the Board, it was determined to resume the collection of the old tax on European Spirits sold in Taverns.

This arrangement which has now had a trial for about six months the Collector states has not yet materially contributed to the improvement of the Abkarry Revenue; he considers however that the time during which it has been in operation is too short to warrant a conclusive opinion as to its ultimate effect. But the measure has always appeared to the Board to be insufficient as a means of placing the revenue upon a permanent and solid footing, and was only recommended by them to be adopted as a temporary expedient.

Reverting to the proposition for reducing the rate of the Excise and Batavia and Country Arrack with a view to increased consumption, the Board requested the present Collector to consider, whether it might not be advisable as had formerly been suggested by Government to make that experiment and directed him to furnish the Board with such data as would enable them to form a conclusive opinion on the question. By Mr. Smalley's letter dated the 26th ultimo and its enclosures it is shewn that a reduction to the extent of 20 cash per dram in the existing rates of Excise on Batavia Arrack and of 12 cash on that of country manufacture, which is as small a reduction as can be expected to produce any sensible effect on the consumption, would require that the retail sales of Arrack should be increased to the extent of one-fourth of the total quantity at present consumed, in order to maintain the revenue at the present standard. Mr. Smalley considers it to be highly improbable while the prices of European Spirits continue so low as at present, that any reduction that could be made in the rates of Excise on Arrack, would induce so large a consumption of that spirit as to make up by quantity for the loss of revenue that would attend the reduction in the duty now leviable, and in this opinion the Board concur.

The Board have been furnished by the Collector with a statement extending for a period of eleven years from 1820-21 to the present time, shewing the quantity of Spirits of British and Foreign Manufacture annually imported into Madras by Sea, the re-exports by sea and land and the quantity remaining for the consumption of the place with the average wholesale prices of the same; also the quantity of Batavia and Putta Arrack on which Excise duty has annually been levied, with the fixed retail prices thereof.

	Imports by sea.			Exports. for consump- tion.	Quantity remaining for consump- tion.	Price per Gallon.				Batavia Arrack on which Ex- cise duty has been paid.	Putta Arrack do. do.	Total	
	Brandy.	Rum.	Gin.			Total.	Brandy.	Rum.	Gin.				
													RS.
Average.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
From Fusly 1230 to Fusly 1232... ..	48,855½	6,823	13,951	69,634½	40,250	29,384½	Highest ... Lowest ...	4 11 1 2 6 11	1 7 10 1 0 0	3 2 7 1 9 2	64,900	1,05,519½	1,70,419½
Average.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
From Fusly 1233 to Fusly 1237... ..	61,806½	4,936½	4,742½	71,573	32,785½	38,792½	Highest ... Lowest ...	5 7 7 2 2 6	2 1 3 1 8 2	3 2 7 2 0 0	48,576½	91,922½	1,39,799½
Do.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
From Fusly 1238 to Fusly 1240... ..	97,576½	1,904½	14,851½	1,14,333	42,579½	71,753½	Highest ... Lowest ...	2 12 0 2 1 11	2 6 11 1 11 7	2 9 8 2 2 3	43,100½	85,173½	1,28,340½

years is about double what it was during the first period; while the consumption of Arrack is now about one-fourth less than it was at the period when the large importations of European Spirits commenced. The present average prices of European Spirits, and which have not varied during the last three years are per Gallon as follows Brandy Rupees 2-3-11 Rum Rupees

	Brandy.			Rum.			Gin.		
Fusly 1238	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1239	2	12	0	2	4	4	2	2	8
1240	2	11		2	5	11	2	9	8
	2	3	4	1	11	7	2	8	8

1-11-7 Gin Rupees 2-8-8. The fixed retail prices of Arrack, which have not been altered during the whole period above referred to, are Batavia Rupees 3-14-2, Putta 3 Rupees 1 anna 9 pies per gallon. It thus appears that Rum may be brought for about half the price of Country Arrack, and Brandy, of which, though dearer, there appears to be a large consumption than of any other description of European Spirits for 1 rupee 10 annas per gallon, less than Batavia Arrack.

The foregoing facts appear to the Board clearly to establish that, to the detriment of the revenue heretofore derived from the excise on the retail sale at the Presidency of Batavia and country manufactured Arrack, the consumption of these spirits has to a considerable extent been supplanted by Spirits of British and Foreign European Manufacture; and from the very low prices at which the latter can be supplied to this Market, there seems to be reason to apprehend that if not checked they will still further supersede the use of Arrack at Madras. The Board are therefore of opinion that it is highly expedient, with a view to the protection of the public revenue, to adopt some measure of the nature of that which has been suggested by the Honorable Court of Directors, and they accordingly proceed to examine the draft of a Regulation for subjecting the sale of European Spirits to certain restrictions which has been submitted by the Collector with his letter under date the 26th May 1830.

The object of the rules proposed by Mr. Smalley is to subject to an Excise duty the retail sale, within the limits of Madras of all other spirituous liquors than those described in Regulation I of 1813.

With this view, it is proposed that no person be permitted to retail such spirits without a license. That the Vendors so licensed shall be supplied with any quantity of liquor they may require by the Collector of Madras on the payment of its prime cost, and such an amount of Excise duty, to be fixed from time to time by Government, as shall be necessary to make the retail price of the spirits in question equal to that of Columbo Arrack provided that the rate of such excise shall never exceed 3½ Rupees per gallon; also that the retail Vendors shall keep a register of liquor received and expended. That any liquor discovered to have been illicitly procured, shall be liable to confiscation, and the parties in whose possession it may be found to punish procurement, As a further precaution against the licensed retail Vendors procuring their supplies of liquor through any other channel than that of the Collector of Madras, it is proposed that spirits of the description specified imported either by sea or by land, notwithstanding the payment of the existing Import duty shall not be permitted to be removed from the Custom house to any Ware house, shop or private dwelling, without a permit from the Collector of Madras, nor afterwards to be moved from one place to another, without a similar permit. But that Shopkeepers and wholesale dealers shall be permitted to dispose of Spirits in quantities not less than two and a half gallons, which covered by a permit from the Collector may be conveyed to the dwellings of the purchasers without being liable to the payment of the proposed Excise duty. In furtherance of this arrangement there are some subsidiary rates prescribing the form of permit, declaring that all liquor moved without the necessary permit shall be liable to confiscation, and authorizing rewards to informers.

It seems to the Board to be doubtful how far the financial advantages that may be expected to result from the proposed scheme would be commensurate with the inconvenience it will necessarily occasion to the public.

The Board are apprehensive also that the permission to individuals to supply themselves with spirits for private consumption from the Shopkeepers and wholesale dealers in quantities

'not less than 2½ Gallons free from tax would open a wide door for the evasion of the excise

Letter from Mr. Ellis, 10th,
in Cons., 14th May 1810.
Para. 11.

'generally. It was stated by the late Collector Mr. Ellis to have been
'a prevailing practice when the minimum quantity of Batavia Arrack
'allowed to be sold by the wholesale dealers for private consumption
'exempt from the excise payable on retail sales was 40 Gallons, for individuals who would other-
'wise have supplied themselves from the retail shops to club together to purchase spirits in
'quantities not less than that prescribed for the purpose of sharing amongst them in small
'portions and thereby evading the payment of the tax. The minimum quantity, the disposal of
'which shall be deemed a wholesale transaction was afterwards raised by Section 6 Regulation
'I of 1813 to 5 leaguers or 750 gallons which is however liable to the particular duty pre-
'scribed by Section 2 of that Regulation. It seems to the Board to be certain that if the
'minimum quantity be fixed so low as is now proposed, while the price of the spirit continues
'to be so greatly reduced, a large proportion of those who would otherwise be purchasers by
'retail will avail themselves of the option of procuring from wholesale dealers the supplies
'required for their private consumption. The sum wanted to purchase two and a half gallons of
'spirits at the present prices is so small, about three Rupees and a half as to be within the com-
'mand of all but the very lowest class of consumers. The Board do not see how this difficulty
'can be completely obviated, but by subjecting the whole of the British and Foreign Spirituous
'liquors consumed at Madras to the same excise. By rendering them generally subject to the
'impost, its character would in some measure be altered, but it would at the same time be as-
'similated to the excise on Batavia Arrack leviable under Regulation I of 1813 and I of 1820
'which practically extends to the whole of that spirit that is consumed throughout the country.

'Under the proposed scheme the Collector of Madras would be constituted an Agent for sup-
'plying with European Spirituous liquors the monopolies to whom the exclusive privilege of selling
'them by retail, might be granted, involving the necessity of his maintaining a stock sufficient for
'the consumption of the place to enable him to do which he would require an adequate es-
'tablishment and extensive premises, besides the command of funds. Under the existing ar-
'rangements by which Batavia Arrack is supplied through the Commissary General, who has also
'to provide the whole quantity required for the use of the Military Department, no difficulty
'or inconvenience is experienced. But there seem to the Board to exist considerable objections to
'imposing on the Collector of Land Revenue the duty of purchasing, storing, and issuing,
'British and Foreign Spirits for the consumption of Madras. The Commissary General from
'his extensive dealings, and the constitution of his département, has a command of the market
'which the Collector who would have to make his purchases from casual importers could not
'possess. The nature of the Commissariat arrangements for storing the spirit is also such, as to
'prevent any considerable wastage, which under the best management would probably be
'proportionably greater where the stock is small.

'On the whole, the Board think, that it would be preferable to allow the licensed retail ven-
'dors, supposing the arrangement proposed by Mr. Smalley to be approved in other respects, to
'lay in their own stock of liquor, which they would be required to keep under the joint custody
'of themselves and the Collector, in a storehouse to be exclusively appropriated for the purpose.
'If this modification were adopted, the rate of the excise would need to be regulated with re-
'ference to the average wholesale marked prices instead of the actual cost to Government of the
'Spirit as proposed.

'Those provisions of the draft which prescribe penalties and the mode in which they are to
'be enforced, will of course be subject to modification, with reference to the decision that may be
'passed in regard to the authority by whom offences against the Revenue, Custom and Excise
'Regulations operating within the limits of the Supreme Court shall be tried and determined,
'and if it be decided that the rules that it may be resolved to adopt, must be registered in the
'Supreme Court, it will be proper that they should be revised by the Advocate General.

'It appears to be the intention of the Court of Directors that European and other Foreign
'Spirits consumed in the Provinces should be subject to further taxation as well as those con-

'sumed at the Presidency, and it is expedient, in the opinion of the Board, that they should be
'liable to higher rates of duty than they now are. It has already been found that they enter in-
'to competition with Arrack of Native manufacture, in parts of the country remote from the Coast,
'notwithstanding the heavy expense of land carriage; and there is little reason to doubt that
'in process of time, the Abkarry Revenues of the Provinces would be sensibly affected, by the sub-
'stitution of cheap Brandy for Arrack. Some protective measure seems to the Board to be required,
'but they would be averse, if it could be avoided to the extension to all the considerable towns
'throughout the country of the restrictions contained in the proposed enactment.

'In the 18th para. of their despatch the Court of Directors have expressed a wish that the
'existing rate of Custom duty should remain undisturbed. But for
30th July 1828.

'this intimation of the views of the Honorable Court, the Board would
'have been inclined to recommend, as a simpler and preferable mode of subjecting the spirits in
'question to an adequate impost, that such a scale of a Import duty at specific rates per gallon
'if imported in wood, or per dozen if imported in bottle should be fixed, as would supersede or
'take the place of the Custom duty ad valorem now payable on import by sea, and all other Excise
'or Custom duties, to be levied at all the seaports subject to this Presidency. The orders from
'home probably have reference to the commercial relations subsisting between Great Britain and
'the Foreign States whose trade would be chiefly affected by an additional Import duty being
'imposed on spirits, of which the Board possess no knowledge. But if there be any provision
'in the treaties with those States, against which the imposition of an increased rate of Sea Cus-
'tom duty, may be considered to militate, it would seem to admit of question how far the attain-
'ment of the same end that of adding to the public resources, through increased taxation of spi-
'rits of foreign manufacture by an indirect and circuitous process, may not be open to the like
'objection. No other reason occurs to the Board for preferring in the present instance a local
'Excise, to a general Import duty.'

From the Acting Chief Se-
cretary, in Cons., 28th July
1831.

400. In reply to the foregoing Proceedings we received the
following letter from the Acting Chief Secretary to Government
dated 22nd July 1831.

"The Right Honorable the Governor in Council concurs with you in thinking it improbable
"while the prices of European Spirits continue so low, that any reduction that could be made
"in the rates of Excise on Arrack would induce so large a consumption of that spirit as to
"make up by quantity for the loss of revenue that would attend the reduction of the duty
"now leviable.

"The Right Honorable the Governor in Council is also of opinion that it is not expedient
"to adopt the rules proposed by the Collector of Madras for subjecting to an Excise duty the
"retail sale of all other spirituous liquors than those described in Regulation I 1813 on account
"of the great inconvenience which they would occasion to the public, and because it is not de-
"sirable that the Collector should be constituted an Agent for supplying spirits in the manner
"described in the 15th para. of your Proceedings.

"Upon the whole the Right Honorable the Governor in Council is of opinion notwithstanding
"ing the wish expressed by the Court of Directors that the existing rate of Custom duty should
"remain undisturbed that the propriety of adopting an increased rate of general import duty,
"in preference to a local excise subject to the objections stated in your proceedings, should be
"submitted for their consideration, and accordingly desires that the draft of such a Regulation as
"will be necessary to give effect to this arrangement may be prepared for the purpose of being
"submitted as required by law, for the sanction of the authorities at home in the event of its
"approval by the Honorable Court."

401. "The foregoing letter from Government together with a copy of the Extract from our
"Proceedings dated 27th June 1831 were transmitted for the in-

To the Collector, in Cons.,
28th July 1831.

"formation and guidance of the Collector of Madras in a letter dated
"28th July; with the following observations and instructions."

"It has appeared to the Board that the protection of the revenue derivable from Arrack, and perhaps an addition to the public resources, may be secured by imposing such rates of import-duty on European and other Spirits, as shall be equivalent to the amount of Sea Custom duty at present leviable thereon, with an addition equal to the excise payable on the retail sale of Arrack. The Board request that you will favor them with your opinion how far the proposed arrangement is calculated to secure these objects, or is open to objection, and that you will prepare the Draft of a Regulation containing the provisions you may consider necessary to give effect to it; and propose such a scale of duties as it may appear to you should be fixed with the above view. It seems to the Board that a short enactment declaring that duty shall hereafter be levied on the different descriptions of Spirits above indicated the produce of whatever country, or under whatever flag imported at the several ports under this Presidency according to the rates specified in a schedule annexed to it, will suffice; the only parts of the existing Regulation that require to be modified, are those which relate to the amount of duty to be levied, the rest of their provisions remaining unaltered.

"In considering what rates of duty it may be proper to fix, it will of course be necessary to look to the average amount of Sea Custom duty, per gallon, if in wood, and per dozen when imported in bottle that had actually been paid on the several descriptions of Spirits referred to imported at Madras for several years past, and the Board request that a statement of this nature may accompany your report."

REPORTING THE MODE IN WHICH COLOMBO ARRACK IS IMPORTED FOR THE CONSUMPTION OF MADRAS,

From the Secretary to Govt.,
in Cons., 31st March 1831.

402. On the 25th March 1831 the Right Honorable the Governor in Council referred for our investigation and report the following copy of a communication from the Deputy Secretary to the Government at Colombo dated 7th December 1830.

From Mr. P. Anstruther, Dy.
Secy. at Colombo, dated 7th
December 1830.

"I am directed by His Excellency the Governor to transmit to you the copy of a letter from Messrs. Groves and Co. complaining of certain difficulties in respect to the sale of Arrack at Madras, and I am to acquaint you, that as His Excellency is not aware what the Regulations of the Madras Government in this respect may be, or why, if the circumstances of the case be correctly stated, the European dealer should be excluded, he has considered it advisable to refer Messrs. Groves & Co.'s communication to the Right Honorable the Governor in Council.

"On a former occasion we had the honor of communicating with you relative to a quantity of Arrack shipped to Madras to the consignment of our Agents Messrs. Hall and Bambridge. Those gentlemen then advised us that the Commissariat would not purchase the Arrack unless imported in Singalese vessels or by Singalese themselves but in consequence of their remonstrances they accepted this consignment per Brig Bello Alliance adding that it would be incompatible with their arrangement to make similar purchases in future."

"On the 20th September last we shipped on % of Meotoosawmy on the Dhoney No. 132 Yindal Francisco Selva, a further quantity of Arrack and consigned it as before.

"A few days since we received a communication from Messrs. Hall and Bambridge dated 12th November to the following effect. The Commissary General declined our offer of the Arrack, which we were obliged to make ourselves. They ascertained from the Custom House to whom the Arrack is consigned and will not receive any but what belongs to the Natives. Yours being consigned to us and so stated in the manifest, the Taindal could not tender it in his name.

"We have now taken the liberty of stating these circumstances for the information of His Excellency the Governor, that he may adopt such measures as he may deem expedient.

"We beg merely to observe that in laying this statement of what appears to us a most extraordinary and unjustifiable exercise of power we are only actuated by our zeal for the interests of this Colony."

To the Chief Secy., 28th, in
Cons., 28th April 1831.

403. To the above communication we submitted the following reply to the Chief Secretary to Government.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Chamier's letter of the 25th ultimo referring for their investigation and report a despatch from the Deputy Secretary to the Government of Colombo transmitting a representation made by Messrs. Groves & Co. of that Island that difficulties exist in regard to the sale at Madras of Arrack consigned by them to their Agents here.

"As the Collector of Madras is supplied by the Commissariat Department with the whole of the imported Arrack required for the consumption of Madras, the exclusive privilege of vending which being rented, constitutes a source of public revenue, the Board considered it proper to refer to the Commissary General the communication now under acknowledgment, with a request that he would favor them with such observations, thereon as he might see occasion to offer. From the reply the Board have received from that officer, which is herewith submitted for the information of the Right Honorable the Governor in Council, it appears that the Commissariat Department has for many years dealt directly with the Singalese Distillers under arrangements sanctioned by the Government; Colonel Cubbon states that the spirit received direct from them is far superior to that imported by Agents, and gives his opinion that it would be attended, both with a deterioration of the quality and ultimately with an enhancement of the price of the Arrack to divest the supply from its long established course.

"The town of Madras and certain limits beyond it being subject to a close monopoly in regard to the manufacture and sale of spirituous liquors and it being part of the existing system that the vendors of Battavia or Colombo arrack shall receive their supplies of that article through the Collector of Madras who as a matter of official convenience is furnished with it by the Commissariat by whom the whole stock of spirits required for the use of the Military branch of the service is also provided, it is of course left to the Head of that Department to make his own arrangements for procuring the quantity annually required: and though the circumstance of his declining to purchase from any particular individual from whatever cause, does in point of fact operate to exclude him from a share in the supply of that spirit for the retail sale of Madras, it must necessarily be left to the discretion of the Commissary General to make his purchases wherever and from whomsoever he can procure the article cheapest and best. It is hardly necessary to add that the general market of the country is in no way interfered with by the arrangements under which the monopoly is conducted at the Presidency, although the manufacture and sale of spirituous liquors, in the Provinces is also subject to certain restrictions"

DISCONTINUANCE OF A FEE OF 5 PAGODAS ON EACH LICENSE ISSUED TO VENDORS OF ARRACK WITHIN THE LIMITS OF THE SUPREME COURT.

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

2nd, in Cons., 4th July 1831.

404. In a letter to the Acting Chief Secretary to Government dated 4th July 1831 we submitted for the orders of Government the letter from the Collector of Madras noted in the margin, containing copy of a correspondence with the Acting Superintendent of Police relative to the collection of a fee of 5 Pagodas on each license issued to vendors of Arrack within the limits of the Supreme Court—upon which we remarked as follows

"It is stated by the Collector that besides the payment of this fee, the keepers of Toddy and Arrack shops are liable to severe penalties which are frequently enforced for any breach of the Police Regulation under which licenses are granted, and adverting to the circumstance of the Stamp duty formerly levied from the vendors of Arrack beyond the limits of the Supreme Court having been abolished in consequence of its having been found to be nugatory as a means of raising revenue, he recommends that the imposition of the fee in question may be discontinued also. It appears to be necessary for each dealer to obtain a license whether the lease be for one year or for any broken period.

"The Board concur generally in Mr. Smalley's sentiments, and under his explanation that the penalties to which Arrack vendors are liable are a sufficient check against the practice of irregularities, they beg to recommend that the Superintendent of Police may be authorized to issue licenses for the future free of any charge."

From the Acting Chief Secy., in Dy. Cons., 25th July 1831. 405. By a letter in reply to the above dated 22nd July 1831 we were informed that the Right Honorable the Governor in Council had been pleased to resolve agreeably to our recommendation, that the charge of (5) five Pagodas on each license issued to vendors of Arrack within the limits of the Supreme Court should be discontinued.

406. A copy of the foregoing correspondence was communicated to the Collector on the 23rd July.

RELATIVE TO AN ALTERATION IN THE FORM OF LICENSES ISSUED TO THE VENDORS OF ARRACK AND TO AN ARRANGEMENT FOR AFFORDING A SUPPLY OF BRANDY FOR MEDICINAL PURPOSES TO THE NATIVE POPULATION OF MADRAS.

To the Chief Secy. to Government, in Cons., 11th August 1831.

8th, in Cons., 11th August 1831.

407. On the 11th of August we submitted for the orders of Government a letter from the Collector of Madras suggesting the expediency of certain modifications in the form of the licenses issued to the vendors of Arrack.

408. We at the same time stated that we were of opinion that the alterations proposed by the Collector should be adopted under his explanation that the parties in question would not be deprived thereby of any privileges which they now enjoy—and we recommended that instructions to that effect might be issued to the Superintendent of Police.

From the Chief Secy. to Government, in Cons., 15th September 1831. 409. In reply to which on the 13th September the Right Honorable the Governor in Council transmitted for our consideration and report the following copy of a letter from the Acting Superintendent of Police to the Chief Secretary dated 3rd September 1831.

From the Acting Supt. of Police, 3rd September 1831. *Herewith returned.

"I have the honor to acknowledge the receipt of your letter of the 23rd ultimo, referring four original papers from the Board of Revenue dated 11th instant, for any observations which I might wish to make upon them.

"With reference to the Collector's letter, I must confess, it is true, that, there are many parts in the Police Regulation No. 4 which are not now in force, for it has been completely undermined, and its efficiency as a wholesome check upon the improper sale of spirits frustrated, by the repeated modifications which have been made for the purpose of protecting, or increasing the revenue.

"The entire control of the issue of licenses for the sale of spirits, was by that Regulation, placed under the orders of the Police Magistrates, and continued so for many years, upon the just supposition that as they alone were responsible for the maintenance of the public peace, and the good order of society, they alone were the proper persons to grant and to refuse licenses to

"sell spirits, and not the Revenue officer, who would be naturally zealous to increase the consumption, in order to increase the Revenue. I would therefore beg to suggest that the former system be reverted to, and the issue of licenses be confined exclusively to the Police Office agreeably to the Regulations.

"In the Police Regulation No. 4 upon which the Magistrates act, three kinds of licenses are described, viz., a 'Wholesale licenses' which authorizes the sale of spirituous liquors generally, in no less quantity than 3 gallons, or one dozen bottles, which is now issued to the European and Native merchants. The second description of license is for 'Taverns and Punch Houses' the Taverns are considered to mean Hotels, the holders of both these are by the Regulation authorized to sell 'all manner of wholesome liquors'; and the third description of license is for the sale of Arrack; the Regulation does not mention what particular description, whether Columbo or Country Arrack, the Collector therefore and the Superintendent of Police some years ago agreed to distinguish the retailers of Batavia or Columbo, from the retailers of Puttah or Country Arrack, the former were called Punch House keepers and received the usual licenses, but they were prevented by an agreement with the Collector from exercising the privilege which the license gave them of selling all manner of wholesome spirits. Thus the demands of the public cannot now possibly be supplied in a legal manner for the wholesale dealer is not licensed to sell less than one dozen, and those who would be retail dealers are prevented by their agreement with the Collector.

"The best method which suggests itself to me of rectifying the discrepancy which exists between the prevailing custom, and the obvious meaning and spirit of the Regulation, is that instead of sending as I now do, to the Collector 50 licenses for retailing Columbo Arrack under the misnomer of a Punch House and 51, for retailing Arrack to send 100, licenses for Arrack simply; these licenses to be signed by the Superintendent of Police and the other sitting Magistrate agreeably to the Regulations and leave the Collector to mark on the top of the licenses 'Batavia Arrack' to those who are permitted to sell Batavia Arrack, and 'Putta Arrack' to those who are to sell 'Country Arrack.'

"With further reference to the Collector's letter I would beg to press upon the particular attention of Government that if the licenses are altered to meet the facts of the case as suggested by him, the public will be altogether deprived of the possibility of purchasing single bottle of Brandy or any quantity less than a dozen which as regards the poorer orders of people would be an effectual bar to its use, and while it is a notorious fact that Brandy is required by the Natives [high and low, I believe] as a medicine in all cases of child-birth, it would I think entail upon them a grievance which they could only remedy by smuggling, and, at a time like the present when we have the cholera in our streets, it would effectually deprive them of a valuable medicine and subject them to a hardship which the Government never contemplated.

"With a view to ascertain the best method of remedying this defect, and of authorizing the retail sale of Brandy and other European Spirits, I consulted some of the wholesale dealers in the spirit, on the subject of licensing a certain number shops for that purpose, and they suggested that the best method would be for me to grant licenses renewable every quarter to six persons and to give out passes to individuals to carry any quantity not exceeding one bottle to their house, in the same manner that I now daily grant passes for Arrack; and, in order to prevent the sale of European Spirits interfering too much with the revenue, that I should institute a fee of 10 Rupees to be paid upon each license, I would also demand tangible security to guard against abuse.

"Considering that there is a high Import duty collected upon Brandy, &c., it would not, I should hope materially affect the revenue. I have therefore the honor to request sanction from the Right Honorable the Governor in Council for my granting licenses to a certain number—say to six persons to keep Punch Houses for retailing Brandy and other European Spirits and after the system shall have been tried for a year, if it be proved inconsistent with the public good and the interests of the Government some other remedy may be resorted to."

To the Chief Secy. to Govt.,
in Cons., 24th Novr. 1831.
To the Collr., 15th, in Cons.,
15th Sept. 1831.
From do., 26th, in Cons., 29th
29th do.
To do., 27th, in Cons., 27th
Oct. 1831.
From do., 7th, in Cons., 10th
Novr.

410. On the 24th of November we submitted to the Right Honorable the Governor in Council the correspondence noted in the margin with the Collector of Madras in reference to the subject discussed in the foregoing letter from the Acting Superintendent of Police and at the same time remarked as follows.

"Mr. Smalley in his letter of the 8th, transmitted to Government on the 11th August last, suggested that certain alterations should be made in the form of licenses issued to the vendors of Arrack, with the view of assimilating the terms of the documents with the privileges actually conveyed by them.

"The Acting Superintendent of Police virtually concurs in the necessity of modifying the licenses now granted, but proposes instead of the alterations suggested by the Collector, that he should issue a number of licenses for 'Arrack' simply, leaving it to the Collector to mark on the top of the licenses 'Battavia Arrack' to those who are permitted to sell Battavia Arrack, and 'Patta Arrack' to those who are to sell 'Country Arrack.'

"This arrangement the Board consider to be objectionable for the reasons stated in the 4th para. of Mr. Smalley's letter of the 26th September and they beg to repeat the recommendation contained in their letter of the 11th of August that the alterations suggested by the Collector of Madras be adopted and that instructions to that effect be issued to the Superintendent of Police.

"The only objection that has been urged against the measure by the Acting Superintendent of Police, is, that the Native population will thereby be deprived of the means of procuring Brandy in small quantities for medicinal purposes.

"To meet this objection the Collector of Madras proposes that five shops shall be specially licensed for the sale of Brandy for medicinal purposes at the places noted in the margin; the Brandy to be supplied by him and the shops to be under the special control of his department, an arrangement which will supply the wants of the public with unadulterated Brandy in small quantities at a reasonable rate, without interfering with the sale of Arrack being of any expense to Government.

"Under all the circumstances of the case, the Board are of opinion that it will be advisable to make trial of the plan proposed by Mr. Smalley, and should Government concur in this opinion it is requested that the Collector of Madras may be authorized to purchase from time to time such quantities of Brandy as may be requisite for the purpose and to disburse the sum of ninety Rupees for the purchase of utensils for the shops, which amount he will be directed to bring to the credit of Government from the profits of the retail sale of the Brandy."

411. In reply to the foregoing communication we were informed on the 29th November that agreeably to our recommendation the Right Honorable the Governor in Council would direct the Superintendent of Police to adopt the alterations suggested by the Collector of Madras in the form of licenses issued to the vendors of arrack, and that the Right Honorable the Governor in Council concurred in opinion with us that it would be advisable to make trial of the plan proposed to afford the Native population the means of procuring Brandy in small quantities for medicinal purposes and in consequence authorized the Collector of Madras to purchase from time to time such quantities of that spirit as may be requisite for the purpose and to disburse the sum of Rupees (90) ninety for the purchase of utensils for the shops—which amount he was to be instructed to bring to the credit of Government from the profits of the retail sale of the Brandy.

412. A copy of the foregoing correspondence was transmitted to the Collector of Madras on the 1st December.

ON THE OPINION OF THE ADVOCATE GENERAL IN REGARD TO THE AUTHORITY POSSESSED BY THE GOVERNMENT OF CONFERRING A JURISDICTION IN THE ZILLAH COURT OF CHINGLEPUT OR IN ANY OTHER COURT THAT MIGHT BE ESTABLISHED TO ADJUDICATE ON PENALTIES INCURRED BY INHABITANTS OF MADRAS FOR BREACHES OF REVENUE REGULATIONS OPERATING WITHIN THE LIMITS OF THE SUPREME COURT.

413. On the 10th June 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our Proceedings under date the 19th May.

Proceedings, in Cons., 19th May 1831.
In Cons., 6th July 1829.
Read again the letter from the Acting Secretary to Government in the Judicial Department under date the 3rd July 1829, transmitting for the consideration and report of the Board a copy of a letter from the Advocate General dated 11th June of the previous year, containing his opinion in regard to the authority possessed by the Government of Fort St. George of conferring a jurisdiction in the Zillah Court of Chingleput, or in any other Court that might be established, to adjudicate on penalties incurred by inhabitants of Madras for breaches of Revenue Regulations operating within the limits of the Supreme Court; and generally his construction of those parts of the Statutes which bear upon that question.

The Board have considered the letter of the Advocate General in connexion with the Statutes to which it refers, with the deliberation and attention the importance of the questions therein discussed demands, and having been led to conclusions materially differing from those arrived at by the Advocate General, they proceed, with the diffidence that must arise out of the deference due to the opinions of that officer on legal matters, to offer such observation as in fulfilment of the orders of Government appear to be required.

The Advocate General states his opinion that Government cannot by a Regulation not registered confer a jurisdiction to adjudicate on penalties incurred by inhabitants of Madras for breaches of Revenue Regulations operating within the limits of the Supreme Court, and that but for the Calcutta Stamp Regulation, he would have felt some doubt whether they can do it even by registered Regulation.

The intention of the legislature to give the Government full authority to regulate all matters relative to the public revenue, seems however to the Board so clear, as to afford ground for questioning the exactness of this opinion. The specific provision of the 53rd George, 3rd Cap. 155 to which the Advocate General refers, gives an additional means of enforcing the Revenue Regulations but it does not appear to the Board that it takes away, as Mr. Norton thinks, the means which existed before and if the provisions in the Revenue Regulations under which penalties were enforced previously to the enactment of that Statute have been valid since its enactment, the Board see no reason to think that it was not left in the power of Government to rescind, or modify them, or establish entirely new provisions, involving the creation of new jurisdictions to adjudicate respecting penalties and forfeitures incurred by violations of the Revenue Regulations.

The Advocate General is of opinion that the Government may make Regulations for imposing duties, for imposing penalties and forfeitures, and for levying the duties, but not for levying the forfeitures and penalties at Madras. This construction of the Statutory provisions bearing upon the question appears to the Board to be forced. They who framed the statutes must have been perfectly aware that our Regulations provided means for the recovery of the forfeitures and penalties, and being so, they certainly did by the Statutes of the 53rd George, 3rd Cap 155 and they give a new means of recovering them. But had they intended to substitute this new means exclusively for the means which existed before, the Board cannot doubt that they would have done so in clear and express terms. Neither the

language of the statement, nor the reason of the thing, seems to the Board to afford ground for the conclusion that it was intended that forfeitures and penalties for breaches of Revenue Regulations should never be levied in any other way than by means of an information ex-officio filed by the Advocate General in the Supreme Court. The Advocate General indeed

Para 7. says, that it is "cautiously enacted that all future recovery of penalties shall be through the medium of the Supreme Court, by an officio information by the Advocate General," but in this statement the Board submit that he is not borne out by the terms of the Statute.

According to the Advocate General's view of the 54th George, 3rd Cap. 105 it legalizes taxes and duties already imposed at Madras, the Regulations and Orders for levying and recovering those duties, the penalties and forfeitures before imposed, and the previous levy as well of the penalties as of the duties; but he seems to consider it as not sanctioning any provisions in Revenue Regulations for levying and recovering penalties any more than the 53rd George, 3rd Cap. 155 to which it has reference, in his opinion, authorizes Government to enact such provisions. The Board have already remarked that his reasons for the last stated opinion seem to them inconclusive, and they have now to observe in the first place that his view of the 54th George, 3rd Cap. 105 seems mainly founded on his construction of the Statute of the preceding year; and secondly that the language of the latter of these two laws, seems to them inconsistent with the supposition that it was intended to have such a restricted effect. It expressly says, and "all orders and regulations for the imposition levying, raising or recovering, any such duties or customs or other taxes or in any ways relating thereto shall be, and the same are hereby confirmed." These words seem to be so conclusive in favor of the validity of the provisions in the Revenue Regulations for levying and recovering penalties, that the Board are almost apprehensive of weakening their argument by adverting in support of it, to any other considerations however just they may appear to them to be.

It may be observed however that the reason why the penalties themselves previously imposed or levied, were expressly confirmed by the Statute evidently was that the previous validity of the Regulations was at least questionable. The Regulations themselves however being at the same time confirmed, special confirmation could not be required for such penalties as might be imposed or levied under them in future, and if it had been intended to except any provisions of the Regulation from the general confirmation, and to prohibit the levy in future, and by similar process of such penalties as were sanctioned for the past, it seems unreasonable to doubt that such exception and prohibition would have been expressed in direct terms. It may fairly be concluded then, that the 54th George, 3rd confirmed the then existing provisions for imposing and levying penalties; and it will follow, according to the Advocate General's own mode of reasoning of the justness of which there can be no doubt, from the meaning of the one Statute to that of the other, that the 53rd Geo. 3rd authorizes the enactment of new provisions for the same purpose. The Advocate General has indeed observed, that in the case supposed the "Statute seems expressly to exclude jurisdiction in any local Courts whatever arising by virtue of mere Revenue Regulations unregistered" but he has not quoted the particular passage or passages which he considers expressly excluding such jurisdiction.

The Advocate General thinks the power given by the Regulations to the Board of Revenue to confiscate smuggled goods, as well as the power of punishment given to the "Zillah Magistrate" at Chingleput, "contradictory to the constitutional law of England, and only to be exercised by express Statute." It has already been observed that it appears to the Board that the Regulations giving these powers have been in clear words confirmed by Statute, and Mr. Norton's arguments on this part of the subject have failed to produce a contrary impression on their minds-speaking of the power given by the Regulation to the Court at Chingleput; "with the same right" he observed, "might it be delegated to a Zillah Court on the Malabar Coast". There may be, and the Board are of opinion that there is, an impropriety in giving a jurisdiction over breaches of the Revenue Regulations committed at Madras to a tribunal

at Chingleput. It would be better, if it could be done, to give it to a tribunal at Madras: But surely it cannot be said that in a moral point of view the giving it to a Court at Chingleput under a belief that it was difficult, or impossible to find, or create, a fit tribunal nearer, was as wrong as to give it to a Court on the Malabar Coast. If legal right is meant, the observation may be quite correct, and the right way nevertheless be, in a merely legal point of view, perfectly good.

In the next three paras. of his letter the Advocate General has adverted, in support of the view taken by him of this question, to an opinion which he states was pretty well known to have been held by the Supreme Court at Bombay, that those parts at least of certain regulations of that Government which conferred a jurisdiction with respect to penalties, were not valid for want of registry: But it may be remarked that the decision, which subsequently to the period spoken of by Mr. Norton, has been passed by the Privy Council upon certain claims of jurisdiction advanced by that Court is not such that their supposed opinion on the point now under discussion, should seem peculiarly entitled to deference.

Para. 14. The Board cannot concur with Mr. Norton in thinking that the only right course for the recovery of penalties and forfeitures, is for him to sue for them by ex-officio information; and are not satisfied of the correctness of his opinion that a jurisdiction for such cases can only be established by a Regulation "for the good order and government of the Presidency" to be registered in the Supreme Court. This mode of providing for the levy or the security of the public revenue, sanctioned though it is by the course pursued with respect to the Stamp Regulations at Calcutta, appears to the Board to be a forced and tortuous application of a statutory provision to an object entirely foreign to its declared intention; while the direct course of proceeding by enacting a Regulation in the same manner as for the provinces seems to them conformable to the clear design of the statutory provisions bearing on this question.

The Court of Sadr Adawlut have in their Register's letter to the Secretary to Government in the Judicial Department under date the 17th April 1828; intimated their opinion that, as no Regulation hitherto enacted specially confers jurisdiction in the Court of Chingleput in matters relating to the land revenues of Madras, as has been done in regard to land customs, that Court is not competent to take cognizance of suits having reference thereto; and there is consequently, at present no means by which cases of that nature can legally be adjudicated. Great embarrassment is therefore liable to result, at any moment, from the existing state of the law in this respect, and it is desirable to provide a remedy for the defect by means of a new Regulation. The Board have also at present under their consideration various measures the adoption of which has been suggested by the Collector Mr. Smalley, with a view to the more punctual realization of the revenues of the Collectorate of Madras, and it will be necessary to give legal force to such rules as may be required in order to give effect to the arrangements that may be adopted.

The question therefore as to the mode in which new Regulations regarding the revenues leviable within the jurisdiction of the Supreme Court must be enacted and published so as to give them the force of laws is of immediate importance. As is also the question of the legality of the powers exercised by the Board of Revenue in respect to the confiscation of smuggled goods, and by the Criminal Court at Chingleput in respect to the trial of cases of frauds upon the customs and the punishment of offenders. If the Advocate General's exposition of the statutes bearing on the question be correct, it is evident that the Regulations of 1812 relative to the customs of Madras have not the authority that is necessary to warrant the exercise of those powers by the Board and the Criminal Court respectively.

The Board are about to lay before the Government the arrangements proposed by the Collector of Madras which are adverted to above with their sentiments as to the general nature and substance of the measures suggested reserving the details for further discussion in the event of the principles being approved.

RELATIVE TO CERTAIN RULES PREPARED BY THE COLLECTOR WITH A VIEW TO FACILITATE
THE REALIZATION OF THE REVENUE DERIVABLE FROM BETEL, TOBACCO, &c.

414. On the 10th June 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our Proceedings under date the 30th May:

Proceedings, in Cons., 30th May 1831.

Read again the letter from the Collector Mr. Smalley, dated the 6th September last, re-presenting the difficulties that are now experienced in realizing the revenues of the Madras Collectorate, and submitting, with explanatory observations, draft of a Regulation embodying the rules that appear to him calculated to remedy the existing evil as regards the collection of the revenue derivable from Betel, Tobacco, Ganjah and Bang.

Read also the letter from the Collector in continuation dated 12th March 1831 and the letter from him dated the 19th instant, submitting a copy of the Moochilka proposed to be taken from parties to whom licenses for the formation of Betel gardens may hereafter be granted.

In Cons., 17th March 1831.
In Cons., 26th May 1831.

In their Proceedings under date the 19th May, the Board have discussed with reference to the arguments contained in the Advocate General's letter of the 11th June 1828, the question of the authority possessed by the Government of conferring a jurisdiction in the Zillah Court of Chingleput or in any other tribunal that might be established for that special purpose, to adjudicate on penalties incurred by inhabitants of Madras, for breaches of Revenue Regulations operating within the limits of the Supreme Court and on the present occasion, they will confine themselves to the consideration of the principles and substance of the arrangements which have been proposed by Collector, with a view to the more due realization of the public revenue, reserving the details for future discussion in the event of those principles being approved by Government subject to the modifications which may be necessary according to the decision that Government may see fit to pass on the general question submitted for their orders in regard to the mode in which legal effect is to be given to the rules that may be formed and the authority by which they are to be enforced.

The difficulties experienced in duly realizing the revenues from Betel and Tobacco, since the expiration of the late rents, have been repeatedly brought to notice by the Collector, on whose representations a large addition to the preventive establishment previously sanctioned has been authorized, and as a temporary expedient, a discretion vested in that Officer for the payment of rewards to the Peons of his own and the Police Establishment in certain cases, with the view of giving a check to smuggling. Mr. Smalley does not explain how far he considers these measures to have been effectual in practice, but from the state of the collections it may be presumed that they have not altogether failed of success.

From the Collr., 22nd March, in Cons., 1st April 1830.
From do., in Cons., 8th April do.
To do., 29th April, in Cons., 29th do.
From do., 10th, in Cons., 13th May do.
To the Chief Secy. to Govt., 17th, in Cons., 17th May 1830.
From do., 28th, in Cons., 31st May do.

The facts stated by the Collector and the statements submitted with his letter shewing the quantities of Betel, Tobacco, Ganjah and Bang, on which duty was paid at certain former periods, compared with the quantities of those articles on which customs are now actually levied, sufficiently demonstrate the great extent to which clandestine dealings in them is carried. Mr. Smalley estimates the loss thence resulting to the revenues from these sources at a lac and a half of Rupees, and expresses his conviction that no reduction in the rates of duty that, consistently with the object for which the tax is imposed, could be made, would lessen the evil.

Paras. 7, 8, 9, 10, 11, 19, 20, 24, 26 of the Collector's letter and the several statements referred to therein.
Para 11.
Para. 2.

The Board have no doubt that the representations of the Collector respecting the extent to which the smuggling of betel and tobacco is carried, and the impossibility of keeping it within narrow limits, without providing some new means for that purpose, are in the main correct. In regard to betel, the principal evil, and which was loudly complained of by the late renters, is the extensive smuggling which arises from the gardens within the limits of Madras, which are for the most part, situated so immediately in the vicinity of populous parts of the town, that it is almost impracticable, under the present system, to prevent the illicit removal of the produce. The Collector suggests two methods of remedying it. One by prohibiting altogether the cultivation of betel within those limits; the other, by putting that cultivation under certain restrictions. Though Mr. Smalley gives his preference to the first measure, he thinks the end in view may be attained by either of them, and this being the case, the second appears to the Board to be preferable. Without a strong and clear necessity, the Board would be very averse to make such an encroachment on the free use of land as to prohibit the cultivation of a very valuable article of produce. Mr. Smalley argues in support of the measure, from the law against growing tobacco in England. Whether this law is wise, or the contrary, is a question that need not here be discussed. It can be wise only, if it is necessary to the attainment of some important public benefit outweighing the evil of its interference with the free employment of labor, capital and land; and the wisdom of the prohibition proposed by the Collector depends in like manner on the existence of such a necessity in the case to which it has reference. All that can be inferred from this English law, is that the prohibition of the cultivation of a particular plant, supposing a just occasion to have arisen, would not be contrary to the practice of English legislation; and probably the Collector did not mean to deduce more from it. It is however worthy of remark, that the measure proposed by him, would be a more violent interference with the course of industry, and the rights of property, than the prohibition of the cultivation of tobacco in England. It is a widely different thing to prevent the introduction of a new plant from a distant country, from putting a stop in a particular District, to the cultivation of what has heretofore been one of the most valuable products of its soil. Were it found to be necessary to prohibit the growth of betel within the Collectorate of Madras, it would become a question, the Board think, how far the proprietors of land within those limits, would not be entitled to indemnification.

The Board are satisfied that situated as the gardens are, all attempts to subject the whole of their produce to taxation, through the medium of a duty leviable at a fixed rate per bundle, but at an inordinate charge on account of establishment, must be nugatory; and they approve of the principle of the other plan that has been proposed by the Collector, that is, of compounding with the growers of betel within the limits, for the total amount of duty that would be payable on the produce of their gardens.

The Collector proposes that no person shall be permitted to form a new garden for the cultivation of betel without a license from his officer; that the Collector's servants shall have free access to all betel gardens in the day time, that when a garden is formed without a license, the Collector shall have authority to stop the water by which it is irrigated where it is supplied by a common tank, or where it is supplied from wells within the gardens to put his seal upon them, and to seize and confiscate any betel that may be cultivated therein, and that persons resisting the authority of the Collector shall be liable to punishment by the Superintendent of Police, and further that the proprietors or cultivators of betel gardens shall be required to renew their licenses annually. With respect to the composition with the gardeners for the duty leviable upon the produce of their gardens, the Collector proposes that it shall be settled upon the estimate of appraisers to be nominated by the Collector, subject to challenge on the part of the gardeners for special reasons, the gardeners also having liberty to state their objections to the settlement, in the first instance to the Collector, and ultimately to the Board.

'The Board approve of the principles of these arrangements and think them necessary and fit, but they conceive some of the details may be modified with advantage in particular the mode of determining the composition upon the gardens.

'It is clearly of the highest importance that as little as possible should be left to the discretion of the Agents employed in the appraisal, and to provide, as far as circumstances will admit, for a uniform system being observed in fixing the assessment: and it appears to the Board that the scheme proposed by the Collector might be modified, so as better to meet these objects.

'In the event of the principles of the proposed arrangement being approved by Government, the Board will request the Collector to consider how far it would be practicable, and expedient, to fix a scale of rates of assessment deduced from the actual, as ascertained by experiment, or the estimated average annual produce per cawny of betel cultivation, multiplied by the existing rate of duty per bundle, to be applied under the orders of the Collector through the medium of appraisers to all land so appropriated. It is thought that a graduated scale of assessment might perhaps, be so regulated, as to be capable of being applied to gardens of all degrees of fertility, throughout their different stages of productiveness. There might be three, four, or more classes as found necessary. Gardens, or ground about to be converted into gardens, possessing advantages in respect to soil, water and situation, and capable of producing the best crops, would be included in the first class, and be liable to the highest rate of assessment, the amount payable in each year being regulated on the principle adopted in Clause 3 of the Collector's draft of Regulation, according to the ascertained productiveness of gardens of this description in their several stages of maturity, gardens, or ground, of inferior quality, or less favored in respect to water &c., would be comprehended in lower classes, and be liable to proportionately lower rates of taxation.

'It seems to the Board that such a mode of determining the amount of the tax on betel gardens, would if found practicable, possess some important advantages over that described in the draft. It would very much simplify the duty of the appraisers, and would afford less opening for fraud and intrigue. The appraisers would only have to determine in what class the garden or ground might fairly be included, and the Collector having ascertained, by measurement if necessary, the extent of land under culture, or to be included in the new garden, the amount of the assessment would then be regulated for each year according to the graduated scale previously established. It would also conduce to the general equality of the assessment, and operate as a check to favoritism in particular instances. It would further prevent a vast deal of useless discussion, and would confine the rates of assessment within certain fixed limits which would be known beforehand to all parties interested.

'There are other minor points of detail which the Board reserve for discussion with the Collector in the event of the general principles of the arrangements which he has proposed being approved.

'No change appears to be contemplated by the Collector in the existing rules under which betel, the produce of other Districts, is imported into Madras, except the reduction in the rate of duty provided for in Section III of the draft, viz., from 1 fanam to 66 cash. This modification

Para. 25.

'Mr. Smalley explains is proposed with the view of placing the importers of betel leaves from Chingleput on a footing with the growers within the limits, and at the same time of securing to the District of Chingleput what may be considered its fair revenue. The Board do not see the immediate necessity for this reduction as connected with the other measures proposed, should it be found after the new scheme shall have been some time in operation, that its practical effect is either to encourage or discourage the import of the article from without, it will be proper to consider what modification should be made in the existing rates of duty. In the meantime the nearness of the Madras growers to the market is a natural advantage of which it were unjust to deprive them. The Board however think it proper that

'the transit duty payable in Chingleput on betel produced there shall be credited in part of the Madras duty and resolve to recommend this measure to Government. It was only in last year that the levy of the transit duty on betel produced in Chingleput for the Madras market authorized by Regulation was permitted by the Board, for reasons stated in their letter to

In Cons., 13th Octr. 1828.

'the Collector of Chingleput dated 13th October 1828 of which a copy was submitted to Government under date the 27th September 1830. The betel growers have complained of the impost and upon the representation

In Cons., 27th Sept. 1830.

In Cons., 24th Jany. 1831.

'contained in Mr. Smalley's letter of the 16th November last the Board consider it advisable to grant them the relief now recommended.

'With respect to tobacco, the Collector proposes, that the wholesale dealers should be called upon to enter into an engagement with the Collector of Madras not to import tobacco without a license, and that the Sayer renters, and the servants of the Sayer department, where it is under Aumanie, should be restricted from issuing Rowannahs for the importation of tobacco into Madras to any person not having a license, it being provided that the Collector of Madras should be obliged to give a permit to every respectable person applying for it, or to assign his reasons in writing without delay for refusing—the Board of Revenue having authority to determine finally upon the propriety or otherwise of the Collector's rejection. This is the principal change proposed in the Tobacco department.

'It would be better the Board think, to prohibit the importation by land into Madras of any quantity of tobacco exceeding 5 viss, [that being the quantity adopted in the existing Regulations relating to the storing of that article,] without a permit, under a specific penalty, the maximum of which should be declared. Secondly, to provide that all persons who may enter into a bond, and furnish security for the amount of the Government duties, to be approved by the Collector of Madras, shall, on application, be furnished by that officer with a permit for the importation of a given quantity of tobacco into Madras leaving the forms of the bond and permit subject to the approval of the Board of Revenue; and thirdly, to prohibit under a specific penalty the issue of Rowannahs by Sayer renters or public servants for the importation of tobacco into Madras to any person not having a permit.

'It is proposed by Mr. Smalley that the Collector of Madras shall possess concurrent jurisdiction with the Collector of Chingleput, under Regulation III of 1820 and that the limits beyond which Tobacco must not be stored without a license, be extended from 20 to 30 miles beyond the boundary of Madras.

'The Board are not prepared to adopt this proposition to its full extent, as they are not satisfied that there is any necessity for altering the authority by whom the licenses referred to are granted. The evil at present as represented by Mr. Smalley, seems to be that he has not the right of search of his own authority in Chingleput; the Board think this might unobjectionably be given to him, leaving the power of granting licenses with the Collector of Chingleput. The Board propose however to consult Mr. Cotton on this point, and on the expediency of the proposed extension of the limits described in the Regulation in question to 30 miles beyond the boundary of Madras.

'The Board are of opinion that the Collector should have authority to issue a search warrant to examine houses or godowns wherein he may receive credible information that smuggled articles have been secreted, as proposed in para. 12 of his letter, and also that the vehicle and cattle on which smuggled goods are conveyed should be liable to confiscation as proposed in para. 13.

'It does not appear to be necessary for the object which the Board have immediately in view to enter at present into a discussion of the other provisions contained in the draft of Regulation prepared by the Collector.

With reference to the 18th and 20th paras. of the Collector's letter, in which he expresses his conviction that the public servants of his establishment are frequently in combination with the smugglers, and that, without their connivance and participation, contraband dealings could not be carried on, the Board consider Mr. Smalley's observations in regard to the necessity of punishing with severity persons who, paid for its protection, may aid in defrauding the revenue, to be just; but they apprehend that there is no sufficient ground for the impression received by him, that within the limits of the Supreme Court it would be nugatory to take from the head peons and others employed in the Custom Department a Muchilka or security for the faithful discharge of their duty, on the ground of there being no real consideration, and which circumstance Mr. Smalley laments, as he thinks the so doing would be attended with the best results. The Board cannot conceive that there can be any objection, legal or other, to a servant being required to enter into a covenant with his employer and to furnish security for the due fulfilment of its conditions. Indeed the thing is done every day in England.

Adverting to the Collector's complaint of the high valuation of goods in the Tariffs of certain Districts to the prejudice of the Madras revenues, the Board observe, that of late years particular attention has been paid by them with a view to the general equalization of the Tariffs of the several Districts, and they hope ere long to accomplish that object, but it may be remarked that even under the faulty valuation complained of by Mr. Smalley, the whole amount of the Government duty leviable on such articles is actually collected, and that, in point of fact, it is of little consequence what proposition of it may be payable in the Provinces, and what may be leviable at Madras.

In reference to the observations and general reasoning of the Collector in support of the measures recommended by him, founded on the English Statutes relating to customs and excise, the Board think there is much force in them, but they have no apprehension that the Judges of the Supreme Court would refuse to register any rules having for their object the due regulation of the Government revenues and the protection of the interests of the fair trader, which are in themselves reasonable and proper, should it be determined that their sanction to such rules is indispensable.

In the 13th para. of his letter the Collector mentions seizures of tobacco in Shotrium villages in Chingleput in terms reflecting on the Shotriumdars as concerned in smuggling. He states that the names of these persons are office Mootiah Modelly and Vencatachella Modelly, and he suggests that they may be warned by Government that a repetition of their offence may tend to a forfeiture of their lands.

The Board quite agree with the Collector that it is to be lamented if those on whom Government have conferred favors are among the foremost to act against the public welfare. But they do not think that the mere circumstance of a seizure of tobacco having been made in a Shotrium village should be regarded as proof that the Shotriumdar is a smuggler or an abettor of smuggling, and it does not appear that there is any other sort of evidence against the parties in question. The Board are further of opinion that a Shotriumdar is not, and ought not to be liable to be punished for offences against the laws by the deprivation of his property, excepting, like other men, by due course of law.

From the Acting Chief Secy.
to Govt., in Cons., 7th July
1831.

415. In reply to the above we received in a letter from the Acting Chief Secretary to Government, dated the 5th July 1831, the following Extract from the Minutes of Consultation under the same date.

The Right Honorable the Governor in Council considers the question discussed in the Minutes of Cons., dated 5th July 1831.

Advocate General's letter of the 11th June 1828 and in the proceedings of the Board of Revenue dated 19th May 1831 and the removal of all doubt as to the possession by Government of authority to confer a jurisdiction in the Zillah Court of Chingleput or in any other tribunal that might be established for the special purpose, to adjudicate penalties incurred

by inhabitants of Madras for breaches of Revenue Regulations operating within the limits of the Supreme Court, to be objects of great importance; and resolves that the papers noted in the margin as connected with the point of law, and the proceedings of the Board of Revenue of the 30th May 1831 as explanatory of the revenue objects under consideration be immediately transmitted to the Court of Directors, in order that the Honorable Court may take such steps as they may consider necessary for procuring an enactment declaratory of the powers of Government in the case in question within the jurisdiction of the Supreme Court.

This course of proceeding, while it will ensure an early communication to the Honorable Court of the doubts entertained by the Advocate General and will afford the means of obtaining the removal of them at an appropriate period, need not prevent the Government from presenting the matter for the formal decision of the Supreme Court, if any case should in the meantime arise of sufficient importance to justify the risk of a decision contrary to what the Government and the Board of Revenue believe to have been the true intent and meaning of the Acts of Parliament bearing on the question.

The Right Honorable the Governor in Council approves of the general principles of the new arrangements for the administration of the revenue in the Collectorate of Madras as exposed in the proceedings of the Board of Revenue dated 30th May 1831; and resolves that the Board be requested to enter upon a further discussion with the Collectors of Chingleput and Madras of the details of the proposed arrangements; proceeding on the understanding that the Government have full power to create the jurisdiction that may be necessary to give full effect to them.

416. The subject was further discussed in our proceedings of the 21st July 1831, which were transmitted under the same date for the information and guidance of the Collector of Madras together with the papers noted in the margin upon which we observed as follows.

You will observe that the Right Honorable the Governor in Council approves of the modifications which have been suggested by the Board in the plan proposed by you for determining the assessment on betel gardens, and in regard to the mode of issuing licenses for the importation of tobacco; and that, in settling the details of the new arrangements, they are instructed to proceed on the understanding that the Government has full power to create the jurisdiction that may be necessary to give effect to them.

I am desired to add, that the Board, in communicating to you the further remarks contained in their proceedings under this date, wish you to view them merely as suggestions for your consideration, and that they will be happy to receive from you a full communication of your sentiments on the various points noticed in the papers now transmitted to you.

The Board request that you will give effect to the recommendation in favor of the growers of betel in the District of Chingleput for the Madras market contained in the 14th para. of their proceedings dated the 30th of May last and approved of by Government by allowing credit for the amount of the transit duty which may have been collected on such betel by the Sayer officers or renters in the Collectorate in part payment of the Madras duty leviable under Clause 2, Section IX, Regulation III of 1812.

417. The following is a copy of our proceedings of 21st July which accompanied the above letter.

Proceedings in Cons., 21st July 1831.

In Cons., 7th July 1831.

Read a letter from the Secretary to Government in the Revenue Department dated the 5th instant transmitting for the information and guidance of the Board Extract from the Minutes of Councils taken under that date.

By these papers the Board are informed that the Right Honorable the Governor in Council concurs in opinion with them that authority is possessed by the Government to confer a jurisdiction in the Zillah Court of Chingleput or in any other tribunal that might be established for the special purpose of adjudicating penalties incurred by inhabitants of Madras for breaches of Revenue Regulations operating within the limits of the Supreme Court and that he approves of the general principles of the new arrangements for the better administration of certain branches of revenue in the Madras Collectorate, as explained in the Board's proceedings under date the 30th May last. The Board are accordingly directed to enter upon the discussion of the details of these arrangements, proceeding on the understanding that the Government have power to create the jurisdiction that may be necessary to give full effect to them.

The Board resume the consideration of the rules proposed by Mr. Smalley, and embodied in the draft of a Regulation submitted with his letter dated the 6th September 1830.

In modification of the first section of the draft the Board think it would be more correct to say. The cultivation of betel vides, within such limits of the Collectorate of Madras, as may from time to time be determined by the Governor in Council, is hereby placed under the following restrictions, or something to that effect, than absolutely to prohibit their culture.

It may be convenient to leave the forms of the license and Muchilka, provided for in these clauses, subject to the approval of the Board of Revenue, as is provided in analogous cases, under existing Regulations; and it seems to be superfluous to include in these instruments, any stipulations, or conditions that are rendered obligatory by the Regulation.

The Government having approved of the process according to which the Board have proposed in para. 11 of the proceedings dated the 30th May that, in modification of that described in Clause 3, the assessment on betel gardens should be determined, the Collector will have the goodness to take subject into his consideration and after communicating with persons practically acquainted with the management of such gardens, will submit his sentiments as to the feasibility of the scheme that has been suggested.

It is provided in the draft that every objection of the proprietors or cultivators of gardens to the estimate made by the appraisers shall be publicly heard, and answered in writing, to afford the means of immediate appeal to the Board; and, in the first part of the clause, that parties shall have the power of objecting to the appraisers nominated by the Collector for reasons assigned. It should, the Board think, be explicitly declared how far, or in what cases, the Collector shall be authorized to over-rule or admit such objections, or whether he is to be empowered to exercise his discretion in that matter.

It is also provided that the license shall be renewed on the 31st of July of each year, under a penalty, but should the modification that has been suggested in the manner of fixing the assessment be thought advisable, it probably would not be necessary to require this to be done, as the terms of the settlement concluded on taking out the license, would apparently supersede the necessity for further adjustment.

It occurs to the Board as desirable that the amount of the tax payable on such gardens should appear on the face of the licenses issued for them, and if it be impracticable to determine the amount of the assessment to which a garden will be liable until it shall have attained a certain state of forwardness, it might perhaps be as well to defer the issue of such instruments till that material point can be ascertained. In the meantime, the proprietor could be furnished with a written permission to commence forming a garden, to be in force for such limited period as may be sufficient to admit of its being brought to that stage at which a judgment could be formed of its future productiveness, when the regular license would be required. Prior to taking any steps towards the formation of a garden all persons would of course be required to give due notice to the Collector under the same penalties as they would be subject to, for not taking out license.

It will probably be convenient and proper, to allow of the transfer of licenses from the parties originally receiving them, to others who may become possessed of an interest in the gardens, and some rules would seem to be required for the regulation of such transfers. If the Collector be of this opinion, he will have the goodness to suggest such as may appear to him to be fitting.

The draft does not prescribe, nor is it explained in Mr. Smalley's letter, when the tax shall be payable, whether in advance, or by instalments. He will be so good as to explain what seems to him to be the best arrangement. If the payments are to be made according to a Kistbundy, that had better be entered in the license and Muchilka. The Collector will also state what steps he proposes should be taken on failure of payment at the appointed time, and with reference to the remarks annexed to Class 4th, Section XVII of the Draft of Regulation for the conduct of the office of the Collector of Madras prepared by the late Mr. Ellis, whether he is of opinion that power should be vested in the Collector to assume charge of the gardens of defaulters, and manage them on the behalf of Government and the owners, and when found unprofitable, to cause them to be destroyed; or what other measures he contemplates as being adequate to check the fraudulent practices apprehended by Mr. Ellis.

It occurs to the Board that perhaps the best means of securing the punctual payment of the dues of Government from the gardens in question would be to require parties, besides entering into a bond themselves, to furnish security for the punctual discharge of the tax imposed on their gardens, and for the payment of any penalties that may be incurred by the principals through breaches of the stipulations contained in it. The securities might either render themselves generally responsible by the terms of their engagement for the default of their principal, or become bound in some specific amount, which latter course seems the preferable one.

The penalties specified in the fourth clause of this section and the punishments proposed for smuggling in the provisions applicable to tobacco, as well as in those relating to betel, appear to the Board generally too severe, and in many cases, in which violence is not used, they think fine and imprisonment might fitly be substituted for corporal punishment and imprisonment with hard labour.

The Board's remarks with reference to the next section will be found in paras. 14 of their proceedings above referred to.

Section III

The observations that have occurred to the Board upon Section IV, are contained in the 16th para. of their proceedings already alluded to, wherein a slight modification of the arrangement regarding Tobacco licenses is suggested.

As the first clause now runs it seems questionable whether parties who had not entered into the engagements specified in it, and who might import tobacco without any permit would be liable to the penalty it denounces. Farther the rendering the amount of the fine contingent on the quantity of the article proved to have been illicitly introduced would frequently prove a very

inadequate measure of the delinquency of the offender; and the alternative of imprisonment "until fine be paid," would also be extremely unequal in its operation. The professional smuggler; who balances beforehand the chances of escape with those of detection, and who is prepared to pay the amount of the fines that may be adjudged against him, it would near reach, while of the casual infringer of the law it might virtually be a sentence of imprisonment for life.

The Board think that, on similar grounds to those just stated, it would be better to fix a specific penalty, instead of leaving the fine to which Sayer officers or renters are to be subjected for issuing Rowannahs in contravention of the rule established by the second clause of this section in the draft to be regulated by the value of the tobacco for which they may grant Rowannahs; and it further appears to the Board that, the forfeiture of office, or cowle which is therein superadded to the fine, is objectionable. The latter the dissolution of the cowle, or contract of the Sayer renter, it is obvious may frequently be a very desirable object to the offender. The 3rd clause does not call for any particular remark at present, and the substance of the fourth clause is given in the which has been suggested to be substituted for a former part of the section.

On the understanding that the new rules are to be enacted in the form of a Regulation to be added to the general code, the Board observe that a reference will need to be made in the revised draft, to the Regulations already in force relating to the import of tobacco into Madras; noticing which of their provisions are rescinded, modified, or extended by the new rules.

Section V. With reference to the 5th Section and to the remarks contained in the 17th, 18th and 19th paras. of their proceedings already referred to, the Board resolve to communicate to the Collector of Chingleput, the papers noted in the margin, with a request that after communicating with Mr. Smalley, he will favor them with his sentiments on the subject to which they relate.

Extract of a letter from Mr. Smalley, 6th Sept., in Cons., 24th January 1831, paras. 16 & 38.
Board's proceedings, 30th May, paras. 17, 18 & 19.

Section VI, Clause I. To the 1st clause of Section VI, which authorizes the confiscation of the vehicle and cattle used for the purpose of transporting smuggled articles, as already observed, the Board see nothing to object.

The second clause which prescribes the penalties to which persons assembling with arms for the purpose of smuggling shall be liable, will require to be worded with somewhat more precision. The Board believe that persons convicted of the offence described in this section, viz., of assembling in arms for an unlawful purpose within the limits of the Supreme Court, are already punishable by the Superintendent of Police or any of His Majesty's Justices of the Peace.

The observation already made in regard to the severity of the proposed punishments generally, seems particularly applicable to that proposed in Sections VII and VIII to be inflicted on head and other peons convicted of aiding in or conniving at smuggling.

Section IX. It is not very clear whether Section IX which provides that Munsifs, Aumeens and Village Officers aiding smugglers by the secretion of articles on which duty is leviable, shall be liable to fine and imprisonment, is intended to operate within the limits of the Collectorate of Madras only, or to be in force also beyond its limits. If it is meant to be applicable beyond the limits it may be remarked that offences of this nature committed in the Provinces against the Custom laws are already punishable under the existing Regulations of Government.

Section X. The Board reserve for consideration in conjunction with Mr. Smalley the provision, contained in this section, that all cases shall be punished by the joint authority of the Collector of Madras and the Superintendent of Police. They observe however that by a preceding section (Clause IV, Section II) such authority is

proposed to be given to the Superintendent of Police alone, and in another part of the draft to that Officer or to the Zillah Court of Chingleput as the case may be.

Section 11 provides for the punishment of parties, making, using or having in their possession false chops or stamps, by the Court of Chingleput; with reference to which the Board remark that the provision, in itself a good one, would require to be drawn up with somewhat more precision; but they presume that offences of this nature committed within the limits of the Supreme Court are already cognizable by the Superintendent of Police, or any of His Majesty's Justices of the Peace, or if they are not it seems to the Board that provisions to that effect would very fitly be included in a "Rule and ordinance for the good government of the Town of Madras"; and they observe that they have been so comprehended by the Advocate General in the draft of the Police Regulation which he has drawn up. The Collector will however be pleased to state whether he considers special provisions of this nature necessary for the protection of the Government Revenue.

The next section extends to the general revenues of Madras, those parts of Regulation III of 1812 which authorize the punishment of Native Officers, or others, convicted of extortion or making unauthorized collections. The Board approve of the principle of this provision, but it will require to be somewhat differently expressed, for if Section 19 of the Regulation in question were to be extended to Madras, the land revenue of that Collectorate could not be collected, as there is no Regulation which specially provides for its levy.

Section 13. By Section 13 it is provided that on credible information or any reasonable ground of suspicion, it shall be competent for the Collector of Madras to cause persons charged with or suspected of offences against this Regulation to be apprehended, and pending the investigation into the case, which he is to be authorized to make, to require security for the appearance of the parties accused; but it is not expressly stated by whom judgment shall be passed. It was probably intended that after preliminary investigation of the case by the Collector, the parties should on sufficient evidence appearing to him of their guilt, be forwarded for trial either to the Court at Chingleput or to the Superintendent of Police. The Board request Mr. Smalley to explain what course is contemplated by him.

Section 14. The rules regarding rewards contained in Section 14 the Board are of opinion should be omitted, Government may offer what rewards they think proper, without the authority of a Regulation, and it is inexpedient to fix the amount of such gratuities by law.

Section 15. As already intimated the Board approve in substance of the provisions contained in Section 15, which authorize the Collector of Madras and his Deputy, on receiving credible information, to issue search warrants to examine houses or other buildings in which there may be reason for suspecting that quantities of uncustomed goods are concealed. The wording of the 5th Clause will however require to be slightly modified. The illicit transaction alluded to in it requires to be defined with more precision. The resisting or obstructing the execution of a legal warrant is a specific offence; an adequate punishment should be provided for it, and persons guilty of it should be punished expressly on account of that offence and not as being accomplices in any other illicit transaction. The mode of carrying into effect such warrants in Cantonments prescribed in Clause VI seems to the Board to be very proper and should be invariably acted on, but it does not appear to be necessary to render that course of proceeding obligatory by law.

Section 16. The last section prohibits the valuation by Sayer officers or Renters in the Provinces, of goods higher than is authorized by the Tariff, under a penalty. This provision seems to the Board to be superfluous, as their doing so is already punishable under the existing Regulations, and there is a stipulation to this effect in the Cowles issued to Renters of Customs.

In Cons., 21st July 1831.

Letter part of para. 14 of the Board's Proceedings 30th May 1831.
Extract of a letter to the Collr. of Madras, 21st July.

Para. 4.

CLAIM OF MR. MURRAY TO RECOVER THE FEES DRAWN BY HIM ON ACCOUNT OF GRANTS
AND CERTIFICATES AND ALSO HIS CLAIM TO COMMISSION ON THE AMOUNT
OF ARREARS DUE BY THE LATE BETEL, &C. CONTRACTORS.

419. On the 28th February 1831 we submitted for the orders of the Right Honorable the Governor in Council the following Extract from our Proceedings under the same date.

Proceedings, in Cons., 28th February 1831.

In Cons., 28th Feby. 1831.

In Cons., 22nd July 1831.

In Cons., 20th Jany. 1831.

'Read letter from Collector of Madras, dated 24th instant,—also
'read again letter from Collector of Madras, dated 19th July 1830,
'and letter from the late Collector Mr. Murray, dated 12th January
'1831.

'In continuation of their Proceedings of the 13th May 1830, the Board have now to take
'into consideration Mr. Murray's claim to recover the fees irregularly
In Cons., 13th May 1830. 'drawn by him previously to his removal from the office of Collector of
'Madras on account of certificates which had not been issued which
'he refunded under their orders.

'The Board observed in their former Proceedings that the sum drawn by Mr. Murray,
'forming a part of a deposit in the public treasury, to be refunded to the parties by whom it
'was deposited in the event of the certificates applied for not being granted, and not to be
'appropriated at any rate until the issue of the certificates, and the certificates, not having been
'issued, it was clear that Mr. Murray in drawing it out of the Treasury had done what he was
'not warranted in doing.' 'It appears from the report of the present Collector, dated 19th
'July 1830, that there is no authority even for demanding the fees from parties applying for
'certificates until they are issued, but that Mr. Murray made it a rule "not to act upon any
'application which was not accompanied by the usual amount of fees" which were retained in
'deposit.

'The sum of Rupees 1,623 overdrawn included Rupees 622 on account of 111 certificates
'and 1 grant of lands for which an exemption from quit-rent had been claimed, and the
'remainder Rupees 1,001 was a part of the deposit made by private individuals for other lands.

'Mr. Murray in his letter of the 30th April 1830 in which he states his claims, refers
In Cons., 3rd May 1830. 'to an order of the Board dated 11th February 1828 restricting him
In Cons., 11th Feby. 1823. 'from issuing certificates until further orders. He has omitted, how-
From Govt., *26th Decr. 1823. 'ever, to explain that this restriction was removed in January 1829,
communicated to the Collr. 'after which he remained in the office of Collector of Madras more
†12th Jan. 1829. 'than a year, and had therefore ample time to issue the certificates
*1 In Cons., 23th Decr. 1828. 'which had been suspended merely under the order referred to.
†In Cons., 12th January 1829.

'He states specially that the issue of the certificates for lands for which the parties had applied
'for a remission of quit-rent, was suspended on account of the reference which had been made
'to Government on the subject, to which he did not receive an answer until January 1830, and
From Government, 5th, in 'on the ground that his sudden removal from office on the 5th of
Cons., 5th March 1830. 'March following prevented the issue of the certificates in these cases
'by himself, after he had the trouble of doing what was necessary in
'order to their preparation, he submits that he is properly entitled to the fees. If the certifi-
'cates in question had been ready to be delivered to the parties who had applied for them, and

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'the parties themselves had been in waiting to receive them, at the time of Mr. Murray's remov-
'al, and he had been actually prevented by this unexpected event from delivering them himself,
'the Board think his claim would have been good. But in fact not one of the 111 certificates
'was signed, and of the whole number only 26 had been issued up to the 19th July 1830, the
'date of the present Collector's report. The fees due on the certificates signed and issued since
'Mr. Murray's removal it appears have been regularly drawn by his successor. Under these
'circumstances, the Board are of opinion that Mr. Murray's claim should be disallowed of the
'622 Rupees drawn by Mr. Murray on this account and afterwards refunded, it appears that only
'Rupees 406 were Collector's fees, the rest being Maistries' fees.

'Of the sum of Rupees 1,001 drawn by Mr. Murray, being the amount of fees deposited on
'account of 286 applications for certificates for land subject to quit-rent, it appears
'that Rupees 266 is the amount of deposits made in 1812 and remaining unclaimed;
'Rupees 150-8-0 is the amount of deposits made from 1820 to 1824, and Rupees 584-8-0
'the amount of deposits made from 1825 to 1st August 1829. From the 5th March
'the date of Mr. Murray's removal to the 15th July 1830, only 69 certificates were issued, the
'fees on which amounted to Rupees 290-8-0 only 3 were issued for which the applications were
'dated previously to 1825, and those were of 1824. The Board see no reason for allowing Mr.
'Murray to receive the fees on the certificates in question which have been issued since his re-
'moval. The Board are of opinion that the unclaimed deposits drawn by Mr. Murray and after-
'wards by their orders returned by him should be immediately carried to the account of Govern-
'ment.

No. of cer- tificates.	Amount of fees.	
	B.	C.
85	297 8 0	
328	1,143 0 0	
413	1,445 8 0	

'In his letter of the 24th instant the present Collector submits two state-
'ments of certificates signed by Mr. Murray, but not delivered to the parties
'previously to his removal from the office of Collector of Madras upon which
'however he drew the fees; the number of certificates is 413 and the amount of
'the fees drawn by Mr. Murray Rupees 1,445-8-0. Mr. Murray was clearly not
'warranted drawing these fees, which are payable only on the delivery of the
'certificates. The Right Honorable the Governor in Council will determine
'whether he shall be required to refund the amount thus drawn or shall be
'allowed to retain it.

'In his letter of the 12th January 1831 Mr. Murray claims commission on the amount of the
'arrears due by the late Contractors for the duties on Betel, Tobacco &c., and the Abkarry Reve-
'nue at the time of the resumption of their farm in February 1830 or Fusly 1239 which were
In Cons., 20th Feby. 1823. 'realized by the present Collector in September 1830 or Fusly 1240.
'In answer to this claim the present Collector refers to a decision of
'the Board under date the 20th February 1823 that "a Collector cannot be entitled to receive
'commission on what he has not collected."

'By the arrangement for the resumption of the farm sanctioned by Government under date
the 23rd February 1830, half of the rent due to the date of surrender
In Dy. Cons., 25th Feby. 1830. 'was allowed to stand over for the period of six months, the Collector
'retaining from the deposit made by the Renters, Company's paper to
'the amount of the balance as security for it. The duty of collecting
'this balance, devolved upon Mr. Murray's successor, the present
To Government, 16th, in 'Collector and it was actually realized by him after the close of the
Cons., 16th September 1830. 'fusly for which it was due. It seems to be a question for the decision
From do., 24th, in Dy. 'of the Right Honorable the Governor in Council whether the rule
Cons., 27th September 1830. 'which is generally applicable that a Collector shall not draw com-
To do., 4th, in Cons., 4th 'mission upon balances left outstanding at the close of his administra-
November 1830. 'tion and recovered by his successor, should be set aside under the particular circumstances of
'this case, the balance in question having been all the time covered by the deposit in the
'Collector's treasury.'

420. In reply to the above the following Extract from the Minutes of Consultation under date 15th March 1831 was transmitted for our information and guidance in a letter from the Secretary to Government of the same date.

From the Secy. to Govt., in Cons., 21st March 1831.

“Resolved that all unclaimed deposits made in the time of Mr. Murray’s predecessors on account of certificates or grants which have not been issued and in cases in which the previous inquiries were not made by Mr. Murray be carried to the account of Government; and that the fees payable on grants or certificates where the previous inquiries were made by Mr. Murray, although the instruments were not signed or issued during his administration of the office of Collector of Madras, be drawn by Mr. Murray. The same principle will hereafter be applied in the case of Mr. Smalley who will, on retiring from the office, draw the fees which may then be in deposit on account of grants or certificates in respect of which he may have made the previous inquiries. The Right Honourable the Governor in Council approves of the practice of not acting upon any application which is not accompanied by the usual amount of fees, as it is stated to have had for its object the prevention of applications from individuals who were not entitled to claim a right of property in the soil. Such applications [it is stated by Mr. Smalley] were previously received and it was only on the delivery of a notice it was discovered that the parties were not justified in making them. This practice was productive of much unnecessary trouble and inconvenience, and as the means of providing a remedy against it, it was considered expedient to adopt the rule in question, which deterred private individuals from preferring false claims from the apprehension that their deposit would be liable to be forfeited.”

Mr. Smalley’s letter to the Board dated 19th July 1830. Para. 4.

“With regard to Mr. Murray’s claim to commission on the amount of the arrears due by the late Contractors for the duties on Betel, Tobacco, &c., and the Abkarry Revenues at the time of the resumption of their farm in February 1830, or 1239, the Right Honourable the Governor in Council is of opinion that it ought to be admitted. When Government on the 23rd February 1830 accepted the offer of the Renters to surrender their farm paying up half the amount of the rent due to the date of the surrender and giving an agreement to pay the remainder in six months, the Collector retaining from their deposit Company’s paper to the amount of the balance as security for the fulfilment of their engagement, it was not intended that this indulgence should be granted at the expense of the Collector or at the risk of Government, the deposit was at hand and would at once have been applied to the discharge of the arrears if Government had not resolved from an indulgent consideration to the Renters to extend the period of payment, and it was only on authority being given under date the 24th September 1830 to sell the Company’s paper in question, that the arrear was finally discharged after the lapse of the period allowed to the Renters to fulfil their engagement. Resolved therefore that Mr. Murray be allowed to draw the usual commission on the balance allowed to lie over at the period of his appointment to the Office of Collector of Sea Customs.

“As the ship on which Mr. Murray has taken his passage to England will sail at the end of the present week, resolved that a copy of this resolution be furnished direct to Mr. Murray and to the Collector of Madras, with orders to discharge, immediately on its receipt, the sums due under it to Mr. Murray.”

REGARDING THE RE-APPOINTMENT OF V. RAGAVIAH TO THE SITUATION OF HEAD SERISTADAR IN THE CUTCERRY OF THE COLLECTOR OF MADRAS.

To the Ag. Chief Secy., in Cons., 13th Jan., 1831.

421. The following letter was addressed to the Acting Chief Secretary under date 13th January 1831.

“V. Ragaviah formerly Sherishtadar of the Catcherry of the Collector of Madras having laid before the Board of Revenue, a petition to the Government praying that he might be declared eligible for that situation, and bearing an endorsement signed by Mr. Secretary Chamier direct-

ing him to address himself in the first instance to the Board under whose orders his removal from the office of Serishtadar took place, they ordered a further endorsement to be made upon 14th October 1830. it of which a copy is annexed, stating the grounds upon which he was removed, and the imputations which were subsequently cast upon him with reference to his conduct as Serishtadar in certain official reports from Messrs. Murray and Hadow, the Committee appointed to inquire into the abuses supposed to exist in the Collector’s office.

From Govt., 30th Novr., in Cons., 2nd Decr., 1830.

From the Collr., 14th Decr., in Cons., 13th Jan., 1831.

“Ragaviah has since addressed to the Collector of Madras an exculpatory statement which he endeavours to vindicate himself, particularly with reference to the imputation brought against him after his removal from office, and the Collector upon mature consideration has been led to recommend his re-appointment in succession to Teeroomulachary, the late Sherishtadar, who has been removed by order of Government. The Collector’s letter stating the grounds of his recommendation and the representation of Ragaviah, are herewith submitted for the consideration of the Right Honourable the Governor in Council.

“On reference to the former correspondence it appears that Ragaviah was deemed unworthy of the trust reposed in him on account of his culpable negligence if not connivance in a case in which certain labourers employed in public works had been for a time defrauded of their wages. On reviewing the proceedings in this case the Board have no doubt that under all the circumstances, and at the time the measure of removing Ragaviah, was a proper one. The object was to make an example to shew that the Head Native servant of a Catcherry is responsible for abuses which it is in his power to check, and that it is a most grave and suspicious dereliction of duty to be backward in lending his aid to the investigation of complaints of such abuses. The Serishtadar Ragaviah was charged with embezzlements, but there was proof of it, and the circumstance which chiefly tended to raise suspicion in respect of his personal integrity was his opposition to the inquiry the Board were desirous of instituting. The Collector thinks the long period he has remained out of office may be deemed a sufficient punishment for his offence. In this opinion the Board are disposed to concur.

From Messrs. Murray and Hadow, 12th, in Cons., 15th June 1826. Para. 27.

“It was charged against Ragaviah after his removal, in a report from Messrs. Murray and Hadow expressly on the authority of Mr. Murray the Collector, that to prevent the other principal servants from neglecting their own duties, as well as to preclude the possibility of their benefitting by any frauds in the Quit-rent Revenues, as might have been the case had the adjustment of this important branch of accounts been confided to them, (he) Ragaviah alone was selected to transact the business, assisted only by a few inferior servants who were placed under his immediate orders for upwards of a year, and that he had under this arrangement for purposes best known to himself so much confused those accounts by blending one set of bills with another and submitting them for remission, that the greatest obstacles were opposed to their proceeding with expedition in the completion of the object of their appointment, and the sanction of Government had been given for writing off many sums which were just as capable of being realized as any part of the current revenue of the present year. Ragaviah denies that he alone was selected to transact the business of the Quit-rent Department, assisted by inferior servants, he gives a particular account of the mode in which the business of this Department was conducted to shew that this was not the case, and refers to the records for proof of his statement. The present Collector states that his explanation on this point is quite satisfactory to him, and Mr. Murray the late Collector also made the charge against him has given a certificate in which he says he had the entire control over not only the Quit-rent Department, but that of every other and his activity in office and attention to his duties fully warranted the confidence I placed in him. The under servants may have deceived him and very probably did, and so far as I can recollect

423. A copy of the foregoing correspondence was transmitted to the Collector on the 24th January 1831.

DEATH OF THE DHURMAKURTHA OF TRIPLICANE PAGODA AND THE APPOINTMENT
OF O. SEENEYASSA PILLAI TO THAT OFFICE.

To the Acting Chief Secretary to Government, in Cons.,
28th February 1831.

424. The following letter was addressed to the Acting Chief Secretary under date 23th 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 Madras recommending the appointment of Comaleswaren

9th, in Cons., 14th February 1831. "Covil Streenevassa Pillay to be Dhurmakartah of the Triplicane Pagoda vice Annasawmy Pillay deceased.

"A formal instrument prepared by the late Advocate General Mr. Compton containing the rules of the management of the pagoda framed by the Board in communication with him was executed by the late Dhurmakurta in February 1828. A copy of that document is herewith submitted.

Original enclosed in letter from the H.C.'s Solicitor, dated 18th February 1828, in Cons., 14th do. "The Dhurmakurtha therein acknowledged that he held his appointment at the pleasure of the Governor in Council and not by virtue of any hereditary or other right. This deed of course precludes any claim of right to the

From Collector of Madras 24th in Cons., 30th December 1830. "succession on the part of any person as the heir of Annasawmy the late Dhurmakurta. It appears however that he has left no immediate

"heir. It remains therefore for the Government to appoint a successor to the vacant office. The Board are not aware of any objection to the appointment of the person who is recommended by the Collector as possessing the necessary qualifications, and as it seems the inhabitants in general desire it they beg leave to advise and that his appointment may be sanctioned by Government.

"It will be necessary to take from the person, who shall be appointed, an engagement similar to that of which a copy is herewith submitted. The Collector suggests certain modifications of the rules, contained therein, of which the Board approve of the provision proposed in the 9th para. of his letter that a list of donations with the names of donors be furnished monthly to the Collector's office with the monthly accounts of receipts and disbursements. The suggestion that three persons be appointed as Trustees and Auditors, the Board have reason to believe is strongly objected to by Streenevassa Pillay the person recommended for the office of Dhurmakurta, and it is objected to in a petition

No. 160 of 1831. "which they have received from certain Bramins which is herewith submitted. The office being an honorary one which is likely to entail expense on the holder, the Board think it inexpedient to make any new provision of a nature to discourage persons of consideration and wealth from seeking it, unless it is clearly necessary. It is conceived that the formal appointment by sunned of a permanent body of Trustees would be derogatory to the Dhurmakurta, and it does not appear to the Board to be necessary. They concur with the Collector in thinking that the duties of auditing the accounts of the Pagoda, checking estimates, and inspecting the jewels and other property of the Pagoda, are such as can be most fitly performed by a Committee of Natives. But it is competent to the Collector under the existing deed to delegate his authority to such a Committee, and they do not think that any additional special provision in this respect is requisite. Neither do the Board think it necessary to take special security for the jewels to be committed to the charge of the Dhurmakurta which is objected to as unusual. It will be sufficient they conceive to enforce the rule requiring them to be produced occasionally when the Collector deems it proper to order an inspection of them.

From the Collector, 29th, in Cons., 30th December, 1830.

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

From do., 31st Decr., in Cons., 3rd January 1831.

To do., 16th, in Cons., 10th do.

"The correspondence which has passed with the Collector shewing the measures taken for the charge of the property and the administration of the Pagoda during the present vacancy, are submitted for the information of Government.

"The Collector will of course use the necessary means for ascertaining the amount and condition of the property before it is committed to the charge of the new Dhurmakurta, and will proceed at an early period to the adjustment of the accounts of the late Dhurmakurta."

425. In reply we received the following letter dated 15th March 1831.

"I am directed to acknowledge the receipt of your Secretary's letter of the 28th Ultimo No. 118 and to state that the Right Honourable the Governor in Council sanctions the appointment of Comaleswari Covil Streene-vassa Pillay to be Dhurmakurta of the Triplicane Pagoda vice Annasawmy Pillay deceased.

"The Right Honourable the Governor in Council approves of the suggestions offered in the 9th para. of the letter from the Collector of Madras dated 9th February 1831, but concurs with you in thinking that it is not desirable that a permanent body of Trustees and auditors should be formally appointed. He is also of opinion that in the event of the Collector considering it necessary to delegate his authority to a Committee of Natives for the purpose of auditing the accounts of the Pagoda, checking Estimates and inspecting the jewels and other property of the Pagoda, persons holding situations in the Government Office or in that of the Board of Revenue ought not to be selected for that duty or allowed in any way to interfere in the management of the affairs of the Pagoda.

"The Right Honourable the Governor in Council is of opinion that the Dhurmakurta should be required to give such security as the Collector of Madras may consider adequate for the safe custody and due appropriation of the property entrusted to him, and that the Pagoda accounts be regularly kept and duly delivered to the Collector at such periods of each year as he may prescribe."

426. A copy of the foregoing correspondence was transmitted to the Collector on the 17th March 1831.

RESULT OF THE PROCEEDINGS INSTITUTED IN THE COURT OF REQUESTS IN SUPPORT OF THE CLAIMS OF CERTAIN TANK-DIGGERS AGAINST THE LATE AMILDAR RAMIAH.

427. Under date 19th May 1831, the following letter was addressed to the Acting Chief Secretary.

"I am directed by the Board of Revenue to request that you will lay before Government the accompanying letter from the Collector of Madras with its enclosures, reporting the result of the proceedings which have been instituted in the Court of requests agreeably to the instructions contained in Mr. Chamier's letter of the 21st January last, in support of the claim of certain Tank-diggers against the late Amildar Ramiah.

"With reference to para. 3 of the Collector herewith submitted, the Board beg to recommend that sanction be granted for bringing to account the disbursement of Rupees 30, being the cost of summons and Subpoena, and for the payment of the further sum of Rupees 19-11-0, being the costs incurred by the defendant, to which the plaintiff is liable in consequence of having failed in substantiating his claim.

"The total amount for which sanction is recommended is Rupees 49-11-0.

428. The sanction of Government for the above disbursement recommended above was conveyed to us by letter from the Acting Chief Secretary dated 27th May, and communicated by us to the Collector of Madras on the 30th of that month.

From the Acting Chief Secy., in Cons., 30th May 1831.

COURT OF WARDS.

GANJAM MANAGEMENT OF THE MINOR ZEMINDARIES OF MOHERRY AND DARACOOTE FOR FUSLY 1239.

429. On the 24th February 1831 we submitted for the information of the Right Honourable the Governor in Council the following Extract from our proceedings under the same date on the management of the minor Zemindaries of Moherry and Darcoote during Fusly 1239 as detailed in the Collector's letter noted in the margin.

"The settlement of ordinary revenue in the Moherry Zemindary for Fusly 1239 was Rupees 78,135-0-0 exceeding the settlement of Fusly 1238 by Rupees 20. Including extra rent, the demand was Rupees 79,003-14-6. Of this demand Rupees 74,839-13-6 were realized within the fusly leaving a balance at its close of Rupees 4,164-1-0 of which Rupees 1,335-7-9 have been subsequently collected and Rupees 1,329-8-6 are expected to be collected hereafter. The remainder Rupees 1,499-0-9 is due by 5 renters who have failed from causes detailed by the Collector. It appears that their property has already been sold, and that they possess no other means of liquidating their balances. If the Collector thinks that these balances should be struck off he should make a recommendation to that effect.

"Including current arrears, extra collections, and recoveries of advances for cultivation the total receipts of Fusly 1239, amounted to Rupees 79,369-13-6 and including the last year's balance of cash to Rupees 1,07,244-13-5. Deducting from this amount the charges incurred within the fusly including Circar Jumma and a sum of Rupees 22,000 invested in the Government loan there remained in hand at the close of the fusly a sum of Rupees 7,248-8-11 which the Court think should be invested in the same manner as the former funds for the benefit of the Estate.

"In Fusly 1238 the charges for collection, subsistence to the minor, &c., amounted to Rupees 11,158-8-1. In Fusly 1239 they amounted to Rupees 13,496-4-6 or Rupees 2,337-12-5 in excess of the former year. This increase is explained to have arisen from the disturbed state of the country which rendered it necessary to employ a party of armed peons to assist in protecting the villages from being plundered and in driving out the rebels from the hills of this Talook. Under the above explanation the Court sanction the charges entered in the account current for which special sanction is requested in the 4th para. of the Collector's letter.

"The settlement of current revenue in the Zemindary of Daracoote for Fusly 1239 amounted to Rupees 47,701-2-0, viz., Rupees 45,384 on account of land revenue and Rupees 2,317-2-0 on account of extra revenue. The settlement of land revenue in Fusly 1239 was the same as in Fusly 1238, in the extra revenue of the former year there was a slight increase. Of the above demand Rupees 45,300-4-3 were realized within the fusly leaving a balance at its close of Rupees 2,400-13-9 of which Rupees 956-4-5 have since been collected,

	Land Revenue.	Extra Revenue.
Fusly 1238.	45,384	2,276 8 0
" 1239.	45,384	2,317 2 0
Increase		40 10 0

Rupees 46-3-10 are expected to be collected hereafter and the remainder Rupees 1,398-5-6 is considered irrecoverable. Respecting this balance the Collector observes "in consequence of a failure of rain at the commencement of the dry cultivation and at the time of paddy ripening a partial failure of the crops occurred in some villages and from the low price of all kinds of grain the abovementioned balance has remained upon the Zemindary. Almost the whole balance has been entered as irrecoverable from the defaulting renters having again undertaken the rents of the current year, and it appears very doubtful how far they will be able to satisfy the arrears as well as the demands for the current year." The practice here described of continuing rents to defaulters is generally objectionable. As there may however be circumstances in the constitution of the Zemindary which may render a deviation from the usual course necessary, the Court will reserve the consideration of the subject until they receive further explanation from the Collector.

Current revenue	45,800	4	3
Arrears	866	6	3
Tuccavy	907	10	0
	47,074	4	6
Last year's balance of cash	10,402	7	10
	57,476	11	6
Charges collection subsistence to minor &c.	13,461	15	9
Advance for cultivation	907	10	0
Circar peshcush	25,000	0	0
	39,369	9	9

From the 8th para. of Mr. Sub-Collector Smith's letter of 5th enclosed in Mr. Collector Bayard's letter of 12th November 1829, the Board were led to suppose that there were certain bonded debts due by the Zemindar which required to be satisfied. If that is not the case the surplus funds of this Estate should be disposed of in the same manner as those of Moherry, but if there are legal bonded claims against the Estate the surplus funds might be more advantageously employed in their liquidation, for it is most probable that such debts bear a higher interest than the proposed investment will yield.

The Court sanction the charges entered in the account current for which special sanction is requested in the 10th para. of the Collector's letter.

The Court also sanction the continuance of Oberam Sing's pension of Rupees 23 per annum to his daughter's son agreeably to the recommendation of the mother of the minor Zemindar.

430. A copy of the foregoing proceedings we communicated to the Collector on the 24th February.

MANAGEMENT OF THE MINOR ZEMINDARY OF MOHERRY FOR FUSLY 1240.

On the 27th October 1831 we submitted to Government the following Extract from our proceedings under date the 24th of that month.

Read again the letter from the Collector of Ganjam noted in the margin, with the enclosed report of the Sub-Collector of that District, on the management of the minor Zemindary of Moherry for Fusly 1240.

Proceedings, in Cons., 24th Octr. 1831.
14th Sept., in Cons., 10th Octr. 1831.

		Settlement.	
		Fusly 1239.	
Land revenue	...	78,135	0 0
Extra	...	868	14 6
		79,003	14 6
		Fusly 1240	
Land revenue	...	77,800	0 0
Extra	...	894	0 0
		78,694	0 0
Decrease in Fusly 1240	...	309	14 6

Settlement	78,694	0	0
Current collections	78,503	15	6
Balance	190	0	6
Since collected	54	0	9
Irrecoverable balance	35	15	9

Slatt.	6.
Col.	
Total collections.	
1 Current land revenue	77,748 15 10
12 Arrears	20,42 14 6
17 Extra	878 15 8
18 Tuccavy	4,000 0 0
20	84,668 14 6

Charges.
Para. 4.

The charges, which exceeded those of Fusly 1239 in the sum of Rupees 1,857-0-4 amounted to Rupees 79,853-4-10 (inclusive of Circar peshcush Rupees 60,000 and charges for the subsistence of the minor Zemindar). Of this sum Rupees 74,512-3-0 include disbursements for which the sanction of the Court has been at different times granted. Of the remainder (Rupees 5,341-1-10) the greater part was expended in the entertainment of an establishment of armed peons for the purpose of guarding the strongholds and passes on the Moherry Hills from the incursions of rebels from the disturbed Districts of Sooradah and Purlah Kimeddy, which the Sub-Collector assigns generally, as the cause of the increase in the charges. Under this explanation the Court sanction the charges entered in para. 5 of the report under consideration and for which their sanction is therein requested.

After deducting the charges from the total collections, there remained a balance of Rupees 4,815-9-2, in favor of the Estate. Of the balance of cash at the close of Fusly 1239 which amounted to Rupees *7,248-8-11, Rupees 5,000 were remitted to the Accountant General and Sub-Treasurer by order of the Court dated the 30th May last, leaving a balance of Rupees 2,248-8-11 in deposit. This being added to the surplus of the fusly under review makes the balance of cash on account of the Estate Rupees 7,064-2-1. The Court desire that 4,000 Rupees of this sum may be transmitted to the Accountant General for investment in Government paper agreeably to the recommendation of the Sub-Collector. A balance of Rupees 3,064-2-1 will be thus remaining in the Collector's hands, to meet any contingent expenses which may occur.

Balance in favor of the Zemindary.		Rs. A. P.	
Total Collections	...	84,668	14 0
Charges	...	79,853	4 10
Surplus	...	4,815	9 2
* Add cash in hand from Fusly 1239	...	2,248	8 11
		7,064	2 1

* Stat. 4, Col. 11.

In Cons., 2nd June 1831.

State. 4, Col. 11.

'Of the balance outstanding at the date of the Collector's report for Fusly 1239 on account

From the Collr., 31st Decr. 1830, in Cons., 17th Jany. 1831.
Para. 2.

	RS.	A.	P.
Balance of Fusly 1239 outstanding on the 31st Decr. 1830	2,828	9	3
Since collected	1,329	8	6
	1,499	0	9

'1239, there would be still outstanding a balance of Rupees 1,499-0-9 instead of Rupees 500-1-9; this discrepancy requires explanation, before the Court can pass any orders upon the subject.

432. A copy of the foregoing proceedings we communicated to the Collector on the 27th October.

433. With reference to para. 7th of our proceedings dated the 24th October and submitted to Government on the 27th of that month, we forwarded for the information of the Right Honorable the Governor in Council a letter from the Collector of Ganjam enclosing one from the Sub-Collector containing the explanation called for by us relative to the balances outstanding on account of the minor Zemindary of Moherry for Fusly 1239.

434. Under the explanation submitted by Mr. Fraser we recommended that sanction be granted for writing off the irrecoverable balance of Fusly 1239, amounting to Rupees 1,999-2-6.

435. Sanction of Government for writing off this balance was conveyed by letter from the Acting Secretary dated 13th December, a copy of which was transmitted to the Collector on the 19th December.

MANAGEMENT OF THE MINOR ZEMINDARY OF DARACOTE FOR FUSLY 1240.

436. On the 12th December we submitted to Government the following Extract from our proceedings under date the 8th of that month.

Proceedings, in Cons., 8th December 1831.
15th Novr., in Cons., 1st Decr. 1831.

'Read again the letter from the Collector of Ganjam noted in the margin enclosing the report of the Sub-Collector of that District on the management of the minor Zemindary of Daracote for Fusly 1240.

Settlement.
1240.
Land Revenue... 45,384 0 0
Extra ... 2,321 13 1
Total... 47,705 13 1

'The amount of the settlement of current revenue for Fusly 1240 was Rupees 47,705-13-1, the settlement of the land revenue having been Rupees 45,384, the same as in Fusly 1239, and that of the extra revenue, Rupees 2,321 13-1 being Rupees 4-11-1 in excess of the settlement of Fusly 1239.

'The current collections within the fusly amounted to Rupees 46,115-1-9, leaving a balance outstanding of Rupees 1,590-11-4 of which Rupees 190-11-4 have been subsequently collected. The remainder Rupees 1,400 is stated to be due upon 13 villages chiefly rented by ryots, the whole of whose property has already been disposed of, with the exception of their seed grain, farming implements, and working bullocks which it was not considered advisable to interfere with, as from peculiar circumstances attending the locality of most of these villages in the event of the removal of the present holders, it would be exceedingly difficult if not impossible to procure new renters and ryots in their room. Under this explanation the Court resolve in accordance with the recommendation of the Sub-Collector to grant authority for striking off this balance from the accounts of the Zemindary.

Current Collections.	
Demand ...	47,705 13 1
Collections within the fusly	46,115 1 9
Balance	1,590 11 4
Since collected	190 11 4
Still outstanding	1,400 0 0

'The addition of Rupees 1,124-1-8 collected on account of arrears former fuslies, and recoveries

Gross Collections.	Charges.
Charges of collection ...	12,173 8 1
Tucoavy ...	900 0 0
Feshcash ...	25,000 0 0
	39,078 8 1

On account of Fusly 1239...	107 1 9
do. 1240	10,061 4 4
	10,168 6 1

'of Tucoavy (Rupees 900) raised the gross collections to Rupees 42,139-12-5. The charges which comprized the items noted in the margin, and were less than those of the preceding year by Rupees 1,291-1-8 amounted to Rupees 38,079-8-1. The balance in favour of the estate after deducting the charges from the gross collections amounted to Rupees 10,601-4-4. Of the balance on account of Fusly 1239 which amounted to Rupees 1,107-1-9, Rupees 18,000 were invested in Government paper under sanction of the Court, dated the 24th February last, leaving Rupees 107-1-9 undisposed of. The balance of cash in the Collector's hands is thus Rupees 10,168-6-1 of which the Court direct that Rupees 10,000 may be invested in Government paper agreeably to the suggestion of the Sub-Collector.

'In the concluding para. of his report the Sub-Collector solicits sanction for writing off Rupees 2,452-3-6 being the sum which remains uncollected of the balances of Fuslies 1238 and 1239. It appears, however, from the "particulars of balances" entered in the statement of demand, collection and balance which accompanied the report that the amount of the balances of the two fuslies in question is less than the amount entered in the margin of the report by Rupees 1-9-5-0 this discrepancy requires explanation, before the Court can pass orders for writing off the arrears represented as irrecoverable.'

437. A copy of the foregoing proceedings was communicated to the Collector on the 12th December.

MANAGEMENT OF THE ZEMINDARY OF JELLANTREA FOR FUSLY 1240.

438. On the 28th October 1831 we submitted to Government the following Extract from our proceedings under date the 24th of that month.

Proceedings, in Cons., 24th October 1831.
24th September, in Cons., 10th October 1831.

'Read again letter from the Collector of Ganjam noted in the margin, enclosing the report of the Sub-Collector upon the management of the Jellantrea Zemindary for Fusly 1240.

'The settlement, which was the same as that of the preceding Fusly, amounted to Rupees 11,000, of which Rupees 9,104-3-10 were realized within the fusly, and, of the balance then outstanding, Rupees 155-0-2 have been subsequently collected; the remainder Rupees 1,740-12-0 was expected to be forthcoming immediately.

'Including the balance of Fusly 1239, the collections of Fusly 1240, amounted to Rupees 12,168-2-1 from which being deducted Rupees 10,847-6-10, being the amount of the charges of management and Circar Jummah and in which is included a sum of Rupees 3,171-4-10 paid to the Sowcars of the Zemindary in liquidation of the Zemindar's debts, the net surplus remaining was Rupees 1,320-11-3 which the Court authorize the Sub-Collector to appropriate in liquidation of the Zemindar's debt as proposed by him.

‘ The Court sanction the charge of Rupees 3,171-4-10 (consisting of the sums noted in the margin) which have been distributed to the creditors of the Zemindar by the Sub-Collector, they also sanction the charge of 19 Rupees entered in para. 10 of the Sub-Collector’s report for which special authority is requested.’

	Rs.	A.	P.
Balance of Fusly 1239	3,093	14	3
Cash in hand at the close of Fusly 1239.	107	6	7
	3,171	4	10

439. A copy of the foregoing proceedings was communicated to the Collector on the 23th October.

RELATIVE TO THE STATE OF AFFAIRS IN THE MINOR ZEMINDARY OF PURLAH KIMEDY.

To the Chief Secy. to Govt., in Cons., 3rd March 1831. 440. The following letter was addressed to the Chief Secretary to Government under date 3rd March.

“ I am directed by the Board of Revenue to request that you will submit for the information of the Right Honorable the Governor in Council the accompanying letter from the Collector of Ganjam reporting that with the view of preventing a threatened disturbance in the Purlah Kimedy Zemindary, he has removed the Manager Pudmanabha Deo and has recalled the Guzzaputty Putta Maha Davee to endeavour through her means to form some arrangement for supplying his place. It appears to be his intention to appoint herself to the office of Manager, the wife of the Zemindar (the Zemindar himself being incapable of judging) consenting to that arrangements.

“ It is satisfactory to learn that no disorder detrimental to private property has taken place and that there is every reason to hope that the revenue will be realized.”

“ The Collector has been instructed to report particularly his further proceedings from time to time.”

To the Chief Secy. to Govt., in Cons., 4th April 1831. 441. A further communication on the subject of the above letter was made to the Chief Secretary to Government under date 4th April to the following effect.

“ With reference to my letter of the 3rd Ultimo with which was submitted a letter from the Collector of Ganjam, dated the 21st February, in which that Officer reported that with the view of preventing a threatened disturbance in the Purlah Kimedy Zemindary he had removed the Manager Pudmanabha Deo and recalled the Guzzaputty Maha Davee apparently with the intention of appointing her to supply his place, I am directed by the Board of Revenue to submit the accompanying further letter from the Collector, dated the 22nd March, in which he recommends the re-appointment of Pudmanabha Deo.”

“ In my letter of the 2nd December last the opinion of the Board was expressed that Pudmanabha Deo should be supported, under strict injunctions to conduct himself towards the parties opposed to him in a conciliatory manner, and a warning that the Government looked to him to preserve the peace of the country, but with every encouragement to a free and confidential communication with the Officers of Government by treating him with confidence on their part.

“ The Collector having taken upon himself to remove Pudmanabha Deo, the Board although they were not satisfied of the expediency of the measure, deemed it too late to interfere, and thought it best to let him proceed according to his own judgment requiring him to report his proceedings from time to time. The plan which the Collector had in view in removing Pudmanabha Deo it appears has already failed, and he is now convinced that the agency of this person is necessary. The Board entertain the same opinion, but it is obvious to remark that it is likely to be less effectual after what has passed than if he had been supported throughout as they recommended. It is absolutely necessary that there should be mutual

“ confidence between the Collector and the local agent. It is not to be expected that the latter will act with the energy that is necessary in keeping down the factions by which the country is distracted unless he is full assured that he can depend upon the Collector’s support. If Pudmanabha Deo is willing to resume the management relying upon the Collector’s assurance of support, and the Collector can trust him confidently, after what has passed, the Board think that he should be at liberty to re-appoint him. If this be done, the Board are of opinion that the Guzzaputty Maha Davee should be removed to a distance from the Zemindary and prevented from holding any intercourse with any of the parties there. They think it advisable also that the Zemindar and his wife should be required to reside for a time out of the Zemindary, if it would not be very inconvenient it would perhaps be best to cause them to take up their abode somewhere in the vicinity of the Collector’s residence so as to be under his immediate surveillance.

“ The Collector requests that in the event of Pudmanabha Deo being replaced as Manager 4 Companies of Sepoys may be stationed temporarily at Purlah Kimedy. The Board do not feel themselves competent to form a decided opinion as to the expediency of this measure. They consider it inadvisable in general to call in Military aid unless on an extraordinary emergency. Such an emergency does not appear to exist at present, but it may arise on the sudden—much must therefore be left to the discretion of the Collector, and under all the circumstances it may be most prudent to place the force specified at the disposal of the Collector if it can be spared, under a strong injunction not to use it if it can be dispensed with without danger.”

442. The following reply was received from the Secretary to Government dated 15th April 1831.

From the Secy. to Govt., in Cons., 21st April 1831. “ If the Collector shall still deem it necessary to re-appoint Pudmanabha Deo to be Manager of the Purlah Kimedy Zemindary, he is at liberty to do so, but in that event he will understand that the Government consider it incumbent on him to give his full confidence and support to that person. With this view, and for the purpose of preventing any disturbance that may be threatened, the Officer Commanding the Northern Division of the Army will be furnished with instructions to station at the requisition of the Collector, 4 Companies of Sepoys temporarily in Purlah Kimedy, if they can be spared; but you will be pleased to enjoin the Collector not to call for or use this force if it can be dispensed with without danger and on no account to detain it during the sickly season or in unhealthy places.”

To the Acting Chief Secy. to Government, in Cons., 9th June 1831. 443. Under date 9th June 1831 was submitted for the information of the Right Honorable the Governor in Council the letter from the Collector of Ganjam noted in the margin, reporting the return of Pudmanabha Deo to Kimedy and the measures he had taken to support him.

From the Ag. Chief Secy. to Government, in Cons., 4th August 1831. 444. The following letter was received from the Acting Chief Secretary dated 2nd August 1831.

“ I am directed by the Right Honorable the Governor in Council to transmit to you the annexed copy of a letter from the Magistrate of Ganjam, and to desire that you will submit your sentiments as to the measures which should be adopted with a view to restore and preserve the tranquillity of the District.

“ The expediency of retaining Pudmanabha Deo in the office of Manager of the Kimedy Zemindary appears to the Right Honorable the Governor in Council to be questionable under the circumstances stated in the Magistrate’s letter.

"You will be pleased to furnish the Collector and Magistrate with such instructions as you may consider immediately necessary for his guidance."

45. The following copy of a further communication to Government from the Magistrate of Ganjam was forwarded to us by letter from the Acting Chief Secretary dated 5th August.

"I have the honor to request you will submit for the information of the Right Honorable the Governor in Council, on my arrival here to proceed to Kimeddy, I find the pass blocked up, but have communicated to the Bessay Chief, my intention of going through it and have no doubt I shall be able to accomplish that object to day or to-morrow."

"It is with great concern, I have to report the whole of the Town Peons, the Bessays and the Doratanum Chiefs are unanimously united against the Manager, whose conduct I regret to state has been the very reverse of discreet. So soon as I can reach Kimeddy I shall exert every effort to detach some of the Chiefs and bring them over to the side of good order. I consider this measure of the very first importance, and if I am fortunate enough to divide them, I entertain hopes of being able to restore tranquillity. My present object is to create dissensions amongst them, and with the assistance of one party to seize the ringleaders of the other—should I succeed, for the future peace of this distracted and rebellious country, I must express my most earnest hopes Government will treat them with the most summary rigor. Should this not be done and no example made, any return to order will be but temporary."

"I have much pleasure in reporting no village has been burnt since Monday last, and I hope the measures I have taken of placing parties of peons at different passes will prevent a repetition of these outrages the presence of the detachment at Nagarekatakum has served to check the Town Peons from proceeding to extremities against the Manager, and has given much confidence to Aumani villages particularly exposed to the incursions of the hill people."

"I beg leave to solicit permission for communicating direct with Government on the peace of the Zillah."

416. On the 8th of the same month we addressed the following letter to Government in reply to the two letters cited above.

"It appearing to the Board to be urgently necessary for the Collector to proceed in person to Kimeddy to interpose his authority between the contending parties so as to prevent them from coming to extremities, and to obtain such an insight into the real state of affairs and the motives by which the discontented were led to oppose themselves to the Manager, as might enable him to judge of the course which it would be most expedient to follow with the view of restoring tranquillity, they were about to instruct Mr. Eden to act accordingly when they were informed by his letter of the 28th July that he had anticipated them in this view and had already set out for Kimeddy. He stated in that letter that on his arrival at Nagarekatakum he found the pass blocked up, but in a letter of the 31st since received, he reports that he had learned that it would be opened on his approach, and that he was about to proceed. He states that he will use every effort to restore tranquillity without having recourse to the Troops, but that he has deemed it expedient to apply for a reinforcement of the detachment which as he before reported is stationed at Nagarekatakum. As this place is said to be in an open country and a healthy situation, so that the troops are not likely to suffer, this measure seems to be proper, and it is to be hoped that their presence so near to Kimeddy will have a good effect in supporting the Collector's authority and will prevent the necessity of calling them into active service within the Zemindary. This is a measure which should be avoided if possible, and Mr. Eden while he contemplates the contingency seems to be fully aware that it ought not to be resorted to unless circumstances render it imperative, and not unless the troops can be employed without a chance of failure or delay."

In Cons., 8th August 1831.

In Cons., 8th August 1831.

"In the meantime, an event has occurred in the death of the Zemindar's wife which Mr. Eden views as most favorable to the restoration of peace. This personage Mr. Eden states lent all her influence towards raising and increasing the party against the Manager, and her death will probably be so great a discouragement to them that it may be hoped the Collector will be successful in his plan of dividing the Chiefs and thus breaking the combination."

"With respect to the Manager Pudmanabha Deo the Collector states that his conduct has been indiscreet, but he does not detail the circumstances, and the Board are unable to form any opinion on the point. They think, however, that after all that has passed it would have a bad effect to remove him in consequence of the tumult that has been raised by the faction opposed to him, unless for some great instance of misconduct or plain evidence of incapacity. It is certain that his removal would be regarded as a victory by the opposite faction, and nothing would be more prejudicial, the Board conceive in respect to the preservation of tranquillity in future, than such a notion. It would suggest to the chiefs and the peons the policy of continuing a system of intimidation with the succeeding Manager, who to retain his place would probably be disposed to yield to their demands and threats. Pudmanabha Deo has been placed in circumstances of great difficulty and he has had to contend with them at a disadvantage. His former removal must have deprived him of some degree of authority and influence, and probably has led those opposed to him to be more confident in their attempts against him since his restoration. It does not appear to the Board that there is any one now remaining besides himself to whom the management of the country could be entrusted with any prospect of success. The late wife of the Zemindar with the support of the powerful party with which she had leagued and with her personal claims to authority, might perhaps have been able to preserve order and tranquillity, but she being removed by death, there appears to be no one but the present Manager qualified to act for the Zemindar."

"The Board deem it proper to submit these general observations to Government, but they are unable from want of precise information to form a decided opinion on the points referred to them and must suspend their judgment until they receive from the Collector a full report of the state of affairs and of parties as ascertained by his personal inquiries and observations at Kimeddy. It appears to them that the Collector has taken the steps which were immediately necessary and that hitherto he has proceeded judiciously, in his further proceedings he must be guided by circumstances and much will depend upon his discretion and firmness in dealing with the opposite parties."

10th, in Cons., 18th August 1831.

18th, in Cons., 29th do.

To the Chief Secretary to Government, in Cons., 29th August 1831.

447. Further reports from the Collector of Ganjam regarding the state of affairs in Kimeddy noted in the margin were submitted to Government under date 29th August 1831.

448. The following Extract of our proceedings regarding the Purlah Kimeddy Zemindary were submitted by us to Government under date 20th October 1831.

Proceedings, in Cons., 20th October 1831.

In Cons., 3rd October 1831.

Read again letter from the Collector of Ganjam dated 23rd September 1831.

"The object of this letter is to obtain instructions as to the line of conduct to be pursued hereafter regarding the Purlah Kimeddy Zemindary."

"The principal question is whether the present Manager Pudmanabha Deo should be continued in office. When this question was before under consideration, the Board served that they had not sufficient information to enable them to form a judgment upon it, that the Collector while he stated and that the Manager's conduct had been

' indiscreet did not detail the circumstances and to which he alluded. They remarked generally ' that it would seem to be impolitic to remove him in consequence of the tumults ' that had been raised in the Zemindary by the faction opposed to him, unless for some great ' instance of misconduct or plain evidence of incapacity. The Collector now states that he is not ' prepared to affirm that the late disturbances in Kimeddy can undividedly be attributed to the ' misconduct of the Manager, and that he doubts how far the most judicious management would ' be successful, while the present refractory spirit pervades Kimeddy and that "the question at ' issue is not so much the good or bad conduct of the Zemindar as whether the Town Peons in ' concert with the hill chiefs are to prey upon the Talook and to make away with the revenues, ' or where this is interfered with, whether they will not combine under any system of manage- ' ment with the view of bringing about the removal of the legitimate obstacle to their depreda- ' tions." He thinks however that Pudmanabha Deo had not followed that conciliatory course which ' he considers expedient in dealing with the chiefs, and has evinced a want of temper and discre- ' tion in his communications with them, but still gives no detail of circumstances upon which a ' judgment can be formed of the correctness of his observations in this respect.

' Although there is no disturbance at present the Collector states that "the peculiar disposi- ' tion of Pudmanabha Deo and the refractory spirit that is prevalent far and wide in Kimeddy and ' which may be termed a predisposition for disorder will not allow him to consider tranquillity ' established on a sure basis, and should the manager by any hasty or injudicious act, separates ' the Sirdars Chendroodoo and Gopenaud Putnik (lately reconciled to him) from his interests, ' the Talook would he fears, be again immediately convulsed." Without stating his own opini- ' on on the question as to the course to be pursued in these circumstances, he submits it for the ' decision of Government. In the event of its being decided to continue Pudmanabha Deo as ma- ' nager he observes that it appears desirable that he should be directed and prepared to afford ' him effectual support on the first appearance of renewed disorder, he recommends therefore ' that he be authorized to proclaim martial law and to request the Officer Commanding the ' Division to furnish a force sufficient to render such a measure effectual probably 6 or 8 Compa- ' nies."

' Should the Government see reason for not resorting to extreme measures in support of the ' present Manager, the Collector recommends that he be directed to remove him. In this event ' he is of opinion that the recall of the Guzzaputty Putta Maha Davee would afford the best ' prospect under existing circumstances of supplying his place. He does not state whether this ' person would require the same active support from Government to enable her to maintain her ' authority as he thinks it will be necessary to afford to Pudmanabha Deo. But considering the spirit ' of insubordination that prevails so extensively in the Zemindary as described by the Collector ' and the inability to control the Chiefs and Peons lately evinced by the Guzzaputty Maha Davee ' when she was placed temporarily in charge on the removal of Pudmanabha Deo which obliged ' the Collector to restore the latter to the office of Manager the Board cannot doubt ' that it would be necessary for the Government to interfere actively and vigorously in either ' case to put down the insubordination of the refractory Chief and Peons, if any event should ' occur to furnish an occasion for tumult, and with their "predisposition for disorder" it is proba- ' ble the most trivial occasion would be seized upon.

' If Pudmanabha Deo is dismissed from the office of Manager of Kimeddy, the Collector ' thinks it will be quite necessary to remove him not only from Kimeddy but to a distance from ' his own Zemindary which is so near Kimeddy that if permitted to reside there he would have the ' means of intriguing with the disaffected in the former. There being no charge or accusation ' against Pudmanabha Deo of any criminal or illegal act the Board do not think it would be ' lawful to remove him from his own Zemindary against his will merely to prevent the possibility ' of his thwarting his successor in office.

' On the whole from the information before them the Board are not prepared to recom- ' mend the removal of Pudmanabha Deo. He is acknowledged to be a man of ability and of

' a firm and resolute character. The present Collector, after having once removed him, found it ' necessary again to recall him as "the best instrument that could be employed in putting down ' the various factions and establishing a state of permanent tranquillity in this turbulent country." ' In the meantime the Collector had employed the Guzzaputty Maha Davee and found her inca- ' pable of preserving order. Whoever may be the manager, it will probably be necessary for the ' Government to interfere sooner or later for the repression of the disorderly Chiefs and Peons and ' when the necessity for interference arise it is likely that the measures which may be taken for ' the purpose of making an example calculated to restore the authority of Government, will ' be more effectual under the management of a man such as Pudmanabha Deo, than of a woman ' such as the Guzzaputty Maha Davee.

' The Board are of opinion that it is unnecessary to empower the Collector to proclaim mar- ' tial law but they think that he should be authorized as Magistrate to call for Military and suffi- ' cient to put down by force any further insurrection of the Peons and to seize the ringleaders in ' order that they may be punished with exemplary severity. The Magistrate should however be ' cautioned not to use this authority without an obvious necessity for the forcible interference of ' the power of Government to preserve peace, and without a certainty of the troops being em- ' ployed with effect.'

449. To the above proceedings we received the following
From the Chief Secy. to Govt.,
in Cons., 27th October 1831. ' reply from Government under date 25th October 1831.

' The Right Honorable the Governor in Council concurs with you in thinking it unnecessary ' to proclaim martial law in Kimeddy the Magistrate will consider himself authorized to call for ' Military aid sufficient to put down by force any further insurrection, and to seize the ringlead- ' ers in order that they may be brought to punishment, but will not use this authority without ' absolute necessity nor without a certainty of the troops being employed with effect."

450. A copy of the foregoing letter was communicated to the Collector on the 27th October.

MANAGEMENT OF THE MINOR ZEMINDARY OF PURLAH KIMEDDY FOR FUSLY 1240.

451. On the 1st November 1831 we submitted to Govern-
Proceedings, in Cons., 27th,
Octr. 1831. ment the following Extract from our proceedings under date the
5th, in Cons., 20th Octr. 1831. 27th October.

' Read again letter from the Collector of Ganjam, forwarding the accounts of the Purlah ' Kimeddy Zemindary for Fusly 1240.

' This Estate was in the month of June 1830 taken under the management of ' the Court of Wards, in consequence of the incapacity of the Zemindar to conduct the affairs ' thereof.

' The settlement for 1240 was made during the time the Estate was in the hands of the ' Zemindar, and the account of the demand, collection and balance forwarded by the Collector ' shews, that the demand amounted to Rupees 1,51,096-11-6 of which Rupees 1,10,346-5-4 were ' collected during the fusly, leaving a balance of Rupees 40,750-6-2. Of this sum, Rupees 4,683-9-0 ' have subsequently been collected, and it is expected that the further amount of Rupees 13,000 ' will be recovered by the Manager from the present year's crops, which will reduce the balance ' to the sum of Rupees 23,066-13-2, the realization of which the Collector states to be extremely ' doubtful. It is principally due from renters who have died without effects, others who have ' fled the country and from whom the Collector considers it would be unadvisable to press for ' payment.

' The settlement made during Rajah's management having expired with Fusly 1240 the ' Court beg to draw the Collector's attention to the necessity of obtaining as efficient security ' no circumstances will admit from the persons, whose proposals for another triennial rent may

'be accepted, and they desire the particulars thereof may be specified in forwarding the proposals for their sanction.

'In addition to the foregoing amount of current revenue, the Court observe that Rupees 18,306-0-9 have been collected on account of arrears for Fusly 1239 and Rupees 155-5-0 on account of the arrears of Fusly 1233 making the total collections during the fusly Rupees 1,28,807-11-1; and that the actual disbursements of the year on account of the charges of collection amounted to Rupees 42,324-10-11 for which, they grant their sanction.

'The Court concur with the Collector as to the expediency of giving full and effectual support to Pudmanadha Deo, as long as he holds the situation of Manager, whilst at the same time, they are of opinion that it cannot be too strongly impressed on the mind of that person that it is equally his duty, by having recourse, as much as possible, to conciliatory measures, to endeavour to extinguish the spirit of insubordination and discontent that has so long disturbed the tranquillity of the Zemindary.'

452. A copy of the foregoing proceedings we communicated to the Collector on the 1st November.

VIZAGAPATAM.

MANAGEMENT OF THE MINOR ZEMINDARY OF PALCONDAH FOR FUSLY 1239.

453. On the 27th June 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our proceedings under the same date.

Proceedings, in Cons., 27th June 1831.

2nd, in Cons., 23rd May 1831.

'Read again the report of the Collector of Vizagapatam on the management of the Palcondah Zemindary for Fusly 1239.

'This report which is dated the 2nd May was received on the 22nd of that month being more than ten months after the expiration of the fusly to which it relates. The Court see no reason for the delay.

'The demand for the year as entered in the accounts exclusive of new Mauniums was Rupees 97,921-5-3 from which deductions were made amounting to Rupees 18,652-14-6 reducing it to Rupees 79,268-6-9. The principal deduction is Rupees 10,957-7-0 being the amount included in the Dowle as payable by the renters of part of the Jeroyetty lands according to the terms of their engagement in the event of the price of a garce of paddy rising above 20 Rupees. The price having been within that limit in Fusly 1239 this amount was of course deducted from the demand. In Fusly 1238 there was a deduction of Rupees 10,694-1-0 in the same account there was a further deduction in that year of Rupees 4,018-8-0 on account of the price of paddy having fallen below 15 Rupees per garce in which event a remission is to be allowed to some of the renters by the conditions of rent. It appears that prices did not fall so low in Fusly 1239.

'Another considerable deduction of Rupees 5,771 was made on account of repairs in the Jeroyetty villages. The Collector states that "from the variety and extent of the repairs required and the total want of Maistries of any intelligence in this part of the country, it was found necessary to leave their execution to those on the spot immediately interested." An account particulars of the work performed accompanies this report. It does not appear how this account has been prepared and checked but the charges having been examined in the office of the Inspector General of Civil Estimates the Court understand that they are reasonable, and if the Collector is perfectly satisfied that the expenses were actually incurred, the Court on receiving a further report to that effect will sanction the charges. That annual revenue of the land dependent upon the works repaired is stated to be Rupees 38,341-4-0.

'A deduction of Rupees 147 was allowed as "a remission to certain village Naidoos and Carnums who have no lands or other emoluments." The Court

Para. 9. 'wish it to be explained whether the Carnums and Naidoos generally with exception of those here referred to, enjoy such emoluments. The amount usually allowed it is stated is Rupees 294, but the Court see no allowance under this head in the accounts of Fusly 1238. The difference between the amount deducted in Fusly 1239 and that said to be usually allowed appears to require explanation.

'The village of Chinnoo Mungalapoor entered among the Jeroyetty villages having been granted as a Mocussa by the late Zemindar to one of his wives, she has been allowed to hold it, and there is a deduction from the demand on this account amounting to Rupees 1,164. Under the circumstances stated by the Collector, the Court do not object to this arrangement. The Khangy Jeroyetty villages held by the wives of the Zemindar, it appears, have been resumed and brought to account, the demand upon them being Rupees 5,743-12-0.

'The above deductions are all from the demand upon the Jeroyetty villages; there is a further deduction of Rupees 583 from the demand upon the villages held by Ternstoolahs or armed peons being the difference between the assessment and the result of an Anchana or actual examination of produce. The Board do not clearly apprehend what the Collector means by the shist fixed "when the Zemindary was assessed."

'There are two items included in the demand of Rupees 97,921-5-3 above stated which do not appear in the accounts of Fusly 1238, viz., 1st the Khangy Jeroyetty villages which were held by the Zemindar's wives as abovementioned, and 2nd "Series" bearing a shist of Rupees 2,005 of which there is no explanation. The Court desire that the Collector will explain this item.

'An additional demand appears in the accounts of Fusly 1239 of Rupees 13,140-8-10 for new or resumable Maniums. This the Collector explains was the Manager's original estimate of the additional revenue derivable from these Maniums, which, as stated in his report of the 9th November 1829, he had ordered to be resumed. An Anchana or actual examination reduced this estimate to Rupees 6,662-11-8, but the Manager undertook to realize the sum of Rupees 7,326-8-7 from them. The Board do not clearly understand from the Collector's observations whether any of the Maniums have been actually resumed. But whether resumed or not it would appear that the full amount of the Circar share had been obtained from them, which is seemingly inconsistent with the tenor of the Collector's observations.

'The Collector has not submitted a comparative statement of the demand for Fuslies 1238 and 1239, he will take care to furnish such a statement with his future reports and to make such remarks as may be necessary to explain the increase or decrease that appears in the comparison.

'The total amount collected within the fusly was Rupees 78,520-1-3 being short of the demand remaining after the deductions above noticed by Rupees 8,074-14-1. Further collections have been made subsequently by which the balance has been reduced to Rupees 2,830-3-0.

'The amount carried to the account of Government within the fusly was Rupees 48,269-1-3 being short of the peshcush for the year by Rupees 6,730-14-9. This balance has since been reduced to Rupees 647-4-1 besides which there are arrears of Fuslies 1237 and 1238 amounting to Rupees 78,629-4-0, the total being Rupees 79,276-8-1 exceeding the whole amount of the collections from the Zemindary in Fusly 1239.

'In estimating the revenue of Fusly 1239 the Collector improperly includes the collections on account of the demand of that year made after its close, which must be brought into the accounts of Fusly 1240. He observes that among the charges are some not properly belonging

to the year ; the amount of these charges he states to be Rupees 17,943-2-4, but by the account which he gives, it appears that the amount is Rupees 17,44-3-9.

	Rs.	A.	P.	
Total Charges as per A. C. ...	77,679	9	3	
Deduct ...	17,144	3	9	
	60,535	5	6	
Add ...	6,730	14	9	
	67,266	4	3	
	78,608	5	3	
	67,266	4	3	
	11,342	1	0	

But for these charges he says there would have been a surplus revenue in Fusly 1239 of Rupees 16,946-15-8. The Court do not see how this could have been. The total amount brought to the account of the Zemindar was Rupees 78,608 5-3. The total amount of charge was Rupees 77,679 9-3; deducting Rupees 17,144-3-9, the remainder is Rupees 60,535 5-6. Adding to this the balance of peshcush Rupees 6,730-14-9, the whole charge would have been Rupees 67,266-4-3, which deducted from the above sum of Rupees 78,608-5-3, leaves a surplus of only Rupees 11,342-1-0.

The Collector in his report dated 20th October 1828, stated that the outstanding balance might be expected to be realized by the end of Fusly 1240. In his report dated 9th May 1829 he extended the period to the end of 1242. But judging from past results the Court doubt whether much more than one-half of the principal amount of the present balance would be liquidated by that time if the whole surplus were applied to the purpose.

The Government however have authorized the payment of 9,000 Rupees per annum out of the surplus revenue of the Zemindary in liquidation of the debt due by the Dewans of the late Zemindar on account of sums borrowed to enable the Zemindar to complete his kists to the Government, which will leave a very small sum, probably not above 7,000 Rupees, available annually for the liquidation of the balance of peshcush. It seems likely therefore that the balance remaining at the end of Fusly 1242 will be little less than 60,000 Rupees.

The Collector stated in his report under date the 9th November 1829 that some of the principal creditors of the late Dewans had agreed to strike off interest and receive payment of their principal in annual instalments out of the 9,000 Rupees to be set apart for this purpose, but that he had not finally settled with all the creditors. In the present report he gives no information on the subject. The Court desire that he will supply this omission.

The Court have now to consider the Collector's arrangements, for the management of this Zemindary. It appears that in consequence of the failure of Camaliah, the late Zemindar's widow, who was authorized by the Court to act as Manager, to furnish any competent security to replace the late G. Ramchunder Rauze whose death the Collector reported under date the 29th January 1830; the management continued in the hands of an Ameen until the 5th August 1830. Camaliah then having made an arrangement with C. Patroodoo, head of the family of the former Dewans of Palcondah, she agreed to entrust him with the revenue administration under her, and he has entered into a security bond to realize and remit to the Collector's treasury without forestalling the revenue of future years, the amount of the settlement for the current fusly or to make good the deficiency. The Manager Camaliah, the Collector states, has also furnished two other substantial securities. He does not mention the names of these securities or whether their property is tangible in the event of its being necessary to enforce their engagements. The Board of Revenue have remarked in their proceedings under date the 23rd December last, upon the inutility of taking any but competent and available security.

Soon after this arrangement had been effected and the Ameen and his establishment withdrawn a disturbance broke out in the Zemindary which, the Collector states, was excited or at

least countenanced by the young Zemindar in consequence of rupture between him and his adoptive mother the Manager Camaliah. The Zemindar having been induced to return to her, the disturbances ceased but very recently the Collector states they broke out afresh and predatory hands from the hills plundered and burned villages even in the immediate vicinity of Palcondah. The plunderers having been attacked by the armed peons of the Zemindary under the minor's guardian and some prisoners having been taken the Collector hopes that this success with the influence of the Zemindar exercised through his guardian will tranquillize the country.

The Collector's account of these affairs appears to the Court far from satisfactory, he admits that he does not know the cause of the late disturbances and without that knowledge any opinion that may be given is little better than mere conjecture. The Court think it incumbent on him to investigate the matter more deeply. He does not state what was done with the prisoners who were taken by the guardian. This ought to be reported.

After all the Collector states it has been found necessary again to depute an Ameen and small establishment to secure the collections according to the agreement entered into with the Manager and the security Coormana Patroodoo. This arrangement he says accords with their wishes; but considering what the Collector has elsewhere reported of the utter inefficiency of Ameen and their establishments in these Zemindaries the Court doubt the expediency of it. They cannot believe that it will at all strengthen the hands of the Manager while it will certainly diminish the responsibility of those exercising the real management and control of the revenue. There are unquestionably great difficulties in the management of this Zemindary but the Court apprehend that they will be rather increased than diminished by the vacillating system which the Collector is pursuing. If Camaliah and C. Patroodoo are trustworthy as the Collector appears to think, full trust should be confided in them, and it should be left to them, to carry on the management as well as they can without the interference of any servants on the part of Government. If they are not trustworthy they should be removed entirely from authority.

The Court expect that the Collector will submit his report for the current fusly, immediately after it has closed. The accounts ought to be made up at once to the last day of the year and should shew the state of affairs exactly as they stand on that date.

454. A copy of the foregoing proceedings we transmitted to the Collector on the 27th June 1831.

MASULIPATAM.

RELATIVE TO THE CONTINUANCE OF THE ALLOWANCE GRANTED TO NARSIMMAH APPAROW, THE RIGHT OF GOVERNMENT TO ISSUE ORDERS TO THE COURT OF WARDS RESPECTING THE MANAGEMENT OF THE PROPERTY OF MINORS COMMITTED TO THEIR CHARGE UNDER REGULATION V OF 1804 AND THE DISPOSAL OF THE NOOZEED ZEMINDAR'S FUNDS.

To the Chief Secretary to Government, in Cons., 24th February 1831.

455. The following letter was despatched to the Chief Secretary under date 24th February 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 the Collector of Masulipatam requesting to be informed whether he is to continue the payment of the allowance of 800 Rupees per mensem to Narsimma Apparow ordered by Government under date the 19th July 1822. This information is requested by the Collector with reference to his letter of the 20th December last which was submitted to Government with my letter of the 10th ultimo."

In Cons., 25th July 1822.
In Cons., 10th January 1831.

456. In reply to the above we were desired to instruct the Collector of Masulipatam to continue the payment of the allowance granted under date the 19th July 1822 to Narsimma Apparaw, pending the reference which had been made to the Sudr Udalut on the subject of our letter of the 10th January 1831.

From the Secretary to Government, 8th, in Cons., 10th March 1831.

457. Under date 8th June 1831 we received the following letter from the Acting Chief Secretary with its enclosure dated 7th June 1831.

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

" Referring to the conclusion of my letter of the 8th March last, No. 238, to the accompanying Extract from the Minutes of Consultation under date the 21st January 1831 and address from Narsimma Apparaw dated 24th April 1831, I am directed by the Right Honorable the Governor in Council to transmit for your information and guidance the accompanying copy of a letter from the Register to the Court of Sudr Udalut dated 23rd ultimo, No. 85.

Vide enclosures, in Cons., 9th June 1831.

" Read the following letter from the Secretary to the Board of Revenue,

Minutes of Cons., dated 21st January 1831.

Respectfully submit, with reference to the instructions of Government relative to the disposal of the funds of the minor Zemindar of Noozed, that Government have no right to issue orders to the Court of Wards respecting the management of the property of minors committed to their charge under Regulation V, 1804. Except in the form of a regulation and recommend, if Government do not concur in their opinion that reference be made to the Advocate General on this subject.

" In paras. 4 and 5 of the foregoing letter the sentiments of the Court of Wards on the general question of the right of Government to issue instructions regarding the disposal of the funds of minors whose estates have been entrusted by Government to the management of that Court are stated, and it appears to be their opinion that they are at liberty to exercise the powers described in Regulation V, 1804, independently, and to the entire exclusion of all interference in the form of instructions from the Government.

" The Right Honorable the Governor in Council entertains a different view of this question so far from the Government being excluded from all interference by the provisions of Regulation V, 1804, the Right Honorable the Governor in Council observes that in some parts of that regulation the right of Government to interfere is distinctly recognized and its responsibility as regards the funds of minors declared. It is not even competent to the Court of Wards under clause fourth, Section VIII, to reject the recommendation of a Manager by the Collector without referring the case to be finally decided by the Governor in Council and by clause third, Section XVI, it is declared that the deposits of public securities on account of the owners shall be at the risk of Government.

" By Section XXIV it is declared to be competent to the Court of Wards to pass judgment in cases of fraud by guardians or managers, and an appeal from such judgments lies directly to the Sudr Udalut, this appears to be the only case in which any Court of law can reverse or interfere with any order or proceeding of the Court of Wards, who are not, like Collectors, managers and guardians under Section XXVI, liable to be sued and made responsible, in the Courts of Judicature for acts done in the management of the properties of minors. If therefore, the Court of Wards be not responsible to the Courts of Judicature, it does not appear in

" what manner or to whom they are to acquit themselves of the responsibility admitted in the concluding sentence of the 5th para. of their Secretary's letter, if it be not to the Government. Indeed so completely are the Board of Revenue in the capacity of Court of Wards considered to be acting under the immediate control of the Government that the certificates of decisions by the Courts described in Clause fourth, Section 6, are required to be communicated to them through the Government.

" The question, however, which the Board of Revenue as Court of Wards have discussed in the paras. of their Secretary's letter above referred to, is one which must be decided by the Court of Sudr Udalut as involving the construction of a regulation. It is not in any way connected with points of English law and cannot therefore with propriety be referred for the opinion of the Advocate General, as recommended by the Board.

" Resolved accordingly that copy of paras. 4 and 5 of the letter from the Secretary to the Board of Revenue above recorded be referred to the Court of Sudr Udalut, with a request that the Judges will state what they consider to be the correct construction of the law in the matter in question.

" The following further letter from the Secretary to the Board of Revenue is ordered to be recorded.

From the Secretary to the Board of Revenue submitting with reference to a former letter, copy of a (Here enter 13th January 1831.) letter addressed to the Acting Collector of Masulipatam under this date.

" I am directed by the Judges of the Court of Sudr Udalut to acknowledge the receipt of your letter, No. 74, dated the 21st January last accompanied by an Extract from the Minutes of Consultation, desiring that they will state what they consider to be the correct construction of the law, discussed in paras. 4 and 5 of a letter from the Secretary to the Board of Revenue, dated the 10th of that month.

" The Board of Revenue state their opinion, that under the provisions of Regulation V of 1804, after authority shall have been given by the Governor in Council to the Court of Wards to exercise the powers described in that regulation, over the persons and property of incapacitated persons, " no power of further interference " is " given to the Governor in Council " and that it was intended by the legislature that " the Court of Wards should not be subject to the direction of the Governor in Council in the management of the properties committed to its charge, but should act independently in the discharge of its functions on its own responsibility.

" The Judges of the Court Sudr Udalut have given the most deliberate consideration to the provisions, contained in Regulation V of 1804, and they are of opinion, that the principle upon which Sections 2, 5, 6 and 8 are framed is altogether incompatible with the assumption, that it was intended by the legislature to exempt the proceedings of the Court of Wards, in the management of Estates under their charge, from all interference and control on the part of the Government; and it is manifest, that excepting in the cases, for which provision is made in Clause fourth, Section 24 of the Regulation, the Court of Wards are not made responsible to any other authority or jurisdiction.

" Under the proviso, with which Section 27, Regulation V of 1804 concludes, Collectors do not defend at their own cost suits, brought against them for acts, " authorized in writing by the Court of Wards " and it follows, that the damages, which may be awarded in such suits must be paid by the Government, who are moreover responsible for any loss, or misappropriation of the funds, belonging to Estates under the charge of the Court of Wards.

"Under these circumstances it appears to the Judges of the Court of Sudr Udawat, that it could not have been intended by the Legislature to exempt the Court of Wards from all control on the part of the Governor in Council in the management of Estates, placed under their charge; and according to the construction of Regulation V of 1804, adopted by the Judges on the most mature consideration, a general controlling power over the management of such estates must rest in the Governor in Council."

To the Ag. Chief Secy., in
Cons., 23rd June 1831.

453. In reply to the above we submitted the following letter to the Acting Chief Secretary to Government under date 23rd June 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 7th instant, and the Extract from the Minutes of Consultation dated 21st January 1831 and the copy of a letter from the Register to the Sudder Udawat dated the 23rd ultimo which accompanied it.

"The Board are informed by these papers that the Government having referred to the Sudder Udawat the 4th and 5th paras. of my letter of the 10th January last, the Judges of that Court have expressed their opinion that the Right Honorable the Governor in Council has a general controlling power over the management of Estates placed under the charge of the Court of Wards, that excepting in the cases for which provision is made in Clause 4, Section 24, Regulation V of 1804 the Court of Wards are not made responsible to any other authority or jurisdiction than that of the Government and that the Government are responsible for any loss or misappropriation of the funds belonging to Estates under the charge of the Court of Wards.

"The Board have only to remark with reference to the observations in the 5th para. of my letter regarding their responsibility for the trust vested in them as Court of Wards by Regulation V of 1804, that they were perfectly aware that they were not made liable to prosecution for a breach of that trust by any special provision of the law, but that they conceived themselves to be responsible for the acts done by them as Court of Wards to the ordinary course of the country under the general provisions of the Regulations for the administration of Civil Justice, and also, at the option of parties deeming themselves aggrieved by their acts, to the Supreme Court of Judicature at the Presidency and it was in the apprehension of their responsibility to the latter Court that they wished a reference to be made to the Advocate General. With respect to the matter of Noozed in particular they deemed themselves liable to prosecution in the Supreme Court in the event of their detaining any part of the funds which had come into their hands on behalf of the Zemindar while he was a minor, after the same had been formally demanded by him on his coming of age.

"Understanding that the Government concur in the opinion of the Sudr Udawat that the responsibility for any acts done under their orders affecting the property of Zemindars placed under the charge of the Court of Wards according to the provisions of Regulation V of 1804 rests upon them, and that the Court Wards are not responsible for the acts done by them in that capacity to any other authority or jurisdiction but that of the Government it only remains for the Board as Court of Wards to request explicit instructions for their guidance in the disposal of the Noozed funds remaining in their charge.

"With reference to the letter to the Collector of Masulipatam a copy of which was submitted for the information of the Right Honorable the Governor in Council under date the 13th January last. I am directed to submit the accompanying letter from that Officer dated 30th April reporting that he placed the Zemindar of Noozed in possession of his landed Estate on the 1st March, and a further letter dated the 3rd May enclosing the Zemindar's receipt for the Promissory Notes, bonds, &c., which had been in the possession of the Collector.

To the Collr., 13th Jany.
1831.
In Cons., 13th do.
I Cons., 13th do.
In Cons., 12th May 1831.
In Cons., 12th May.

"I am further directed to submit a list of Company's securities standing in the name of the Secretary to the Court of Wards on account of the Zemindar of Noozed and which are now in my official charge and custody.

"Referring to the Order of Government under date the 4th January 1831 and to the observations thereon which the Board as Court of Wards deemed it their duty to submit to Government in my letter dated the 10th January, they now solicit that the Right Honorable the Governor in Council will be pleased by a distinct order to direct which of those securities mentioned in the list transmitted herewith shall be retained in deposit and which shall be made over to the Zemindar of Noozed, and what answer shall be given to the Zemindar's demand to receive the whole.

"With respect to the securities to be retained in deposit the Board submit that as their powers as Court of Wards, in respect to the Noozed property, have ceased since the Zemindar has become of legal age, it does not appear competent to them to retain any part of the funds in that capacity; it seems to them to be proper therefore that the securities to be retained should be endorsed to some officer specially empowered by Government to take charge of them until the determination of the question pending which it is deemed fit to retain them.

"In conclusion I am directed to state that the sum of Sicca Rupees 21,182-8-0 has been drawn as interest on the securities, which sum the Board propose to pay into the Treasury for a Bill on the Collector of Masulipatam, to be carried to the account of Government in liquidation of the current Kists of the Zemindary of Noozed which are in arrear. The correspondence which has passed with the Collector of Masulipatam on the subject of the arrear is herewith submitted for the information of Government together with an address from the young Zemindar.

From the Collr., 30th April, in Cons., 12th May 1831.
To the Ag. Collr., 23rd, in Cons., 23rd do. "
From do. 17th, in Cons., 23rd June "
To do. 23rd, in Cons., 23rd do. "

No.	No. of the Promissory Notes.	Date.	In whose favor.	Rate of interest.	Amount.	Total.	Total of M. Rs.	Remarks.
					S. Rs.	S. Rs.	M. Rs.	A. P.
	Promissory Notes.							
	Of the Loan of the 18th August 1825.							
1	5,511 of 1825-26...	3rd February 1826.	J. Dent, Esquire, Secretary to the Court of Wards.	5 per cent.	3,19,800			
1	8,325 of do.	3rd March 1827.	Do.	Do.	1,08,800			
1	13,807 of do.	2nd July 1828.	D. Elliott, Esquire.	Do.	75,100			
1	3,870 of 1868 of do.	26th Sept'r. 1830.	Do.	Do.	74,000	5,77,200	or 6,014,718	0 0
	Of the Loan of the 15th January 1830.							
1	1,252 of 1829-30 ...	6th Sept'r. 1830.	D. Elliott, Esquire.	5 per cent.	2,000			
1	1,253 of do. ...	31st August ..	Do.	Do.	7,000			
1	1,254 of do. ...	30th Do.	Do.	Do.	2,500			
1	1,255 of do. ...	26th Do.	Do.	Do.	1,500			
						13,000	or 13,845	0 0
					Total ...	5,90,200	or 6,28,563	0 0

DEATH OF THE ZEMINDAR OF BEZAWADA AND THE ASSUMPTION OF THE ZEMINDARY BY THE COURT WARDS.

459. Under date 27th June 1831 the following letter was despatched to the Acting Chief Secretary to Government.

To the Ag. Chief Secy., in
Cons., 27th June 1831.

"I am directed by the Board of Revenue to request that you will lay before Government the accompanying letter from the Acting Collector of Masulipatam stating his opinion as to the competency of Lutchmenursummah, widow of the late Zemindar of Bezwadah, to manage the affairs of the Zemindary in consequence of the death of her husband which took place on the 12th April last, Mr. Stonhouse reports that the father of the widow asserts her age to be 17, but that from the information which he has received, as well from other circumstances, he is persuaded that her age does not much exceed 13, and recommends that the Estate which at the time of the Zemindar's death was under attachment for arrears, may be taken under charge of the Court of Wards. The Board concur with the Acting Collector in considering this measure advisable, and request that authority may be granted by Government for carrying it into effect."

460. The sanction of Government for the measure recommended in the above letter was conveyed to us in a letter from the Acting Chief Secretary dated 19th July 1831, and the correspondence forwarded to the Acting Collector of Masulipatam under date the 21st of that month.

From the Ag. Chief Secy.,
in Cons., 21st July 1831.

ATTACHMENT OF THE ESTATE OF THE LATE VELLUNKY LUTCHEMEN ROW, ZEMINDAR OF A PART OF THE ZUMMULVOY AND MADOOR GHUT PURGUNNAHS.

461. The following letter was addressed to the Acting Chief Secretary under date the 14th July 1831.

From the Pri. Collr., 22nd
June, in Cons., 27th June 1831.

From 6th, in Cons., 14th July
1831.

"I am directed by the Board of Revenue to submit to the Right Honorable the Governor in Council the letters from the Acting Collector of Masulipatam noted in the margin.

"The Acting Collector reports the death of Vellunky Lutchmun Row, Zemindar of a part of the Jummalavoy and Madoor Ghutt Pergunnas, leaving a widow and an adopted son. The adoption is acknowledged by the widow, but she claims under a Will executed by her husband of the possession of the property during her life. The Board believe that the right of the adopted son, to succeed as heir in preference to the widow, is valid by the Hindu Law, and cannot be set aside by a Will: but possibly the young may be prepared on his coming of age to give his consent to the arrangement in favour of the widow intended by the deceased Zemindar. As both the parties interested are subject to the provisions of Regulation V of 1804, the widow on account of her sex and the adopted son on account of his minority, the Board think the most advisable measure at present is for the Acting Collector to hold the Estate under attachment. In a few months the young man will be of age, and if he is willing to relinquish his right in favour of his adoptive mother, the property may then be delivered over to her provided the Collector deems her competent to manage it. If on contrary he claims it for himself the Board think it ought to be given up to him as the apparent heir. The Board accordingly recommend that the Acting Collector be authorized to hold estate under attachment for the present. There appears to be a balance against it."

462. In reply we were informed that under the circumstances represented by the Acting Collector of Masulipatam and agreeably to our recommendation the Right Honorable the Governor in Council was pleased to authorize the Acting Collector to hold the Estate in question under attachment for the present.

From the Ag. Chief Secy.,
to Govt., dated 29th July,
in Cons., 1st August 1831.

463. A copy of the foregoing correspondence was transmitted to the Acting Collector on the 1st August.

GUNTOOR.

MANAGEMENT OF THE MINOR ZEMINDARY OF ROYPILLY FOR FUSLY 1239.

464. On the 31st August 1831 we submitted to Government the following Extract from our proceedings under date the 25th of that month.

Proceedings, in Cons., 25th August 1831.
20th, in Cons., 28th July 1831.

Read again the report of the Collector of Gunttoor on the management of the minor Zemindary of Roypilly for Fusly 1239.

"The Court observe that the Collector's explanation of the delay that has occurred in submitting this report is not satisfactory; a report on the management of each year should be made at as early a period as practicable after the expiration of the fusly.

"The mode of settlement adopted in Fusly 1233 was followed, as nearly as possible, in the year under review. Of the 67 villages comprising the Zemindary, 36 remained on the late Zemindar's cowles; 12 were rented since the Estate came under management: 6 under Ryotwar; and 5 under Aumanie. Of the remaining eight, 7 are Agraharums paying a fixed sum: and one Manoovert village, for the use of the Zemindar's family.

"The settlement for Fusly 1239 amounted to Rupees 1,32,997-14-4 being Rupees 2,185-9-11 less than that for the preceding year; owing to a deficiency of water for wet cultivation. There is a considerable increase however in the collections being Rupees 23,863-9-1 above those of the former year. The collections, including those of arrears, have reduced the balance in the sum of Rupees 6,028-3-6.

"In the 'Metta demand' there is an apparent decrease of Rupees 675-3-10; but this is nominal, a village rented at 2,300 Rupees in Fusly 1238, having in the late fusly been, on the expiration of the lease, brought under Aumanie. The Collector here states the increase of collections at Rupees 23,887-15-5, being a considerable advance on those of the last fusly; and owing to the favorable season for the Jonnah and after crops: the low prices, particularly in the villages whose chief produce is red paddy, contributed however to their falling in arrear. Thus a balance of Rupees 15,506-14-3 appears against these villages. Of this sum Rupees 4,283-3-1 must for the present, be deducted as the amount deficient on Pottoor Mokundaramah's 3 villages: the remainder the Collector attributes to the nature of the settlement of the late Zemindar.

"There is a considerable decrease in the 'Mangany' demand notwithstanding the addition of the village before adverted to, owing, the Collector states, to the great drought, and poorness of the crops. The whole of this sum, together with Rupees 5,7-14-10 of arrears, has been collected. The arrears at the expiration of the fusly amounted to Rupees 2,05,380-0-4 of which Rupees 41,546-10-0 have accrued since the Estate came under the Collector's management: the residue during the Zemindar's time.

		Demand.			
		Rs.	A.	P.	
Fusly 1238	...	1,35,183	8	3	
" 1239	...	1,32,997	14	4	
		Decrease	2,185	9	11
		Collections.			
		Current.	Arrears.	Total.	
1238	...	93,372	1 6	6,792	0 5
1239	...	1,17,235	10 7	9,734	0 3
		23,863	9 1	2,941	15 10
		26,805			
		8 11			

Per cent.
This includes the collection of arrears also.

		Demand.			
		Rs.	A.	P.	
Fusly 1238	...	5,069	5	0	
" 1239	...	3,558	14	11	
		Decrease	1,510	6	1
		Settlement No. 1, Col. 4.			

"The arrears at the
Paras. 6, 7, 8 and 9.

' From the explanation given by Mr. Whish, of the mode of settlement followed by the late Zemindar, whose arrangements still obtain throughout the greater part of the Zemindary, it would appear that this arrear is more nominal than real. It seems to have been the practice of the late Zemindar, whose high character for fair dealing is testified both by Mr. Whish and the late Acting Collector, to lease out the villages to the principal ryots at a mamool Izarah, or a nominal rental; but that his collections were made with reference to the state of the crops and existing prices. The full demand, it is stated, never was had recourse to, except as a means of keeping the inhabitants in obedience to the Zemindar. The moderation of the late Zemindar may have prevented this plan of management, so objectionable in principle, from being oppressive to the people; but it is very desirable that the heavy balances which accrued under such a system should no longer be kept hanging over the ryots, and the Court request that with reference to the observations contained in para. 4 of the letter to Mr. Orr dated 25th August 1828, the Acting Collector will, after proper inquiry, and communication with the Manager, recommend for remission the whole or such portion of them as cannot be collected without injury to the future resources of the cultivators. The Acting Collector will also submit the report called for in the Board's proceedings dated the 30th August 1830, in regard to the balances which have accrued since the Estate has been under the charge of the Court of Wards.

' In renting out any villages, the leases granted for which by the late Zemindar may fall in, the Acting Collector will keep in view the transfer of the management of the Estate to the young Zemindar on his coming of age, and will not enter into any prospective engagements, that might have the effect of embarrassing his arrangements.

' The rent of the villages of Pottoory Mookundaramiah was Rupees 8,914: the Kham Dowle of which amounted to only Rupees 5,623-13-8, leaving after deducting expenses of management, a deficit of Rupees 4,283-3-1 to be added to that of last year. These villages being settled on a division of produce, had suffered considerably during the last two years. The Collector also states his opinion that the ryots suffered from the conflict going on relative to the claims to the villages; and mentions a Curnum having been persecuted because he assisted the Collector with some accounts, &c.

' The Collector reports that no progress has been made towards the final adjustment of the suit in which with the guardian he is defendant, but that in the meantime the plaintiff had effected his object in evading payment; and the process being staid, he is at large. The Collector has also submitted copies of the exhibits filed in this suit alluded to in para. 3 of the Court's letter dated 5th July 1830, which do not call for any particular remark at present. The Collector appears to think that there is little prospect of the cause being brought to an early decision.

' With reference to the observation contained in the 15th para. of the Collector's report, that the renter of Poondla, Cotum Rauze Caumiah remains in Jail from chioee, he having ample means at command, it should have been explained why if the defaulter possesses property it has not been made available to meet the demand against him. The Acting Collector will be pleased to inquire into, and report on this point,

' The Court sanction the several charges entered in the account current submitted by the Collector; and there having been a net revenue in Fusly 1239 after deducting charges of collection

' and the Government peshcush, they authorize the Collector to draw the usual Commission thereon.

' In the 18th para. of his letter Mr. Whish mentions that he has been under the necessity of removing the manager from his situation, in consequence of some communication made by him to the plaintiff in the suit above alluded to, and that the vacancy has been supplied by Cuddapah Sheshagherry Row, who was employed as manager of the Chilcaloorpau Estate. This appears to be the individual whose appointment as manager was, on Mr. Orr's recommendation, confirmed by the Court under date the 25th August 1828, in a petition which has been addressed to the Court by the mother of the minor, and which bears an endorsement by the Collector dated the 21st July last, it is stated that Sheshagherry Row, after performing the duties of manager for sometime, was dismissed by Mr. Whish for misconduct; and that one Nursiah was appointed to succeed him, but that he also was shortly after removed, and Sheshagherry Row again restored. It further appears from the same petition that the guardian Cotum Rauze Vissiah whose appointment was sanctioned at the same time as that of the Manager has been suspended from his situation. The Court observe that Collectors are not competent of their own authority to suspend, dismiss, or appoint persons to the office of guardian or manager; and that the changes which have been made by Mr. Whish should, in the first instance, have been submitted for their approval.

' The petition from the minor's mother contains charges of mismanagement and embezzlement against Sheshagherry Row, which in Mr. Whish's endorsement are stated generally to be undeserving of consideration; it appears however to the Court that they should be further inquired into. By the endorsement it appears that on the re-appointment of Sheshagherry Row as Manager certain of the old Samustanum servants, who are said to have opposed him, "were set aside." The Court do not consider the explanation afforded of the reason for adopting this measure satisfactory. They regret also, that it should have been found necessary to suspend the guardian who was strongly recommended by the late Zemindar. The Court request to be informed whether any judicial investigation was held in regard to the death of the person alluded to in the Collector's endorsement, and what was the result of it. Should it appear that Cotum Rauze Vissiah has thereby disqualified himself from holding so responsible a trust, the Acting Collector will in communication with the mother of minor, select a fit person as guardian and submit the nomination for the confirmation of the Court of Wards in conformity with the Regulations.'

465. A copy of the foregoing proceedings we communicated to the Collector on the 31st August.

MANAGEMENT OF THE MINOR ZEMINDARY OF ROYPILLY FOR FUSLY 1240.

466. On the 4th January 1832 we submitted to Government the following Extract from our proceedings under date the 26th December 1831.

Proceedings in Cons., 26th December 1831.
29th November, in Cons.,
19th December 1831.

' Read again the letter from the Acting Collector of Guntoor noted in the margin, containing his report on the management of the minor Zemindary of Roypilly in that District for Fusly 1240.

2,09596

The changes which have taken place in the settlement of the 67 villages comprized in this Estate, for Fusly 1240 are exhibited below.

Fusly.	Under Zemin- dars.	Under lease granted by the Collector.	Ryotwar.	Aumanie.	Agraharam.	Manoverty.	Total.
1239	36	12	6	5	7	1	67
1240	27	22	7	3	7	1	67

Demand.			
	Rs.	A.	P.
Fusly 1240...	1,38,898	2	10
" 1239...	1,32,997	14	4
	5,900	4	6

Maugany settlement.			
	Rs.	A.	P.
Fusly 1240 ...	13,265	14	3
" 1239 ...	3,553	14	11
Increase ...	9,706	15	4

Metta settlement.			
	Rs.	A.	P.
Fusly 1239...	1,29,438	15	5
" 1240...	1,25,632	4	7
Decrease ...	3,806	10	10

Collections. Mettah.			
	Rs.	A.	P.
Fusly 1239...	1,23,148	2	7
" 1240...	94,141	10	9
Decrease ...	29,006	7	10

Maugany.			
	Rs.	A.	P.
Fusly 1240...	10,786	13	0
" 1239...	3,821	8	3
Increase ...	6,965	4	9
Decrease of Metta collections...	29,006	7	10
Increase of Maugany do. ...	6,965	4	9
Net decrease ...	22,041	3	1

The current Metta balance amounted to Rupees 36,953-11-10, of which Rupees 4,765-9-0 were collected previously to the despatch of the report under consideration leaving Rupees 32,193-2-10 still uncollected, the greater part of this balance occurred on lands held on cowle granted by the Zemindar, the effects of whose system were noticed in the Board's proceedings on the Collector's report on this Estate for Fusly 1239, the Acting Collector states that the current balance is also swelled "by the unhappy state of the 3 villages rented by Poottoor Mokendaramiah and by the general losses sustained in the rest for the last two or three years."

Balances.	
Para 3.	36,953 11 10
	4,765 9 0
	32,193 2 10

Proceedings, 25th, in Cons.,
25th August 1831.
Para. 8.

The total amount of the current demand for the Fusly was Rupees 1,38,898-2-10 being Rupees 5,900-4-6 in excess of the demand for Fusly 1239. The increase was the result of an increase of Rupees 9,706-16-4 in the demand on the Maugany or wet lands, and a decrease of Rupees 3,806-10-10 in the dowle of the Metta or dry lands.

In the Metta collections (including arrears), there was a decrease of Rupees 29,006-7-10 in consequence of the adversity of the season and the unfavorable outturn of the Jonnah crop. In the Maugany collections there was an increase of Rupees 6,965-4-9. The net result being a decrease of Rupees 22,041-3-1 in the total collections within the Fusly.

2,734	6	9
2,558	1	0
176	5	9

The current Maugany balance was Rupees 2,734-6-9 of which Rupees 2,558-1-0 I have been already realized, leaving Rupees 176-5-9 outstanding.

In compliance with the instructions contained in the Court's proceedings of the 25th August last, the Acting Collector submits a statement of the balances outstanding on the books of the Zemindar from Fuslies 1232 to 1239 inclusive. From this it appears that the total amount of balances outstanding at the close of Fusly 1239 was Rupees 2,15,418-12-7 of which Rupees 1,73,203-5-3 is the amount of balances which occurred under the Zemindar's management from Fusly 1232 to 1237 and Rupees 42,215-7-4, the amount which has accumulated since the Estate has been under the Collector. The Acting Collector reports that the whole of the Zemindar's balance is irrecoverable, and that of the balance which has occurred under the Collector, Rupees 26,540-8-5 may be considered recoverable, but that "it must lie over until better times afford resources for bringing it to account," the remainder he recommends to be written off.

The whole of "the Zemindar's balance" as it is termed may be considered as having occurred in consequence of the peculiar mode of settlement followed by the late Zemindar, and may be regarded as merely nominal, it never having been his intention to have recourse to the full demand except as a means of keeping the people in obedience; the irrecoverable portion of the balance which has occurred under the Collector's management, may be regarded in the same light, as it is represented to have accrued mainly under this Zemindar's cowle. Under this circumstance the Court resolve to authorize the Collector to write off the balance of former years entered as irrecoverable in the statement now submitted; the amount thereof being Rupees 1,88,878-4-2.

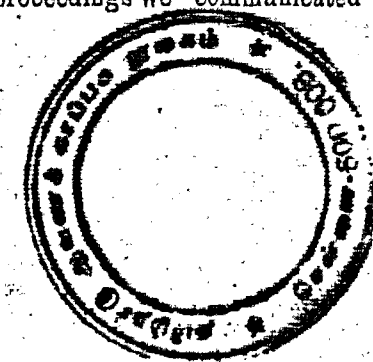
Total amount of balances ...	
Recoverable	2,15,418 12 7
portion	26,540 8 5
	1,88,878 4 2

The Court defer for the present to grant sanction for the payment of the commission stated in para. 8 of the report under consideration to be due to Messrs. Whish and Mason upon this Estate.

With respect to the information called for in the Board's proceedings of the 25th August last regarding the renter of Poondla Cotum Rauze Caumiah who was represented as remaining in Jail from choice, the Acting Collector reports that having received timely notice he had managed to make away with his property so as to avoid it sequestration.

The information contained in the 10th and 11th paras. of the report under consideration, upon the subject of the petitions from the minor's mother against the manager Shashagherry Row and the conduct of the late Collector regarding the removal of the late guardian Cotum Rauze Vissiah is considered by the Court to be satisfactory.

467. A copy of the foregoing proceedings was communicated to the Acting Collector on 5th January 1832.



CHINGLEPUT.

ASSUMPTION OF THE PROPERTY OF THE LATE MOOTTADHAR OF PAUDY BY THE COURT
OF WARDS.

468. In a letter to the Chief Secretary to Government dated 5th September 1831 we submitted to Government the correspondence with the Collector of Chingleput noted in the margin, regarding the management of the property of the late Moottahdar of Paudy, who died on the 10th November 1830, leaving two sons named Moodoo Soobramania Mudely and Ponnambala Mudely, both minors, and recommended with reference to Mr. Cotton's letter of the 2nd September 1830 that sanction might be granted for taking the entire property and all shares of property that the minors are entitled to, and that are situated in the Jaghire under the management of the Court of Wards.

From the Chief Secretary,
in Cons., 22nd September
1831.

469. The sanction of Government for this measure was conveyed to us by a letter from the Chief Secretary dated 29th September and communicated to the Collector of Chingleput on the 22nd of that month.

NORTHERN DIVISION OF ARCOT.

MANAGEMENT OF THE CADET NAGGER OR BOMBRAZ ZEMINDARY FOR FUSLY 1239.

470. 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 Cadet Nagger or Bombraz Zemindary in the Northern Division of Arcot during Fusly 1239 as detailed in the Principal Collector's letter noted in the margin.

The season is stated to have been unfavourable particularly to the wet lands in consequence of the failure of the rains. There was a decrease of this species of cultivation in Fusly 1239 as compared with Fusly 1238 to the extent of goontahs 88,489 bearing an assessment of Rupees 37,777-0-5. In punjah cultivation there was an increase of goontahs 9,193 in the extent of land cultivated, but a deficiency of Rupees 2,317-10-7 in the teerwah. This deficiency is stated to have been occasioned by land of inferior quality having been cultivated in the latter year.

Vide Statt. 1, Cols. 834 to 843.

Vide Statement 1, Cols. 906 to 915.

	Goontahs.	Acres.	RS.	A.	P.
Fusly 1238	6,78,627	12½	2,35,568	2	1
" 1239	5,96,791	8	1,94,960	10	1
Decrease	79,836	4½	40,607	8	0

In the Totacal or garden cultivation, there was a decrease of goontahs 540 and Rupees 512. In the extent of cultivated land of every description, there was a decrease of goontahs 79,836-4½ and in the amount of teerwa a decrease of Rupees 40,607-8-0.

Statement No. 1.	Original assessment ...	RS.	A.	P.
	Deduct.			
Col. 1039	Loss of produce ...	12,565	12	7
" 1055	Shavee or crops perished ...	15,206	15	4
" 1071	Amapul or crops withered before coming to ear ...	2,232	10	5
" 1087	Vittoopel or land in which the seed sown has never come up.	5,895	13	11
" 1103	Land covered by water ...	11	5	1
" 1107	Pne Mal or crops destroyed by inundation ...	89	9	1
" 1125	Total ...	36,001	2	5
" 1165	Remaining...	1,58,959	7	8

	Fusly 1238.	Fusly 1239.
Gross Settlement.	2,35,568 2 1	1,94,960 10 1
Reductions...	18,502 8 7	36,001 2 5
	2,17,065 9 6	1,58,959 7 8
Deduct Settlement of Fusly 1239...		1,58,959 7 8
		58,106 1 10

The total assessment on the lands cultivated during the fusly was Rupees 1,94,960-10-1, but deductions made according to the custom of the country on account of cultivation rendered fruitless in different ways reduced the demand to Rupees 1,58,959-7-8.

If the settlements of Fuslies 1238 and 1239 are compared after the deductions of the above nature are made from them respectively, the decrease in the settlement of the latter year will be found to be Rupees 58,106-10-0.

The Principal Collector will be pleased to state whether in every instance in which remission was allowed, the claims were investigated by the District Establishment and checked by his own Cutcherry.

Statement 1.	RS.	A.	P.
Col. 1227 Soornadayem ...	27,063	9	5
" 1253 Sundry small farms and Licences rented ...	6,257	8	0
" 1261 & 1265 Do. do. under Aumanio ...	2,779	0	9
" 1281 Seevar Jumma ...	341	8	10
" 1293 Villages under rent ...	20,655	14	6
" 1295 Davasthanum Inams...	12,960	2	6
" 1313 Jodigee of Shotrinum &c. villages	22,674	5	0
	92,732	1	0
Add land revenue ...	1,58,959	7	8
	2,51,691	8	8
" 1321	675	1	5
" 1331			
	2,51,016	7	3

The revenue derived from other sources as noted in the margin amounted to Rupees 92,732-1-0; and made the total demand of the year Rupees 2,51,691-8-8 or exclusive of Daserundem Merah and Soogavassee remission Rupees 2,51,016-7-3; of the current demand Rupees 2,29,390-10-10 were collected within the fusly, leaving a balance at its close of Rupees 21,625-12-5 of which Rupees 11,363 have since been collected. Of the remainder Rupees 4,514 are stated to be due by the renters of 15 villages in the Tirutance Talook who sustained considerable loss, in consequence of which, the Principal Collector has at the recommendation of the Manager consented to allow them a period of two years to make up the deficiency or their entering into written agreements and furnishing security for their fulfilment. The remaining balance is under collection.

Vide Statement 5, Col. 14.

Col. 17.
Para. 10 Pl. Collr.'s letter.

	RS.	A.	P.
Current land revenue	2,29,300	10	10
Arrears	19,798	6	0
Extraordinary.			
Derived from concealed cultivation, profit in selling grain excess cultivation not included in Jummabundy ...	711	8	10
Proceeds of jewels, cattle, &c., sold in outcry ...	5,176	6	6
Fines	179	4	0
Refunds from pay of servants	4	7	2
Do. from repairs of tanks	554	13	11
Do. of Tuccavy	1,821	8	0
Deposits	20,372	0	1
Last year's balance of cash	29,307	13	11
	3,06,816	15	3
Charges connected with the subsistence of the Minor, &c. ...	21,800	4	1
Circar Peshcush	1,17,663	0	0
Charges ordinary management	21,088	1	11
Batta to Mutsuddies on Circuit	158	6	11
Jaurce Merah, &c., to village servants	15,172	8	0
Devastanums.			
Respecting 12,042-15-11—vide Statement 4	12,381	9	7
Tank repairs	2,903	14	2
Tuccavy	1,695	8	0
Commission	3,190	15	7
Private debts paid by order of Court and other charges extraordinary	22,077	12	11
	2,88,132	1	2
Remains surplus	18,634	14	1

Vide Government, letter 28th Sept., in Cons., 30th Sept., 1830.

The Court sanction the above charges excepting commission drawn by the Principal Collector Rupees 3,190-15-7, which must be refunded, the Collector of an unsettled District not being entitled to commission.

The Court desire to be furnished with an account particulars of the sum entered in the account current under the head of Deposits.

In their proceedings of 15th July 1830, the Court called for further explanation respecting the old balances amounting to Rupees 2,24,776 outstanding in the villages of this Zemindary. The

In Cons., 15th July 1830.

Principal Collector now states that Rupees 98,806 are declared by the Manager to be irrecoverable in consequence of the death or desertion of the persons by whom it is due, Rupees 40,544-7-5 are still under investigation, and Rupees

Vide Statement 2 and para. 9, Pl. Collr.'s letter.

85,331-8-2, being the balance due after deducting Rupees 93-2-4 collected within Fusly 1239 are considered recoverable, though the Principal Collector observes that the Manager has not yet submitted those details of accounts by which alone the accuracy of the demand can be ascer-

Including current land revenue, arrears and extra revenue derived from the sources noted in the margin and the last year's balance of cash, the total available revenue amounted according to the account current furnished by the Principal Collector to Rupees 3,06,816-15-3. The disbursements according to the same account amounted to Rupees 2,88,132-1-2 and deducted from the receipts left a surplus of Rupees 18,684-14-1, for the distribution of which among the creditors of the Estate the Court desire that the Principal Collector will submit a proposition without delay.

tained, and the means of realization calculated on". This investigation should be completed as soon as possible.

The Court desire that the account of the average collections of former years alluded to in the 4th para. of the Principal Collector's letter of the 23rd August 1830 may be submitted without delay.

471. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 10th March 1831.

SALEM.

MANAGEMENT OF THE MINOR ESTATES OF SHENKERRYDROOG AND AUNIMOOR FOR FUSLY 1239.

472. On the 30th June 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our Proceedings under date the 27th of that month.

Proceedings, in Cons., 27th June 1831. Read again report of the Collector of Salem on the management of the Estate of Shengkerrydroog and Aunimoor during Fusly 1239, dated 30th April 1831,—also letter dated 13th June 1830.

These Estates were under the charge of the late Sub-Collector Mr. E. P. Thompson, whose duty it was to report upon them. He was repeatedly called upon by the Collector to make a report, but omitted to furnish any. This neglect is very censurable.

From the Collector's report it appears that the Settlement of Shengkerrydroog, although a little higher than the Settlement of Fusly 1238, was below the permanent beriz by Rupees 1,346-11-8. The amount of the Settlement was Rupees 10,203-4-4, of which the sum of Rupees 10,049-13-9 was collected within the fusly. Including Tuccavy and arrears the whole amount of the collections within the fusly was Rupees 10,307-10-4. The whole amount of Tuccavy due was recovered within the fusly. The collections on account of arrears were carried to the head of arrears of Peshcush. Of the collections of current revenue the sum of Rupees 340-11-4 was paid for the subsistence of the Minor Zemindar, and the remainder Rupees 9,709-2-5 was

appropriated to the payment of the Peshcush; leaving a balance of Rupees 1,840-13-7, an advance of Rupees 406-9-0 was made for the repair of a tank which added to the above balance makes the debt to Government on account of this fusly Rupees 2,247-6-7. Adding

the balance of arrears Rupees 18,602-3-9, the whole debt of the Estate to Government is Rupees 20,849-15-4 when the Estate came under management

the balance against it was Rupees 5,365-9-0; the difference has accumulated since. But for the minority of the Zemindar the Estate would have been sold long ago. He is now

of age and totally without means of redeeming the property. Under the circumstances of the case it is clearly the best arrangement to close accounts at the end of the current fusly, and bring the estate to sale. On account of its deteriorated condition, it is unlikely that there will be any competition for its purchase, it will therefore probably fall to Government. After which it will remain to be considered whether the Zemindar should be relieved from the balance which may be still unrecovered.

The balance of the Settlement of Fusly 1239 still outstanding is Rupees 150-15-5, of which Rupees 121-12-6 is due by the Zamindar himself for his own Patcut lands—the remainder is due by a Jodigy Enamdar whose Enam has been attached.

The net Beriz of the Aunimoor Mootah as settled for Fusly 1239 after deducting village Sibbendy was Rupees 6,153-8-1 being Rupees 442-12-7 less than the settlement of the preceding year and Rupees 308-3-3 below the permanent assessment. The decrease is ascribed to the diminution of cultivation in the Poonjah landsowing to the unfavourableness of the season. The whole of the demand was realized within the fusly with some additional sums on account of extra revenue, Tuccavy and arrears making a total of Rupees 6,213-4-0. The amount carried to the account of Current Peshcush was Rupees 5,676-12-0, leaving a balance of Rupees 784-15-4. Adding the balance of arrears before outstanding Rupees 616-9-8 the total debt to Government is Rupees 1,401-9-0. The sum of Rupees 482-1-4 was paid for the Minor's subsistence. The Collector proposes in consideration of the balance due to Government to reduce the minor's allowance to Rupees 300 per annum which the Court sanction. The Court regret to observe that the condition of this Estate is declining. It is very evident the management of the Circar servants is not favorable to the prosperity of small Estates, and the Court are disposed to think it would be advisable to give up this one to the Management of any respectable Member of the Minor's family who may be willing to undertake it for his interest, and is able to give competent security or it might be expedient to rent it out. The Court request that the Collector will take these suggestions into consideration and state his sentiments on the subject.

473. A copy of the foregoing Proceedings we transmitted to the Collector on the 30th June.

RELATIVE TO THE SALE OF THE MINOR ZEMINDARY OF SHENKERRYDROOG FOR THE ARREARS STANDING AGAINST IT; AND THE OPINION OF THE SUDR UDALUT RESPECTING THE LIABILITY OF ESTATES OF INCAPACITATED PROPRIETORS TO BE SOLD IN SATISFACTION OF ARREARS ACCUMULATED WHILE UNDER THE MANAGEMENT OF THE COURT OF WARDS.

474. With reference to the 2nd Para. of our Proceedings dated the 27th June 1831, we submitted for the information and orders of the Right Honorable the Governor in Council under date 2th October the letter from the Collector of Salem noted in the margin with the following observations.

To the Chief Secretary, in Cons., 20th October 1831.
1st in Cons., 10th Octr. 1831.

"This letter relates to the Zemindary of Shenkerrydroog which the Board in the proceedings referred to directed to be sold for the arrears standing against it.

"The last Zemindar died in Fusly 1229 leaving a son, a Minor; the Zemindary was at first left in the hands of the Zemindar's family, but in Fusly 1231 it was taken under the charge of the Court of Wards. There was then a balance against it of Rupees 5,365-9-0 for which it would have been sold but for the Minority of the Zemindar. The son and heir of the late Zemindar, is now of age to manage his own affairs and would be entitled to receive possession of the Zemindary if he could pay of the arrears, but these have accumulated to the large sum of Rupees 20,849-15-4 which it is wholly out of his power to discharge. The whole revenue of the Estate is less than the annual Jumma payable to Government. If therefore the Estate should be placed in his possession it would be to no purpose, there would be no surplus available to him. Under these circumstances the Board deemed it best for all parties to close accounts within Fusly 1240 and to sell the Estate for the arrears standing against it. The arrear due at the time the Estate was taken under management was sufficient to bring it to sale, but the Board deemed it expedient that the whole amount of arrear including the accumulation under the Collector's administration should be entered in the advertisement, reserving it as question for the consideration of Government whether the Zemindar should be relieved from the remaining balance after deducting the purchase price which it was anticipated would not be equal to the original arrear. The Board did not entertain the least doubt that the Estate was saleable and

"the Zemindar personally responsible for the whole arrear, but under the circumstances of the care they thought it might be advisable for the Government to remit the amount of the arrear which had accumulated under the Collector's management, as an indulgence.

"The Zemindar it appears objected to the sale of the Mootah and applied to the Zillah Judge for an order to prevent it. The Zillah Judge answered that he had no power to issue such an order, but at the same time extra judicially expressed his opinion that a Zemindar is not answerable for any balance that may have accumulated during the time his Estate may have been under the management of the Circar under Regulation V of 1804, and that the Circar alone is answerable or rather must abide by the loss. The Board submit that the opinion thus extra judicially given by the Judge, in a case in which he admitted that he had not power to interfere is contrary to the law. It appears to them that all that is provided by Regulation V of 1804 is that the lands of incapacitated proprietors shall not be answerable for the payment of the public revenue assessed thereon, that is, their lands shall not be sold while they are incapacitated proprietors, for instance, in the case in question, during the minority of the proprietor, but the deficiency of one year is to stand against the Estate and to be made good from the surplus collections of future years until the incapacity of the proprietor ceases, when the Estate becomes saleable for the eventual balance under the general law. This seems to be made quite clear by the words of Clause 1st, Section II, Regulation X, of the present year wherein it is provided that the property of a minor shall not be sold during his minority, implying evidently that it may be sold, after his minority has determined."

"The Board on the whole see no reason for withholding the Estate from sale for the whole amount of the arrear standing against it as before intended."

From the Ag. Secy. to Govt.
In Cons., 3rd Novr. 1831.

475. In reply we received the following letter from the Acting Secretary to Government dated 1st November.

"Before issuing any further orders upon this subject, the Right Honorable the Governor in Council requests that you will transmit a concise statement of the revenues of Shenkerrydroog from the period of its becoming tributary to the Company—whether the assessment then imposed upon it was regulated by good accounts and moderate principals, and if so, by what circumstances of mismanagement or calamity its resources have since become so impoverished that the whole revenue derivable from it is not equal to the annual jumma payable to Government and your Board will at the same time be pleased to state whether the case is one entitled to favourable consideration.

"With respect to that part of the fourth para. of your letter which refers to the proceedings of the Judge of Salem, I am directed to transmit the accompanying copy of a letter addressed this day to the Judges of the Sudr Udalt.

"I am directed to transmit to you the accompanying extract from a letter of the Secretary to the Board of Revenue under date the 20th Ultimo, respecting the conduct of the Judge of Salem in pronouncing an opinion upon the merits of a case not then before his Court.

To the Judges of the Sudr.
Udalt, 1st Novr. 1831.

"The embarrassment and injury which would result to the Public service from the promulgation of sentiments thus extra judicially given by the authorities in the Provinces, and the multiplicity of conflicting opinions which would prevail in their several Courts, if such a practice were permitted to continue, need no comment; as the interpretation of disputed points in the Regulations is committed to the Judges of the Sudr and Foujdarry Adawlat, the course for Mr. Hooper to have adopted was to have applied to you, and his publishing any judicial opinion under the seal of the Court, of the kind alluded to, without your sanction, was very improper.

"You will be pleased to point out to Mr. Hooper the irregularity of his conduct."

476. With reference to our Secretary's letter of the 20th October the following copy of a letter from the Acting Register of the Sudr Udawlut respecting the liability of Estates of incapacitated proprietors to be sold in satisfaction of arrears accumulated while under the management of the Court of Wards was transmitted for our information under date 13th December.

From the Ag. Secy. to Govt.
In Cons., 19th Decr. 1831.

"I am directed to acknowledge the receipt of your letter of the 1st Ultimo, in which the Judges of the Sudr Udawlut are required to state their sentiments relative to the construction of that part of Regulation V of 1804, which provides for the due realization of the public revenue from the Estates of incapacitated proprietors, particularly as regards the liability of such Estates to be sold in satisfaction of arrears, accumulated while under the management of the Court of Wards.

"The primary object of Regulation V of 1804 as is shewn by the preamble, is to provide for the due preservation of the property of persons incapacitated by minority sex or natural infirmity from administering their own affairs; and its provisions seem to the Judges to demonstrate very clearly that the Government intended not merely to prevent fraudulent dilapidations of the property by irresponsible trustees, but to secure to the proprietors, so soon as the particular cause of incapacity should be removed, the possession of their Estates unincumbered under any circumstances with public demands.

Clause second, Section XIV.

"It must be observed, that a certain proportion of the produce, whether the whole amount of the fixed Jumma be or be not realized, is to be assigned for the maintenance of the proprietors, which proportion is liable to be reduced or augmented according as the income

Clause fifth.

derivable from property other than the assessed lands is or is not, adequate to their due support; that the income derivable from such unassessed property is no where declared appro-

Clause fourth, Section XIV.

priable to the discharge of arrears of revenue; that the lands without any sort of reservation or condition, are declared not to be answerable for the payment of the public revenue; that the only recognized source, from which deficiencies are to be made good, is the surplus produce of future years, over which, it is plain, the Court of Wards can have no control after they have surrendered the lands to the proprietor; and that the Court of Wards are compellable to surrender the lands to the proprietor so soon as his disqualification is removed; for this the Judges take to be the clear intent of the provisions contained in Section 7. As far as the Judges can see the Regulation does not contain a single direct provision, nor even an incidental expression, which can be interpreted to authorize the Court of Wards to retain possession of the Estate on account of arrears, which have accrued during their management; or from which it can possibly be inferred, that such arrears were intended to remain a debt against the Estate to be liquidated by the proprietor. In their Judgment the declared object of the Regulation, and the whole scope and tendency of its provisions lead to a directly opposite conclusion.

"The Board of Revenue, however, are of opinion, that the exemption of the lands from sale for arrears is restricted to the duration of the minority or other incapacity of the proprietor; and that the deficiency of one year is to stand against the Estate and to be made good from the surplus collections of future years, until the incapacity of the proprietor ceases, when the Estate becomes saleable for the eventual balance under the general law; and they refer to Clause 1st Section II Regulation X of the present year in support of their opinion. Upon this opinion it appears to the Judges sufficient to observe, that it is utterly at variance with the clear and explicit declaration contained in Clause 4th, Section IV. It is quite plain, that under the Board's construction the lands of an incapacitated proprietor will in point of fact be held

"answerable, and strictly answerable, for the payment of the public revenue, although the enforcement of the demand against the Estate will be postponed for a time.

"The Judges of the Court of Sudr Udawlut are confirmed in the correctness of the above opinion, in respect to the intentions of the Legislature in framing the provisions of Regulation V of 1804, by a reference to Section XLVIII, Regulation XIV of 1793, Section VI Regulation LII of 1803 and Clause 2nd, Section III Regulation XI of 1822 in the Code of Bengal which appear distinctly affirmative of the same construction of provisions, enacted by the Supreme Government of this subject; from the principle of which the Judges see no reason to suppose, that it was intended by the Government of this Presidency to deviate."

477. With reference to the letter from the Acting Secretary to Government cited above, bearing date 1st November, we transmitted under date 29th December for the consideration of the Right Honorable the Governor in Council a letter from the Collector of Salem, relative to the resources of the Zemindary of Shenkerrydroog.

478. We observed that the deterioration of this Estate was ascribed to its unhealthiness, to the removal of the troops from Senkerrydroog and to the discontinuance of the late Mootahdar's Cowles.

479. We noticed that the Collector further stated that he did not expect that this Mootta would ever be found equal to pay its permanent Jumma so long as the population of that part of the country and the price of grain should continue as at present.

MANAGEMENT OF THE MINOR ESTATES OF SHENKERRYDROOG AND AUNIMOOR FOR FUSLY 1240.

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

15th, in Cons., 24th Novr.
1831.

"Read again letter from the Collector of Salem submitting report from Mr. Sheridan Additional Sub-Collector of that District on the management of the Estates of Shenkerrydroog and Aunimoor for Fusly 1240.

"The net settlement of the Shenkerrydroog Mootah was Rupees 10,319-6-4 exhibiting a small increase above the jumma of the preceding fusly

	RS.	A.	P.
Permanent Berzi	11,550	0	0
Jamabundy do.	10,319	6	4
	1,230	9	8

but fallingshort of the permanent beriz by Rupees 1,230-9-8. Of this sum Rupees 10,176-11-15 were collected within the fusly. With the exception of a small advance on account of Tuccavy the whole of which was recovered within the fusly, no disbursements whatever were made from the Estate and the collections on account of arrears were carried to the head of arrears of Peshcush. The balances of arrears for former fuslies amounted to Rupees 20,819-8-2. Adding the debt due to Government on account of this Fusly Rupees 1,373-4-7, the total balance due at the end of Fusly 1240 is Rupees 22,192-12-9.

"Of the balance of the Settlement of Fusly 1240, Rupees 20-14-5 have since been realized, the remainder Rupees 121-12-6 is stated to be due by the family of the Moottahdar.

The net beriz of the Annimoor Mootah for Fusly 1240 after deducting Village Sibbundy was Rupees 6,321-9-5, being Rupees 168-1-4 in excess of the beriz of the preceding year, but Rupees 140-1-11 below the permanent assessment. Of this demand Rupees 6,195-14-0 were collected within the fusly and with some additional sums on account of arrears of Fusly 1237 &c. the total collections amounted to Rupees 6,239-3-11. The amount carried to the account of current peshcush was Rupees 5,920-14-0 leaving a balance of Rupees 540-13-4. Adding the balance of arrears before outstanding the total debt to Government at the close of the Fusly is Rupees 1,889-0-5. Out of the allowance of 300 Rupees per annum sanctioned by the Court of Wards for the subsistence of the minor, Rupees 275 only were disbursed within the Fusly. Mr. Orr explains that the allowances of 25 Rupees for the last month in Fusly 1240 having been paid in 1241 will appear in the accounts of that year.

	RS.	A.	P.
Fusly 1239 ...	6,153	8	1
" 1240 ...	6,321	9	5
	168	1	4
Permanent Beriz	6,461	11	4
Jumabundy do.	6,321	9	5
	140	1	11
See Statt. No. 4.			
Balance up to the end of Fusly 1239	1,348	3	1
" 1240	540	13	4
	1,889	0	5

The Court of Wards in their proceedings under date the 27th June 1831, adverting to the declining condition of this Estate, observed, that it "is evident that the management of the Circar servants is not favorable to the prosperity of small Estates" and they called the attention of the Collector to the expediency "of giving it up to any respectable member of the minor's family who may be willing to undertake it for his interest and is able to give competent security." In pursuance of this suggestion and under the authority of the Court of Wards this Estate has been rented to Ardanaure Duravardy Iyen father-in-law to the minor, who has furnished, Mr. Sheridan reports, "the best security" for the regular payment of the Government demand and Rupees 350 per annum in excess of that amount.

481. A copy of the foregoing Proceedings was communicated to the Collector on the 30th December.

TINNEVELLY.

MANAGEMENT OF THE MINOR ZEMINDARIES OF WOORCAD AND YALAMADAY FOR FUSLY 1239.

482. On the 14th March 1831 we submitted for the information of the Right Honorable the Governor in Council the following Extract from our Proceedings under the same date on the management during Fusly 1239, of the Zemindaries of Woorcad and Yalamaday as detailed in the Collector's letter noted in the * margin.

* From the Collr. of Tinnevely, 1st Decr. 1830, in Cons., 3rd January 1831.
Proceedings, in Cons., 14th March do.

Woorcad.

Statt. 2, Col. 45.

Statement 8.

	RS.	A.	P.
Fusly 1238 ...	15,235	7	0
" 1239 ...	16,210	12	1
	975	5	1
Beriz of fusly 1239	16,210	12	1
Average Jum-mah of the last 7 years	14,392	7	7
	1,818	4	6

In the extent of Nunjah cultivation there was an increase of seed Cottahs 29-12-7½ in the quantity of Mailwarum, an increase of Cottahs 153-10-7½; and in the money settlement, at the current prices, an increase of Rupees 228-5-4. In the average produce there was an increase of measures 2½ per seed cottah of land measure, and in the average price there was

The Settlement of Woorcad for this fusly inclusive of the private farm of the Zamindar, amounted to Rupees 16,210-12-1 exceeding that of Fusly 1238 by Rupees 975-5-1, and the average of the last seven years by Rupees 1,818-4-6.

Vide Statement No. 8.

Fusly 1238 ...	846	0	1
" 1239 ...	872	9	0
	26	8	11

decrease of price 8½ per cottah of grain under the head of Swami bogum, both in money and grain, there was an increase of Rupees 26-8-11. There appears to be a deficiency in the Collector's accounts with respect to this entry Column 14, Statement 2, which is quoted by the Collector in explanation of this item, shews only Rupees 807-7-0 as the collections on this account. The difference would appear to be the value of the grain entered in Column 10, but this is no where distinctly shewn.

	Extent of cultivation	Teerwa, RS. A. P.
Nanjah mail Punnjah	13 19 2½	56 12 6
Vampyre	14 19 3½	508 9 10
Fusly 1238	20 4	4 20 8 1 0 3 9
Extra Revenue...	12 12	0 16 0 1 3 4 1
Fish rent	29 13	1 36 12 0 6 14 11
Punnjah	172 1	8 172 1 8 0 0 0
Palmyra tax	86 12	2 109 8 1 22 11 11
Tope teerwa	150 15	3 163 2 4 12 3 1
Tripary		

In Nunjah mail Poonjah and Vampyre cultivation respectively, there was an increase both in the extent of cultivation and in the amount of teerwa. In most of the other sources of revenue there was also an increase as noted in the margin.

In the revenue derived from the private farm of the minor there was an increase arising both from extended cultivation and from increase of produce.

Of the current demand Rupees 12,459-1-5 were collected within the fusly and Rupees 2,878-3-10 subsequently up to the 20th November, leaving the balance of current revenue Rupees 873-6-10; for a part of which Rupees 777-9-3, there is grain in store.

The balances outstanding in this Zemindary at the beginning of Fusly 1239 amounted to Rupees 6,867-0-0, of which Rupees 3,445-12-3 have been realized, and Rupees 1,160-5-10 remitted under the sanction of the Court of Wards, leaving a balance of Rupees 2,270-13-11.

The Court in their Proceedings of 28th December 1829 observed that a sum of Rupees 375-14-10, which remained in hand at the close of Fusly 1237 as shewn in the account current of that year, was not brought forward in the account of Fusly 1238. The Collector now explains that the sum in question was in fact brought forward in the accounts of Fusly 1238, but that it was included in the sum of Rupees 585-1-0 entered in the account of Fusly 1238 under the head of "To cash received being the amount of surplus in the distribution of pay to the Sibbendies." The Court request that the Collector will pay more attention in future to the preparation of his accounts and take care that the several items are entered correctly under their proper heads. In Statement 7 which accompanied the report under review, the Extra Revenue is entered under the head of Recoveries of advances, whilst the column opened for the purpose is left blank.

Current ...	12,459	1	5
Arrears ...	3,445	12	3
Extra Revenue	355	1	3
	16,259	14	11

The collections within the fusly as shewn in the margin amounted to Rupees 16,259-14-11 and were appropriated as follows.

	Circar.	Peshcush.
Arrears...	3,083	7 0
Current ...	9,977	2 8
		13,060 9 8
Charges Collection		992 5 8
Subsistence		2,206 15 7
		16,259 14 11
Fusly 1238		1,110 9 4
" 1239		2,206 15 7
		1,096 6 3

The increase in the latter charge as compared with Fusly 1238 is owing to the disbursement of Rupees 1,000 for the marriage of the minor.

Demand.	Rs.	A.	P.
Arrears ...	20,653	5	9
Current ...	12,950	0	0
	33,603	5	9

Collection.	Rs.	A.	P.
Arrears ...	3,083	7	0
Current ...	9,977	2	8
	13,060	9	8

Balance.	Rs.	A.	P.
Arrears ...	17,569	14	9
Current ...	2,972	13	4
	20,542	12	1

Para. 13.

	Rs.	A.	P.
Total collection ...	15,337	5	3
Current Peshcush ...	12,950	0	0
	2,387	5	3
Circar Peshcush ...	12,950	0	0
Collections of current Revenue within Fusly 1239 ...	12,459	1	5
	490	14	7

The Court sanction the charges incurred in Fusly 1239 as entered in Statement 3, they also sanction the estimates of Sibbendy and Saderward for the current fusly amounting together to Rupees 953-1-0 as per Statements 4 and 5.

A.

The Collector will be pleased in future to furnish with his report a Demand Collection and Balance account of Peshcush in the accompanying form.

Yaloomaday.	Rs.	A.	P.
Statement 11, Col. 29			
Do. Col. 30.			
Do. Col. 31.			
Fusly 1238, 6,643	7	9	
" 1239 6,585	14	3	
	57	9	6

Para. 18.

	Increase.	Decrease.
Nunjah ...	476	12 1
Nunjah mail Poonjah ...	15	1 11
Vampyre ...	275	4 8
Poonjah ...	190	14 0
Garden lands ...	35	8 7
Sundry small rents ...	1	11 1
	503	5 10
Deduct Increase ...	544	14 11
	503	5 10
Decrease ...	41	9 1
Add Increase of village charges and Pagona allowances of Fusly 1239 ...	16	0 5
Net decrease as above ...	57	9 6

The demand on account of former balances at the beginning of the fusly was Rupees 3,534-6-10, of which Rupees 1,426-2-7 were collected within Fusly 1239 and 192-8-1 subsequently up to the 20th of November, leaving the present outstanding balance on this account Rupees 1,915-12-2.

The total demand on account of Circar Peshcush current and in arrears was Rupees 33,603-5-9, of which Rupees 13,060-9-8 were collected within the fusly, leaving the balance against the Zemindary at its close Rupees 20,542-12-1. Of the balance of current Peshcush Rupees 2,444-13-5 are stated to have been realized since the close of the fusly up to the 20th November.

The Collector in the 15th para. of his letter observes. "The collections of Current Revenue have exceeded the amount of Peshcush this year by Rupees 2,387-5-3." The amount here entered it is to be observed includes the sum of Rupees 2,878-3-10 collected subsequently to the close of the fusly. The collections of Current Revenue within the fusly fell short of the Circar Peshcush in the sum of Rupees 490-14-7.

Statement 3.	Rs.	A.	P.
Current ...	5,160	8	0
Arrears ...	1,426	2	7
Extra ...	323	13	3
	6,915	7	10
Charges collection ...	629	11	9
Circar Peshcush ...	3,675	0	0
Subsistence ...	2,084	11	4
	6,389	7	1
	6,915	7	10
	6,389	7	1
	526	0	9
	6,332	3	3
	6,858	4	0

Statement 16.

	Fusly 1238.	Fusly 1239.
Charges management ..	357-4-8	629 11 9
Subsistence.	312-6-8	2,084 11 4
To Collr., 14th September	1829	
In Cons., 14th "	"	"
To Collr., 14th Jany.	"	"
In Cons., 14th "	"	"
*To Collr., 4th February	1823	
In Cons., 4th do.	"	"
†Proceedings, 28th December	1829	
In Cons., 18th do.	"	"

Para. 18.

The Court sanction the charges of Fusly 1239 entered in the account current No. 12, they also sanction the estimates for Sibbundy and Saderward for Fusly 1240 as entered in Statements Nos. 13 and 14.

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

MANAGEMENT OF THE MINOR ZEMINDARIES OF WOORCAUD AND YALAMOODAY FOR FUSLY 1240.

484. On the 1st December we submitted to Government the following Extract from our proceedings under date the 24th November 1831.

Proceedings, in Cons., 24th November 1831.
24th October, in Cons., 7th November 1831.

Read again letter from the Collector of Tinnevely reporting the result of his management of the Zemindaries of Woorcaud and Yalamooday during Fusly 1240.

The settlement of Woorcaud for this fusly including the private farm of the Minor amounted to Rupees 14,258-14-2, being a decrease of Rupees 1,951-13-11, below the Jumma of Fusly 1239 and of Rupees 475-12-7 below the average settlement of the last six years.

There is an increase in the extent of nunjah cultivation of seed cottahs 20-13-24, giving an increase in the Jumma of Rupees 233-12-0. In the quantity of produce there is an increase of cottahs 192-14-5, which calculated at the selling prices amounts to Rupees 450-6-0, and the total increase arising from cultivation and produce is Rupees 684-2-0. The prices of the settlement of this fusly fell short of those of the preceding year 13½ per cent. occasioning a decrease of Rupees 1,075-10-8. Deducting the increase the result of the total settlement of the nunjah produce is a net decrease of Rupees 1,021-8-8.

Under the head of Vampyre there is a decrease of Rupees 773-13-7, and in the private farm of the Minor of Rupees 112-5-2 owing to the low price of grain. In most of the other sources of revenue there was also a decrease.

The demand at the commencement of the fusly on account of former arrears was Rupees 3,533-10-6, of which Rupees 1,857-15-6 was collected within the fusly, and up to the 15th of October, the current peshcush Rupees 3,675 has been fully realized.

The amount of the surplus fund remaining at the commencement of the fusly in favor of the minor amounted to Rupees 6,858-4-0, viz., Rupees 6,390 in Government securities and Rupees 468-4-0 in cash. To this fund a sum of Rupees 2,311-2-9 has been added in the course of the year. The Court approve of the Collector's proposition to invest the sum of Sicca Rupees 3,000 in the 4 per cent. loan of the 7th June 1831, the investment of Sicca Rupees 1,000 authorized in their proceedings of the 14th March last, is stated not to have been made in consequence of the 5 per cent. loan of 15th January 1830 having been closed before the receipt of their instructions.

There is a decrease in the charges of subsistence and management for Fusly 1240 as compared with Fusly 1239 which is caused by charges not having been defrayed when the accounts of the year are closed; the Collector explains that the charges are not disbursed until the remittance and indents of the Estate are received at the Huzzoor Treasury; and as the collections up to the 12th July cannot reach the Treasury before the accounts of the year are closed, the delay in the adjustment of these charges becomes unavoidable.

The Court sanction the charges of Fusly 1240 entered in the account current; they also sanction the estimates for Sibbendy and Saderward for the current fusly.

485. A copy of the foregoing proceedings we communicated to the Collector on the 1st December.

RAJAHMUNDRY.

SUITS RELATIVE TO THE DECREASE OF THE SUDR UDALUT UPON A SPECIAL APPEAL AGAINST DECISIONS PASSED BY THE ZILLAH COURT OF RAJAHMUNDRY AND CONFIRMED BY THE PROVINCIAL COURT OF THE NORTHERN DIVISION BY WHICH THE LEGALITY OF THE DEMAND OF MOTURPHA IS DENIED.

486. With reference to para. 624 of our last General letter the Right Honorable the Governor in Council was pleased to offer the following remark on 25th February.

By the decree of the Sudr Udalut, a copy of which is enclosed in the letter from the Collector of Rajahmundry dated 8th January 1831, the right of Government to levy Moturpha according to established usage under the law as it now stands is fully admitted; and the decrees and opinions of the Lower Courts on this important point have thus been reversed and corrected. The right of Government to levy this tax from persons who have not hitherto paid it and in places where it has never yet been collected is another question, and may be settled at any time by a declaratory enactment, but the Right Honorable the Governor in Council is not disposed to agitate the matter further at present and does not therefore deem it expedient to authorize the Collector to move the Sudr Udalut for a review of their judgment in this case.

487. In acknowledging the receipt of the foregoing communication we remarked that as it appeared from the Collector's letter which we again submitted that many suits relative to Moturpha had been decided against Government in the lower Courts upon a view of the law which had been pronounced erroneous by the Sudr Adalat; we recommended that the Collector be authorized to apply for a copy of the decree of the Sudr Adawat on stamp paper, and to move the Zillah Provincial Courts to revise their judgments in all similar suits, with reference to that decree to which suggestion Government were pleased to accede.

488. A copy of the foregoing correspondence was transmitted to the Collector of Rajahmundry on the 31st March 1831.

SUIT INSTITUTED AGAINST THE COLLECTOR ON ACCOUNT OF THE LEVY OF MOTURPHA.
ORDERS OF GOVERNMENT TO SUBMIT A DRAFT OF MOTURPHA REGULATION.

On the 6th June we submitted to Government a letter from the Collector of Rajahmundry reporting the institution of a suit against the late Acting Collector Mr. Robson and the Darogah of Rajahmundry on account of the levy of Moturpha from the plaintiff and at the same time observed that as it appears that the plaintiff had not previously paid Moturpha, though as the keeper of an opinion shop he seemed to be liable to it according to the custom of the country, we conceived that under the decree of the Sudr Adalat submitted to Government on the 20th January 1831, the demand against him could not be maintained.

490. In reply to the foregoing communication we were instructed to submit to Government the draft of a Regulation respecting Moturpha containing the provisions suggested in the concluding para. of our Secretary's letter of the 20th January which is in course of preparation.

SUIT INSTITUTED AGAINST THE COLLECTOR BY STREE COTAGHERY BOOCHIAH.

491. The following letter was addressed to the Acting Chief Secretary under date 31st January 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 Collector of Rajahmundry, enclosing copy of a plaint filed against himself and another, by Stree Boochiah, proprietor of the village of Moomedavaram, together with copy of the answer which he proposes to file.

"The plaintiff sues for the recovery of a piece of ground measuring 12 poottees which the Collector has put in possession of the 1st defendant D. Vencatakistumrauz and for payment of Rupees 493½, the value of the cist of the same for the time that it has been out of her possession.

"From the answer which the Collector proposes to file the Board presume that he acted under Regulation V of 1822, by which it became his duty to restore the party (the 1st defendant) illegally dispossessed by the Zemindar (the plaintiff). The plaintiff does not deny that the 1st defendant was dispossessed by her. Under this view of the case the Board recommend that the Collector be authorized to defend the suit at the public expense.

"In his answer the Collector ought not in the opinion of the Board to enter into the merits of the case as it regards the conflicting claims of the plaintiff and the 1st defendant to the land in question, but should confine himself to the defence of his own act under the Regulation."

492. In reply we were informed that the Right Honorable the Governor in Council authorized the Collector of Rajahmundry to defend the suit in question at the public expense in the 1st instance, but would determine whether the charges, if any, should be adjudged against the Collector, should ultimately be borne by him or by the Government; when a copy of the decree should be laid before him. It was stated also that if the Collector acted in this case under Regulation V, 1822, the Right Honorable the Governor in Council was of opinion that it should be so stated in his answer.

493. A copy of the foregoing correspondence was transmitted to the Collector on the 14th February 1831.

SUIT INSTITUTED AGAINST THE COLLECTOR BY P. SOMALINGUM.

494. In a letter to the Acting Chief Secretary dated 19th May 1831, we submitted for the orders of Government the correspondence with the Collector of Rajahmundry noted in the margin regarding a suit filed against him by one P. Somalingum for loss sustained by him owing to the Collector having prevented the sale of certain mortgaged articles belonging to the Brig Britania at Coringa.

495. We observed that it did not appear that the Collector had authority to interfere in this matter, we therefore thought that his proposed answer was insufficient and consequently we could not recommend that the action should be defended at the public expense.

496. In reply we were informed that the Right Honorable the Governor in Council concurred with us in thinking that the proposed answer was insufficient and could not therefore authorize the Collector to defend the suit at the public expense.

497. Copy of the above correspondence was communicated to the Collector on the 30th May.

SUIT INSTITUTED AGAINST THE COLLECTOR AND MAGISTRATE BY SEETAMA.

498. The following letter was submitted to Government under date 16th June 1831.

"I am directed by the Board of Revenue to submit the accompanying letter from Mr. Crawley, Collector and Magistrate of Rajahmundry reporting the institution of a suit against him in the Zillah Court.

"As the act which forms the cause of action was done by Mr. Crawley in the capacity of Magistrate, it is not within the province of the Board to pass any opinion upon it. To save time the Board think it proper to forward Mr. Crawley's letter which its enclosures, but it appears to them that the case should have been submitted to Government directly by the Magistrate."

499. In reply we were informed that the Right Honorable the Governor in Council was pleased to resolve that Mr. Crawley, the Magistrate of Rajahmundry should be left to defend on his account in the first instance, the suit instituted against him in the Zillah Court of that District by Seetamah, and would determine whether he should be relieved from the whole or any portion of the charges, if any should be adjudged against him, when a copy of the decree should be laid before Government.

500. A copy of the foregoing correspondence was transmitted to the Collector and Magistrate on the 30th June 1831.

MASULIPATAM.

SUIT INSTITUTED AGAINST THE COLLECTOR MR. DENT ON ACCOUNT OF CERTAIN PROPERTY SOLD BY THE LATE COLLECTOR MR. ROBERTS WHILE IT WAS UNDER MORTGAGE TO THE PLAINTIFF.

501. The following letter was addressed to the Acting Chief Secretary under date 21st July 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 Acting Collector of Masulipatam, reporting upon a suit instituted against the Collector Mr. Dent on the part of Government on account of certain property sold by the late Collector Mr. Roberts while it was under mortgage to the plaintiff.

"The Acting Collector reports that the validity of the mortgage is unquestionable, but that although the sale did not take place until 50 days after the property was attached, the plaintiff did not give notice of it to the Collector until the day before the sale, and then produced no voucher. The Acting Collector thinks the suit may be defended on the ground that the plaintiff produced no proof of the mortgage previously to the sale although he had sufficient time. The Board doubt whether this plea would be successful, but whether sufficient or not they think it more creditable to the Government to waive it, and as there was a real mortgage of the property to the plaintiff; and to admit his claim to be paid the amount due upon it with reasonable interest. The amount of the mortgage it is stated is Rupees 252-1-0, and the plaintiff asserts that the property was sold for Rupees 265 which was carried to the account of Government. Interest is charged at the rate of 12 per cent, but the plaintiff may perhaps be induced to make an abatement. On the whole, the Board recommend that the Acting Collector be authorized to enter into a compromise with the plaintiff upon the most favorable terms in respect to interest that he can obtain."

502. In reply to the above we were informed that as it was stated that there was a real mortgage of the property in question to the plaintiff the Right Honorable the Governor in Council authorized the Acting Collector to admit his claim to the sum of Rupees 252-1-0 due upon it; and to adjust the rate of interest upon the most favorable terms that he could obtain.

503. The following letter on the subject alluded to above was addressed to the Chief Secretary to Government under date 29th August.

"With reference to Mr. Chamier's letter of the 26th July last conveying the orders of Government regarding a claim urged in the Auxiliary Court at Masulipatam for the value of certain property which was sold on account of a balance of revenue whilst under mortgage to the plaintiff, I am directed by the Board of Revenue to request that you will submit to Government the accompanying letter from the Acting Collector of Masulipatam and to recommend that sanction be granted for the adjustment of the claim by payment of the sums noted in the margin, the total amount being Rupees 296-4-7½."

	RS.	A.	P.
Amount of principal admitted by Govt., 26th July 1831	252	1	0
Plaintiff's costs	38	7	0
Government do.	5	12	7½
	296	4	7½

504. The sanction of Government for the payment of the amount specified above, was conveyed by letter from the Chief Secretary to Government dated 6th September.

505. A copy of which was transmitted to the Acting Collector on the 8th September.

SUIT INSTITUTED AGAINST THE COLLECTOR BY R. GUNGADARADOO.

506. The following letter was addressed to the Acting Chief Secretary under date 12th May 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 Collector of Masulipatam reporting the institution of a suit against him in the Zillah Court and submitting a draft of his proposed answer."

"It appears to the Board that the Collector from an anxious desire to do justice in this case somewhat exceeded his authority in directing the portion of the produce which he considered to be due to the 3rd defendant to be made over to her. They do not think it proper therefore to recommend that the defence of the suit should be undertaken by Government. They beg leave to suggest that the Collector be left to defend it on his own account in the first in-

stance and that it be taken into consideration when the issue of the suit is reported, if the decision should be against the Collector whether the costs of the action and any sum which may be adjudged to be paid shall be defrayed by the Government or by the Collector."

507. The arrangement recommended in the above letter was sanctioned by Government in a letter dated 27th May 1831, copy of which was forwarded to the Collector on the 30th of that month.

NELLORE.

RETATIVE TO SUITS INSTITUTED AGAINST COLLECTORS IN THE COURTS OF ADAWLUT IN APPEAL AGAINST DECISIONS PASSED BY THEM UNDER REGULATION IX OF 1822.

508. On the 14th November we submitted to Government the following letter.

"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 Principal Collector of Nellore."

"The Principal Collector's letter of the 2nd September is accompanied by a translation of a complaint preferred against him to the Zillah Court of Nellore, and his letter of the 26th ultimo by a draft of the answer which he proposes to make to it."

"The object of this suit is to recover the sum of Rupees 289-15-9, which the plaintiff was sentenced to pay by Mr. Goldingham, late Assistant Collector of Nellore, in consequence of his having been convicted on an inquiry conducted under the provisions of Regulation IX of 1822, of having misappropriated public money to the amount of Rupees 209-15-9. The particulars of that case were detailed in my predecessor's letter of the 26th of May 1825, in transmitting a petition of appeal preferred to Government by the present plaintiff from the decision of the Assistant Collector, which petition was rejected with the endorsement presented by clause second, Section XIV, referring the party complaining to seek redress, if he think proper, in the established Courts of Adawlut."

"The late Assistant Collector having in the proceedings which form the ground of action, added judicially under powers vested in him by Regulation III of 1823, the Board presume that the only course that can with propriety be pursued by the Court of Adawlut is to call for and examine the proceedings and evidence recorded in the summary inquiry that preceded, and on full consideration of the whole of the evidence, to decide whether the judgment or order passed, and appealed from, is just and equitable, or if otherwise, in what particulars it is erroneous as laid down in clause third, Section XV of the same Regulation, for the guidance of the commission to which it was optional with the Government, to have referred the appeal, for investigation; and they would in consequence have directed Mr. Whish to withhold the answer which he proposes to file, and in lieu thereof, simply to submit the proceedings in the original summary suit, had they not deemed it necessary in the first instance to lay the case before Government for their information and instructions."

"They accordingly request the orders of Government on this point, and also as to whether Mr. Whish shall be authorized to defend the cause at the public expense which appears to them to be proper, if it is at all allowed to make him the defendant in it."

"But the Board direct me to take this opportunity of soliciting the instructions of Government, as to whether suits for redress of wrong alleged to be done by decisions passed under Regulation IX of 1822, should be allowed to be instituted against the person filling the office of Collector for the time being, or only against the particular officer by whom the sentence may have been passed. If the former mode of proceeding is followed, and if the Court

"does not confine itself to a mere review of the proceedings and evidence recorded in the previous summary inquiry, but hears new arguments and takes further evidence, it occurs to the Board that a difficulty may arise in a case, where compensation may be awarded to the complainant. Though the facts of the case, judging of them from the evidence should make it appear in other respects reasonable that the compensation should be made good by the officer who conducted the primary inquiry, and not from the public Treasury, yet in the opinion of the Board it may be questioned whether consistently with the principles of justice he could be obliged to make it good, when, not having been a party in the suit, he may thereby have been deprived of the opportunity of making such a defence as would have vindicated his conduct. On the other hand, if it is intended to allow a virtual appeal to a Court of Justice in the form of an original suit, it seems reasonable that the power of preferring such appeal should not be limited to cases in which the continued presence of the officer who conducted the summary inquiry may afford an opportunity of bringing an action against him.

"The papers now submitted to Government have also suggested to the consideration of the Board another general question, which appears to them to be of considerable importance. It is evident that the institution of the present suit, more than six years after the proceedings it is grounded on took place, implies the assertion of a legal right on the part of the plaintiff, by this course of proceeding to obtain and that after any lapse of time however great, a review of his case by a Court of Justice in the nature, though perhaps not precisely in the usual form of a trial in appeal, and that a recognition of the same principle is involved in the reception of the plaint by the Court, and also in the preparation of the draft of an answer which has been submitted to the Board by the Principal Collector. But the Board can hardly think it was the intention of the Government, enacting the Regulation, to authorize and require the Courts of Adawlut to try over again every case in which a sentence may have been passed by a Collector under Regulation IX of 1822 and confirmed by the Government or the Board on appeal, provided the convicted delinquent shall at any subsequent period however remote think proper to make it the subject of a law suit.

"As it is obviously desirable that all uncertainty on so important a point should be removed; as well as that the existing law, if it shall when ascertained, be deemed defective or objectionable, should be amended the Board recommend that the question which has now been submitted regarding the possession of a right of appeal whether formal or virtual, without limitation of time to the Courts of Adawlut, by persons convicted and sentenced to punishment under Regulation IX of 1822 after they have appealed without success to the Government or the Board may be referred to the Judges of the Sudr Adawlut for their opinion."

509. In reply to the foregoing communication the Right Honorable the Governor in Council on the 20th December transmitted for our information the following copy of a letter from the Acting Register of the Sudr Adawlut and acquainted us that their recommendation to restrict the period within which suits instituted under Section XVI, Regulation IX of 1822, shall be admissible, was approved of.

"I am directed by the Judges of the Court of Sudr Adawlut to acknowledge the receipt of your letter of the 22nd ultimo requesting the opinion of the Judges of the Sudr Adawlut on certain questions thereon stated with reference to a letter from the Acting Secretary to the Board of Revenue, dated the 14th ultimo, a copy of which accompanied it.

"Upon the first question stated in para. 2 of your letter the Court of Sudr Adawlut observe that Section XVI, Regulation IX of 1822 recognizes two modes of application to the Courts of Adawlut for redress of injury caused by the summary proceedings of a Collector under this Regulation, in cases in which the parties complaining have been duly referred to the Courts, one in the form of an original complaint or suit against such Collector on account of any supposed injustice in conducting such proceedings; the other in the form of an appeal from his judgment, Section

"XIV, of this Regulation referred to in Section XVI, having been rescinded, and Section VI, Regulation VII of 1828 substituted for it, the application in either form must be accompanied by an order of the Board of Revenue remitting the party complaining to seek his redress in the Courts of Adawlut without which it cannot be received. The rules laid down in Section XV, Regulation IX of 1822 apply exclusively to the proceedings to be held by Commissioners appointed specially by Government to investigate the complaint of parties conceiving themselves aggrieved by the judgments or orders of Collectors passed under this regulation, when it is deemed expedient to refer them to the Courts of Adawlut, and there is nothing in the regulation which prescribes a particular mode of proceeding for the trial of suits by the Courts of Adawlut under Section XVI. When an application is made to a Court of Adawlut accompanied by the requisite order of reference, in the form of an original suit against a Collector of damages, on account of any supposed injustice in his proceedings against the complainant, the Judges apprehend that the Court must proceed to try the case in the same manner and by the same rules as other original suits are tried. When the application is in the form of an appeal from the judgment of the Collector the Judges are of opinion that the Court ought to proceed in the same manner as in the case of an appeal preferred under Section XVI, Regulation V of 1822, which appears to them to be analogous to it. Regarding such appeals it was ruled by the Sudr Adawlut under date the 23rd April 1828, that the Court trying the appeal is competent to take any fresh evidence that may be thought proper, besides what is contained in the proceedings of the Collector according to this rule the Judges think that a Court of Adawlut to which an appeal is duly preferred under Section XVI, Regulation IX of 1822 is not bound to confine itself to an examination of the proceedings and evidence recorded in the summary inquiry of the Collectors, or other officer by whom it was conducted, and upon full consideration of the whole of that evidence, exclusively, either to confirm or reverse the sentence complained against but is at liberty to call for fresh evidence and to pronounce a decree in consequence of the admission of fresh matter into the case. Upon the second question stated in para. 3 of your letter the Court are of opinion that in all cases in which the party complaining of injury by the summary proceedings of a Collector under Regulation IX of 1822 seeks redress by applying to a Court of Adawlut in the form of an original suit or action for damages according to the provisions of Section XVI, the suit must be brought against the person holding the office of Collector for the time being, as according to the principle of Clause 5th, Section XV of the Regulation it would seem that until a decision shall have been passed on the allegation of injustice against the Collector or other officer who conducted the primary inquiry, awarding compensation to the complainant on the account, the question of the personal liability of that particular officer does not arise, and that it is then a question between the Government and the office, with which the complainant has nothing to do. When the application to the Court is in the form of an appeal from the judgment of a Collector, of course the Collector who passed the judgment cannot be a party to it, and if he still holds the office of Collector all that he can do, or if he has been removed, all that the Collector for the time being can do, is submit the original proceedings held in the case containing the evidence upon which the judgment was founded.

"Upon the 3rd question stated in the 4th para. of your letter the Court observe that the restriction as to time provided in Clause 4th, Section XVIII, Regulation II of 1802, which of course the Board of Revenue have not overlooked, appears to be the only restriction in that respect applicable to suits brought before the Courts of Adawlut under Section XVI, Regulation IX of 1822, whether in the form of an original action or an appeal. The Court are of opinion that this is a defect in the Regulation which ought to be immediately remedied. They recommend that it be enacted that no suits shall be admissible in the Courts of Adawlut under Section XVI, Regulation IX of 1822, unless they are preferred within three months from the date of the delivery of the order under the hand of the Secretary to the Board of Revenue described in the latter part of Clause 2nd, Section VI, Regulation VII of 1828, which should be certified by an authenticated endorsement on the petition upon which the order is written.

"The consideration of these questions has suggested to the Court the expediency of limiting specially the period within which prosecutions may be instituted against public officers

"for the acts done in their official capacity at present, such a prosecution may be instituted at any time within the general limitation of 12 years. It is obviously a hardship, and it seems to be unreasonable; that any public officer should be held judicially responsible for the acts done by him in the exercise of his proper functions for so long a period, especially if, as is probable he has been removed in the meantime from the office in which the acts were done, and has not the means of referring personally to official records for the purpose of defending himself."

From the Chief Secy. to Govt., in Cons., 29th Decr. 1831.

From the Ag. Secy. to Govt., 30th Dec. 1831, in Cons., 2nd Jan. 1832.

510. Government having in the above communication omitted to convey to us the necessary authority to that effect, we on the 29th December requested that their sanction might be granted to Mr. Whish to defend at the public expense the suit instituted against him in the Zillah Court at Nellore, for which authority was granted on the 30th December.

511. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 2nd January 1832.

NORTHERN DIVISION OF ARCOT.

ON THE SUBJECT OF A DECREE PASSED BY THE PROVINCIAL COURT IN THE CENTRE DIVISION REVERSING A DECISION PASSED BY THE ZILLAH COURT IN FAVOR OF THE PRINCIPAL COLLECTOR AND RECOMMENDING A SPECIAL APPEAL TO THE SUDR ADALUT.

To the Ag. Chief Secy., in Cons., 14th July 1831.

512. The following letter was addressed to the Acting Chief Secretary under date 14th July.

From the Secy. to Govt., 14th, in Cons., 20th Octr. 1828.
From the Pl. Collector, 22nd, in Cons., 23th April 1831.
To do., in Cons., 23th April 1831.

From do., 24th, in Cons., 30th June 1831.

"With reference to the letter noted in the margin authorizing the defence of an appeal to the Provincial Court in the Centre Division against a decree of the Zillah Court of Chittoor in a suit in which the late Principal Collector of North Arcot was defendant, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed with the Principal Collector of that District on the subject of the decree passed by the Provincial Court.

"The Decree of the Zillah Court which was in favor of the Principal Collector has been reversed by the Provincial Court on what appear to the Board to be very insufficient grounds and under an erroneous view of the points of the case. They think it advisable to bring the case before the Sudr Adawlut a special appeal in order that the questions involved in it which are of great importance and general interest may be determined by the highest judicial authority. A petition setting forth the grounds of special appeal was prepared by the Principal Collector under instructions from the Board but it did not appear to them to be sufficiently precise and explicit and another has been prepared in this Office which is submitted herewith. The Board recommend that the Principal Collector may be authorized to prefer a special appeal on the grounds therein stated."

From the Ag. Chief Secretary, in Dy. Cons., 25th July 1831.

513. The sanction of Government for preferring a special appeal as recommended in the above letter was conveyed by letter from the Acting Chief Secretary dated 22nd July 1831 and communicated to the Principal Collector in the Northern Division of Arcot on the 23rd.

To the Chief Secy. in Cons., 8th December 1831.

514. The following letter was addressed to the Chief Secretary under date 8th December.

In Cons., 14th July.

2nd in Cons., 7th Novr. 1831.
Zillah Court of Chittoor ... 378 of 1826.
Provincial Court. 20 of 1828.

In Dy. Cons., 25th July 1831.

"With reference to Mr. Elliott's letter of the 14th July 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 letter from the Principal Collector of North Arcot, submitting copy of an Extract from the Proceedings of the Sudr Adawlut, rejecting the application for the admission of a special appeal against the decision of the Provincial Court in the Centre Division in the suit noted in the margin, for preferring which, the sanction of Government was communicated in your letter of the 22nd of July last.

"It will be observed that the Sudr Adawlut have rejected Mr. Robert's application not on the main grounds on which the decree of the Provincial Court was passed, but on a point incidentally referred to by that Court, and that in consequence the questions of general interest and importance which were involved in the case, have not been decided upon by the highest judicial authority.

"As the Board consider it highly advisable that these points should not remain undetermined, they beg to recommend that the following questions may be proposed for the decision of the Sudr Adawlut.

- 1st. "Whether a Sagoobady Moochilka is considered to restrict the demand from the land to the amount entered therein and to bar the claim of Government to a further payment according to the usages of the country, in the event of a second crop being raised.
- 2ndly. "Whether in a District, in which the land revenue is settled Ryotwar, whenever a portion or the whole of a Kist due by any ryot, may be in arrear, the demand for it, however small the amount must be made in writing according to the provisions of Section IV of Regulation XXVII of 1802; in the same manner as for an arrear due by a Zemindar."

From the Acting Secretary to Government, in Cons., 29th December 1831.

515. The following letter was received from the Acting Secretary to Government under date 23rd December 1831 in reply to the above.

"If the questions are forwarded by the Government the opinion of the Sudr Adawlut would be an extra judicial one and not merely of so much efficacy as one judicially pronounced. The Right Honorable the Governor in Council is therefore of opinion that without calling in question the grounds on which the special appeal was rejected but explaining that the principal object of the application for such appeal was to obtain a final decision upon the main grounds on which the Provincial Court's decree was passed, your Board might authorize the Collector to present a miscellaneous petition to the Sudr Adawlut begging that such decision may be given, and at the same time reference may be made to the proceedings of that Court under date the 12th March 1829 in which was incidentally discussed the general question as to whether Regulation XXVII of 1802 is applicable to lands not permanently settled and which was decided in the affirmative."

516. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 9th January 1832.

SALEM.

SUIT INSTITUTED AGAINST THE COLLECTOR BY VENCATA GOUNDEN FOR THE REMOVAL OF AN ADDITIONAL ASSESSMENT FIXED ON HIS LANDS IN CONSEQUENCE OF THEIR CONVERSION FROM POONJEE TO NUNJEE BY MEANS OF CIRCAR WATER.

To the Chief Secy., in Cons., 10th November 1831.

517. Under date the 10th November 1831 the following letter was forwarded to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit to the right Honorable the Governor in Council the accompanying correspondence which has passed between them and the Collector of Salem in respect to an answer which he proposes to file to a suit that has been instituted in the Zillah Court of that District against him and the Tahsildar of Tripatore by one Vencata Gounden for the removal of an additional assessment fixed on his lands in consequence of their conversion from Poonjee to Nunjee by means of Circar water.

The revised answer submitted by the Collector with his letter of the 24th Ultimo appears to the Board to justify the proceedings of the Revenue Officers in the case. They doubt however whether in such a case the Collector is, and they do not think he ought to be, bound to produce a justification like that now submitted in a Court of Justice, or in other words to set forth and support by evidence the grounds upon which the amount of the public demand on land not permanently settled, nor held under puttah has been determined, and to satisfy the Judge of its being reasonable and proper. It appears to them that when land is neither held by a permanent Sunnod nor by a puttah fixing the amount of the assessment on it, it rests with the executive Government, through the instrumentality of the revenue authorities, to determine from time to time, what this shall be. They do not see that either Survey rates or Collectors' Hookumnamahs can be regarded either as laws or contracts by which the power of Government with respect to the assessment is to be considered as *legally* limited and as brought under the jurisdiction of a Zillah Judge. Under this view of the subject, it seems to them that in such a case as the present of alleged over assessment or assessment at variance with the principles professed and usually acted on by the revenue authorities the only legitimate mode of seeking redress is by appeal from the Collector to the Board and from the Board to Government, of course not in a judicial way, but in the usual course of petitioning a superior executive authority to review and correct the act of an inferior.

Should the Government concur in the justice of these remarks the Board would beg to suggest that they should be permitted to instruct the Collector to introduce into the answer and objection; founded on them, to the jurisdiction of the Court, or rather an argument, that the revenue officers have only exercised powers which they possess on the part of Government, and that therefore even if justly dissatisfied with their conduct, the plaintiff can have no ground to seek for redress from a Court of Justice. This being made the first part of the answer the contents of the answer proposed by the Collector might then follow as showing that the plaintiff had however, no reason to be dissatisfied."

From the Ag. Secy. to Govt., in Cons., 28th Novr. 1831. 518. To the above we received the following reply dated 2nd November 1831.

"I am directed to acknowledge the receipt of your Acting Secretary's letter dated the 10th Instant No. 527, and to acquaint you that the Right Honorable the Governor in Council approves of your suggestion that Mr. Orr in the answer filed to the suit instituted against him in the Zillah Court by Vencata Gounden, be instructed to introduce an objection to the jurisdiction of the Court founded on the arguments discussed in your letter, and this preliminary step having been taken, he might proceed with a plea of justification."

519. With reference to which we addressed a letter to the Chief Secretary dated 23th November 1831, requesting that the Collector of Salem might be authorized to defend the suit instituted against him by Vencata Gounden at the public expense.

From the Ag. Secy. to Govt., in Cons., 12th Decr. 1831. 520. The sanction of Government was accordingly granted by letter bearing date 9th December.

521. Copy of the foregoing correspondence was transmitted to the Collector on the 12th December.

SUIT INSTITUTED AGAINST THE PRINCIPAL COLLECTOR BY A FEMALE NAMED PONNAPOO WHO CLAIMED FROM GOVERNMENT THE PROPRIETARY RIGHT OF A CERTAIN COCOANUT GARDEN SITUATED AT MANGALORE.

To the Ag. Chief Secy. to Government.

In Cons., 13th Jany. 1831.

522. The following letter was addressed under date 13th January 1831 to the Acting Chief Secretary.

"With reference to Mr. Secretary McLoad's letter bearing date the 22nd July 1828, 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, with its enclosures, from the Principal Collector of Canara reporting that a decision has been passed in the Zillah Court of Mangalore in favour of a female by name Ponappoo, who claimed from Government the proprietary right of a certain Cocoonut garden surrounding a public Storehouse called the Oograna situated in the Mangalore Bazaar; and requesting authority for appealing against the decree of the Court.

From the Principal Collector, 16th, in Cons., 26th June 1828. In Cons., 7th July 1828.

"The circumstances under which this suit was originally instituted, were mentioned in my letter to Government dated 7th July 1828.

"The Board concur with the Principal Collector in his opinion of the expediency of appealing against the decision of the Zillah Judge in this case, and recommend that the sanction of Government may be granted for so doing. As it appears that the Principal Collector has omitted to notice several of the reasons upon which the decree of the Zillah Judge is founded, I am directed to submit a revised draft of an appeal petition, which the Board suggest may be substituted for the petition of Appeal enclosed in Mr. Dickenson's letter of the 28th October last."

From the Secretary to Govt., in Cons., 31st January 1831.

523. The sanction of Government for the appeal recommended above, was conveyed by letter from the Secretary to Government dated 26th January and communicated to the Principal Collector on the 7th February 1831.

From the Acting Chief Secretary, in Cons., 30th June 1831.

524. In a letter from Government dated 28th June 1831 we received a copy of a decree passed by the Provincial Court confirmatory of the sentence passed by the Zillah Court in the case alluded to above.

To the Chief Secretary to Government, in Cons., 29th September 1831.

525. In reply to which we addressed the following letter under dated 29th September 1831, to the Chief Secretary.

"I am directed to acknowledge the receipt of your letter of the 28th June last, transmitting copy of a decree passed by the Provincial Court in the Western Division in the case of the Principal Collector of Canara, Appellant *versus* Ponappoo, Respondent.

"It appeared to the Board that the questions involved in this case were of so much interest and importance that it was desirable to bring them before the Sudr Adawlut by a special appeal. They therefore requested the Principal Collector to prepare a draft of appeal. Mr. Cameron has accordingly drawn up a petition of appeal which is transmitted herewith for the purpose of being laid before Government. It appears to the Board to contain a very able and satisfactory exposition of the subject, and very strong and convincing arguments against the decree of the Zillah and Provincial Courts. They recom-

"mend therefore that the Principal Collector may be authorized to present a special appeal to the Sudr Adawlut on behalf of Government upon the ground therein stated."

From the Chief Secy. to Govt., in Cons., 17th October 1831. 526. Authority was granted by Government under date the 14th October for preferring the special appeal recommended in the above letter.

527. Copy of the foregoing correspondence was transmitted to the Principal Collector on the 17th October.

GENERAL HEADS.

RELATIVE TO CERTAIN CHARGES PREFERRED AGAINST MR. COCKBURN, COLLECTOR OF SALEM.

From the Secy. to Govt., in Cons., 10th March 1831. 528. In a letter from the Secretary to Government dated 1st March 1831 we received the following Extract from the Minutes of Consultation under the same date, with certain papers specified in an accompanying list marked A.

"Resolved accordingly that the whole of the papers in this case be forwarded to the Board of Revenue for their examination and report, and that they be desired to make the accusations against Mr. Cockburn specific and precise; to point out what proof there is against either the Collector or his servants to produce any genuine and sensible petitions there may be against them; and to shew distinctly what abuse or grievance has been detected by the Commissioner; and further that this be done at the earliest practicable period.

Commissioner's letter to Govt., 3rd Sept. 1829. Paras. 1 and 2 and 19th Oct. 1829. Para. 72. "Ordered also that McDonell be at the same time desired in a separate letter to explain in a distinct and formal manner those alarming passages in his letter in which the conduct of the Collector is described as deeply affecting his "personal character and honor," and that "there is not a branch of the revenue or a department in the District in which abuses and mismanagement cannot be proved for years back." Mr. McDonell will submit his explanation to Government through the Board of Revenue, who will make such observations upon it as they may consider proper.

"Resolved also that those passages in Mr. Cockburn's letter of the 21st April 1829 which relate to a conspiracy alleged to have been organized by Mr. Fischer be communicated to that person with copies of the depositions referred to, and that he be required to submit his answer to them through the Board of Revenue, who will forward it, with their opinion, for the consideration and orders of Government."

To the Chief Secy. to Govt., in Cons., 21st April 1831. In Cons., 10th March. 529. Under date the 21st April 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our proceedings of the same date upon the papers which were transmitted to us with the above letter of the 1st March 1831 agreeably to the resolution of Government of the same date. The papers were returned therewith.

530. We also forwarded a separate letter addressed to the Chief Secretary to Government by McDonell 2nd Member of the Board, late Commissioner at Salem, and in reference to the 3rd para. of the Extract from the Minutes of Consultation which accompanied Mr. Chamier's letter abovementioned, we stated that it did not appear to us to be necessary to offer any observations upon it.

Proceedings, in Cons., 21st April 1831. Received 8th, in Cons., 10th March 1831. From Commissioner, 3rd September 1829. From do. 19th October, From do. 15th December, From do. 12th January 1830. Received 7th, in Cons., 11th April 1831. "In obedience to the orders of Government conveyed in the Extract from the Minutes of Consultation under date the 1st March 1831 transmitted with Mr. Secretary Chamier's letter of the same date, the Board proceed to take into consideration the reports of the Commissioner Mr. McDonell of his inquiries at Salem respecting the conduct of the late Collector Mr. Cockburn and his servants, in the administration of the District under his charge, and the letter of Mr. Cockburn addressed to Government under date the 30th January 1830 together with the papers connected therewith, part of which were received with Mr. Secretary Chamier's letter dated the 5th April 1831.

"The Board are required to examine and report upon all these papers to make the accusations against Mr. Cockburn specific and precise; to point out what proof there is against either the Collector or his servants, to produce any genuine and sensible petitions there may be against them, and to shew distinctly what abuse or grievance has been detected by the Commissioner.

"The Board will first consider those parts of the Commissioner's report which affect the personal character of Mr. Cockburn.

"It is charged generally against Mr. Cockburn that he was in the habit of taking money from the Treasury for his own use to which he was not entitled, and specifically that on one occasion, to make up a deficiency in the Treasury caused by his drawing from it money not due to him he borrowed the sum of 8,000 Rupees from his Head Sheristadar Appoo Row, his deputy Seristadar Gopaul Row, and a Moothadar paying revenue through him to Government named Rajah Gounden, which sum was paid into the Treasury on the 1st October 1828, and that on this occasion Mr. Cockburn made an advance to Appo Row from the Treasury of 1,000 Rupees, on account of his pay, and directed the payment to Gopaul Row of 920 Rupees the amount of his pay in deposit in the Treasury."

Letter to Commissioner 28th July 1829. "Mr. Cockburn admits that he has "always kept an account current with the Treasury ever since he was Collector which has been adjusted from time to time as necessary." With respect to the particular transactions above referred to he says "when orders were received last August or September

"1828 to examine and report on the actual state of the Treasury, a balance stood against me to the amount mentioned, viz., 8,000 Rupees" he adds, "I directly ordered Appoo Row the Head Sheristadar to negotiate my bills upon the Presidency for the amount which he accordingly did and I paid the cash as the accounts at once have shewn." The Sheristadar was directed to obtain the money from merchants in the bazaar I was not aware from whom at the time he obtained it nor for several months afterwards when I was informed that part of the money was the Sheristadar's and part (I believe 5,000 Rupees) of a person named,

Letter to Commissioner 30th August 1829. Deposition enclosed in report dated 3rd Sept. 1829. Paramaseva Gounden. "He says in a letter of later date that he first drew bills on Anandoray Moodelly, the Body Guard Vakeel, but they were not despatched, and in consequence of a request from that person not to draw on him at that time as he had not the convenient command of the money" he immediately drew on Mr. Teed at Madras he states that he was authorized by Mr. Teed to draw on him, that he dispatched the bills, and must conclude that they were accepted, that they were never returned and he had never seen or heard of them since, "and if delay had taken place in the payment of them he could not account for it.

"The orders requiring the Collector to examine and report the actual state of the Treasury which Mr. Cockburn states were received in August or September appear to be those of the Board dated 14th August and despatched on the 19th which were received on the 23rd of the same month. On the receipt of the orders Mr. Cockburn states Appoo Row was "directly" instructed to procure money to make up the balance standing against him by negotiating his bills. Appoo Row said he tried to get the money in Salem but could not succeed immediately and that he himself therefore gave 2,000 Rupees, Gopaul Row gave 1,000 Rupees, and the remain-

ing 5,000 Rupees was paid by Paramaseva Gounden, uncle of Rajah Gounden. Both Rajah

Deposition enclosed in report dated 3rd September 1829.

Depositions enclosed in report dated 3rd Sept. 1832.

A. & B. in do.

Gounden and Paramaseva Gounden on the contrary declared that the latter sum was paid by Rajah Gounden himself. Rajah Gounden produced two bonds given at different times by Appoo Row and Gapaul Row for this sum; these Bonds are in the name of Rungasawmy Gounden, the uncle of Rajah Gounden, the family being undivided; the first bond, it appears was given when the loan was made; the second when it was found that Annadaroy Moodelly wished Mr. Cockburn not to draw upon him. It seems that the bills on Anandaroya were not sent to Madras, and that they were given on an understanding that they should not be made use of till Mr. Cockburn had ascertained whether Anandaroy would pay the amount. It is stated in the latter bond that the bills on Anandaroy Moodelly were given on the 10th October 1828, the bond itself is dated 3rd Mausy of Survadaree, or 12th February 1829. When the bills on Mr. Teed were given does not appear distinctly, but it is to be presumed that it was not long before the latter date. Appoo Row stated that he understood 3,000 Rupees of the 8,000 Rupees had been paid at Madras, but did not know that the whole had been paid. Rajah Gounden declared that he had not received the money which he advanced. The fact that the sum of 8,000 Rupees which Mr. Cockburn borrowed to pay the balance which he acknowledges he owed to the Treasury at the time he was called upon to report its actual state, was lent by his Head Sheristadar. Appoo Row, his Deputy Sheristadar, Gopaul Row, and the Mootahdar Rajah Gounden appears thus to be fully established. It seems indeed that the sum advanced by the latter person was lent to Appoo Row and Gopaul Row who made themselves responsible for it. The whole therefore may be considered as a loan from them to Mr. Cockburn. It appears certain that the greater part if not the whole of the loan remained undischarged at the end of July 1829 when the Commissioner inquired into the matter. Mr. Cockburn denies that he knew "at the time how the money procured; but he admits that he knew several months afterwards" that part of the money was lent by his Sheristadar, and it need scarcely be remarked that this knowledge might easily, and under the orders of Government ought to have been obtained at the time Appoo Row expressly stated that of the 2,000 Rupees

Deposition of Narrain Row, the Treasurer No. 14, in Report dated 19th October 1829.

which he lent on this occasion, 1,000 Rupees was an advance, which it appears by the accounts of the Treasury was made to him on the 1st September after the time when Mr. Cockburn received the Board's orders for the examination of the Treasury. It appears also that the sum of Rupees 920 which had been in deposit on account of the pay of Gopaul Row was paid to that person on the same date.

In connection with this transaction the Commissioner had adverted to the circumstances under which the Sayer rent of the Trichengode Talook was given to Rajah Gounden for Fusly 1239 "as shewing the improper influence he had got over the public servants from their being indebted to him to a large amount." "The rent (he says) was concluded on the 27th

Report, 3rd September.

Letter to Commissioner, 23rd August 1829.

April 1829 for Rupees 1,200, and was not put up again till the 30th at Rajah Gounden's request, and it was given to him on that day for Rupees 10,100." Mr. Cockburn's answer on this point appears satisfactory. The person who made the first offer he says refused to abide by it on the ground that he had made it under incorrect information given through inadvertence by the public servants, and the rent was therefore put up a second time, when Rajah Gounden was the highest bidder. There is nothing to shew that this was not the real state of the case. The offer of Rajah Gounden was recommended for acceptance by the Sub-Collector after Mr. Cockburn had been relieved from the charge of the District.

From Sub-Collector in charge, dated 6th June 1829. In Cons., 18th do. do.

In illustration of Mr. Cockburn's statement, that he kept an account current with the Treasury ever since he was Collector, the Commissioner submitted an abstract prepared from the Treasury accounts shewing the amount drawn by Mr. Cockburn in each Fusly compared with the amount of his authorized allowances. The Commissioner remarked that this statement required to be corrected by the Civil Auditor, as some of Mr. Cockburn's

allowances had not been passed. This remark, the Commissioner explains, applies only to the last two years, in the statement of which the accounts were still unadjusted.

Mr. Cockburn seems fully to acknowledge and indeed to insist upon the correctness of the

Para. 48 of letter dated 30th January 1830.

Treasury accounts, in respect to his own transactions. But he questions the assertions of the Commissioner that in the month of August 1822 he drew the sum of Rupees 11,489-5-6, and that on the 1st September 1822 he owed the Treasury the large sum of Rupees 22,323-6-9. He states that the whole sum drawn by him in August 1822 was Rupees 5,203-15-5, and that on the 1st September 1822, he owed in account to the Treasury Rupees 11,934-7-4. He explains that he used the words "in account" because the Treasury was "at that very time indebted to him very nearly, if not above 10,000 Rupees for commission and other items due at the close of the Fusly or 11th July preceding." The Board learn from the Commissioner that the year 1822, was written by mistake in his report for the year 1821, corresponding with Fusly 1231—without having had before them the original accounts of the Treasury from which the Abstracts were prepared upon which the Commissioner rests his statements the Board are unable to vouch for their correctness. This remark applies also to the statement of the Commissioner that the balance against Mr. Cockburn on the 1st October 1828 was Rupees 15,816 6-3 instead of Rupees 8,000 the amount admitted by Mr. Cockburn.

With reference to his transactions with the Treasury Mr. Cockburn makes the following

From Mr. Cockburn to Government, 30th January 1830, para. 49.

observations. "There never was any large sum drawn at once from the Treasury. I took the average of my allowances and drew the amount monthly sometimes less and sometimes more than what I was entitled to, leaving the whole to be adjusted at the end of the Fusly; these advances, if they may be so called, were duly reported with others of a similar nature both to the Accountant General and Civil Auditor under the general head of accounts, 'Advances of pay to public servants.' The Board have only to remark upon the practice here described that it is utterly at variance with the rules of the service. With respect to the assertion of Mr. Cockburn that the advances, as he calls them, were entered in the accounts furnished to the Accountant General and Civil Auditor. The Board are informed by the Accountant General that having examined the Salem accounts for the official year 1828-29, viz., from the 1st May 1828 to 30th April 1829, he does not find any advances entered in them either to "Public servants" or to the Collector. The Civil Auditor also has informed the Board that during the same year no sums can be traced debited under the head of advances either to public servants or the then Collector, and that no such head appears in the accounts furnished by Mr. Cockburn to his office. Now it is in this year that Mr. Cockburn admits there was a balance of 8,000 Rupees standing against him on account of advances which balance, he expressly says, will be found included in every report to the Accountant General and Civil Auditor in every month that it existed.

In observing that Mr. Cockburn took money indiscriminately as he required it from the

Para. 13, Report, 19th October 1829.

Letter from Mr. Cockburn to Government, 30th January, para. 50.

Hoozoor or the Talook Cutcheries, the Commissioner does not appear to have intended any serious imputation against Mr. Cockburn, but merely point out what he considered an irregularity. The Board do not think the practice of drawing on the Talook Treasuries by regular orders in the manner described by Mr. Cockburn open to any objection of much weight.

It is charged against Mr. Cockburn that he purchased a bungalow at Oosoor from Mr.

Commissioner's report, 15th December 1829. Do, do., 12th Jan., 1830.

Hargrave with the public money without the knowledge and sanction of Government and appropriated it to his own private use, and that he applied for leave to build at the public expense another bungalow

for the use of travellers at that place when he knew the bungalow before purchased, but the purchase of which had not been reported, was fit for, and ought to have been applied to that purpose. Mr. Cockburn admits that the bungalow was purchased from Mr. Hargrave with public money, and also that it was used for his private accommodation, although, he says

Letter to Commissioner, 24th November 1829.

To Captain Drury, 7th Aug. From do. 15th "

not exclusively it is certain that the purchase was unknown to and unsanctioned by Government, it is also certain that while this bungalow, being public property was property available for any public purpose and especially for the accommodation of travellers for which it was well adapted. Mr. Cockburn did apply for leave to build another bungalow at Oossoor at the public expense, for the accommodation of travellers, as if no public building suitable for this purpose was there available. This fact appears irreconcilable with Mr. Cockburn's assertion that the bungalow in question "has always been considered as it is in reality a public bungalow" and as such has been open to travellers. He has offered no explanation on this point, but simply states "that after sanction was received the bungalow proposed to be built at Oossoor was changed to Toppoor." This change although a proper one having been made without authority, was irregular, it was however eventually sanctioned.

It is charged against Mr. Cockburn that he endeavoured to deceive the Government by assisting Mr. Fischer in obtaining grants of land on the Shervaroya Hills when they were intended for himself, and that he took possession of and applied to his own use land on the Shervaroya Hills refused to him by Government. In the early part of 1825, Mr. Cockburn applied for a grant of land on these Hills comprising upwards of 95 cawnies. The Government declined to allow him to occupy more than a third or fourth of that extent. He subsequently applied for a grant of 45 cawnies, which the Board referring to the observations of Government on his former application declined to recommend. It appears, however, that he has continued ever since in possession of a greater extent of land than was allowed by Government. This he reported to the Board in November 1828, and it is admitted in his letter to the Commissioner dated 5th November 1829. On the 11th August 1826 Government, on the report of Mr. Cockburn, sanctioned a grant to Mr. Fisher which it now appears comprehended a part of the land which Mr. Cockburn originally applied for on his own account and which till then he had kept in his own possession. In 1827 it appears Mr. Cockburn agreed with Mr. Fisher to transfer to him a portion of the land he still retained which he had improved and brought into cultivation, and in his official capacity as Collector he forwarded to the Register of Grants an application for it in behalf of Mr. Fischer—the transfer however was not completed in consequence of a dispute between the parties. There does not appear to the Board to be any proof that the grants applied for by Mr. Fischer were intended for Mr. Cockburn. They think, however, that Mr. Cockburn in forwarding Mr. Fischer's last application for land which was actually in his own possession at the time, and was to be transferred on a private agreement to Mr. Fischer, kept back information which he ought to have furnished. The correspondence which has passed on this subject is noted in the margin.

Para 8.

Do., 12th January 1830. From Government, 11th March 1825, in Cons., 17th do. "

To Collector of Salem, 19th in Cons., 19th December 1825.

From the Collector, 14th November 1823, in Cons., 27th do. "

From Government, in Cons., 21st August 1826.

4th February 1828. Enclosure in letter from the Register of Government Grants, 1st, in Cons., 2nd April 1829.

From the Collector of Madras, 23rd, in Cons., 20th April 1827. To do., 26th, 26th do. "

To Salem, 25th, 25th September 1828.

From do., 14th, 27th Nov. " To do., 11th, 11th Decr. " From do., 15th, 22nd Jan., 1829.

From Mr. Fischer, 22nd, 29th December 1828.

To Salem, 8th, in Cons., 8th Jan., 1829.

From do., 25th February, in Cons., 5th March

To do., 30th, 30th do. "

To the Register of Government Grants 30th, 30th do. "

From do. 1st, in Cons., 2nd April do

From Salem, 7th, 13th April, To Mr. Fischer, 27th, 27th April "

From do., 2nd, 7th May " To do., 7th, 7th do. "

From do., 18th, 25th do. "

To Commissioner, 24th November 1829. Para. 23.

Report, 16th Decr. Para. 11.

The Commissioner made some enquiry regarding the payments which Mr. Cockburn stated he had made to certain inhabitants of the Shervaroya Hills on account of their removal from the lands which he occupied, and submitted the examinations taken by him on the subject, which so far as they go are

contradictory of Mr. Cockburn's statement. They are however objected to by Mr. Cockburn, who declares them to be of no value whatever. The principal witness Mylia Gounden, he states to be an imposter and not the person for whom he passed himself. He offered to produce the original receipts of the parties for the sums paid to them according to his statement. The Commissioner however did not prosecute the inquiry. He observes that it is of little consequence whether the account given by Mr. Cockburn of payments made to the inhabitants is correct or not "as the hill people are constantly in the habit of moving from one place to another. None of the inhabitants of the hill seem to have been injured and no private right of any consequence infringed by his occupying the land he did". It is due to Mr. Cockburn to remark that his account although contradicted is not disproved by the depositions of the people examined by the Commissioner.

It is charged against Mr. Cockburn that he entered private servants in the public accounts and paid them as public peons or Deloyets. Mr. Cockburn denies this charge but admits that some of the public peons were occasionally employed by him as private servants; he observes, "if I allowed any of them at any time to perform the office of a private servant it was never to the hindrance or the prejudice of their public duty nor was my private establishment at any time incomplete without them." The persons examined by the Commissioner were the Jamadar and Duffadar of Deloyets. Both these persons declare that some men entered in the list of public peons for a long time attended on Mr. Cockburn performing the office of private domestic servants, while others performed occasional private services together with their public duty. It is however not proved that Mr. Cockburn had not a complete establishment of private servants all the time; as he asserts, or that the persons who are said to have performed the office of private domestic servants did so continually and were not available for the public service in consequence of their being employed in this manner. It is stated indeed by the Jamadar that "the gentleman had formerly his own servants" but discharged them two or three years before, since when the persons mentioned by him had been employed "in his own service," but this statement wants confirmation, and there seems to be an inconsistency between it and that given by the other witness. To ascertain the real state of the case the persons whose employment as private servants was in question ought to have been examined.

Besides the transaction already remarked in para. 6 Mr. Cockburn is charged with having borrowed money through the agency of his Native public servants from Natives having official transactions with him and whose interest it was to propitiate his favor, viz., Rupees 10,696 from Mahomed Ibrahim of Venambady, 4,000 from Moodookistnamah Chetty of Bangalore, 2,304 from Mohdeen Sahib of Penagaree. Mr. Cockburn admits that these sums were borrowed by him from the persons named; but he observes that the two sums of 4,000 Rupees from Moodookistnah Chetty and 2,304 Rupees from Mohdeen Sahib were lent to him only for a short period in the year 1820 contingent upon the sum of 10,696 Rupees borrowed from Ibrahim Sahib. He admits also that the loans in question were negotiated through his Sheristadar Nunjapah and that Nunjapah was himself concerned in the loan made by Mohdeen Sahib who was his partner in trade. It appears however that these transactions took place previously to the publication of the orders of Government dated 22nd November 1822 by which it was declared to be a violation of public duty in any Revenue or Judicial servant of the Government to have any money dealings with the Native inhabitants living under his authority, that the money was borrowed on an emergent occasion, and was repaid in full with interest several years ago. The Commissioner intimates a suspicion of impropriety in the transaction with Moodookistnamah Chetty, founded on the deposition of Annamulla Pillay. "If, (he says,) the deposition of Annamulla Pillay one of the pleaders in the Zillah Court is true as to the object Moodookistnah

Report, 15th December 1829. Para. 15. Do. 12th Jan., 1830.

To Commissioner, 24th Novr. 1829. Para. 44.

Paras. 45 and 46.

No. 19 in Report, 15th Decr. 1829.

'Chetty had in coming to Salem Mr. Cockburn ought on no account to have borrowed from him or had any money dealings with him whatever.' But the truth of Annamulla Pillay's deposition is entirely denied by Mr. Cockburn, and no inquiry was made to ascertain whether his allegation on the point in question was true or false. Entirely unsupported as it is the Board think that no weight should be given to it.

'There is a further charge against Mr. Cockburn in respect of his having had other exten-

Report 15th Decr. 1829.
Para. 17.
Do., 12th Jany. 1830.
No. 21 in Report, 15th Decr. 1829.

To Mr. Cockburn, 5th November 1829.
Para. 7.

Statement No. 21 in Report dated 15th December 1829.

Total from Fusly 1229 to 1238...	86,132	2	14
From 1229 to 1232...	63,000	13	104
1232 to 1233...	23,131	4	3
1233 to 1238...	86,132	2	14

* See note in the margin of Para. 17 of Report dated 15th December 1829.

'the orders cited were published of the payments to Natives after Fusly 1232 those to public servants on the Collector's Establishment amounted to Rupees 6,894 0-0 and those to others, some of whom were not inhabitants of the District, amounted to Rupees 16,236.

'Of the payments to public servants the largest amount in any one year of the period paid to one individual is Rupees 2,000 paid to Gopaul Row the Deputy Sheristadar, in Fusly 1235, but for any thing that appears, this may be the aggregate amount of many payments during the year, and the payments may have been made to Gopaul Row on account of other persons. The next largest amount in any one year is Rupees 831-9-10 to a Duffadar which is probably the aggregate of many payments individually of small amount for incidental expenses. There are several other payments, apparently similar, to persons of the same class, and to Tahsildars, Cutwalla &c. On the whole it does not appear to the Board that the statement as far as regards the public servants shews ground for concluding that Mr. Cockburn had transactions with them after the publication of the orders dated 22nd November 1822 of the nature contemplated in and prohibited by those orders.

'Of the payments in the period from Fusly 1233 to 1238 to Natives not being public servants of the Collector's Establishment the largest amount in any one year is Rupees 6,000 paid in Fusly 1234 to one Runga Naick of Bowany, to whom also was paid the sum of 2,000 Rupees in Fusly 1235, the total amount of the payments to him during the whole period being 8,000 Rupees. Now this person it is to be observed was not one subject to M. Cockburn's authority as Collector, being an inhabitant of Bowany, which is in the Coimbatore District. The next largest amount of payment in one year is Rupees 2,050 to one Linga Munnar Chetty of which there is no explanation. After that the largest sum is Rupees 1,500 paid in Fusly 1233 to the Goomastah of Ibrahim Sahib probably on account of the debt to that person which Mr. Cockburn has acknowledged. There are payments to the amount of 1,000 Rupees to two persons in Fusly 1234, the other payments are inconsiderable being mostly under 150 Rupees to each individual. Excluding the 2,000 Rupees paid to Runga Naick of Bowany the whole amount of the payments to Natives, not on the Collector's public establishment, in Fusly 1235 was Rupees 2,495 in Fusly 1236 Rupees 305-10-8, in Fusly 1237 Rupees 752-8-0, in Fusly 1238 nothing. On the whole with respect to these transactions also the Board do not see reason to conclude that Mr. Cockburn's conduct was in contravention of the orders of Government before cited.

'It is stated apparently as a matter of charge against Mr. Cockburn that of 688 original orders, receipts &c. relating to his own money transactions which were sent from the Treasury to him by his desire in April 1825, and of which a list was taken, 200 were missing. Of these Mr. Cockburn stated in his letter of the 21st November 1829 that 13 orders upon the Treasury had been found and delivered to the present Collector, and he transmitted a list of them shewing the date and amount of each. In reference to this the Commissioner observes in his report of the 15th December 1829—"We are still without one hundred and eighty-seven documents to all intents and purposes public and which ought never to have been removed from the Treasury." It has been ascertained by a comparison of the list of documents sent to Mr. Cockburn in 1825, with the list of those which were delivered to the Commissioner that the number of orders upon the Treasury missing was only 15, of which 13 were found and returned by Mr. Cockburn as above noticed; of the other documents missing making up the number of 200, 161 were receipts by individuals for money paid to them on Mr. Cockburn's private account, and which seem therefore to be vouchers properly belonging to himself, and 24 were English Notes from Mr. Cockburn, which appear to have been sent to the Treasury occasionally by Mr. Cockburn—when he had not a person with him to write a public order for the money he required on his private account. Regular orders it appears were afterwards substituted for these notes which should then have been returned to Mr. Cockburn, at least it was unnecessary to retain them in the Treasury. It is proper to observe with reference to the remarks of the Commissioner in para. 19 of his report of the 15th December 1829 that the Treasury Chittas shew the particulars of the 15 missing orders and that from the accounts which the Commissioner brought with him to Madras the Board have been able to ascertain those particulars and to whom or for what purpose the money was paid on each order. There appears nothing exceptionable in any of the payments, which are for the most part to gentlemen, Rupees 3,167 out of the whole sum Rupees 4,970-14-2, being the amount of three payments to Mr. Fischer. The Board see no reason to suspect that Mr. Cockburn had any improper motive for withholding the documents in question.

'The Board proceed to the consideration of those matters upon which the Commissioner has reported in his letter of the 19th October 1829, not as affecting Mr. Cockburn's personal character, but as instances of irregularity and misconduct in his administration.

'It is stated by the Commissioner in the 4th para. of this report that "large sums have been expended without sanction or the knowledge of Government and that there are items of which no account is forthcoming." In this passage he alludes to the disbursements made from the Davastanum kussur and the expenditure of money levied as fines, which subjects are particularly noticed in the following paragraphs 6, 7, 8, 9.

'The Commissioner states that "the cash received corresponds with the invoices of remittance from the Talooks," but he observes "this is no proof that the money collected from the people reached the Treasury or that more has not been collected from them than ought, it is only by examining the village accounts and comparing them with the Talook accounts that this can be discovered." The observation is correct in the absence of proof to the contrary the correspondence between the invoices and receipts must be taken as evidence so far as it goes of the transaction between the Talooks and the Treasury being right. The Commissioner explains that he did not mean to assert in the concluding part of this para. that any discrepancy had been discovered between the Village and the Talook accounts in respect to the collections of revenue, in the two Talooks alluded to, but merely that from the partial inquiry which had been made there was ground to think that money had been unduly exacted from the people by some of the public servants. This inquiry will be particularly noticed hereafter.

In reference to his general observations in para. 4 the Commissioner in this para. states particularly that "the chief fund from which unauthorized expenditure has been made in the Devasthanum kussur or the surplus or gain after paying Pagoda allowances." There is a fixed allowance in money for each Pagoda, but instead of making money payments to the Pagodas it appears to be the practice to furnish the supplies required by them in kind, and the difference between the cost of the articles supplied and the sanctioned allowances from the kussur.

It is charged as an irregularity that Mr. Cockburn made disbursement from this fund without sanction. The amount of the receipts under this head from Fusly 1229 to 30th April of Fusly 1233 it appears by the statement furnished by the Commissioner was Rupees 75,875-5-7 and the amount of the disbursements Rupees 69,983-3-3. The Commissioner observes "it still remains to be ascertained how far these expenses were actually incurred and many of the charges appear very objectionable and had sanction been applied for, would in all probability have been refused." Mr. Cockburn, states in reply that this fund has always been at the Collector's disposal for public purposes of various descriptions since the time that we obtained dominion in the Country.—No sanction has ever been considered necessary.

It is true that the Pagoda funds have hitherto been left very much at the disposal of the Collectors, and that the authorities at the Presidency have had very little information respecting them, although from time to time, as the subject has attracted notice, attention has been given to it in particular Districts, especially Tinnevely to which Mr. Cockburn adverts. But it has never been understood that such funds were applicable to public purposes generally but to purposes and uses connected with the Pagodas or other establishment to which they properly appertain certainly not to defray unauthorized charges for purposes for which by the rules of the service no charges ought to be incurred without sanction or for which when charges are incurred they ought to be submitted to the proper office for regular audit.

Of this nature are many of the charges entered in the account of the Disbursements of the Devasthanum kussur among these may be particularly noticed the charge of Rupees 1,161 for Bungalows for travellers purchased at Ossoor, Rayacottah, Senkeragery and Darumpoory Rupees 90 for the "repair of Maclod's Choultry Rupees 455 for the repair of Choultries round Salem" Rupees 33-10-0 paid for "silver sticks for the Huzzoor Deloyets" Rupees 412-4-0 for "Cumblies purchased for sick servants" Rupees 544-10-0 for "flannel purchased for Cholera Hospital" still however more than two-thirds of the whole expenditure seems to be for charges connected with the Pagodas for which according to the prevailing practice it was not necessary for the Collector to obtain sanction.

There does not appear to the Board to be reason to doubt that the expenses entered in the account were actually incurred.

With respect to fines the Commissioner observes.—From such accounts of the fines as I have been able to get it appears that the sum of Rupees 10,837-1-11 has been expended without sanction; but the accounts are not to be depended on, and I have no doubt whatever but that large sums have been levied and made away with under this head of which no trace can be found. No regular account was kept of the fines levied by the Magistrate or the Collector, the amount sent to the Treasury exceeds what is entered in the diaries, and the diaries are not what they should be, but are evidently written to correspond with the Calendars furnished to the Circuit Judge.

Of the sum of Rupees 10,837-1-11, which it appears by the accounts was expended in various ways without sanction as stated by the Commissioner, Rupees 3,889-9-8, was expended without

having been brought into the Treasury, the remainder Rupees 6,947-8-3 was expended after having been brought into the Treasury. Of the former sum a part Rupees 1,528-3-0 was expended in the Department of the Sub-Collector and Joint Magistrate, the amount expended in the Department of the Collector and Magistrate being Rupees 2,361-6-8 as stated by Mr. Cockburn. There are detailed accounts of the disbursements both of the fines which had not been brought into the Treasury and of those which had been brought into the Treasury, the former kept in the Magistrate's Department and the latter in the Treasury. It appears from those accounts that the money expended in the Magistrate's Department without having been brought into the Treasury was expended chiefly on account of sundry necessary charges in the Department individually of small amount, but some of the items are not of that nature, for example Rupees 1,676-6-2, for a Native Dresser of which Rupees 478-3-3 appears to have been paid in the Office of the Collector and Magistrate and Rupees 1,198-2-11 in the Office of the Sub-Collector and Joint Magistrate. The amount expended in the Treasury appears to be generally on account of charges which ought not to have been incurred without sanction, or having been incurred ought to have been submitted for audit in the regular course. The following are some of the charges.

Badges for Huzzoor Deloyets and Talook Peons	...	...	1,050	6	10
Salary of the Native Doctor	...	...	2,351	12	3
Charges for Cholera medicine	...	...	349	13	3
Payment to Extra Writers	...	...	678	4	4

With reference to the assertion of Mr. Cockburn there is a head open expressly for the purpose of inserting the sums expended in the Magistrate's Department without having been brought into the Treasury as "deductions for necessary expenses." It is proper to state that the Board are informed by the Accountant General that there is no such head in accounts, and that the forms require Collectors to credit in each month's account current the total amount of fines received during the month and to charge the payment on the opposite side of the account supported by a separated voucher on account particulars.

The excess in the amount of fines remitted to the Treasury from the Magistrate's Department above what is entered in the diaries, which is observed by the Commissioner appears to arise from an error in preparing the accounts. The excess in the Magistrate's Department is Rupees 235-10-0, but in the amount of fines brought to account in the Revenue Department, there is a deficiency of Rupees 409-4-3, leaving a net deficiency in the whole amount of the fines, &c., brought to account below the amount remitted of Rupees 173-10-3 which is explained in a note under the signature of the Treasury Gomastah to arise from that sum having been carried to the head of "Sevoy Jumma."

The Commissioner appears to have been led to conclude that the accounts and diaries were not correct from observing in the latter few cases of fines under 5 Rupees seeing that the provisions of Regulation IX of 1816 allowed the Magistrate to omit from the Calendar furnished to the Circuit Judge fines to that amount he seems to have apprehended that the Magistrates' servants purposely omitted to record such cases in the diaries and made away with the money collected. He appears not to have adverted to the change made by Clause 1st, Section V, Regulation IV of 1821, by which Tahsildars and Heads of Police are empowered to impose fines for trivial offences to the extent of 3 Rupees a provision which was calculated to relieve the Magistrate and his Assistants from the cognizance of such offences, and evidently has had that effect, nor to the provision of Section VIII of the same Regulation which excludes from the Magistrate's Calendars fines imposed under Section XXXII Regulation IX of 1816 to the extent of 200 Rupees. It seems to have been from a misapprehension in this point that the Commissioner was induced to remark that the diaries were not as they should be but appeared to be written to correspond with the Calendars furnished to the Criminal Judge. It is evident, however, on examining the statements made up by the Commissioner from the diaries

that the cases are numerous in which fines are entered such as are not required to be inserted in the Calendars. It appears to the Board therefore that there is no evidence of the incorrectness of the diaries or of the accounts which correspond with them.

Commissioner's Report,
Para. 9.
No. 1 in Appendix.
No. 2 in do.

With reference to para. 9 of the Commissioner's report the Board observe that it does appear that the fines were not sent to the Treasury as received, but from time to time, according to convenience, that they were sent however "by the orders of the gentlemen," and not at the pleasure of the Jawabnevis. It seems from the deposition of Appiah that they were sent with a Takeed or written order.

Appiah the Jawabnevis who is mentioned in para. 10 of the Commissioner's report has been tried and convicted under Regulation IX of 1822, and has notified to the Board his intention of appealing to them. It would therefore be premature on this occasion to discuss the charges against him adverted to by the Commissioner which are those upon which he was tried.

The Commissioner states that "from the accounts of the Head Shroff found in the Treasury it has been discovered that offerings were received from Pagodas but never brought to account." The statement referred to by the Commissioner which comprehends the period from 1820 to 29th August 1827 shews only three items which appear to be offerings from Pagodas, of considerable amount one in 1821 and two in 1826. The other items in the statement are articles of unclaimed property, gold and silver articles found in the Talook Treasuries, Silver produced from the melting of false coins &c, part of the amount appears to have been expended in making silver sticks and badges for peons an expense which ought not to have been incurred without sanction. The balance it is stated in a note was carried to the account of Devastanum kusser on the 25th September, Fusly 1238. The Commissioner did not mean it to appear that this account had been improperly kept back, as Mr. Cockburn understands from his expressions. The Board are informed by the Commissioners that he does not know whether the inquiry alluded to in the latter part of this para. was prosecuted.

The Commissioner states that no account was forthcoming such as is "generally termed the amount chittah consisting of small sums shroffed but not brought to account or sums entered in the accounts as disbursed though not actually paid away." It is contrary to the rules which have been in force ever since Mr. Cockburn was appointed to Salem to keep such an account as is here described. It is denied by Mr. Cockburn, the Sheristadar, and the Treasurer, that such an account was kept, and although the Shroff is stated by the Commissioner to have admitted that he kept an account of this description it does not appear to the Board from his deposition that he meant the account which the Commissioner referred to. They are of opinion that Mr. Cockburn's answer on this point is quite satisfactory.

Para. 13. The subject of this para. has been already considered.

The Commissioner observes that "the head under which it is to be apprehended the greatest peculations have been committed is the Tank Department." The Commissioner explains that he did not mean to say that he had received any proof of specific peculations in this Department but that the circumstances he was about to notice shewed that there was more room for committing peculations in it than in any other, and in his judgment warranted a belief that they had been committed.

In the statement of tank repairs &c. prepared by the Commissioner upon which his remarks are founded, he has followed the Talook accounts, both in stating the amount of the estimates and the actual cost of the works performed, by which he appears to have been led into error. The amount of the Talook estimates was only Rupees 4,26,481-1-1 whereas the estimates which

had been actually sanctioned were greatly extensive amounting to Rupees 5,65,781. That the works executed were sometimes more extensive than those provided for in the Talook Estimates appears clearly upon comparing the details of the estimated amount of Rupees 2,90,450-3-5 for works in the 264 villages described in the statement prepared by the Commissioner as "villages in the cultivation has increased since the works were commenced," with the actual expenditure. In one Talook, Parmatty, the amount of the Talook estimate was only Rupees 953-12-0 while the cost of the works performed was Rupees 6,232-1-2. In another, Darumpoory, the Talook estimate of the works proposed was Rupees 9,765-6-11, while the costs of the works performed was Rupees 18,827-1-2. In other Talooks, however, the amount of the Talook estimates greatly exceeded the cost of the works executed.

It is observed by the Commissioner that while the estimated amount of the repairs was only Rupees 4,26,481-1-1, the sum of Rupees 6,02,703-0-2 was sent to the Talooks. This sum it appears from his accounts includes Rupees 33,222 on account of Huzoor Sibbundy, and Rupees 11,980 expended or irrecoverable in the time of Mr. Cockburn's predecessor. Deducting these sums there remains Rupees 5,57,500 which is less by Rupees 8,281 than the amount of the sanctioned estimates.

The Board are of opinion that from so general a statement as that prepared by the Commissioner, even if it were entirely free from error, no correct judgment could be formed of the necessity or the value of the works comprehended in it. To obtain any accurate information on the subject, every tank or other work included in the statement ought to be examined by itself, with all the circumstances connected with it from the commencement to the end of the period. But in this statement all the works for the purpose of irrigation executed in each village during a period of 10 years, whether tanks, sluices or channels, whether new works, or repairs intended to keep up the ordinary cultivation only, whether the repairs were completed, or only partially executed, or executed more than once, in consequence of repeated damage, or altogether omitted, are blended together. It appears that a very considerable portion of the estimates was not carried into effect, a corresponding portion only of the anticipated advantages was therefore to be expected. The anticipated augmentations to the revenue can scarcely ever be expected to be realized to the full extent. They are always calculated at the highest possible limit and shew what revenue may be obtained if the Tank is completely repaired, then completely filled with water, and thirdly, if all the land which it is capable of irrigating is cultivated. It is seldom that all these conditions are combined in any one instance, and certainly never throughout a District. In the Commissioner's statement the revenue of Fusly 1238 is taken as a standard of comparison, but Fusly 1238 was a very unfavorable season, and there was a great decrease of cultivation in it from the failure of water. The average revenue since the commencement of the works is also referred to. But during the progress of repairs and new works, cultivation is often interrupted, and generally in some degree obstructed.

The Commissioner observes that he is afraid part of the sum of rupees 71,236-0-11 which on the 30th April 1829 was outstanding in the Talooks on unfinished works, materials, and advances for work to be refunded will be found irrecoverable. Mr. Cockburn answers that "the whole of this sum with exception of about 8,000 rupees had been recovered in account previous to the Commissioners leaving Salem, and that of the above 8,000, 5,000 and odd, had also been recovered after his departure," and that "there is not the smallest cause to apprehend that a single pice is irrecoverable." The Board have no other information as to the amount which

'may have been recovered on account before the Commissioner left Salem; but they have reason
'to believe that the whole, or nearly the whole, of the balance in question, if it has not already
'been, will ultimately be so recovered.

'The Commissioner observes that Estimates sent in by Mr. Cockburn amounting, Dusi-
vandum Tanks and Choultries included to Rupees 1,06,965-10-9,
Para. 18. 'having been revised by the Civil Engineer, were reduced to Rupees
26,763-0-10. Mr. Cockburn in reply remarks that the Civil Engineer made few alterations in his
Estimates, but decreased the number of tanks to be repaired, not
Para. 56. 'because the repairs were unnecessary, but because he thought the
'period of the year too far advanced to admit of their being completed. It appears however, on
'reference to the Civil Engineer's Diaries that a large proportion of the reduction arose from
'repairs being omitted on account of their not being required, and from the alteration of
'Estimates which were considered to be too high, and part also by the omission of Estimates for
'works which could not be undertaken that year.

'The Commissioner remarks that in considering the large sums hitherto expended in Tank
repairs in Salem, it ought not to be forgotten that Estates exceeding
Para. 19. 'a third of the land revenue of the District are still held by Mootadars
'who at their own expense keep the sources of irrigation in repair. Mr. Cockburn justly observes
in reference to this remark that "it must be recollected that the
Para. 57. 'greatest expense has been incurred in repairing tanks that had been
'allowed to go to ruin by the former Mootadars". No correct judgment can be formed by consi-
'dering merely the amount of expenditure. It is certain that unless a large expenditure had
'been made there would have been a great loss of revenue.

'The irregularities noticed by the Commissioner in para. 20 the
Board were previously aware of from the information contained in the
Para. 20. 'diaries of the Civil Engineers, and had repeatedly pointed them out
to the late Collector in the hope of their being rectified but without
To Govt., 4th December 1828.
From do. 6th Febr., 1829. 'success, they were also represented to and censured by Government.

'The Commissioner states in para. 21 upon information which he received in the District
and to which he still gives credit that the Huzoor Maramut Moot-
Para. 21. 'saddy had at his disposal the Maramut money of the Salem Talook.
'This is positively denied by Mr. Cockburn and there is nothing in the
Para. 63. 'Board's records in this Department which enables them to give an
'opinion on the point. That he made estimates without the knowledge of the Talook servants
'is mentioned in the diary of the Civil Engineer Mr. Cockburn however denies this also.

'The Board have had occasion to remark the irregularity adverted to by the Commissioner
in para. 27 in respect of works sanctioned not being performed and
Para. 27. 'the amount of the estimate being laid out in the execution of works
'in some other place than that which was intended. It may have been proper in some cases to
alter the sites of the bungalows authorized to be built for the
Paras. 28, 29, 30. 'accommodation of travellers, but previous sanction ought to have
'been obtained for the change. The instance of the bungalow built at the foot of the
'Shervaroya Hills where one was not authorized was specially brought to the notice of Govern-
ment, and the irregularity was censured. The transfer of a portion
To Govt. 17th Jany. 1828.
From do. 12th Febr. 1828. 'of the estimate for one work to another of which the Commissioner
'has mentioned several instances, is altogether irregular and
'unauthorized and the practice is undoubtedly calculated to produce intricacy and confusion in the
'accounts.

'The Commissioner reports that "on the 9th February 1821, Mr. Cockburn purchased four
'bungalows from Mr. Hargrave (including the one at Oossoor
Para. 31. 'previously mentioned) and paid for them from the Ayeen cash, but
'in October 1828, upwards of 7 years after the transaction took place, this disbursement;
'without assigning any reason was transferred to the Devasthanam kusser". Mr. Cockburn
merely remarks that the "Bungalows were bought and are worth
Para. 67. 'more than three times the money that was paid for them." The
'Board must observe that this is no justification of the unauthorized expenditure of public
'money, and that the extraordinary transfer of the charge from the general accounts of the
'treasury to that of Devasthanam kusser, of which the disbursements were not subject to regular
'audit and which was not properly applicable to such objects certainly did require explanation.

'The Commissioner next notices Mr. Cockburn's residence on the Shervaroya Hills. He
says "for some years back Mr. Cockburn has almost always resided
Para. 32. 'on the Shervaroya Hills and seldom visited the Talooks, he was only
'absent from Salem or the Hills two days during the last fusly year". Mr. Cockburn denies
'that he ever resided on the Hills during the period from the end of January till the com-
'mencement of July. Except in 1824 when he was ill, or during the greater part of October, the
'whole of November and a portion of December. Mr. Cockburn truly observes that his residence
'on the Hills has always been strongly objected to by the Board. In their observations on the
'settlements of the later years of Mr. Cockburn's administrations the Board have had occasion
'to remark that he did not visit the Talooks and communicate personally with the body of the
'people in forming the settlements, so much as he ought, and passed censures on his neglect in
'this respect, in which the Government concurred. He does not positively deny the Commis-
'sioner's assertion that "he was only absent from Salem or the Hills two days during the last
'Fusly (1238)," but says that during the greater part of that Fusly he was engaged in detecting
'and bringing to light the conspiracy which he alleges to have been
To Government, 14th, in Dy., 17th March 1831. 'organized by Mr. Fischer. The Board have only further to observe
'on this point that Mr. Cockburn has not yet furnished the detailed
'statement required by the standing rules showing the places visited by him in the Talooks so
'as to enable them to audit his charges for extra tent allowance on account of Fuslies 1237 and
'1238.

'The Commissioner notices certain irregularities of which he was informed at Salem; but it
does not appear that he made any particular inquiry to assure him-
Para. 37. 'self of the correctness of his information regarding them. The first
'irregularity alleged is that the rates settled by the Mootahdars have been continued instead of
the survey assessment in the Mootahs that have reverted to Govern-
Para. 74. 'ment. This Mr. Cockburn positively and absolutely denies. The
In Cons., 2nd Septr. 1830. 'Board called for information on this point in their Proceedings under
Para. 45. 'date the 2nd September 1830, but have not yet received an answer.
'The second is "that fields have been divided and the assessment
'of the portion cultivated only demanded". Mr. Cockburn in reply states that
'"Putcut lands" have never been divided—but only the tracts of waste not divided
Para. 75. 'into fields at the time of the survey which have since
'been brought into cultivation. If this is the case, and it is cer-
'tainly consistent with such information as their records afford there seems to be nothing objec-
'tionable in it. The division of such tracts into fields of convenient size is necessary to admit
'of their being brought into cultivation. The last imputed irregularity is that "the numbers and
'names of fields have been altered, and those now under cultivation are not in many instances the
'fields they purport to be in the Puttahs. The Commissioner has inadvertently mentioned the
'numbers of fields forgetting that the fields were not numbered at the survey. Mr. Cockburn
'professes not to believe that the names of fields have been altered. But this is a fraud so com-
'monly practiced every where by the Curiums that probably instances of it will be found in
Salem as in other Districts. Certainly however none has been adduced.

Para. 39. 'Mr. Cockburn in his report on the Settlement of Fusly 1237
In Cons., 17th March 1831. 'mentioned the disputes between the Mootadars and their Ryots re-
Para. 15. 'garding garden land here adverted to, as did Mr. Crawley in his re-
'port on the Settlement of Fusly 1238. The Board noticed their re-
'marks on this subject in their Proceedings under date the 17th March 1831.

'In observing that much irregularity and abuse has also been practised in issuing Tuccavy
'and that "a commission varying from 2 to 15 per cent. was taken by the Talook servants, and
'Tuccavy was often given to people that did not require it, and withheld from those that did, or
'refused to fee them" the Board understand from the Commissioner that he did not mean to assert
'that such irregularity and abuse had been proved to him in particular instances, but that he
'had received general information to the above effect which seemed to him creditable and worthy
'of notice.

'With respect to "concealed cultivation" also the Commissioner's information appears to have
Para. 40. 'been general, and he did not ascertain by an examination of
'particular cases that any of the public servants connived at this kind
'of fraud, which more or less is practised in every District.

'The Commissioner mentions that many alterations and changes have been made in the
Para. 41. 'Pagoda establishments without sanction. He appears to have thought
'this wrong, but the details of these establishments are generally left
'to be regulated by the local officers—and no blame attaches to Mr. Cockburn for following the
'usual practice.

'The Commissioner observes that "during the ten years Mr. Cockburn has been Collector
Para. 42. 'of Salem notwithstanding the urgent and annually repeated desire
'of the Board of Revenue the Sayer was only rented in two fuslies,"
'and that "his persisting in keeping this branch of revenue under Aumani is a proof of the influence
'his servants had over him." The Board do not think this observa-
Circular 29th January 1821. 'tion is correct. Mr. Cockburn was appointed to Salem in Fusly 1229.
In Cons., 29th do. 'It was proposed to introduce the renting system in Fusly 1231; offers
'were invited for Fusly 1231 and 1232, but those that were made were rejected as inadequate, for
'apparently good reasons with the sanction of the Board. The circumstances connected with
'the rents of Fuslies 1233 and 1234 have been amply discussed. From Fusly 1235 to 1238
'offers were invited annually both by the Collector and the Sub-Collector, and reports were made
'upon such as were received, but until Fusly 1238 none were received that it was thought fit to
'accept. In the meantime the Sayer was kept under Aumany by the Board's orders. The offers
'that were accepted in Fusly 1233 for Fusly 1239 were made to Mr. Cockburn in consequence of
'his invitation.

'Mr. Cockburn in his answer on this subject is in error in stating that it was not till Fusly
Para. 83. '1233 that orders were issued for renting the Sayer as observed in the
'last para., he himself invited and received offers, which he reported
'upon, for both Fuslies 1231 and 1232. He is mistaken also in another assertion he has made.
'He says "the extreme violence of the Board of Revenue in insisting on placing the defaulters of
'Fusly 1233 and 1234 in jail struck so much terror into the people that they refused to come
'forward the same result has taken place. I understand in other Districts, for instance in
'Guntoor." It is sufficient to state that in no District but Salem has it ever been necessary
'to resort to the extreme measures that were there adopted with the view of remedying, in some
'degree, the effects of the Collector's improvidence by which the revenue of Government had
'been made over without adequate security to contractors who were permitted to hold their
'farms for a length of time, collecting the revenue and appropriating it to their own use, while
'they failed to pay their rents. There is no foundation whatever for the assertion that in Guntoor
'similar measures were followed by the same results as in Salem. In no District but Salem has

'it been necessary to commit the Sayer renters to jail for failure in their engagements, except
'in a few individual cases. It is unnecessary for the Board to vindicate their proceedings re-
'garding the rents of Fuslies 1233 and 1234 which have been most fully approved by Govern-
'ment, but they will before concluding those proceedings make a few remarks on the subject of
'the Sayer revenue of Salem with reference to the observations of Mr. Cockburn in this and other
'parts of his letter.

'The observations of the Commissioner respecting the mode in which the records are kept
Para. 44. 'do not appear to require particular remark. The Board have already
'commented on his representation regarding certain documents con-
'nected with Mr. Cockburn's pecuniary transactions that were missing.

'It seems that at one time Mr. Fischer was in the habit of corresponding with the Native
Para. 45. 'Revenue officers apparently with the permission of Mr. Cockburn,
'and referred to his influence with him as a means of effecting his
Para. 87. 'objects. The circumstance of Mr. Cockburn having called up from
'the Talook Cutcherries all the letters received from Mr. Fischer for 5 or 6 years is remarkable,
'and if his explanation of the circumstance is correct, that "it was to shew clearly to the Govern-
'ment the degree of interference that he put in practice." It is still unexplained by the order
'directing the Tahsildars to send those letters was required to be returned along with them.

'The Commissioner having remarked that the Board of Revenue have for years constantly
Para. 46. 'had occasion to find fault with Mr. Cockburn's management in the
Para. 88. 'Departments under their control, Mr. Cockburn replies that if this is
'the case it is more than was ever communicated to him. The corres-
To the Chief Secretary, in 'pondence referred to, in the Board's letter to Government, dated 13th
Cons., 13th April 1829. 'April 1829, which is cited by the Commissioner, affords ample proof
'of their dissatisfaction which Mr. Cockburn's administration generally
'for some years, and that Mr. Cockburn was fully informed of their disapprobation.

'In remarking in this place that from the examination of the
Para. 46. 'Treasury accounts it now appears that sums have been annually drawn
'from the Treasury without the knowledge of Government or expended "without sanction," The
'Commissioner refers to the matters stated in the former part of his report. His suggestion as
'to the control of the Treasuries of Collectors need not be discussed on this occasion; the Board
'have already had the subject under consideration in communication with the Accountant General.

'In this para. the Commissioner after remarking that till within
Para. 48. 'the last three years the Ryots in the Jaree Mootahs had been sup-
'ported against undue exactions on the part of the Mootahdars proceeds to say few "Mootahs
'have since then reverted to Government, and from the assistance given to the Mootahdars I
'fear it will be found that they have bribed the Government servants
Para. 90. 'largely." Mr. Cockburn's answer to these observations appears to
'the Board quite satisfactory. From 1231 to the end of Mr. Cockburn's administration; no
'Mootahs reverted to Government.

'The subject of the conspiracy which Mr. Cockburn alleges to
Para. 49. 'have been organized by Mr. Fischer the Board will take into con-
'sideration agreeably to the orders of Government when they receive the answer which Mr.
'Fischer has been required to submit through them.

'With respect to the charges mentioned in the petitions given by Toppa Moodelly and An-
From Mr. McDonell to 'naviengar or found in their possession which are referred to in this
Government, 11th April 1831. 'para. The Commissioner has distinctly stated in his letter to Govern-
'ment which will be submitted with these Proceedings, that he did not
'mean to make any charge against Mr. Cockburn affecting his personal integrity further than is
'expressed in his reports dated the 3rd September and 15th December 1829. The Board are

‘ further authorized by him to say that he expressly disavows the charges specified by Mr. Cockburn
 ‘ in his comments on this part of his report, while he acknowledges with
 Para. 112. ‘ regret that his expressions were not so guarded as to prevent it being
 ‘ inferred that such charges were intended by him. His meaning was that such abuses were
 ‘ ascertained as rendered it in his opinion unnecessary for him to consider further Mr. Cockburn’s
 ‘ allegation that the complaint against him proceeded from a conspiracy.

‘ The Commissioner states that “none of the persons whose names are stated to be to the
 Para. 51. ‘ petitions presented by Toppa Mudelly to Government acknowledge
 ‘ their having authorized him to complain in their names.” It appears
 ‘ therefore that those petitions were fabricated by persons who made an unauthorized use of the
 ‘ names of others.

‘ The matters stated in these paras. were brought forward by the Commissioner because they
 Para. 52 to 57. ‘ were in his opinion closely connected with his inquiry, and he
 ‘ thought that the transactions mentioned had been obstructive of it,
 ‘ but they appear to the Board to be subjects for the consideration of the Judicial authorities. The
 ‘ proceedings of the Magistrate were open to the review of the Judges on Circuit whose peculiar
 ‘ province it is to notice any illegal acts committed in that Department, and to receive complaints
 ‘ against the officers employed in it for any abuse of their authority.

‘ In these paras. the Commissioner states the results of the inquiry made by him agreeably to
 Para. 59 to 63. ‘ the orders of Government into certain complaints preferred by Mr.
 ‘ Fischer. On the complaint that he was made to pay duty twice on
 ‘ one candy of saltpetre, the Board concur with the Commissioner in thinking that under the
 ‘ circumstances of the case there was no irregularity in the double levy. With respect to the
 ‘ complaint that certain saltpetre for which Mr. Fischer had made advances was forcibly taken
 ‘ from the manufacturers for Mr. Cockburn, they concur in the Commissioner’s opinion that it is
 ‘ well founded. They concur also in the observations of the Commissioner relative to an order
 ‘ issued by the Salem Tahsildar which is complained of by Mr. Fischer. With respect to the
 ‘ complaint of the levy of a duty on tents the Commissioner explains that duty was charged on
 ‘ the materials of the tents but not on the tents. The other complaints are noticed
 ‘ elsewhere.

‘ The Commissioner states that the Tahsildars of Ahtoor and Parmutty having been sus-
 Para. 66. ‘ pended and other persons sent in their place he “issued proclamation
 ‘ in those Talooks inviting the people to come forward and state their
 ‘ grievances and by the returns sent to him by the new Tahsildars bribes to the public servants,
 ‘ money made away within the Tuccavy, Taak repairs &c., chiefly within the last three years,
 ‘ has been proved in Parmutty to the amount of Rupees 2,350 and in Ahtoor Rupees 5,129.”
 ‘ The statements referred to by the Commissioner are statements of bribes only. The Commis-
 ‘ sioner explains that he meant that the Tahsildars who were directed to inquire into the com-
 ‘ plaints made in consequence of his proclamation, were satisfied that bribes to the amounts stated
 ‘ were given and received. He thought the returns made by them afforded strong ground for
 ‘ believing that corruption had prevailed extensively, but did not intend that they should be
 ‘ adopted as conclusive without further investigation, which in a following para. he recommended
 ‘ to be made. In reference to the observations of Mr. Cockburn in respect to the characters of
 ‘ the persons who were appointed to act as Tahsildar in these Talooks, it is proper to remark
 ‘ that what the Commissioner knew of them is stated in a Minute, dated 15th May 1830; recorded
 ‘ by him as a Member of the Board of Revenue, a copy of which was submitted to Government
 ‘ under date the 5th July 1830.

‘ Having concluded the review of the Commissioner’s reports the
 In Cons., 5th July 1830. ‘ Board have now in obedience to the orders of Government to recapit-
 ‘ ulate the abuses detected by him.

‘ By the inquiries of the Commissioner it was discovered that Mr. Cockburn while Collector
 ‘ was in the habit of drawing from the public cash chest money not due to him and that on one
 ‘ occasion when he was called upon to examine his Treasury and report the actual state of it
 ‘ he borrowed money from his principal Native servants to enable him to refund money which he
 ‘ had improperly drawn from the Treasury and which stood as a balance against him; that Mr.
 ‘ Cockburn purchased 4 bungalows from Mr. Hargrave his predecessor with public
 ‘ money without sanction, that one of these bungalows, situated at Oosoor was ap-
 ‘ propriated chiefly, if not exclusively, for his private accommodation; and that while
 ‘ this was the case, he applied for leave to build a bungalow there for the accommodation
 ‘ of travellers as if there was no public building suitable for the purpose; that disburse-
 ‘ ments were made from the Devasthanum Kusser to defray unauthorized charges for purpose
 ‘ for which no charges ought to be incurred without sanction, or for which when charges are
 ‘ incurred they ought to be submitted for regular audit; and that disbursements were made in
 ‘ like manner on account of unauthorized charges of a similar nature from the fines levied in
 ‘ the several Departments of the Collector and Magistrate.

‘ With respect to the servants the Board think it proper to quote the following observations
 Para. 3. ‘ from their report under date the 5th July 1830: “Except in the case
 ‘ of Appiah the Magistrate’s Jawabneviss, Mr. McDonnell did not enter
 ‘ into a particular investigation of the conduct of these servants so as to ascertain the specific
 ‘ acts on which they might be charged with malversation. He formed his judgment of their
 ‘ unfitness for the offices they held from his own experience of their conduct, from the state in
 ‘ which he found the accounts with which they had to do, and from the information which he
 ‘ obtained of their characters and conduct in his inquiry into the transactions of the Collector’s
 ‘ Cutcherry and Treasury in which he was engaged during a period of nearly five months at
 ‘ Salem.” The persons alluded to in the above quotation are Appoo Row, the Head Sheristadar,
 ‘ Gopaul Row, Deputy Sheristadar, Narrain Row, Treasurer, Nurhurry Row, Jawabneviss, and Appiah,
 ‘ Magistrate’s Jawabneviss. Appiah whose conduct was more particularly inquired into by the
 ‘ Commissioner, and Nurhurry Row have since been tried and convicted under Regulation IX of 1822
 ‘ but have notified to the Board that they have preferred an appeal which will come before them.
 ‘ Gopaul Row, the Board have reason to believe, is dead. With respect to Appoo Row and Narrain
 ‘ Row, there is certainly no malversation proved against them and the Board see no reason why
 ‘ they should not be re-employed in the public service. With regard to Appoo Row for any failure
 ‘ of duty imputable to him on the occasion of the late enquiry, he has been punished by a long
 ‘ suspension from office, and considering his abilities as a Revenue officer, the Board think it
 ‘ would be a loss to the service if he were excluded from it permanently. They are strongly of
 ‘ opinion, however, that it would not be for the advantage of the public service to restore him to
 ‘ his office in Salem. With respect to Narrain Row, the Treasurer, they see no objection to his
 ‘ being reinstated in his office if the present Collector is willing to employ him, but the personal
 ‘ responsibility of the Collector in respect to his Treasury being so much concerned, they think
 ‘ it should be left to his choice.

‘ In the petitions which the Commissioner has laid before the Board, the late Collector and
 ‘ his servants are accused of malversation. The Board have no doubt that the petitions are genu-
 ‘ ine, but the accusation they contain are for the most part general and do not appear to afford
 ‘ grounds for instituting a special inquiry, though some of them seem proper to be referred to the
 ‘ Collector, and if they had been addressed to the Board, would have been referred to him in the
 ‘ ordinary course.

‘ The Board proceed to the consideration of the statements which Mr. Cockburn has submit-
 Para. 94. ‘ ted as shewing the results of his management in a financial view.
 Nos. 3 and 4. ‘ The statement sent herewith (he observes) shew that the 10 years
 No. 4. ‘ I had charge of Salem the increase of the land revenue under my
 ‘ own management was Rupees 9,42,320-8-1, and the increase in the
 ‘ extra sources of revenue Rupees 13,07,854-12-6. These are solid documents on which I chal-

‘lenge a judgment of my administration.” The Board will first examine the statement of land revenue.

‘From the heading of this statement it appears at once that instead of shewing the revenue of the 10 years of Mr. Cockburn’s management, it is a “comparative statement shewing the increase and decrease between the beriz for Fusly 1231 and the subsequent years to the end of Fusly 1237.” The increase shown by it is the aggregate amount of increase in the 6 years from Fusly 1232 to 1237 inclusive above the revenue of Fusly 1231, the third year of Mr. Cockburn’s management.

Fusly.	Beriz.		
1229 ...	1,39,009	14	2
1221 ...	1,49,428	3	8
1222 ...	1,42,541	15	10
1223 ...	1,65,072	10	1
1224 ...	1,65,953	9	4
1225 ...	1,70,921	4	9
1226 ...	1,68,889	15	11
1227 ...	1,76,883	15	10
1228 ...	1,72,953	2	10
	14,51,659	12	0
Average...	1,61,295	8	5
Fusly 1231.	1,23,733	4	8
Decrease...	37,562	3	9
1229 ...	1,58,045	10	9
1230 ...	1,51,119	0	8
1231 ...	1,23,733	4	8
1232 ...	1,41,039	9	9
1233 ...	1,33,760	11	1
1234 ...	1,50,443	3	1
1235 ...	1,56,065	9	7
1236 ...	1,49,825	12	1
1237 ...	1,39,618	8	2
	13,03,451	5	10
Average...	1,44,827	14	10
	1,23,733	4	8
Decrease...	21,094	10	2

10 years preceding Mr. Cockburn's administration ...	14,51,659	12	0
10 years of Mr. Cockburn's administration ...	13,03,451	5	10
Decrease ...	1,48,208	6	2

‘Of course the unfavorable nature of the season of Fusly 1231 affected also the revenue of the villages which had fallen into the hands of Government on the failure of Mootahdars. Of the 195 Estates sequestered up to Fusly 1231, mentioned in Mr. Cockburn’s statement, 154 under the direct management of the Collector in both Fuslies 1230 and 1231.

‘The revenue of these 154 Estates in Fusly 1230 was	...	...	7,59,067	14	6
‘In 1231	...	...	6,68,610	4	5

Decrease in 1231’ ... 90,457 10 1

‘The Board have no means of ascertaining the revenue in Fusly 1230, of the other 41 Estates included in the total number mentioned by Mr. Cockburn. In Fusly 1231 it appears by his statement that it was Rupees 1,68,189-5-8. Taking the revenue of Fusly 1231 at the same amount, which is evidently a low estimate, the whole revenue of the 195 Estates in that year may be reckoned at ...

While in Fusly 1231, it was	...	...	9,27,257	4	2
	...	...	8,36,799	10	1

Decrease in 1231 ... 90,457 10 1

‘With respect to the revenue under the direct management of the Collector it appears from the statements in the margin that in Fusly 1231 the year which Mr. Cockburn takes as a standard, it was considerably less than in every one of the 10 years preceding Mr. Cockburn’s administration and greatly below the average; and that it was considerably less than in the two previous years of his own management; as it was also considerably less than in every one of the succeeding years up to Fusly 1237. Of the whole series of 20 years Fusly 1231 was thus by much the most unfavorable. The amount of the revenue during the 10 years of Mr. Cockburn’s management appears less than the amount of the revenue of the 10 years preceding by Rupees 1,48,208-6-2 or 10-3 5/8 per cent.

‘The highest revenue in any one year of Mr. Cockburn’s time is less than the average of the 10 years before.

‘It is to be remembered however, as indeed is stated by Mr. Cockburn himself, that when the Estates fell in their resources were greatly deteriorated from the Mootahdars having allowed the Tanks and other works for the purpose of irrigation to go to ruin. A great expense

	Rs.	A.	P.
Permanent Assessment...	10,59,023	11	9
Highest revenue under Mr. Cockburn, Fusly 1236 ...	10,24,371	10	4
Difference below the Permanent assessment ...	34,652	1	5
Amount of Permanent assessment for 7 years ...	74,13,166	2	3
Actual revenue for 7 years from Fusly 1231 to 1237 ...	66,70,070	4	4
	7,43,095	13	11

No. 3.

‘was incurred for their restoration, and it was to be expected that as the condition of the Estates was improved the revenue would increase. It is to be remarked, however, that the highest amount of revenue derived from these Estates under Mr. Cockburn’s management has not come up to the permanent assessment paid by the Mootahdars. The actual revenue of the Estates in question from Fusly 1231 to 1237 was less than the amount of the permanent assessment for seven years by Rupees 7,43,095-13-11.

‘The Statement of Extra Revenue shows the beriz of 9 years of Mr. Cockburn’s management from Fusly 1229 to 1237 compared with the beriz of 9 years from Fusly 1220 to 1228, and the result stated is an increase in Mr. Cockburn’s time of Rupees 13,07,854-12-6 assuming this statement to be perfectly correct, yet it is by no means a satisfactory ground upon which to form a judgment of the Collector’s management. The Board before observed upon an argument drawn by Mr. Cockburn in favor of his management from the

To Collector of Salem, 19th, in Cons., 19th May 1825.

Para. 33.

From Govt., 19th July 1825.

Para. 5.

In Cons., 28th do.

‘increase of the revenue under his administration that “the abuses of the former administration being notorious, it was of little effect to shew that under his management these revenues had been more productive than before.” The Government entirely approved of this observation and added that “the question which bears upon the merits or demerits of the Collector is not simply whether the revenue has increased, but whether the different sources of it have been rendered as productive as they might have been, and whether the public receipts have been in due proportion to what has been levied from the people.” Now with respect to the Sayer, Abkarry and Sundry Farms and Licenses in which during the 9 years there appears to have been

Report 11th May 1820.

Para. 140.

In letter from Govt., 11th in Cons., 20th July 1820.

Para. 140.

‘an increase amounting altogether to Rupees 10,60,031-1-10. Mr. Sullivan, as Commissioner, reported in 1820 that “there appeared every reason to believe that at least one-half of the Sayer revenue had been regularly embezzled” during the previous administration, and that there appeared abundant reason to believe “that the revenue from the Abkarry and Sundry Farms and Licenses including the duties on Betel and Tobacco should for the last 17 years have been twice the amount that was realized from it.”

‘With regard to Mr. Cockburn’s conduct on the matter of the Sayer and Abkarry rents of

Paras. 12 to 16.

From the Collector, 4th, in Cons., 9th June 1825.

To Govt., 30th, in Cons., 30th June 1825.

In Cons., 26th March 1829.

‘Fusly 1233 and 1234 of which he has entered into a justification in the former part of his letter, it is worthy of remark that the observations which the Board made upon it were communicated to him before they were submitted to Government expressly to afford him the opportunity of answering them, and of extenuating the mismanagement imputed to him as far as was in his power, and that he did answer them, and his answer was before the Government, when they recorded their full and entire approbation of the Board’s observations, and censured the Collector for his neglect and mismanagement. The results of those rents were fully detailed in the Proceedings of the Board under date the 26th March 1829.

Mr. Cockburn having asserted that while the rent of other Districts was granted at the commencement of the system in Fusly *1233 at a rate below the average of the three preceding years, Salem was rented at a sum greatly above it, and that this circumstance was kept from the knowledge of Government to his prejudice, it is proper to examine how the case is.

Para. 15.
* This is an error as before remarked, the system was introduced in many Districts, 1231.

It is necessary to remark in the first place that the account submitted by Mr. Cockburn with his letter and referred to in it, does not agree with the accounts formerly furnished by him to the Board, or with the account furnished to the Commissioner by the Head Serishtadar as noticed in the 2nd para. of the Commissioner's report of the 19th October 1829, which corresponds with the Board's accounts according to the account submitted by Mr. Cockburn with his letter the average of the collections of Sayer after deducting charges in the 3 years before the rent was Rupees 1,47,953 10 3

according to the other accounts 1,51,719 2 9
Difference 3,765 8 6

The amount of the collections on account of the rent in Fusly 1233 according to the present account is 1,58,629 11 9
according to the former account it is 1,34,427 1 7

Difference 24,202 10 2

There are smaller differences in the other articles.

Of course the accounts officially rendered to the Board upon which Mr. Cockburn formerly reported are to be taken as correct. If Mr. Cockburn means that the rent of other Districts was granted at a rate below the gross collections of the three preceding years; while Salem was

Coimbatore.
Madura.
Tanjore.
Tinnevely.
Bellary.
Cuddapah.
Trichinopoly.
Ganjam.
Vizagapatam.
Malabar.

Rs.
Increase in Salem ... 35,988
Coimbatore ... 54,267
Madura ... 67,298
Tanjore ... 65,320
Bellary ... 1,21,213

† Excepting the town of Serin-
gapatam where there was an
increase of 1.13 per cent.

3.14.2 to Rupees 93.9.8 per cent. the increase in 5 Districts being above 35 per cent. in 9 above 24 per cent. and in 13 above 15 per cent.

The question of the right of the Mootahdars to the Moturpha having been determined by the Government long ago, it is unnecessary to discuss it again. It is proper however to observe with reference to Mr. Cockburn's remarks on the subject that no fault was found with him for stating his own views regarding the question at issue; but for pertinaciously adhering to them when he was in possession of details which should have led him to a conclusion the very opposite of that at which he did arrive. With respect to the document to which he alludes, what the Board said was that they felt equal surprize and regret that the Collector should have forwarded such a document which had evidently been mutilated and altered with-

out an expression of distrust. The Board did not say, as might be supposed from Mr. Cockburn's remarks that the document was from the first a forgery, but that the document as originally issued had evidently been different from what it purported to be in its then state, and by mutilation and alteration had been fabricated to serve a particular end. The circumstances pointed out by the Board upon which they formed this opinion were palpably manifest on the face of the document which was submitted for the inspection of the Governor in Council.

On the subject of the petitions which were presented to the late Governor in a tour through the Salem District, it is true that Mr. Cockburn made a detailed report, not however on the 5th August 1825, as he states, but on the 14th October 1825 in pursuance of the instructions contained in the Board's Proceedings of the 9th May of that year. The Board have to express their regret that this report was not dis-

posed of in due course, which however is to be attributed only to the pressure of other business which appeared of more importance at the time. The report contains the result of further inquiries made by Mr. Cockburn to supply the deficiencies of his former investigation, but does not account for or extenuate the errors and inaccuracies which were pointed out in his first report. The reason now stated by Mr. Cockburn for reporting cursorily upon the petitions in the first instance was not then assigned, but it is obvious to remark that however cursory his report might have been, it ought to have been accurate.

In concluding those proceedings the Board think it proper to observe that the remarks they have made on the financial results of Mr. Cockburn's administration are intended merely to meet the arguments he has drawn therefrom and not as grounds for forming a judgment of his management.

From Mr. McDonell to Govt.,
in Cons., 21st April 1831.

531. The following letter was submitted by the Commissioner Mr. McDonell to Government under date 11th April 1831.

"I have the honor to acknowledge the receipt of Mr. Secretary Chamier's letter of the 1st ultimo accompanied by an Extract from the Minutes of Consultation of the Right Honorable the Governor in Council in which with reference to instructions given to the Board of Revenue to report on the papers connected with my late Mission to Salem, it is directed that in a separate letter I shall explain in a distinct and formal manner those passages in my letters in which the conduct of the Collector Mr. Cockburn is described as deeply affecting his personal character and honor, and that there is not a branch of the Revenue or a Department in the District in which abuses and mismanagement cannot be proved for years back.

"The passage first cited is contained as pointed out by a marginal note to the Minutes of Consultation in the 1st para. of my letter dated the 3rd September 1829, which at full length is as follows. 'It is with much concern that I forward for the information of the Right Honorable the Governor in Council the accompanying correspondence with Mr. Cockburn regarding a transaction affecting deeply in my opinion his personal character and honor.'

"With all deference to the Government I find myself obliged to acknowledge that I am unable to perceive in what respect this passage requires explanation. The words 'affecting deeply in my opinion his personal character and honor' relate exclusively and as it appears to me obviously to the transaction on account of which immediately follows them founded upon documents, the whole of which were at the same time submitted to Government. It would evidently be useless to repeat in this place my statement of facts relative to that transaction nor do I imagine that Government wish me to enter into any reasoning in support of the view which I took of its nature.

"The marginal note in the Minutes of Consultation also mentions the 72nd para. of my letter dated the 19th October 1829 which is as follows. 'I lament that there are still matters affect-

"ing Mr. Cockburn's personal character which I shall have to bring to the notice of Government. The matters alluded to are those subsequently brought to the notice of Government by my letter of the 15th December 1829. I am perfectly aware that with respect to some of those transactions there is more room for difference of opinion than there appears to me to be in the case of the one reported on in my letter of the 3rd September 1829. But however different may be the conclusions which different minds will arrive at from the documents which contain the evidence regarding these transactions, I cannot apprehend that when I had myself formed those opinions which I stated to Government regarding the facts, I shall be pronounced to have been in error in regarding them as matters of grave and serious import and as affecting Mr. Cockburn's character.

"The remaining passage on which explanation is called for, is in the commencement of the 11th para. of my letter of the 3rd September 1829 which is in these words. 'I am very sorry to say that there is not a branch of Revenue or a Department in the District under the superintendence of the Collector in which abuse and mismanagement cannot be proved for years back.' With reference to the opinion thus expressed I beg leave to recall to the recollection of Government that by the orders given me when I was sent to Salem. I was directed besides reporting on matters affecting the personal character of Mr. Cockburn to submit also 'a full report on the actual state of the District.' It was with reference to this part of the duty assigned to me that I made the observation which has been quoted, and I accordingly endeavoured to submit to Government by my subsequent report of the 19th October 1829 the conclusions which my mind had arrived at respecting the manner in which the different Departments under the Collector's superintendence were conducted. I wish however it may be distinctly understood that in making the above assertion respecting the existence of abuses and mismanagement in every Department in the District. I by no means confined my view to matters brought to light in consequence of my own mission. I certainly did not exclude those proofs of misconduct on the part of Mr. Cockburn which the records of the Board of Revenue already contained. Before I went to Salem I was convinced that there were great irregularities in that District, and this belief was confirmed by all that I learned while there, more particularly by the clear proof which was obtained of particular abuses and irregularities in my opinion of no trivial nature, in the accounts and management of the Treasury in the expenditure of the Devastan kusser or Pagoda fund and in the disposal of money levied as fines.

"As I observe from Mr. Cockburn's letter to Government that he construes various parts of my letter of the 19th October 1829 as imputing corrupt conduct to himself where I had no intention to do so. I beg leave distinctly to state that I did not consider his personal integrity as brought into question on any other points than those which I brought forward distinctly as affecting his character in my letters of the 3rd September and 15th December 1829.

"The Government I am confident do not consider it necessary that I should enter into any defence against Mr. Cockburn's accusations in regard to the spirit and disposition with which I performed the very painful duty of inquiring into his conduct. The office which was assigned to me would have been an unpleasant one to any person. It was particularly so to me from the circumstance which was known to every member of the Government which deputed me that I had formerly been intimate with Mr. Cockburn, and that up to that time private friendship had subsisted between him and myself. I did not however on that account refused to undertake what the orders of Government made my public duty, and I performed it conscientiously however imperfectly."

"I think it however incumbent upon me here to notice the assertions made by Mr. Cockburn in paras. 91 and 92 of his letter to Government of the 30th January 1830. He says I warned gentlemen holding high official situations of the danger they incurred in countenancing him in any respect whatever or in rendering him any advice or assistance and that I threatened with the vengeance of Government Gentlemen who in spite of my efforts had independence enough to communicate with him, I deny these assertions. That I ever threatened

"any one with the vengeance of Government on any account is utterly untrue. Such a threat from me would indeed have been as absurd as it would have been improper and unwarranted, and if ever I took upon myself to give a caution to any gentleman, it was very different from what is stated by Mr. Cockburn. On one occasion and on one occasion only did any thing actually occur to which I can imagine that any part of these assertions of Mr. Cockburn's has any allusion, however incorrect. I refrain from stating the particulars of what then passed because the only person who had a part in it besides myself is not now in India, because the communications between him and me to which I allude were private, and because I am desirous, and I think he would join with me in this wish, rather to forget our dispute than to bring it forward before the Government especially under such circumstances and after such a lapse of time. I shall therefore merely affirm that what did pass between the gentleman alluded to and myself was very far from warranting Mr. Cockburn's allegations.

"Mr. Cockburn also asserts that immediately on my arrival at Salem I threw myself into the arms of those who had been conspiring against him and admitted Mr. Fischer to frequent personal communications and to my table. This I deny. It is indeed true, that I had personal communications with Fischer on the subject of his complaints against Mr. Cockburn; but if any persons had been conspiring against Mr. Cockburn as he alleges, I certainly did not throw myself into their arms whoever they may have been, nor was Mr. Fischer ever at my table nor did I meet him at the table of any other person at Salem. I have reason to believe that those members of the Society there with whom he was then on visiting terms thought proper not to invite him to their houses when I was expected from a belief that it would be more agreeable to me not to meet him."

532. With reference to paras. 33 and 71 of our proceedings under date the 21st April 1831, we reported to Government by letter dated 2nd June 1831 that upon the appeals of Appiah and Nurhurry Row, he had taken into consideration the proceedings held on the charges preferred against them under Regulation IX of 1822 and had found reason to reverse the sentences of conviction passed upon them by the Collector of Salem.

To the Acting Chief Secy., in Cons., 2nd June 1831.

Proceedings. in Cons., 2nd June 1831.

From the Acting Chief Secy., in Cons., 28th July 1832.

533. Under date the 26th July 1831, we received the following letter from the Acting Chief Secretary to Government.

"I am directed to acknowledge the receipt of your Secretary's letter of the 21st April last, with an Extract from your proceedings on the charges against Mr. M. D. Cockburn and the investigation of them by the Commissioner Mr. A. R. McDonell.

"In order to enable the Government to judge of the sufficiency or insufficiency of Mr. Cockburn's explanations on the several charges against him, and to understand to what degree of attention the observations of the Commissioner are entitled, as also to enable the authorities at home to comprehend clearly the merits of the case, the Right Honorable the Governor in Council has deemed it necessary to desire that you will submit a statement exhibiting in one column the substance of each of the Commissioner's charges under a separate number; Mr. Cockburn's defence in another; and your Board's observations in a third with a blank column for the decision of Government.

"One of the Commissioner's charges against Mr. Cockburn appears to be that he had in August 1822 drawn 11,900 Rupees from the cash chest unjustly and fraudulently.

"The defence of Mr. Cockburn to this charge seems to be that on the 12th July preceding about 11,000 Rupees were due to him for salary and commission, and if to this be added his pay for the 19 days of July and the whole of August, the fact of his being indebted to the cash chest 11,900 Rupees on the 1st September would (if this explanation be correct in all its parts)

“appear to be rather a transgression of Rules than of morality; because if he had vacated his office on the 1st of September, there would still have been money due to him from the public.

“Your Board have pointed out an inaccuracy on the part of the Commissioner in inserting 1822 for 1821. You will be pleased to state how this bears on the question and whether you concur in the view of the Treasury transaction above given.”

To the Acting Chief Secretary, in Cons., 28th July 1831. 534. In reply the following letter was forwarded to the Acting Chief Secretary to Government under date the 28th July 1831.

“With reference to the 5th para. the Board beg to submit the following explanation. In the 13th para. of his report under date the 19th October 1829, Mr. McDonell stated that ‘in the month of August 1822, Mr. Cockburn drew the sum of Rupees 11,489-5-6, and on the 1st September 1822 he owed the Treasury the large sum of Rupees 22,323-6-9.’ Mr. Cockburn answered that the whole sum drawn by him in August 1822 was Rupees 5,203-15-5, and that on the 1st September 1822 he owed in account to the Treasury Rupees 11,934-7-4. On referring to the accounts he had brought with him to Madras Mr. McDonell discovered that he had erroneously written the year 1822 in his report for the year 1821. He meant to state that the sum of Rupees 22,323-6-9 was due by Mr. Cockburn on the 1st September 1821, and that in the month of August 1821 he had drawn the sum of Rupees 11,489-5-6. He did not mean that he had drawn this whole sum in excess of the allowances to which he was duly entitled in the month of August, but that the sum drawn was actually in excess of his allowances, and that the whole amount overdrawn, and actually due by him to the Treasury on the 1st September 1821 was Rupees 22,323-6-9. In pointing out the error in respect to the year the Board meant to intimate that Mr. Cockburn’s answer which referred to 1822 did not apply to the allegation intended by Mr. McDonell.

“The Board stated that not having had before them the original accounts of the Treasury from which the Abstracts had been prepared upon which the Commissioner rested his statements, they were unable to vouch for their accuracy. They could not ascertain what was the amount overdrawn by Mr. Cockburn on the 1st September 1821, or the 1st September 1822, or whether the balance which he admitted to be due on the 1st October 1828 was correctly stated by him or by the Commissioner. These points can only be ascertained by a reference to the original accounts of the Treasury, and if approved by Government, the Board will direct the Collector to make the reference personally and report the result.”

From the Acting Chief Secretary, 5th, in Cons., 8th August 1831. 535. In reply to the above we were requested to direct the Collector of Salem to make the proposed reference to the Treasury accounts and to report the results for our information and for that of the Government.

In Cons., 8th Sept., 1831. 536. This reference having been made, the following letter was addressed to the Chief Secretary dated 8th September 1831.

“In obedience to the instructions conveyed in your letter of the 5th August the Board of Revenue in a letter bearing date the 8th August called upon the Collector of Salem to cause a statement to be prepared from the Treasury accounts, under his personal inspection, for the whole period from the date of Mr. Cockburn’s appointment as Collector of Salem to the date on which he delivered over charge to the Sub-Collector in consequence of the orders of Government dated 24th April 1829, shewing on one side the several sums due and payable to Mr. Cockburn strictly according to the rules of the service, on account of his official salary and allowances of every description, and all other sums placed to his credit in every month, and on the other the total amount drawn by him in every month. The Board requested that the statement might be balanced at the end of every fusly,

“and also on the 1st September 1821, the 1st September 1822, and the 1st October 1828, being the dates particularly mentioned in the 3rd para. of my letter to your address dated the 28th July. The Board having this day received the statement called for, I am directed to transmit it to you for the information of the Right Honorable the Governor in Council.

“It will be observed that the statement commences from the date on which Mr. Cockburn was appointed to the charge of the District as Acting Collector, viz., the 17th January 1820 or Fusly 1229. It appears by the statement that at the end of Fusly 1229, viz., the 12th July 1820, there was a balance in favor of Mr. Cockburn of Rupees 1,050-11-1. At the end of the following Fusly 1230 or 12th July 1821, after allowing him credit for arrears of commission on extra revenue, commission on land revenue, and extra tent allowance for the fusly, a balance appears against Mr. Cockburn of Rupees 257-9-4. On the 1st September 1821 there appears a balance against him of Rupees 11,819-10-10. In noticing this balance it is necessary to observe that credit is given to Mr. Cockburn from the 13th July to the end of August for the increased salary subsequently granted to him at the rate of Rupees 2,187-8-0 per mensem instead of Rupees 1,400. The increase was applied for by Mr. Cockburn under date the 8th November 1821, and was sanctioned by Government on the 11th December following and allowed in arrear from the commencement of the fusly. The difference is Rupees 1,270-2-7 in favor of Mr. Cockburn over and above what was actually due to him.

	RS.	A.	P.
Credited at Rupees 2,187-8 for 19 days in July	1,340	11	7
Due for do. at 1,400 Rupees	858	1	0
Difference ..	482	10	7
Credited for August	2,187	8	0
Due for do.	1,400	0	0
	787	8	0
	1,270	2	7

“The amount drawn by Mr. Cockburn in the month of August 1821 it appears was Rupees 11,489-5-6. Mr. McDonell begs to explain that in striking the balance on the 1st September 1821 he did not give credit to Mr. Cockburn for the commission on land revenue for Fusly 1230 amounting to Rupees 9,450 which is credited to him in the account now submitted at the end of the fusly or the 12th July 1821. Because it was not passed by the Civil Auditor until the 2nd November 1821. And he did not think it ought to have been drawn until so passed.

“At the end of Fusly 1821 or 12th July 1822, there appears a balance against Mr. Cockburn of Rupees 7,693-4-4, and on the 1st September 1822 a balance of Rupees 9,578-3-6. The amount drawn by him in August 1822, it appears was Rupees 5,203-15-5. The arrears of commission for Fusly 1231 and the extra tent allowance for the fusly are credited in the statement up to the 12th July 1822, and it appears that there remained nothing to be set off against the balance due by Mr. Cockburn on that date, and against the balance due by him on the 1st September 1822, but some inconsiderable sums subsequently credited on account of his share of the proceeds of confiscated goods.

"The following abstract shews the balance which appears against Mr. Cockburn at the end of each fusly from 1232 to 1236.

				RS.	A.	P.
" Fusly 1232	...	...	...	2,933	15	2
" 1233	...	...	...	8,787	10	1
" 1234	...	...	...	5,820	9	6
" 1235	...	...	...	7,783	11	1
" 1236	...	...	...	11,421	14	3

"at the end of each of these fuslies the arrears of commission and extra allowance for the fusly are credited to Mr. Cockburn, and there appears to be no set off against the balance shewn to be due by him at the respective period.

"At the end of Fusly 1237 or 12th July 1828, the balance shewn to be due by Mr. Cockburn is Rupees 13,979-2-5, against which there is no set off, but the extra tent allowance for the fusly, which has not been passed for want of the requisite vouchers. On the 1st October 1828 there appears a balance against him of Rupees 12,165-5-0 exceeding the balance acknowledged by him, and which he caused to be paid into the Treasury on that date, by Rupees 4,165. On the 11th May 1829 when Mr. Cockburn was relieved from the charge of the District, after giving him credit for his salary and arrears of commission to that date, there remained a balance against him of Rupees 6,116-5-3 against which there appears to be no set off, but the extra tent allowance for Fusly 1237 and the broken period of Fusly 1238. It is to be observed that the arrears of commission credited to Mr. Cockburn on the 11th May 1829 were not payable according to the rules of the service until after the close of the fusly.

"The Board regret that they are unable to submit with the accompanying account a statement prepared in the manner directed in the 2nd para. of your letter of the 26th July. They have been earnestly desirous to comply with the wishes of Government, and several attempts have been made in different ways to prepare the required statement, but without producing one which could be expected to prove satisfactory to any of the parties concerned, or calculated to promote any of the objects which the Government had in view in calling for it. From the trials which have been made with the greatest care and attention, the Board despair of overcoming the difficulty of condensing and arranging in a tabular form the charges of the Commissioner, the defence of Mr. Cockburn, and their own observations upon the charges, and the evidence in support of them, so as to produce a statement calculated to enable the Government to judge of the sufficiency or insufficiency of Mr. Cockburn's explanations on the several charges, and to understand to what degree of attention the observations of the Commissioner are entitled, as also to enable the authorities at home to comprehend clearly the merits of the case. The Board offer this apology for their failure to fulfil the wishes of Government with the greatest respect, and beg to express their hope that it will be considered sufficient."

From the Chief Secretary to Govt., 14th, in Cons., 24th Octr. 1821.

537. In a letter from the Chief Secretary to Government dated 14th October 1831, the annexed Extract from the Minutes of Consultation under the same date was forwarded for our information and guidance.

"Resolved that the Board of Revenue be called upon to state whether the detailed report stated in the 11th para. of Mr. Cockburn's letter of the 30th January 1830, to have been addressed to them under date the 5th August 1826 or any detailed defence of those part of his administration by which he incurred the displeasure of the Honorable Court has ever been laid before Government for transmission to England, or noticed in any of their communications, besides their proceedings of the 21st April 1831, para. 85, so as to have been brought specially before the Honorable Court prior to their despatch dated 30th July 1828.

"Resolved that Appoo Row, the Head Sheristadar in the Collectorate of Salem, and the other servants suspended during the late inquiries, against whom nothing has since been established, be permitted to draw their allowances during the period of their suspension."

533. The following reply was addressed to the Chief Secretary to Government under date the 24th October 1831.

"In the 85th para. of the Board's Proceedings under date the 21st April 1831, it was explained that the detailed report which appears to be referred to in Mr. Cockburn's letter of the 30th January 1830 is dated the 14th October 1825. That report was recorded in the Proceedings of the Board under date the 20th October 1825, and was forwarded to Government for transmission to the Honorable Court of Directors as a part of the broken set of their Proceedings for that month, but was not specially noticed by the Board in any of their communications to Government previous to their proceedings of the 21st April 1831.

"Besides his conduct in respect to the petitions presented to the Governor which were referred to Mr. Cockburn for inquiry. The Honorable Court of Directors particularly animadvert upon the unsatisfactory investigation made by Mr. Cockburn respecting the claims of the Mootahdars to compensation on account of the resumption of the Moturpha tax and his mismanagement of the Sayer Revenue in Fuslies 1233 and 1234. It does not appear that Mr. Cockburn submitted to the Board any detailed defence of those parts of his administration of a later date than the papers which are referred to by the Honorable Court, the correspondence regarding the right of the Mootahdars to compensation on account of the resumption of the Moturpha closed with the letter of Government dated 24th May 1825. The results of the Sayer rents of Fusly 1233 and 1234 were fully set forth in the Board's Proceedings under date the 26th March 1829 submitted to Government on the 2nd April 1829.

"In the 3rd para. of the Minutes of Consultation the Resolution of Government is expressed that Appoo Row, the Head Sheristadar in the Collectorate of Salem, and the other servants suspended during the late inquiries against whom nothing has since been established, be permitted to draw their allowances during the period of their suspension. The Board are doubtful whether the words 'against whom nothing has since been established' are to be regarded as prescribing a condition of the order, or merely as an observation on the part of Government that nothing has been established against any of the servants who were suspended, and they request the instructions of Government on this point. The Board understand the order to contemplate that the servants shall continue for the present under suspension receiving their pay."

539. In reply we were informed by letter from the Acting Secretary to Government dated 29th November that the Right Honorable the Governor in Council sanctioned to the servants of the Salem Collectorate under suspension the continuance of their allowances.

540. The following letter was addressed to the Chief Secretary to Government under date the 19th December 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Acting Secretary Wheatley's letter of the 29th ultimo, sanctioning to the servants of the Salem Collectorate under suspension the continuance of their allowances.

"As other servants are employed in place of the persons under suspension, on the full salaries of their respective offices, the Board consider it their duty to request that they may be informed whether it is the intention of Government that both the servants doing the duty and the servants under suspension should receive those salaries, and also whether the suspension is to be continued."

OBSERVATIONS ON CERTAIN PECUNIARY TRANSACTIONS WITH PRIVATE INDIVIDUALS ENTERED IN THE ACCOUNTS OF BICCAJEE ROW, LATE CASHKEEPER OF THE MADURA TREASURY.

541. On the 29th September 1831 we submitted to Government the following Extract from our Proceedings under date the 15th of that month.

By the Resolution of Government under date the 29th December 1829, the Board were instructed "to cause the gentlemen named in the books of account kept by the late Cashkeeper at Madura to be called upon without delay to explain the transactions on which payment of sums is stated to have been made from the public Treasury on their account, with the exception of those gentlemen whose names are acknowledged by the late Treasury servants to have been used to cloak their own frauds; and to whom therefore no payments were in fact made." The gentlemen alluded to were Mr. Shakspeare and Roberts and the Government subsequently in consequence of a reference from the Board desired that they also should be called upon for information on all points on which it might seem to be required. The other gentlemen to whom the Board thought it necessary to refer for explanation under the orders of Government were Mr. Drury and Mr. Nicholls.

To each of the gentlemen abovenamed the Board transmitted Extracts from the English translation furnished by the Commissioner Mr. Bird of the accounts referred to containing entries of transactions in which they appeared to be concerned respectively, and requested them to afford explicit information respecting those transactions.

With the resolution of Government under date the 29th December 1829 a petition from the wife of Biccajee Row was transmitted to the Board which they thought it proper to refer to the Principal Collector of Madura with directions to ascertain and report what particular transactions of Messrs. Shakspeare, Drury, Searle and Nicholls were alluded to therein.

From Mr. Shakspeare, 31st January, in Cons., 7th February 1831.
From Mr. Drury, 21st, in Cons., 24th February 1831.
From Mr. Roberts, 29th November, in Cons., 6th December 1830.
From Mr. Nicholls, 1st, in Cons., 9th December 1830.
From the Principal Collector, 27th August, in Cons., 9th September 1830.
From do., 30th November, in Cons., 9th December 1830.

The Mahratta books delivered by Biccajee Row are 8 in number commencing with the 21st June 1816 and ending with the 5th August 1828, the day before Mr. Peter died, thus embracing a period of more than 12 years.

From the 6th August 1821 to the 5th August 1828 a period of 7 years they are complete. But in the previous period there are three breaks, viz., from 30th July 1817 to 10th July 1818, from 24th April 1821 to 18th May 1821; and from 30th June 1821 to 6th August 1821. It appears that these books were written under the orders of the Cashkeeper Biccajee Row, by the head Treasury Accountant, that corresponding books in Teloogoo, except for the first year were kept under the directions of the Shroff, and that the two sets were occasionally compared. The Teloogo, books were delivered by the Shroff to the Commissioner and were found to agree very nearly. Besides the above, two accounts of Receipts and Disbursements kept by the Head Sheristadar Ram Row were found by the Commissioner, the first for the period from the 9th July 1817 to 13th May 1818 including the greater part of the first break in Biccajee Row's accounts, the second for the period from 1st February 1821 to 31st August 1821, including the whole of the last break in Biccajee Row's accounts.

Mr. Bird's report, 18th September 1828, in Cons., 1st October 1829.

Para. 3.

Depositions of the Cashkeeper and Shroff.

*Note.—Mr. Bird describes the first of these accounts as embracing the period from 9th April 1817 to 13th May 1818 but in the account submitted by him the first entry appears under date 9th July 1817.

All the accounts delivered by Biccajee Row are described in the heading of them as Mr. Peter's accounts, and both the Cashkeeper and the Shroff declared in their examination before the Commissioner that they were the private accounts of that gentleman; but as observed by the Commissioner the accounts of other gentleman are mixed with those of Mr. Peter, and they contain payments to a large amount to Biccajee Row himself. These books are not made up in the form of a regular account, but seem to be a sort of journal in which were entered those money transactions of Mr. Peter with the Treasury and with private individuals which were conducted through the agency of Biccajee Row, and the transactions of Biccajee Row himself with the Treasury, together with occasional transactions on account of other gentleman conducted through his agency, of which apparently separate accounts were kept. The receipts and disbursements on account of Biccajee Row and others are summed up together with those on account of Mr. Peter, and the balance is struck from time to time without distinction. There can be no doubt that the disbursements were made chiefly from the Treasury, but it appears that large sums were obtained occasionally by means of loans from individuals which together with Mr. Peter's official emoluments supplied a part of the funds drawn upon, and it would seem to be impossible, without the assistance of other accounts, even for those who kept the Books to distinguish the sums drawn from the Treasury. The accounts kept by Ram Row are in a more regular form, but they also are described in the heading as the cash accounts of Mr. Peter; and it is evident that neither these nor the books kept by Biccajee Row can be considered in any respect as accounts of the Treasury.

Commissioner's Report, para. 10 to 13 and 22 to 27.

These observations upon the nature of the accounts are of importance, and must be borne in mind in considering the explanations afforded by the several Gentlemen referred to, of the transactions entered in their names. Inadvertently in the letters which accompanied the Extracts from the accounts furnished to those Gentlemen respectively the receipts and disbursements shewn in them were described as receipts from, and repayments to the Treasury, as if the accounts from which the extracts were made had been the accounts of the Treasury. The Board regret this inadvertence as it must have caused embarrassment to the gentlemen who were called upon for explanation. Mr. Shakspeare supposing that the Extracts furnished to him were really taken from the Treasury accounts very properly observes, "how, why, or wherefore any of the items entered should have found their way into a public account, is to me altogether inexplicable, for never until now was I, or could I be aware of the mode in which Mr. Peter's private accounts were kept."

From Mr. Shakspeare, 31st January, in Cons., 17th February 1831.

Para. 6.

To Mr. Shakspeare, 29th, in Cons., 29th Novr. 1830,
with Extract.
From do., 31st Jany., in Cons., 17th Febr. 1831.
To do., 21st, in Cons., 21st March "
From do., 19th March, in Cons., 7th April "
From do., 9th, in Cons., 18th April "

'The Board proceed first to examine the transactions entered in the name of Mr. Shakspeare which are of the greatest magnitude. 'The Items of disbursement entered in the extracts sent to Mr. Shakspeare are 89 in number amounting to Rupees 58,673. Viz.

	Items.	Amonnt.
'93 Total number. In the accounts kept by Biccajee Row ...	80	53,925 0 7
'13 Deduct		
— Credit — in do., by Ram Row ...	9	4,748 0 0
80	80	58,673 0 7

Items.	Rupees.
89	53,693 0 7
5	3,681 0 0
94	62,354 0 7

'Besides the above, on further examination of the accounts 5 other items have been discovered which were before overlooked and omitted from the Extracts sent to Mr. Shakspeare, the amount of which is Rupees 3,681-0-0. The total number of items is thus 94 and the amount of disbursements charged to Mr. Shakspeare is Rupees 62,354-0-7.

'Mr. Shakspeare explains generally that during his residence of 16 years at the same station with Mr. Peter there were accounts between him and that gentlemen "in their nature as various as they were fluctuating, but which once settled, did not appear of sufficient import to induce him to keep any correct or detailed account of them" and further that Biccajee Row the Cashkeeper had the management of his private accounts, receiving his monthly pay and accounting monthly to him for receipts and disbursements made. He expresses his regret that from the circumstance of his not being in the possession of the whole of his private accounts with Mr. Peter or of his own kept by Biccajee Row he is unable to explain every item.

No.	Amount.	Date.
	Rs. A. P.	
45	5,547 8 0	2nd October 1821.
47	4,955 0 0	1st November 1821.
58	3,054 0 0	4th August 1822.
57	1,515 0 0	2nd July 1822.
53	837 8 0	6th February 1822.
81	700 0 0	24th December 1824.
82	439 1 1	30th December 1824.
83	621 12 0	28th February 1825.
85	825 0 0	28th May 1825.
84	1,009 10 11	29th March 1825.
89	525 0 0	21st March 1826.
90	500 0 0	1st May 1826.
92	500 0 0	23rd May 1826.
13	21,029 8 0	

Nos. 45, 58, 57, 81, 82, 83, 85, 84, 89, 90,
45, 58, 82, 83, 85, 84, 89.

'Mr. Shakspeare proceeds to give from the private accounts in his possession explanations regarding 13 items of disbursement debited against him shewing that the sums in question were paid to him on Mr. Peter's private account and ought therefore to be debited against that gentleman. The Board find from the remarks of the Commissioner, which were not communicated to Mr. Shakspeare that for 10 of these items Mr. Peter's orders directing the payment are extant and that in 7 the orders expressly direct the disbursement to be placed to his account. The Board see no reason to doubt the correctness of Mr. Shakspeare's statement respecting the whole of these items, and they consider it entirely satisfactory the amount of them is rupees 21,029-8-0.

'Among the items charged to Mr. Shakspeare in the accounts are ten sums paid on account of bills or hoondies; of these only 8 are included in the Extracts sent to him. Mr. Shakspeare explains in reference to this point that Mr. Peter having guaranteed monthly payments at one time of 700 Rupees and afterwards of 1,000 Rupees to Messrs. Arbuthnot and Co., in liquidation of a loan advanced to him by that Firm, the amount was regularly deducted from his salary and remitted by Mr. Peter to Madras as opportunities occurred of procuring bills. According to his explanation the remittances were managed entirely by Mr. Peter in pursuance of his engagement with Messrs. Arbuthnot & Co., and he says that on reference to the accounts rendered to him by Messrs. Arbuthnot & Co., he finds that 5 of the 8 items which he was required to explain are sums so remitted to them by Mr. Peter.

No.	Amount.	Date.
	Rs. A. P.	
52	2,100 0 0	25th January 1822.
62	1,050 0 0	27th September 1822.
68	300 0 0	2nd July 1823.
69	15 10 5	2nd July 1823.
71	1,750 0 0	9th Augt. 1823.
73	700 0 0	30th September 1823.
86	700 0 0	10th May 1824.
86	1,000 0 0	2nd December 1825.
87	1,000 0 0	2nd May 1826.
87	1,000 0 0	2nd January 1826.
10	9,615 10 5	

Nos. 68, 71 & 73. From Mr. Shakspeare, 29th March.
86 & 87 do. 31st January.

From Mr. Shakspeare, 31st January 1831.
In Cons., 17th February do.
Para. 6.

From do. 29th March 1831, in Cons., 7th April.

'The fact that Mr. Peter was guarantee to Messrs. Arbuthnot & Co. for a loan to Mr. Shakspeare is proved by a correspondence between Mr. Peter and that firm submitted by the Principal Collector of Madura, and the accounts obtained from Messrs. Arbuthnot & Co., of their transactions with Mr. Peter confirm the explanation given by Mr. Shakspeare of three of the items and explains also the two other charges of a similar nature which were omitted from the Extracts sent to him. By these accounts the explanation given by Mr. Shakspeare of the mode in which his payments to Messrs. Arbuthnot & Co. were made through Mr. Peter is fully borne out. The remarks of the Commissioner in his report with reference to documents discovered by him shew that payments for the bills remitted by Mr. Peter on Mr. Shakspeare's account were actually made at the time. As the correctness of Mr. Shakspeare's explanation respecting three of the items in question which he says he has given from the accounts of Messrs. Arbuthnot & Co. has been proved by accounts which he did not know, the Board to have access to his explanation regarding the two other items which he says are shewn by his accounts with Messrs. Arbuthnot & Co. to be also remittances made by Mr. Peter on his account appears to be entitled to full credit.

'The fact that Mr. Peter was guarantee to Messrs. Arbuthnot & Co. for a loan to Mr. Shakspeare is proved by a correspondence between Mr. Peter and that firm submitted by the Principal Collector of Madura, and the accounts obtained from Messrs. Arbuthnot & Co., of their transactions with Mr. Peter confirm the explanation given by Mr. Shakspeare of three of the items and explains also the two other charges of a similar nature which were omitted from the Extracts sent to him. By these accounts the explanation given by Mr. Shakspeare of the mode in which his payments to Messrs. Arbuthnot & Co. were made through Mr. Peter is fully borne out. The remarks of the Commissioner in his report with reference to documents discovered by him shew that payments for the bills remitted by Mr. Peter on Mr. Shakspeare's account were actually made at the time. As the correctness of Mr. Shakspeare's explanation respecting three of the items in question which he says he has given from the accounts of Messrs. Arbuthnot & Co. has been proved by accounts which he did not know, the Board to have access to his explanation regarding the two other items which he says are shewn by his accounts with Messrs. Arbuthnot & Co. to be also remittances made by Mr. Peter on his account appears to be entitled to full credit.

Enclosure in letter from Principal Collector, 22nd, in Cons., 31st May 1830.

Nos. 71, 86 and 87.

Page 338.

1824, May 10th, 1,750 of which 700 Rupees on account of Mr. Shakspeare.

Page 377.

1826, May 2nd, 2,400 of which 1,000 on account of Mr. Shakspeare.

'mode in which his payments to Messrs. Arbuthnot & Co. were made through Mr. Peter is fully borne out. The remarks of the Commissioner in his report with reference to documents discovered by him shew that payments for the bills remitted by Mr. Peter on Mr. Shakspeare's account were actually made at the time. As the correctness of Mr. Shakspeare's explanation respecting three of the items in question which he says he has given from the accounts of Messrs. Arbuthnot & Co. has been proved by accounts which he did not know, the Board to have access to his explanation regarding the two other items which he says are shewn by his accounts with Messrs. Arbuthnot & Co. to be also remittances made by Mr. Peter on his account appears to be entitled to full credit.

'Respecting the remaining three bills amounting to Rupees 3,165-10-5, Mr. Shakspeare has been unable to offer any explanation; but it appears from a remark of the Commissioner on one of them for Rupees 1,050 that it is credited to Mr. Peter in the accounts of John Richardson with that

'gentleman, and therefore it seems to be improperly charged against Mr. Shakspeare. There is no information regarding the two other items.

'The explanation which Mr. Shakspeare gives from the accounts of Messrs. Arbuthnot and Co., in para. 2 of his letter of the 29th March 1831 of a sum of Rupees 700 debited against him under date the 8th April 1824 is corroborated by the accounts of Messrs. Arbuthnot and Co., with Mr. Peter. The original entry in the accounts of Biccajee Row which was not given completely in the Extract shews that the payment was to Mr. Hughes apparently on account of Messrs. Arbuthnot and Co.

'In one instance the whole amount of a bill for 1,750 Rupees is charged to Mr. Shakspeare, although it appears from the accounts of Messrs. Arbuthnot and Co., that 1,050 Rupees was remitted by Mr. Peter on his own account, and only 700 Rupees on account of Mr. Shakspeare. This fact while it bears evidence that the accounts were very loosely kept and cannot be relied upon as exhibiting accurately the transactions therein referred to shews also the great difficulty of explanation on the part of the individuals in whose names they are entered.

No.	Amount.	Date.
	Rs. A. P.	
1	154 0 0	13th August 1816.
4	210 0 0	30th September 1816.
5	535 8 0	23rd October 1816.
6	140 0 0	3rd November 1816.
4	1,089 8 0	
No. 59	Rs. 1,050	Date. 2nd Sept., 1822.

No.	Amount.	Date.
	Rs. A. P.	
36	109 10 2	10th January 1820.
41	138 0 0	2nd September 1821.
43	117 0 0	18th do. 1821.
44	350 0 0	28th do. 1821.
48	350 0 0	4th December 1821.
5	1,064 10 2	
26	52 8 0	15th July 1817.
33	198 15 0	29th December 1820.
39	95 7 5	30th January 1821.
46	122 8 0	13th October 1821.
49	102 10 8	13th December 1821.
51	56 5 1	21st January 1822.
54	156 8 0	28th March 1822.
60	21 12 9	21st September 1821.
61	81 4 6	24th do. 1822.
74	174 0 0	20th November 1823.
75	80 0 0	5th December 1823.
77	700 0 0	13th March 1824.
79	700 0 0	10th April 1824.
13	2,541 15 5	
42	437 8 0	17th September 1821.
55	218 4 0	5th June 1822.
2	655 12 0	
20	4,242 5 7	

'Of the remaining 61 items in the accounts of Biccajee Row charged to Mr. Shakspeare, 4 appear to be small sums sent to him occasionally and repaid shortly after and of his salary. Another item is stated in the entry itself to be the price of a Curricule purchased from Mr. Shakspeare by Mr. Peter and which ought therefore to be charged to Mr. Peter.

'The Commissioner's remark shows that Mr. Nos. 36, 41, 43, 44, 48. Peter's written orders are extant for the payment of 20 other sums entered in these accounts in the name of Mr. Shakspeare. In 5

of these items the payment is expressly ordered to be charged to Mr. Peter. In 13 the order simply directs payment to Mr. Shakspeare. In one it specifies that the sum is to be carried to account in favor of Mr. Shakspeare. In another the order is to pay on Mr. Shakspeare's account. It seems reasonable to suppose that all these sums, excepting the last were in fact payments on the part of Mr. Peter. The last appear to have been on account of Mr. Shakspeare, and if so, it must have been adjusted in the accounts between him and Mr. Peter which were settled from time to time.

'For 23 items amounting to Rupees 7,777 no written vouchers have been found. With

No.	Amount.	Date.
	Rs. A. P.	
8	105 0 0	9th December 1816.
9	175 0 0	12th do. do.
10	105 0 0	8th January 1817.
11	175 0 0	19th do. do.
12	70 0 0	30th do. do.
13	122 8 0	26th March do.
14	420 0 0	8th April do.
15	525 0 0	27th do. do.
16	350 0 0	10th May do.
18	105 0 0	18th do. do.
19	105 0 0	24th do. do.
20	105 0 0	28th do. do.
21	35 0 0	7th June do.
24	105 0 0	10th do. do.
25	70 0 0	28th do. do.
27	70 0 0	20th July do.
28	24 8 0	22nd do. do.
29	105 0 0	24th do. do.
30	175 0 0	30th do. do.
31	2,380 0 0	18th Jany. 1819.
33	350 0 0	8th June do.
34	350 0 0	20th do. do.
35	1,750 0 0	8th August do.
23	7,777 0 0	

'justed in the final settlement of accounts between Mr. Shakspeare and Mr. Peter which took place before Mr. Shakspeare left Madura.

'There are 4 items on account of lottery tickets of which 2 are included among the 13 noticed above in para. 10, with respect to the other two it appears from the Commissioner's remarks that Mr. Peter ordered the payments to be made on his own account. One of these Rupees 864-8-0 under date the 13th March 1821 is the item which Mr. Shakspeare notices as entered twice, both in the accounts of Biccajee Row and in those of Ram Row. It is worthy of remark that in both these entries the sum paid appears to have been due by Mr. Shakspeare and Mr. Peter jointly.

'Of the other disbursements in the extracts from Biccajee Row's accounts which were sent to Mr. Shakspeare 3 are, as stated by Mr. Shakspeare sums which from the nature of the transactions as shewn in the entries themselves are clearly not chargeable against him, one of considerable amount is admitted by Biccajee Row to be a fictitious transfer made to suit his own purposes—another appears to be of a similar nature and the Commissioner remarks that Biccajee Row

No. Amount Date.
3. 350 3rd Sep. 1816.
32. 175 21st May. 1819.
37. 1,750 17th Feby. 1820.
76. 5,073-13-43 1st Decmber 1823.
Mr. Bird's Report.
Para. 15.

No. Amount. Date.
80. 595 31st Augt. 1824.

No. Amount. Date.
93. 21-6-8 25th Novr. 1826.

No. Amount. Date.
56. 350-9-0 22nd June 1822.

No. Amount. Date.
1. 105-0-0 27th March 1817.

2. 1,176-0-0 4th March 1823.

3. 700-0-0 10th March 1823.

1,981-0-0

No.	Amount.	Date.
	Rs. A. P.	
1	157 8 0	14th November 1817.
2	490 0 0	3rd December 1817.
3	560 0 0	20th February 1818.
4	560 0 0	28th do. do.
5	773 8 0	10th April do.
6	864 8 0	13th March 1821.
7	350 0 0	3rd July do.
8	350 0 0	11th do. do.
9	642 8 0	1st August do.
9	4,748 0 0	

5, 7 & 9.
7 & 9.

'money was paid by order of Mr. Peter on his own account. The remaining item is a sum entered as sent to Mr. Shakspeare without any reference to an order. It is probably also a payment on account of Mr. Peter.

'On the whole it appears to the Board that Mr. Shakspeare has satisfactorily shewn that the transactions entered in these accounts in his name were entirely private transactions between himself and Mr. Peter and Biccagee Row and that he had no reason to suppose that any of the sums paid to him were drawn from the Treasury—considering the transactions in question as private transactions between Mr. Shakspeare and Mr. Peter and Biccagee Row respectively, it appears further that they must have been adjusted in the final settlement of accounts between the parties which it seems took place before Mr. Shakspeare left Madras in August 1826. Mr.

From Mr. Shakspeare, 31st Jan. in Cons., 17th February 1831. Para 7.

Para. 14.

Mr. Shakspeare says that it has been repaid and the Note redeemed.

'The Board in these remarks have given credit to Mr. Shakspeare's statement regarding the accounts and documents in his possession. They think there is no reason to doubt its correctness, but for entire satisfaction on this point he might if Government think it necessary be required to produce them to a Committee of Gentlemen at the station where he is. It is due to Mr. Shakspeare to notice the difficulty of explaining accounts involving such a variety of

'is responsible for it. One of small amount appears to be the price of table cloths. Mr. Shakspeare says he recollects that some table cloth were sent to him by Mr. Peter after he came to the Malabar coast the cost of which however was duly settled. The last item is one with which Mr. Shakspeare has no concern—it having been inserted by mistake.

'Besides the two items in Mr. Shakspeare's name omitted from the extracts sent to him which are noticed above there are three other items also omitted. The first was paid in discharge of a draft on Mr. Shakspeare. In the second sum there is an order of Mr. Peter directing it to be paid to Mr. Shakspeare on his account. The last was paid on Mr. Peter's order to Mr. Hughes evidently on account of his guarantee to Messrs. Arbuthnot & Co.

'Having thus gone through the several items in the accounts of Biccagee Row

'supposed to affect Mr. Shakspeare it remains to examine those in the accounts of Ram Row. They are 9 in number of which 4 are evidently 2, 3, 4, & 8. 'not chargeable against

'Mr. Shakspeare. The first item in the extract is on account of 4 Bank notes sent to Mr. Shakspeare by a peon for which money was to be returned, and probably was returned. The 6th item is that which is mentioned above as entered twice, both in these accounts and in those of Biccagee Row. It has already been disposed of. There remain 3 items of which two are sums stated to have been paid "as per order" which as before remarked appears to have been the term employed when

'Shakspeare acknowledges that he then owed a balance of Star Pagodas 1,636-35-29 to Biccagee Row for which he gave him a Note of hand. This was still due at the time of Mr. Peter's death. The Commissioner states that the Note was found among Mr. Peter's papers and that measures were immediately taken to recover the money.

'transactions, considered at the time as strictly private and not in any way connected with the public interests, and scattered over so long a period as 10 years, and finally closed and settled 4 years before the call for explanation. It would have been a great assistance to Mr. Shakspeare to have been furnished with the remarks of the Commissioner upon the several entries and the Board now seeing their importance regret that they were not communicated to him. The difficulty of explanation was increased also in some instances by the imperfectness of the Extracts, particulars having been inadvertently omitted which it now appears would have afforded a clue to the transactions referred to. On the whole it appears to the Board that Mr. Shakspeare has met the call for explanation with great candour, and has shewn an earnest desire to afford the fullest information in his power. It appears to have been usual for the Collector's Cashkeeper to keep the accounts of some of the gentlemen who drew their salaries from the Treasury, and to send occasionally the sums they required for their expenses. Mr. Shakspeare pursued this practice with Biccagee Row with the knowledge and permission of the Collector. The same practice has obtained elsewhere and it is officially within the knowledge of Government that the Cashkeeper at Coimbatore is now permitted to keep a running account with the gentlemen residing on the Neilgherry Hills who draw their allowances from the Coimbatore Treasury. So far then Mr. Shakspeare's conduct does not appear blameable, but it seems that he occasionally drew upon Biccagee Row for sums exceeding what he held on his account and thus became his debtor, which was wrong.

'It remains for the Board to notice Mr. Shakspeare's acknowledgment that in former years he received advances of his salary from the Treasury. This acknowledgment was made by Mr. Shakspeare voluntarily in the same spirit of candour which dictated his exposition of the private transactions of which an explanation was required from him. An account of the advances made to him and of his repayments, furnished by the Principal Collector of Madras, was afterwards transmitted to him for such observations as he might think fit to offer. In his answer he repeats his former voluntary acknowledgment observing that the account corroborates his statement that the advances were faithfully repaid, he adds that the late Collector held adequate security from him up to the time they were liquidated to guard against any loss. He earnestly states however that this fact is not advanced "with any intention whatever of palliating or extenuating what has occurred but of solely submitting in the fullest view possible all particulars connected with the subject of advances." It appears from the accounts of the Treasury that the first advance was made to Mr. Shakspeare in December 1810 and that subsequently advances were made to him occasionally until May 1819. Mr. Shakspeare made repayments from time to time, but the sums received from him were not equal to the advances, and there remained a balance against him which he liquidated on the 14th January 1823 by a payment of Rupees 19,630. There is a trifling sum debited against him under date the 3rd January 1824, but it is credited again on the same date.

'It is worthy of remark as agreeing with the view which the Board have taken of the nature of the accounts kept by Biccagee Row which are the immediate subject of inquiry, that the advances made to Mr. Shakspeare from the public Treasury do not appear in them, while they appear in the regular accounts of the Treasury.

From Mr. Drury, 29th, in Cons., 29th November 1830.

With abstract.

From do., 21st, in Cons., 21st February 1831.

From the Principal Collector, 19th, in Cons., 28th July 1831.

To Mr. Drury, 4th, in Cons., 4th August 1831.

From do., 24th August, in Cons., 1st September 1831.

'The Board proceed to take into consideration the entries in the books of Biccagee Row and Rama Row in the name of Mr. Drury.

'In the extract furnished to Mr. Drury for his explanation there are 72 items noted as taken from Biccajee Row's accounts. Of these, 7 items are credited to Mr. Drury. There remain 65 items debited against him amounting to 12,773 7 9

'In Rama Row's account there is only one item of payment debited against him amounting to ... 553 5 4

Total 66 items amounting to ... 13,326 13 1

'The item in Rama Row's account requires no explanation; it is the re-payment of a sum received from Mr. Drury.

From Mr. Drury, 24th August 1831, in Cons., 1st September 1831.

No.	Amount.	Date.
	rs. A. P.	
6	52 8	027th November 1816.
7	105 0	030th do. "
8	12 0	027th December "
9	70 0	07th January 1817.
10	45 8	029th do. "
13	70 0	019th March "
14	63 0	024th do. "
15	10 8	024th do. "
16	22 6	024th do. "
17	70 0	027th do. "
18	0 3	027th do. "
19	48 8	028th do. "
20	70 0	07th April "
22	46 13	0714th do. "
23	17 6	0217th do. "
24	8 14	0617th do. "
25	24 8	0018th do. "
27	70 0	027th do. "
28	21 0	04th May "
29	154 2	06th do. "
30	6 12	08th do. "
31	87 8	09th do. "
32	9 7	0810th do. "
33	21 0	0010th do. "
34	14 0	0012th do. "
35	35 11	0013th do. "
36	245 0	0018th do. "
37	70 0	0019th do. "
33	35 0	0020th do. "
39	17 8	0020th do. "
40	180 0	0021st do. "
41	3 8	0023rd do. "
44	35 0	0029th do. "
47	105 0	003rd June "
48	13 2	005th do. "
49	57 12	005th do. "
50	12 0	0027th do. "
51	10 5	007 1st July "
52	4 0	007th do. "
53	70 0	008th do. "
54	70 4	008th do. "
55	82 13	0016th do. "
56	175 0	0017th do. "
57	206 2	0021st do. "
58	5 9	0021st do. "
60	44 0	0023rd do. "
68	55 0	0020th March 1823.
69	107 4	0017th April "
48	2,759 1	1

'Respecting Biccajee Row Mr. Drury states that he "keep this private account of all sums drawn by him on account of his salary and allowances during the period he was Head Assistant in the District of Madura, and made payments on his account as he required. This account (he says) was kept as a matter of private convenience in the Treasury, but not as an account with the Treasury."

Biccajee Row no doubt kept a separate regular account current of these transactions. But it appears to the Board that they are partly entered in the accounts under consideration, which however, as they have already observed cannot be considered in any respect as accounts of the Treasury. There are 48 items of payments generally of small sums, amounting in the aggregate to Rupees 2,759-1-1, extending over the period from November 1816 to April 1823, for which there are no vouchers or documents of any kind extant, which seem to be of this description. The largest payment is Rupees 245 and the lowest 3 annas 4 pice. Of the remaining 17

From Mr. Drury, 21st, in Cons., 24th February 1831. Para. 8, No. 63.
Ibid, Paras. 8, 9 and 10. No. 12, 71, 72.
Paras. 6 and 7. No. 3 and 10.

'items one is recredited. Of the rest Mr. Drury has pointed out that one is evidently a charge against Mr. Peter, he has satisfactorily accounted for three other items; and of two he expressly denies any knowledge.

'He states generally that he had pecuniary transactions with Mr. Peter during the 8 years he was his Head Assistant, and it would appear from the remarks of Mr. Bird that several of the remaining items were payments which should be charged to Mr. Peter. The item No. 62 in the Extract, which Mr. Bird remarks was paid under an order of Mr. Drury by Mr. Peter's desire, and the item No.

No.	Amount.	Date.
	rs. A. P.	
3	1,200 8	010th August 1816.
10	585 0	029th January 1817.
12	1,400 0	03rd March. "
63	650 0	04th January 1820.
70	5,097 8	031st December 1823.
71	182 0	07th January 1828.
72	260 0	022nd February "
4	140 0	013th August 1826.
26	7 10	022nd April 1817.
62	140 0	021st June 1819.
65	74 0	026th January 1822.
42	15 4	023rd March 1817.
43	18 4	023rd do. "
45	175 0	030th do. "
59	30 8	023rd July "
67	123 0	09th December 1822.
1	175 0	02nd July 1826.
17	10,014 6	8

'65 for which there is Mr. Peter's order to pay on his account ought certainly to be charged to Mr. Peter.

No. 42, 43, 45, 59, 67. 'There are 5 other items for the payment of which there are Mr.

'Peter's orders, and which for the reasons stated above in respect to certain payments to Mr. Shakspeare under similar orders, may probably be considered as payments on his own account, and

No. 1. 'chargeable to him. Another item

'is entered as a payment to Mr. Peter on account of Mr. Drury. Respecting his transactions with Mr. Peter, Mr.

'Drury states that he "has in his possession an account where Mr. Peter in his own handwriting has made an

'entry of payments received by him in liquidation of the

'amount." For the small item No.

No. 26. '26 it is stated by the Commis-

'sioner that there is an order of Mr. Drury to pay on his own account.

'The only remaining item and that by far the most considerable is the sum of Rupees 5,097-8-0

entered under date the 31st December 1823 as follows "December No. 70.

'31st." The amount due by Mr. Drury and transferred to this account as per account current with the Gentleman 5,097-8. "In respect to this item Mr. Bird the Commissioner states that Biccajee Row deposed that when Mr. Drury quitted Madura in March 1823, there was a balance in his accounts against him, and that having himself taken money in Mr. Drury's name he had entered the total amount in the accounts." The following is

Mr. Drury's account of this matter extracted from his letter to the 18th September 1828. Enclr. in letter 19th, in Cons., 28th July 1831. 11th Sept. 1828. Do. do.

'Principal Collector of Madura in reply to a letter addressed to him by the Commissioner. "On my leaving the Madura District in 1823 the late Cashkeeper delivered to me an account shewing a balance against me in the Treasury to the amount of only Rupees 3,018-5-10

'for money he had carried to my private account above my allowances, and on account of retrench-

'ments, and sale of lottery tickets, which I was not aware were unadjusted. I immediately

'communicated the circumstance to the Collector from whom I received the assurance that he

'would defray the amount and allow me to consider myself indebted to him for it. Under the

'impression that Mr. Peter would do so from his private funds and that there could be no

'possible objection I acknowledge to have accepted his offer without hesitation. On leaving

'Madura Mr. Peter received Rupees 660-13-7 on account of my pay and allowances from

'the 1st to the 6th March 1823 and of extra commission due to me together with Ru-

'pees 304-15-5 from individuals on account of some furniture belonging to me which was sold at

'Madura, and I always considered myself indebted privately to Mr. Peter for a balance of

'Rupees 2,052-8-10." It thus appears that Mr. Drury drew upon Biccajee Row as his private agent

'to an amount exceeding the funds belonging to him in his hands, and that Biccajee Row supplied

'him from the Treasury instead of from his private funds. It does not appear that Mr. Drury had

'any reason to suspect that this was the case until Biccajee Row informed him of it when he was

'about to leave Madura. He then immediately adopted what seemed the most ready means of dis-

'charging the debt by availing himself of Mr. Peter's offered assistance, and there is no ground

'to suppose that he knew that Mr. Peter had failed to fulfil his engagement. Mr. Drury had paid

'the balance which he considered due to Mr. Peter in consequence of the requestion of the

'Commissioner. It is a question for the consideration of Government whether he should be

'called upon to make good the difference between that payment and the original balance of

'Rupees 3,018-15-10 acknowledged by him, as it does not appear that Mr. Peter paid any part of

'it to the Treasury.

In respect to Mr. Drury's transactions with Biccagee Row in so far as they were confined to the latter receiving his pay and allowances, and disbursing therefrom such sums as were required by Mr. Drury from time to time for his expenses, there appears nothing improper or objectionable in them. It is a common practice for the Collector and his Assistants to leave their pay and allowances in the hands of the Cashkeeper and to draw upon him as they have occasion against those funds, their accounts being kept entirely distinct from the public accounts. It was improper and very imprudent in Mr. Drury to permit himself to draw upon the Cashkeeper beyond the amount of his own funds. It is proper to observe that the present Principal Collector reports that there is no trace in the accounts of the Treasury of any advance made directly to Mr. Drury from the public cash. The circumstance of Mr. Drury's debt having been transferred to Mr. Peter accounts for its being entered in the books under consideration.

To Mr. Roberts, 25th, in Cons., 25th November 1830.
With extract.
From Mr. Roberts, 29th Novr., in Cons., 6th December 1830.

The Board have next to notice the entries in the name of Mr. Roberts formerly Sub Collector of Madura.

These are only 3 in number. The 1st is a sum of Rupees 2,760 entered under date 21st November 1822 as "the amount carried to Mr. Robert's account as paid by Mr. Peter." The Commissioner remarks that there is "Mr. Peter's order to pay this sum to Mr. Roberts with Mr. Roberts' signature on the back." It is clear that this payment is chargeable to Mr. Peter.

The 2nd item is the sum of Rupees 2,912-13-0 entered under date the 31st December 1823 as "the sum due by the Sub-Collector Mr. Roberts and which is transferred to this account." The Commissioner states that "upon questioning Biccagee Row respecting this charge he admitted that so far from any sum having been due by Mr. Roberts when he left Madura there was a balance in that Gentleman's favor, but that having himself taken out of the Treasury money in Mr. Robert's name he had debited the amount against Mr. Roberts in the account." Mr. Roberts states that "so far from there being a balance against him on the 31st December 1823 he finds from his private accounts that there stood at that period a balance in his favor of Rupees 378-8-0, that the same amount was carried to his credit in January 1824, and that the payments made to him in that month (January) were solely on account of salary and allowances for the preceding month and to the 15th of the month (January) that being the last day of his holding the situation of Sub-Collector, his appointment to the Collectorate of Masulipatam being the 16th of the month, and that it further appears that the balance paid to him on his quitting Madura was Rupees 1,233 the account being brought down to the 23rd of that month, he believes, that being the period of his quitting those Districts" he therefore asserts that the entry is "grossly false." He further states, "that so far from his having ever overdrawn his salary or of there being a balance against him at any one single period, his accounts prove that in every month from January 1823 to the date of his leaving Madura there was invariably a balance in his favor at the close of each month it never having been his custom to receive his entire salary, and allowances at one payment." Mr. Roberts having submitted his private accounts to the inspection of Mr. Gahagan one of the Judges of the Provincial Court at Chittoor as the senior Civil servant present, that Gentleman vouches for the correctness of the above statement.

The last item is as follows:

The amount due to Mr. Roberts as per his account as per verbal orders Rupees 2,290-3-7 1824 January 31st.
There is no document regarding this payment. Mr. Roberts asserts that this payment was never made to him. He conjectures that it is the amount of the proceeds of certain furniture left by him for sale when he quitted Madura. Regarding this entry as a credit to him Mr. Roberts says he trusts the Government will be disposed to consider it a sum justly due to him and sanction its payment; but instead of being credited to him, it is debited to him as an actual payment, so far as this account can be relied on therefore it is against his claim.

To Mr. Nicholls, 25th, in Cons., 25th Novr. 1830.

With Extract.

From do. 1st in Cons., 9th December.

Mr. Nicholls being particularly mentioned in the petition of the wife of Biccagee Row as having received money from the Treasury, the Principal Collector of Madura in reporting upon that petition in reference to the allegation

Para. 14.

Do. do. Enc. No. 5.

From the Sub-Collector in charge to Mr. Nicholls, 22nd August 1828.

From Mr. Nicholls, 25th August 1828.

Mr. Nicholls received Company's Bonds on credit payable from his salary, viz., a certificate dated 1st April 1828 for Madras Rupees 5,325 and liquidated by payment up to 7th July 1828 one certificate, dated 1st July 1828, for Sicca Rupees 3,000 and liquidated by payments made up to the 18th September 1828." The Principal Collector at the same transmitted the correspondent which had passed with Mr. Nicholls on the subject since the death of Mr. Peter. It appears that Mr. Nicholls having been called upon after the death of Mr. Peter to explain the circumstances under which these certificates were obtained and whether they were paid for at the time of obtaining them, he stated that he had no knowledge of the transactions beyond his having given instructions to the Sheristadar of the Zillah Court on his leaving Madura in February "to pay into the Collector's Treasury in subscription to the loan the amount accumulating in his hands by his salary being included in the monthly Indent of the Court, and that the acknowledgments in question were obtained by him accordingly and transmitted by him to Mr. Nicholls," and he added that as he "never had any cash transactions with the late Collector beyond the drawing of the monthly Indent of the Court Establishment, he could not conceive that the two certificates could have been issued under these circumstances unless their amount had been actually paid." He was afterwards furnished with an account shewing that the certificates had not been paid for in the manner indicated at the time they were obtained, but by subsequent instalments, the first instalment, on account of the certificate, dated 1st April 1828 having been paid on the 14th April 1828 and the last on the 7th July 1828 and there being still a balance due on the 28th August 1828 on account of the certificate dated 1st July 1828 of M. Rupees 1,408-6-3 the first instalment having been paid on the 7th July 1828 Mr. Nicholls made no objection to this account, and on the 18th September transmitted to the Principal Collector an order for the payment of the balance then remaining due accordingly. It appears that this affair was reported to the Accountant General under date the 8th September 1828.

Mr. Searle a Surgeon on the Establishment formerly stationed at Madura, being also mentioned in the petition of Biccagee Row's wife as having had transactions with the Treasury, the Principal Collector in reporting upon the petition stated that "Mr. Peter purchased a house from Mr. Searle for 5,000 Rupees for which Mr. Peter made over to him an acknowledgment for Sicca Rupees 5,000." From the correspondence subsequently transmitted by the Principal Collector it appears that this acknowledgment was issued without the sum specified in it having been paid. Mr. Searle in answer to the call which was made upon him for explanation of the transaction stated as follows: "On my departure from Madura in January last (1828) Mr. Peter became the purchaser of my house for 5,000 Rupees this amount as I found it inconvenient to receive in cash, I requested him to transfer to the Government loan, which being done, and my paying the difference of exchange between Madras and Sicca Rupees (of 325 Rupees) into the Treasury, I received a Treasury acknowledgment

From the Principal Collector, 27th August, in Cons., 9th September 1830.

Para. 13.

From the Pl. Collector, 30th Novr., in Cons., 9th December 1830.

Encl. 7.

From the Sub-Collector, in charge of Madura to Mr. Searle, 22nd August 1828.

To the Sub-Collector in charge of Madura, 26th August 1828.

From the Sub-Collector Mr. Gleig to the Accountant General, 8th September 1828.

for 5,000 Sicca Rupees." There does not appear to be any reason to doubt the correctness of this explanation. The circumstances were reported to the Accountant General under date the 8th September 1828.

In pursuance of the inquiries ordered by the Honorable the Court of Directors for the purpose of discovering by what means the deficiency in the Madura Treasury so long escaped detection, the Board in their letter to the Principal Collector dated 21st October 1830 requested him to

ascertain and report whether on the several occasions when Mr. Peter delivered over charge of the Treasury, in January 1815 to Mr. Cherry—in January 1817, August 1818 and January 1819 to Mr. Drury—the amount stated in the receipts of those gentlemen respectively corresponded with the balance of cash by account on the several dates, and whether it appeared from other accounts that the balance in the Treasury was the same as appeared in account. The Principal Collector in reply submitted a statement shewing the state

of the Treasury on each of those occasions according to the accounts compared with the receipt. By this it appeared that the amount entered in the receipt on each occasion was less than the amount which ought to have been in the Treasury according to the amounts. In submitting the statement the Principal Collector observed that he had no reason to suppose that the actual balance of cash in the Treasury was below the amount of the receipts. The Board transmitted a copy of the statement to Mr. Drury for such explanations as he might be able to furnish. In reply

he stated that from the length of time that had elapsed he was unable to afford any explanation on the subject, and that it was impossible for him to say whether the Chittah accounts from which the statement was made up, are correct or not. He remarked that on the 13th January 1813 when Mr. Cherry took charge of the Treasury, and on the 15th January 1817 when he himself first took charge, the

Chittah account would imply the actual balance of cash in the Treasury to have been less than the sums for which the receipts of Mr. Cherry and himself were passed on those dates. Mr. Drury in this remark appears to refer only to the Ayan balance, excluding the Deposit and Jadathee balance, and so understood it is correct with respect to the 13th January 1815, but not with respect to the 15th January 1817, on which date the Ayan balance according to the Chittah or Treasury account exceeded the sum entered in the receipts passed by Mr. Drury. With respect to the Deposit Chittah account and the Jadathee Chittah account Mr. Drury says he can afford no explanation never having known that they existed in the Treasury, but however this may be, it appears from the depositions of the Cashkeeper and Shroff, that all the Cash, Ayan, Deposit and Jadathee, was kept together without distinction in the same chests, and the receipts purported to be for the whole amount of cash found in the Treasury. It appears from a statement since furnished by the Principal Collector that there was a similar discrepancy between the amount of the balance in the first report to the Accountant General and the amount of the balance entered in the Chittah account

on each of the occasions on which Mr. Drury took charge of the Treasury. Mr. Drury observes that "as his receipts could only have been passed according to the actual balance of cash in the treasury, and as all disbursements and receipts in the Treasury during the period he was in charge of it were exhibited in the statement of the balance of cash furnished every ten days to the Accountant General and in the monthly account current kept with his office, it may be supposed if his receipts had not corresponded with the actual balance in the Treasury (whatever may now appear in the Chittah accounts which were kept by the Cashkeeper of the Treasury) that the discrepancy would have attracted the attention of the Accountant General at the time, and have called for explanation."

The Board do not see any grounds for suspecting the accuracy of the Chittah accounts. On the whole it appears to them most probable that at the times Mr. Drury took charge of the Treasury it was brought to a state to correspond with the accounts rendered to the Accountant

General, though not with the real Treasury accounts, the Chittahs; that Mr. Drury passed his receipt for what was actually in the Treasury on each occasion, and that not feeling himself responsible but for what he received he did not look back to the Chittahs, deeming it sufficient to satisfy himself of the correctness of the accounts of receipts and disbursements during his own charge. Under the present rules every officer receiving charge of a Treasury temporarily is required to certify that it is correct according to the accounts, and is held personally responsible for the accuracy of his report. But this was not required formerly, and it seems not to have been understood that an officer receiving the temporary charge of a Treasury, especially an Assistant receiving charge from his Principal as in the case of Mr. Drury, was accountable further than for his own receipts and disbursements.

STATE OF THE POLICE IN THE NORTHERN CIRCARS.

542. On the 7th April 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 state of the Police in the Northern Circars.

Proceedings, in Cons., 7th April 1831.

In Cons., 5th November 1829.

Para. 2.

In Dy. Cons., 23rd November 1829.

From Mr. Lucon, Collector of Ganjam, dated Kotagerry on the Neigherries 6th November 1830, in Cons., 15th November do.

From Acting Collector of Ganjam, 24th Novr. in Cons., 6th December do.

From Collector of Vizagapatam, 22nd Jany. 1830, in Cons., 1st February do.

From Collector of Rajahmundry, 9th November 1830, in Cons., 18th do. do.

From Collector of Masulipatam, 20th Decr. 1830, in Cons., 3rd Jany. 1831.

From Collector of Guntoor, 9th Jany. 1832, in Cons., 21st do. do.

The Government under date the 27th October 1829 transmitted to the Board an Extract from a report of the 2nd Judge on Circuit in the Northern Division, dated 25th October 1828, with an Extract from the Proceedings of the Foujdary Adawlut dated 20th July 1829 relating thereto, with directions to take the subject of those papers into consideration and to submit such observations and remarks as they might consider it proper to offer, after communication with the Magistrates in the Northern Circars. The Board on the 19th November 1829 transmitted copies of the papers to the Collectors and Magistrates in those Districts. Their replies are noted in the margin.

The subject first requiring notice is that mentioned by the Foujdary Adawlut in the 17th para. of their Proceedings dated the 20th July 1829, viz., "the statement made by Mr. Tod of the increase of perjury in support of false and malicious charges and the implication therein of the heads of Native Police, whom in the Northern Division he states to be detested by the people, to instigate robberies, share largely in the plunder, and then to send up to the Criminal Court as the actual perpetrators some innocent persons whom they disliked, with confessions purporting to have been voluntarily made. The Judge on Circuit (the Court remark) attributes this to their being ill-paid and to their situations not being well secured to them against malice, prejudice and caprice."

To accusations so general it is difficult to give any other than a general reply. The Board have no means of knowing how far the circumstances of the cases referred to in Mr. Tod's report to the Foujdary Adawlut as examples of culpable neglect on the part of the Heads of Police to pursue and bring to justice—the actual perpetrators of crime, are such as to warrant the suspicion he suggests in regard to the motives of the individuals concerned on those occasions—and all he says from his own observation is, that there is room for suspicion—but even admitting that they are so, they cannot be taken as showing the state of things in the Northern Division generally as they occurred within the jurisdiction of the Zillah Court at Chicacole, comprising the most northern part of the Circars where from the nature and state of the country the authority of the Government is less felt and respected, and the power of the Magistrate weaker than in any other part of our territories.

In respect to the alleged misconduct of the heads of the Police in forwarding to the Criminal Judges charges which they must have known to be false, it appears that all the case

'mentioned by Mr. Tod were in Calendar of persons committed for trial before the Court of Circuit, and as the suspicion against the accused was so strong as to induce the Criminal Judge to send them for trial before a superior Tribunal, the inference would seem to be that the Police officers would not have been justified in dismissing the charge on their own authority.

'It is not easy to imagine that many charges so "palpably false," as to warrant the Circuit Judge to discharge the prisoners without trial, as Mr. Tod did on the occasion alluded to, can be brought before the Circuit Court if the Criminal Judge to whom the proceedings of the Heads of Police are referred in the first instance, performs his part with judgment and intelligence.

'From the testimony of the Magistrates in the reports now before the Board, there appears to them reason to conclude that the conduct of the Heads of Police generally is not such as to support the imputations of the 2nd Judge. That occasional abuses of authority to take place is more than likely, but it may be hoped that the Criminal Courts by a judicious exercise of the powers of punishment vested in them will be able to prevent their frequent occurrence.

'But although there seems reason to believe that the Heads of Police in the Northern Division generally do not observe the character given to them by the 2nd Judge, it must be admitted that the authority and control of the Magistrates in the Circars is, and ever has been, very imperfect especially in the more Northern Districts, where a great part of the country is little known to the European Officers of Government, and is in the possession of Zemindars who are jealous of interference and from circumstances which it is not necessary here to dwell upon, able

effectually to resist any attempt at establishing an efficient Police within their villages. The circumstances alluded to are those which the Board have lately had occasion to notice in their reports upon the Vizagapatam District as opposing the regular realization of the revenue.

'Before the introduction of the present system of Police there were very few native officers in the Northern Circars answering to our Heads of Police. Generally speaking the Police establishment under the Magistrate consisted only of a Cutwall and some peons at the principal stations.

'Upon the enactment of Regulation XI of 1816 not only the Tahsildars employed for the management of the land revenue in the lands which had reverted to Government, but also the Native Officers entertained for the collection of the customs became available for Police duties—and although they were not so efficient as the establishments in unsettled districts where the numerical strength of the revenue servants as well as the scale of remuneration is so much superior, still they added greatly to the means the Magistrates before possessed of obtaining information of what passed in the interior and of pursuing offenders with success—since the customs have been rented the Magistrates have lost this means of control and an attempt has been made to supply the deficiency by appointing an establishment specially for Police duty.

'In communicating the observations of Mr. Tod and the Foujdary Adawlat to the Collectors in the Northern Division, the Board requested them to submit their sentiments as to the efficiency of the present Native Police Establishments, and the means by which they may be improved.

'It appears from their replies that they consider the defect in the existing system to be in the small salary attached to the office of Head of Police, when held by persons specially appointed to that duty in Zemindaries or towns not within the range of Revenue Tahsildars, rather than in the number of that class of officers being too small. The Magistrates of Vizagapatam and Masulipatam where the salary attached to office of Head of Police, is now 21 Rupees, recommended that it be raised to 35 Rupees. The Magistrate of Guntoor where the pay is now 40 recommends that it be raised to 60 Rupees. The present pay in Vizagapatam and Masulipatam being small, whether considered with reference to the duty and responsibility of the

office, or the remuneration allowed in Guntoor, the Board think it should be raised to the rate proposed by the Collectors. They do not think it necessary to increase the rate of pay in Guntoor.'

'The Magistrate of Masulipatam further recommends the appointment of a General Superintendent of Police who he proposes shall be constantly moving, visiting each Talook 2 or 3 times a year, and controlling the whole. The Board doubt the expediency of this plan. The range would be too great for one man to perform the duty. They think that the salary would be better laid out in improving the situation of the officers already employed, and that the periodical tours of the Collector and the occasional deputation of his Assistant, or of one of his principal native officers where he may consider immediate local inquiry expedient, will afford more effectual means of control.

'In some of the Districts composing the Northern Circars, part of the lands have fallen back to the Government, and in all, many of the Zemindaries are at present under the immediate management of the Collector on account of the minority of the proprietor or other cause. Where the lands have reverted to Government of course the Revenue Tahsildars perform both Revenue and Police duties, but this is not the case universally in Estates held under temporary management. The Board think it would tend greatly to the efficiency of the Police, if the rule were made general. The Collector of Vizagapatam states his intention of adopting it gradually in the Vizianagaram Zemindary. The Board see no good reason why it should not be adopted at once, not merely in Vizianagaram, but in every Zemindary under his immediate management.

'Of course neither the number of persons employed nor the amount of charge for their payment should be increased in consequence of this arrangement, beyond what is necessary for the revenue management. It was a principle of the permanent settlement that the Government should take upon itself the preservation of the public peace, and that all revenue before appropriated to that purpose should be added to the assets upon which the assessment was to be fixed. The Zemindars should therefore be saved from any extra expense in consequence of the servants employed in their Zemindaries being required to perform the duties of Police in addition to their revenue duties. The Aumeens should be vested with the Police jurisdiction in the rented villages in their neighbourhood as well as in those over which their revenue authority extends.

'The reports of the Collectors further contain suggestions in regard to the expediency of enforcing some restrictions upon the sale of articles used in the manufacture of Gunpowder and preventing the indiscriminate use of fire arms—the propriety of extending the period within which the Heads of Police are required to send up cases to the Criminal Judge in order to enable them to make a more complete inquiry and the want of a law for the punishment of persons preferring false charges of a heinous nature.

'Respecting the first of these suggestions the Board think that as a general measure to be carried into effect throughout the Circars, the interference of the Magistrate in the manner and for the purpose proposed would be injudicious, for the reasons stated in their proceedings dated 9th May 1825, and as regards the Ganjam District in particular that excepting in the low country, near the coast where restrictions are least, if at all, required, any attempt to enforce them would be nugatory. In regard to the 2nd point the Board think that it deserves serious consideration and that there is much force in Mr. Whish's observations on the subject. It appears from the remarks of the Foujdary Adawlat that the last subject was under their consideration.

'The Collector and Magistrate of Guntoor in the concluding para. of his letter of the 9th January 1831, repeats his former recommendation that the heads of villages be exempted from

'the Motorpha tax on their sheep and goats as a remuneration for their services in the Police, without taking any notice whatever of the objections stated by the Board in their letter to him dated the 9th March 1829 they observed in particular—that the advantage proposed to be allowed would be unequal as a remuneration, as those possessing large flocks would obtain a greater benefit than those who might have only a few sheep and goats, or none at all. This objection seems to the Board very important and they do not see how it can be obviated. If it be determined to give remuneration to the Heads of villages in permanently settled Districts, it is obviously desirable that it should be done upon some uniform and definite system.

'In the letter from Government of the 2nd February 1827, the Board were instructed that if there should be any villages in Guntoor or in other Districts, in which the Head Inhabitants are not in the receipt of any allowance either in money, land, or grain, the Governor in Council requested that they would submit their opinion both as to the propriety and the means of making a suitable provision for them, as a remuneration for their services, and in order to give respectability to the office.

'Although, as observed by the Board in their letter to Government dated 21st October last, the information afforded by the reports to the Collectors who were severally called upon to state their opinion on these questions does not enable them to lay the general subject before the Government in a digested form, there are some points relating to the Northern Circars which it seems desirable to submit for the consideration and orders of Government without delay. It appears from the reports of the Collectors that the Potails of a very great majority of the villages in these Districts receive no emoluments of office, either in grain or fees, and that if it be determined to grant them remuneration for their services in the Police, it must be done at the expense of Government. This is no doubt true in many cases, but adverting to the little knowledge we possess of a great part of this country, to the very imperfect nature of the control we exercise and to the difficulty, which under such circumstances attend the attainment of correct information upon a subject, where it is the interest of both the Zemindars and the people to conceal the truth, it seems to the Board a question requiring the serious consideration of Government whether it will be advisable to prosecute the enquiry, and whether, even if they could rely upon the accuracy of the accounts, they would leave the means affording that security to the free enjoyment of the grant, and the independent discharge of the duties, from which alone any advantage could be derived to the public. The Board apprehend that in very many Zemindaries accounts which can be depended upon, or not likely to be obtained and they are of opinion that even if the Government were to consent to run the risk of abuse in this respect and grant remuneration to all who, from the best information within reach might appear to possess no emoluments at present, they would be unable to give the individual the support necessary to the discharge of the duties expected of him; that the measure would be attended with a very heavy expense, without any corresponding benefit, if with any benefit at all, and that it is therefore advisable to abandon the project at once so far as the Hill Zemindaries are concerned, if not in all the Zemindary lands, and avoid giving rise to expectations which are never likely to be realized.

'Should it be the determination of Government to proceed, and to grant an allowance to all such potails as may not appear now to possess any emoluments, the Board would suggest the expediency of instituting the inquiry contemplated at the permanent settlement of the Circars and provided for by Regulation XXX of 1802 into the validity of the titles under which alienated lands are held—Not only would the result of such an investigation place a considerable fund at the disposal of the Government but it would probably bring to light many lands which belong of right to the office of Potails and have been usurped by others.'

543. In reply to the above we received a letter from the Acting Chief Secretary to Government dated the 3rd May 1831 enclosing for our information the following Extract from the Minutes of Consultation under the same date.

Extract from the Minutes of Consultation under date the 3rd May 1831.

'Resolved that a copy of the foregoing proceedings of the Board of Revenue be furnished to the Court of Sudr. and Foujdaree Adawlut with reference to the Court's proceedings under date the 20th July 1829.

'The Right Honorable the Governor in Council concurs in opinion with the Board of Revenue that it would tend greatly to the efficiency of the Police in the Northern Circars, if in all estates coming temporarily under the management of the Collector the Revenue Tahsildars were required to perform both Revenue and Police duties, and desires that the necessary instructions may be given for adopting this measure without delay throughout the Northern Collectorates.

'Although upon the understanding that the Government would take upon itself the maintenance and control of the General Police throughout the country and the payment of salaries where such might be necessary on the introduction of any new system, the Zemindars might have been required to disband their armed followers and whole villages or large tracts of land allotted to the support of such persons may have been included in the assets on which the permanent settlement was formed, still it does not appear that there was any intention to break down the minor village institution of the country or to give the Zemindars any authority to deprive the Village Officers of those emoluments which were originally fixed as the remuneration for various other duties in common with those of Police and with which the permanent settlement did not interfere.

'The Right Honorable the Governor in Council is therefore of opinion that there is nothing in the Regulations or in the provisions of the Sunnud-i-milkeut Istimrar that can be construed to preclude the Government from exercising the right inherent in it of satisfying itself that those institutions upon which the good order and tranquillity of the country mainly depend are duly maintained; or from requiring all descriptions of Village Officers to whom allowances have been from time immemorial granted as servants of the public, whether under the immediate control of Zemindars or under that of Collectors, to discharge those duties which the ancient customs of the country or the modern provisions of the law, when not opposed to each other, enjoin.

'Resolved that these observations be communicated to the Sudr Adawlut and that Court requested to state whether in their opinion it is competent to Government to make inquiries through their local office to the due maintenance of the Village Institutions in Zemindaries and to enforce the discharge by the Village Police of the duties prescribed in the Regulations of 1816 or in any other provisions of the Code.'

544. With reference to the foregoing Minutes of Consultation we received a letter from the Acting Chief Secretary, dated 31st May, enclosing a copy of a letter from the Register to the Court of Sudr Adawlut; and desiring that we would ascertain and report whether the lands and Roosooms referred to in its 2nd para. were included in the permanent settlement, and if not, that we would state our opinion as to the best means of rendering them available for the purposes for which they were originally granted.

545. In reply to which we addressed the following letter to the Acting Chief Secretary to Government under date 27th June.

'The Board are desired to ascertain and report whether the land and Roosooms attached to the Village Offices were included in the Permanent settlement.'

"The Board have sought for information on the subject in the records containing the reports and accounts of the Circuit Committee, and the correspondence relating to the permanent settlement particularly, that of the Special Commission.

"From the instructions for the permanent settlement issued by the Board of Revenue in October 1799 it appears to have been intended that the village maniums, excepting those of Taliars, should be considered as annexed to the Circar lands and responsible for the public revenue assessed on the Zemindaries but the Board see no reason to conclude that this was attended to in forming the settlement in the Northern Circars; on the contrary they apprehended that the maniums and Roosooms of the Village Officers were excluded from the settlement.

"The Special Commission in estimating the resources of the Zemindaries depended mainly on the accounts prepared by the Committee of Circuit about the year 1785. Those accounts formed the basis upon which their calculations were made, modified more or less by other information. In the accounts of the Committee of Circuit the estimated extent of alienated Enams is stated separately from the assets of the Zemindaries or the resources available to the Zemindars, with reference to which it was proposed to determine the permanent assessment. The details of those Enams are entered in the accounts, and among them are found Enams to Village Curnums, and Enams to Village servants generally, without specification. It is clear that the Enams excluded by the Committee of Circuit were not added by the Special Commission. To give an example, in the Golapully Purgunnah of the Noozed Zemindary the extent of alienated Enam land separately entered by the Committee of Circuit in the accounts taken by them in 1785 is cutties 210-3-6, on reference to the detailed accounts this extent is found divided under several heads as follows.

Viz., Enam to sundry persons	...	...	...	...	...	48	1	5½
Village Curnums	...	...	...	...	...	70	2	2½
Village servants	...	...	...	...	...	91	4	5½
Total cutties	...	...	...	...	...	210	3	6

"In stating the value of the whole Zemindary of Noozed from the accounts of the Committee of Circuit the Special Commission took the average of collections omitting the alienated Enams. The amount according to that average exclusive of Sayer was Star Pagodas 1,42,178 two-thirds of that sum amounted to Star Pagodas 94,786 but the Special Commission thought this too much for the permanent settlement, which was fixed at Star Pagodas 88,000.

"The Board in their proceedings under date the 7th April last did not intend to intimate an opinion, as the Government seem to have understood, that the maniums and Roosooms of Village Officers have been added to the assets upon which the assessment of the Zemindaries was fixed; they alluded to the lands and Roosooms enjoyed by Poligars, Cavilgars and others under various designations, on the condition of maintaining establishments for the purpose of Police, which were no longer necessary since the Government had charged itself with the keeping of the Police. Respecting the Village Offices what the Board meant to say was that there appeared reason to apprehend that in many cases there had been attached to them emoluments arising from lands and fees which if no longer enjoyed by the incumbents had probably been unduly assumed by the Zemindars; that it would be difficult however, under the circumstances stated, to ascertain the fact, and if either the ancient emoluments were restored or new allowances granted it would be hardly practicable to secure to the Village Officers the free enjoyment of them, and to support them in the independent discharge of the duties, and their conclusion was that it was advisable under all the circumstances to abandon at once, so far as the Hill Zemindaries are concerned, if not in all the Zemindaries, the object of conferring allowances on the

"Village Officers for the performance of Police duties, as likely to be attended with a very heavy expense without any corresponding benefit, if with any benefit at all. The Board observe that the Judges of the Sudder Adawlut are likewise apprehensive that all endeavours to make the village functionaries available in the Northern Zemindaries may prove abortive."

From the Acting Chief Secretary to Government, in Cons., 18th July 1831.

513. In reply we received the following letter from Government dated 15th July 1831.

"The Right Honorable the Governor in Council does not see reason to concur in the apprehension of the Sudr Adawlut that all endeavours to make the village functionaries available in the Northern Zemindaries may prove abortive provided they are secured in the enjoyment of the emoluments originally allotted to them as a remuneration for their services. The want of such recompense in the Northern Circars has been stated to be the chief cause of the unwillingness of these functionaries to discharge the duties devolving upon them under the Regulations, and it is therefore of the first importance that measures should be taken for rendering the Village Maniums, merahs and other ancient emoluments available in support of the Village Police you will accordingly be pleased to submit your sentiments as to the best means of effecting the desired object."

To the Collectors of Ganjam, Vizagapatam, Rajahmundry and Masulipatam, 18th, in Cons., 18th July 1831.

To the Collector of Guntur, 18th, in Cons., 18th July 1831.

517. In consequence of the above letter, instructions were issued to the Collectors of the Northern Provinces, apprizing them of the intentions of Government, and desiring that they would diligently and carefully inquire into, and deliberately consider the subject and submit their sentiments as to the best means of effecting the object in view.

REGARDING THE INCREASE OF CRIMES OF A HEINOUS NATURE IN THE PROVINCES.

From the Chief Secretary to Government, in Cons., 22nd August 1831.

Vide encl., in Cons., 22nd August 1831.

Extract from the Minutes of Consultation under date the 16th August 1831.

Increase of cases.
In murder 11.
Gang robbery 89.
Culpable homicide 14.

548. In a letter from the Chief Secretary to Government dated the 16th August 1831 the following Extract from the Minutes of Consultation under the same date with an Extract from the proceedings of the Foujdaree Adawlut under date the 30th May 1831 was transmitted for our information and guidance.

"The Right Honorable the Governor in Council regrets to observe that in some of the worst and most heinous crimes, such as murder, culpable homicide, gang robbery and wounding and maiming, there was a considerable increase in the half year under review.

"The greatest number of crimes of this description the Foujdaree Adawlut observe occurred in Cuddapah, Coimbatore, Ganjam, Malabar and Rajahmundry, and the largest proportion of criminals appears to have

escaped apprehension in the District of Rajahmundry, Ganjam and Vizagapatam. In the latter District out of 6,718 persons supposed to have been concerned in 210 cases 6,260 persons, the Court state, have not been apprehended; and this seems with justice to be ascribed to the want of proper vigilance and activity on the part of the Police

"The Right Honorable the Governor in Council observes with satisfaction that the Foujdaree Adawlut have called the serious attention of the Magistrates to this important point.

"The inefficiency of the Police of Vizagapatam long since attracted the attention of Government, and it is hoped that the orders which have lately been issued to the Board of Revenue to cause the Sibbendy corps of that District and of Ganjam to be remodelled according to the

"principles on which it was originally intended by Government, that they should be formed, will insure if not the prevention of crime, the apprehension of a larger proportion of the numerous and daring criminals of those Collectorates.

"The very large proportion of cases in Rajahmundry in which the criminals were not apprehended remains to be accounted for, and the Right Honorable the Governor in Council resolves that the attention of the Board of Revenue be immediately directed to the consideration of this subject, and to the unusual number of crimes of a heinous nature which appears to have been committed in Cuddapah during the period under review, in order that after making all necessary inquiries, they may point out the causes to which these evils may be attributed and suggest such measures as may appear to be best calculated to remedy them.

549. The following reply was forwarded to the Chief Secretary to Government under date 1st December 1831.

To the Chief Secy., in Cons.,
1st December 1831.

In Cons., 22nd August 1831.

To the Principal Collector of
Cuddapah, 20th, in Cons., 20th
October 1831.

From the Principal Collr. of
Cuddapah, 23rd Octr. in Cons.,
3rd Novr. 1831.

To the Collr. of Rajahmundry,
20th, in Cons., 20th Octr. 1831.

From do. do., 29th Octr., in
Cons., 7th Novr. 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 16th August last, and to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Cuddapah and the Collector of Rajahmundry, on the subject of the increase of crimes of a heinous nature, which is stated in the Minutes of Council therewith transmitted, to have taken place in those Districts during the last half year of 1830.

"It will be observed that the very large proportion of cases in Rajahmundry, in which the criminals were not apprehended, is attributed by the Collector, to the facility afforded by the hilly nature of great part of the District, for the commission of crime, and the proportionate difficulty which is experienced from the same cause in the apprehension of offenders. The same remark applies partly to Cuddapah, although the Principal Collector is of opinion that a better organized Police is scarcely any where to be found than in his District.

"The Board beg respectfully to observe that although, in at least one of the cases in question, there are grounds for believing that a great proportion of criminals have escaped apprehension, yet the conclusion arrived at by the Foujdaree Adawlut in regard to that proportion in the Extract from their proceedings which accompanied your letter now under reply does not appear to be warranted by the returns which they refer to.

"That Court appear to have deducted the number of offenders apprehended from the total number of persons supposed to have been concerned in the commission of crimes, this total number having been obtained by adding together all the several numbers of persons supposed to have been concerned in the several crimes, taking them one by one and then to have come to the conclusion that either from a want of zeal or vigilance on the part of the Police the remainder have escaped apprehension.

"The Board submit, that nothing can be more inconclusive than this reasoning since it implies, that the returns made of persons supposed to have been engaged in the commission of crimes are numerically correct, and that no two offences were committed by the same party during the period in question, whereas in the first place it is well known, that Natives either from a desire to enhance the importance of their case or from an inability to form an accurate judgment through fear, constantly exaggerate the number of persons who may have been engaged in an assault on either their persons or property and it can scarcely be doubted but the returns are swelled in some degree by such exaggeration, whatever precautions may be taken to guard against it, and with respect to the other point it is certain that where there are habitual delinquents as there are in every District, the commission of crime will be repeated by the same persons as often as opportunities may present themselves.

"The Board in their proceedings under date the 7th April last submitted such remarks and suggestion as appeared to them most likely to conduce to the efficiency of the Police Establishment in the Northern Circars, and they now beg to state that they are not prepared to offer any further observations on the subject."

550. The Acting Secretary to Government in acknowledging receipt of the above letter forwarded for our information the following Extract from the Minutes of Consultation under date 16th December 1831.

From the Acting Chief Secretary to Government, 16th,
in Cons., 22nd December 1831.

"Resolved with reference to the 11th para. of the proceedings of the Board of Revenue under date the 7th April 1831, that sanction be given to the Board of Revenue in compliance with their recommendation to raise the salaries attached to the office of Head of Police in those Districts from 21 to 35 Rupees per month.

551. The sanction of Government conveyed in the above proceedings was communicated to the Collectors of Masulipatam and Vizagapatam by letter dated 22nd December 1831.

In Dy. Cons., 26th December
1831.

OPINION OF THE COLLECTOR REGARDING THE OPERATION OF THE SYSTEM OF RENTING THE LAND CUSTOMS IN THE DISTRICTS DURING THE LAST FIVE YEARS AND ITS PRACTICAL EFFECTS ON THE TRADE OF THE COUNTRY AND THE PROSPERITY OF THE INHABITANTS.

To the Acting Chief Secy.
to Govt., in Cons., 22nd Augt.
1831.

552. The following letter was addressed to the Acting Secretary to Government under date 22nd August 1831.

"In pursuance of the instructions contained in the 8th para. of the General letter from the Honorable the Court of Directors, under date the 21st November 1827, and the resolution of Government thereon, communicated in a letter from the Secretary to Government dated the 13th January 1829, the Board of Revenue by a circular letter dated the 16th August 1830 called upon the several Collectors to state their opinion in respect to the operation of the system of renting the land customs during the last five years and to submit particular information as to its effect on the trade of the country, and on the prosperity of the inhabitants. They were further required to explain whether, in practice, the plan of renting had afforded more, or less scope, for obstruction to the trade of the country, and for undue exactions from the people, than was found to prevail when these duties were collected directly by the officers of Government.

Ganjam, 15th, in Cons., 27th December 1830.
Vizagapatam, 6th, in Cons., 14th October "
Rajahmundry, 23rd, in Cons., 30th September "
Masulipatam, 18th December, in Cons., 3rd January 1831.
Nellore, 25th April, in Cons., 2nd May "
Bellary, 11th, in Cons., 22nd August 1830.
Cuddapah, 11th, in Cons., 18th October "
Chingleput, 11th, in Cons., 14th do. "
North Arcot, 26th Octr., in Cons., 1st November "
South Arcot, 18th, in Cons., 27th December "
Tanjore, 14th, in Cons., 20th September "
Trichinopoly, 26th November, in Cons., 6th December "
Salem, 2nd, in Cons., 6th December "
Madura, 30th November, in Cons., 9th December "
Tinnevely, 17th, in Cons., 27th September "
Coimbatore, 16th, in Cons., 25th October "
Malabar, 8th, in Cons., 8th February 1831.
Canara, 13th, in Cons., 20th September 1830.

"In compliance with this requisition, the letters noted in the margin have been received from the different Collectors, which I am directed by the Board to request that you will lay before the

"Right Honorable the Governor in Council. The following is a summary of the opinions of these officers, on the question under consideration.

"The Collector of Ganjam states his opinion that the renting of the customs has not had an injurious effect on the trade of his District generally; and that the merchants are too well acquainted with the authorized rates of duty, and the facility of obtaining redress to suffer any undue collections to be levied from

"them. But that in the Zemindaries where the Zemindars themselves are for the most part the renters, some undue exactions may probably be made from trades; which, from the circumstances of that part of the country it is difficult altogether to suppress.

Vizagapatam. "In Vizagapatam the Collector states that the renting system has given rise to the levying of undue exactions, to vexatious delays and much general oppression which he thinks must have impeded the trade of the country, and operated as a great hardship upon those concerned in it.

Rajahmundry. "In Rajahmundry the Collector represents, that abuses have existed to a considerable extent under the renters, which seem mainly to be attributed by him to the want of efficient control on the part of the Collector; he indeed explains that the abuses have hitherto been winked at, with the view of keeping up the revenue and says that there is too much reason to suppose that part of the increase that has occurred under the renting system, has been yielded by undue exactions made by the renters without which, it would have been impossible for them to have paid their rents. He appears, however, to be of opinion that the system of Aumani management is still more objectionable; for under it, to all the evils of the renting system, is superadded the loss to the revenue from peculation by the officers employed in collecting it.

Masulipatam. "In the adjoining District of Masulipatam, the renting system is reported by the Collector to have operated favorably to the trade of the country, and practically to have afforded less scope for obstruction to trade and undue exactions. Mr. Dent states that complaints against renters are not very frequent; and that in most of those that have come before him, the renters have for the most part been in the right and in short that the system is at once financially advantageous to the Government and acceptable to the people.

Nellore. "The Principal Collector of Nellore expresses a similar opinion as to the practical effects of the system, in the District under his charge.

Bellary. "The Principal Collector of Bellary states that he has no hesitation in giving his opinion that the operation of the system of renting the land customs has had no ill-effects on the trade of the country or of the prosperity of the inhabitants, referring in support of this opinion to statements shewing that the chief branches of traffic have considerably increased under that system. The principal merchants he describes as reaping the greatest benefit by the change of system, they very seldom paying to the renters the full rates of duty legally leviable. From the petty trader the duties he thinks are probably exacted more rigidly now than under Aumani management, but this he observes can hardly be called an evil, because they are justly liable to the full duty. In regard to undue exactions from the people he sees no ground for believing that they are greater now than under the former system, and from the number of complaints of abuses being few he infers that no grievance can be very seriously felt.

Cuddapah. "The Principal Collector of Cuddapah thinks that there may be more money, above the authorized duties, drawn from the people, under the renting than the Aumani system; that according to his information, the merchants would prefer the direct collection of the duties by the officers of Government; but this he attributes to the facilities afforded under that system, to the practice of fraud on the revenue in conjunction with the Sayer servants and all things considered, the renting system, appears to him, decidedly preferable to the Aumani plan.

Chingleput. "The Collector of this Zillah also considers the system to be unpopular, but he is inclined to think that it is not injurious to trade; and he seems to be of opinion that it makes little difference, in that respect, whether the duties be collected by the renters or by the officers of Government.

"Judging from the few complaints that have been brought to his notice of exactions and delays in passing goods, the Principal Collector of the Northern Division of Arcot. "Division of Arcot, believes that the renting system has been as correctly conducted as the Aumani; and that the former affords some advantages, and facilities to foreign traders, such as allowing time, and receiving payment of the duties by bills which are incompatible with the arrangements under the latter.

Tanjore. "The Principal Collector of Tanjore expresses his decided opinion that the renting system is practically more favorable to the trade of the country, and to the prosperity of the people, than the plan of direct collection. He explains, that in Tanjore traders and dealers very generally enter into a composition with the renters for the duties payable to them, to the mutual advantage of both parties. The fair trader, he thinks, is better protected under the present system than they were formerly, in consequence of persons aggrieved much more readily complaining against the renter and his agents, than they would against the officers of Government.

Trichinopoly. "The Collector of Trichinopoly is of opinion that the trade of the country has improved, but does not think that the renting of the Sayer, has at all contributed to this result; as it appears to him to afford more scope, than the former plan, for illegal exactions, and annoyance to traders.

Madura. "The Principal Collector of Madura states, that although abuses have existed in his District, in regard to the levy of the duties on betel and tobacco, on the whole, he is of opinion that the renting system is preferable to the Aumani, as it yields a greater revenue, and is more easily conducted; at the same time that the Aumani system is more acceptable to the people generally; but that it is so chiefly, because under it, the payment of the just dues of Government is extensively evaded.

Tinnevely. "In this District the Collector states that no complaints have ever been received from the Merchants against the operation of the present system, that no obstacle has been thrown by the Renters in the way of free trade but on the contrary a spirit of accommodation has been shown by the Renters tending, through the plan of compounding for the duties to the mutual advantage of the renters and the traders.

Coimbatore. "The Principal Collector of Coimbatore is of opinion that from the trade in the principal articles subject to duty having increased, and from the Merchants being decidedly in its favor, it may be inferred that the system of renting has not been prejudicial to the trade of the country, and affords less room for harassing annoyance to the people, and is according to his view in every respect preferable to the Aumani system.

Salem. "The Collector of Salem expresses his conviction that the people suffer less trouble and annoyance under the renting system, than they would do from the Officers of Government; referring to the fewness and trifling nature of the complaints that are received against the renter, in support of his opinion.

Southern Division of Arcot. "The Principal Collector represents that abuses on the part of the renters have existed in the Southern Division of Arcot, and states his opinion, that undue exactions are more frequent under the renting system, than they were formerly. The Principal Collector also notices the fact of the renter having in the late years kept his servants in arrears, thence inferring that they must have preyed upon the people.

Malabar. "In Malabar it is stated that neither the trade of the country, nor the condition of the trading community has suffered, in any degree, from the plan of renting the customs; and that the occurrence of irregular practices is not frequent, and such as are brought to notice are promptly redressed.

Canara and Guntoor. "In Canara and Guntoor the Land Custom duties never have been generally rented.

"From the foregoing summary it will be observed that in much the greater number of Districts the plan of renting the land customs is considered by the local officers to have operated on the whole favorably as regards the trade of the country. By several of these officers it is stated that the Merchants very generally enter into arrangements with the Renters to the mutual advantage of all parties, and that the plan is popular with the trading community. In some Districts the system is represented to be unpopular, but this is attributed by the Collectors to the circumstances of the dealers being now shut out from those illicit advantages, which to the prejudice of the revenue, they were able to practise, under the Aumani system; in conjunction with the officers employed in the collection. In other Districts the system is considered to have had an injurious effect on trade, and consequently, to be unpopular with the mercantile community.

"In regard to the abuses said to have prevailed in the Rajahmundry District, through the connivance of the local officers, with a view to the enhancement of the revenue, the Board have expressed to the Collector their disapprobation of such unjustifiable proceedings, and have issued such orders for his future guidance, as they hope will put a stop to, or prevent the occurrence of illegal practices for the future.

"Much weight is justly attached by some of the Collectors to the condition that none but persons of respectable character be permitted to become Renters, and to the tendency there is to the amount payable for the farm being raised by competition to such an extent as to be incompatible with its payment from the legitimate sources of profit of the renter. The Board observe that with the view of guarding against these evils, Collectors are required, in submitting the tenders received by them for the rent of the Sayer, to recommend for acceptance those which under all circumstances appear to be most eligible; and it is not obligatory to accept the highest offer if the character and conduct of the party making it is objectionable. Moreover Collectors have recently been authorized, where the amount of the existing rent, and the security for its payment may be considered by them sufficient; and the conduct and management of the contractor satisfactory, to recommend such contracts for renewal for a period more than one year.

"Of the financial advantages that have accrued to the Government from the renting, out of this branch of revenue there is no question. By the Board's letter under date the 30th March 1826, it was shown that in the Districts in which the system had then been introduced, exclusive of Madras, comparing the net revenue under the rents during Fusly 1231 and the three following Fuslies with that yielded on an average of the three last years under Aumany, there had been an annual net increase of Rupees 5,31,027. The result during the 5 Fuslies that have since elapsed, the same Districts having been continued under rents, has been still more favourable. The following statement shews that the net profit during that period has amounted to Rupees 37,03,060 or the annual sum of Rupees 7,40,612.

No. of District.	Under the Annamny System.						Under the Renting System.						Comparison between the Net revenue under the two Systems.												
	3 years' average gross collections.			Average charges.			Average Net Revenue.			Fusies.				Total rent and Annamny collections.			Charges.			Total Net collections.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
17	...	...	...	2,48,393	9	11½	3,63,219	11	6	21,17,173	14	5½	1235	26,97,128	14	11	1,04,189	5	7	25,92,939	9	4	4,75,765	10	10½
17	...	...	...	24,80,393	9	11½	3,63,219	11	6	21,17,173	14	5½	1236	27,93,047	11	3	89,986	3	9	27,08,061	7	6	5,90,887	9	
16	...	...	...	24,80,393	9	11½	3,63,219	11	6	21,17,173	14	5½	1237	29,37,783	6	2	90,505	11	3	28,47,277	10	11	7,30,103	12	5½
17	...	...	...	26,88,25	9	11½	3,80,453	2	6	22,98,762	7	5½	1238	38,73,783	15	7	1,02,693	8	7	32,71,035	7	0	9,72,322	15	6½
...	...	...	...	26,85,215	9	11½	3,80,453	2	6	22,98,762	7	5½	1239	33,13,108	13	5	79,365	8	0	32,32,743	5	5	9,38,980	13	11½
Total...	1,28,17,612	1	9½	18,68,665	7	6	1,09,49,046	10	3½					1,51,18,662	13	4	4,66,745	5	2	1,46,52,107	8	2	37,03,060	13	10½

"For an explanation of the difference between the entries for Fusly 1233 in the foregoing abstract and the corresponding entries in the abstract entered in my letter of the 20th September 1830, the Board solicit the attention of Government to the Column of remarks in Memorandum B.

"The Gross collections in Fusly 1239 under the heads of Salt, Abkary, Sundry Small Farms

Decrease in Fusly 1239.		
Tobacco Monopoly	...	20,640 12 1
Land Customs	...	35,852 0 11
Sea Customs	...	60,048 7 9
Stamps	...	88,551 5 10
		1,55,092 10 7

Cols. 124.
126.

"above those of Fusly 1238. Before making deductions on account of charges for the manufacture and purchase of salt, and the purchase of Tobacco, amounted to Rupees 2,05,056-14-7 and to Rupees 2,27,422-2-10 after making those deductions.

"There was an increase of Rupees 42,611-14-11 in the charges for manufacture and purchase of salt, and of Rupees 22,115-15-2 in the charges of superintendence, the total increase of charges under this head being thus Rupees 64,727-14-1. In the charges on account of the Tobacco monopoly there was a decrease of Rupees 75,392-2-4, of which Rupees 64,977-3-2, was the account of decrease in the charges of purchase, and 10,414-15-2 the decrease in the charges of superintendence.

Charges.		Salt.	
		42,611 14 11	
		22,115 15 2	
Total Increase	...	64,727 14 1	
		Tobacco.	
		64,977 3 2	
		10,414 15 2	
Total Decrease	...	75,392 2 4	

"In the charges on account of Land Customs there was a decrease in Fusly 1239 of

Increase of Charges.		Net Revenue.	
Abkary	...	16,230 4 1	
Small Farms	...	18,193 5 3	
Stamps	...	583 13 6	
Moturpha	...	559 14 0	
Sea Customs	...	48,913 0 7	
Small Farms	...	9,854 10 11	
Stamps	...	39,135 3 4	
		97,902 14 10	

"and Stamps, in each of which there was a falling off to the extent noted in the margin; the total deficiency being Rupees 97,902-14-10. Deducting this from the amount of the increase in the net revenue derived from the other branches, there remains a net increase after the deduction of all charges, amounting to Rupees 2,41,057-13-3.

Centages.		Of Gross Collections.	
Fusly 1238	...	1,31,98,786 0 0	
" 1239	...	1,34,03,842 14 7	
Increase	...	2,05,056 14 7	
Per cent. of Charges	...	1 8 10	
Fusly 1238	...	14 8 6	
" 1239	...	14 0 7	
Decrease	...	0 7 11	
Fusly 1238	...	9 12 9	
" 1239	...	9 8 3	
Decrease	...	0 4 6	
Net Revenue.	...	1,12,80,798 1 8	
" 1239	...	1,15,21,855 14 6	
Increase	...	2,41,057 13 2	
Per cent.	...	2 2 2	

"The Gross collections of Fusly 1239 exceeded those in the preceding fusly by Rupees 1-8-10 per cent. In the percentage of the charges on the gross collections there was a decrease in Fusly 1239 of Rupees 0-7-11 per cent. before making deductions on account of the manufacture and purchase of salt, and the purchase of Tobacco, and of Rupees 4-6-0 per cent. after making those deductions the net collections of Fusly 1239 exceeded those of Fusly 1238 by Rupees 2-2-2 per cent.

"For details of the general results noticed above, the Board solicit a reference to their proceedings upon the management of the extra sources of revenue in the several Districts under this Presidency which are already before the Government."

STAMP REVENUE FOR FUSLY 1238.

554. Under date 23rd May 1831 we submitted to Government the letter from the Superintendent of Stamps noted in the margin containing the accounts of his department for Fusly 1238 with the following remarks.

"These accounts of which an abstract is subjoined exhibit an increase in the gross collections of Fusly 1238 as compared with those of 1237 of Rupees 14-11-7 but a decrease of Rupees 3,003-11-4 in the net revenue in consequence of an increase in the charges.

	Gross Collections.			Charges.			Net Revenue.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fusly 1237	4,93,805	15	7						
Deduct Drawback	1,771	0	0						
Fusly 1238	4,93,459	7	2	4,92,034	15	7	73,354	14	5
Deduct Drawback	1,319	12	0						
				4,92,189	1	2	76,468	5	4
							44,15,671	5	1

"From Statement 3 it appears that the principal increase in the charges has arisen from the purchase of country paper.

"The Superintendent of Stamps requests that as the excess in the quantity of stamp paper and cadjans found in his office and reported by Collector's is usual placed to his debit, he may be authorized to carry to his credit the deficiency as particularized in Statement No. 6 and that he may be allowed to carry to account the value of damaged paper & detailed in Statement No. 7. The letters from the Superintendent of Stamps and the Sub-Treasurer enclosing statements prepared in the respective offices of the quantity and value of paper and cadjans stamp during Fusly 1238 and herewith transmitted for the information of Government. These statements have been compared and are found to correspond the grand total being Rupees 4,35,872-8-0.

To the Accountant Genl. 3rd, in Cons., 3rd May 1830.
To the Superintendent of Stamps, 3rd do.
From the Accountant Genl., 28th May 31st do.
From the Acting Superintendent of Stamps, 30th Decr. do.
In Cons., 3rd January 1831.
To do. 10th in Cons., 10th do.
From do. 5th in Cons., 10th February do.

Circular 28th, in Cons., 28th Feby. 1831.

Vizagapatam 10th, in Cons., 31st March 1831.
Masulipatam 9th, do. 14th do.
Guntur 10th do. 14th do.
Nellore 8th do. 14th do.
Bellary 14th do. 21st do.
Chingleput 7th do. 10th do.
North Arcot 16th do. 21st do.
Salem 14th do. 21st do.
Tanjore 16th do. 24th do.
Trichinopoly 10th do. 17th do.
Madura 8th do. 14th do.
Tinnevely 8th do. 17th do.
Canara 12th do. 21st do.
Malabar 12th do. 21st do.
Madras 7th do. 10th do.
Sea Customs do. 5th do. 10th do.
Coimbatore 28th March in Cons., 4th April 1831.

"In explanation of the delay which has occurred in the transmission of these statements I am directed by the Board to state that on comparison of the accounts furnished by Superintendent with those furnished by Accountant General several discrepancies were noticed which rendered references to these officers necessary. Their explanation being found unsatisfactory a reference was made to the Collectors in whose accounts discrepancies existed. From their replies it appears that the discrepancies proceed from different forms being observed in furnishing accounts to several offices at the Presidency.

"The Board will communicate with these offices with the view that measures may be taken to prevent their recurrence in future."

555. In reply to the above we were informed that the Right Honorable the Governor in Council was pleased to sanction the adjustments referred to in the 4th para. thereof.

From the Actg. Chief Secy. to Government, dated 17th, in Cons., 20th June 1831.

556. A copy of the foregoing correspondence was transmitted to the Superintendent of Stamps on the 20th June 1831.

STAMP REVENUE FOR FUSLY 1239 AND THE MODE OF COMPENSATION TO BE AFFORDED TO THE SUPERINTENDENT IN CONSEQUENCE OF THE FALLING OFF OF THAT BRANCH OF REVENUE.

557. The following letter was despatched to the Acting Chief Secretary to Government under date 11th July 1831.

To the Acting Chief Secy. to Govt., in Cons., 11th July 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 Superintendent of Stamps dated the 7th ultimo reporting on the stamp revenue for Fusly 1239.

"The gross revenue derived from stamps amounted during the late Fusly to Rupees 4,61,691-6-10; the charges including drawback to Rupees 73,863-3-6, and the net revenue to Rupees 3,87,828-3-4. The following Abstract Comparative Statement of the revenue and charges of Fusly 1238 and 1239 exhibits a decrease in the net revenue of the latter year of Rupees 27,843-2-6.

	Gross Collections.			Charges.			Net Revenue.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fusly 1238	4,93,459	7	2						
Deduct Drawback	1,319	12	0						
				4,92,139	11	2	76,468	5	4
Fusly 1239	4,61,691	6	10				4,15,671	5	10
Deduct Drawback	537	6	1						
				4,61,154	0	9	73,325	13	5
							3,87,828	3	4

"[From the explanation contained in the Superintendent's letter it appears that, though there was a decrease in the charges to the extent of Rupees 3,924-13-10, arising principally from the smaller amount of commission receivable by Collectors and the Superintendent in consequence of the reduced revenue derived from stamps, had it not been for the circumstance that the gross revenue in Fusly 1239 was fortuitously increased by the sum of Rupees 5,854-12-8 on account of Stamps sold in Zillah and Provincial Courts during the last three fuslies, and inadvertently omitted by certain Collectors in the statements formerly rendered by them having been brought to account in the late Fusly there would have been a still greater falling off in the revenue. By the Statement marked A submitted with his letter, it appears that there was a decrease in the sales of Stamp paper and cadjans in Fusly 1239 compared with Fusly 1238 to the extent of Rupees 37,622, of which Rupees 35,662 appear under the head of Sayer Rowannahs, and the remainder arises from the decreased sale of other descriptions of stamps.

"In explanation of the decrease in the sale of Sayer Rowannahs Mr. Moore states that it is occasioned by the operation of Regulation VII of 1829 and of the orders of the Board of Revenue dated the 21st May 1829. But the Board observe that any loss to the stamp revenue that might result from the enactment of the Regulation referred to by which the Muchilkas entered into by Sayer renters were not required to be written on stamp paper, would not appear under the head of Rowannahs, but would be found under that of some of the other descriptions of stamp paper. In regard to the other causes assigned by the Superintendent, the Board have to remark, that under clause 2, Section V, Regulation II of 1817, stamped paper is not required to be used for free exchange Rowannahs, and the orders of the Board referred to by Mr. Moore, the object of which was to introduce uniformity in debiting to Government the charge for blank paper used in the preparation of such Rowannahs were not intended, and should not have caused any diminution in the aggregate sales of Rowannahs; although from the circumstance, of a practice having obtained in some Districts, of issuing exchanged Rowannahs on stamp paper contrary to the Regulation, the orders in question would appear in some degree to have had that effect. A copy of the letter containing the Board's orders is herewith submitted for the information of Government.

In Cons., 21st May 1829.

"The Superintendent further alludes to the loss of stamp revenue arising out of the exemption from stamp duty allowed under Regulation II of 1825, which he estimates at Rupees 35,479, making with the item above mentioned according to his calculation, a total permanent reduction of Rupees 71,141-8-0.

Proceedings of the Board, 21st, in Cons., 21st May 1829.

"The Board recommend that the Superintendent be authorized to write off to profit and loss, the amount of damaged and deficient paper particularized in the statements marked 6 and 7 submitted with his letter, amounting as noted in the * margin to Rupees 1,552-6-0. The letters from the Superintendent of Stamps and the Sub-Treasurer, forwarding statements prepared in their respective offices of the quantity and value of paper and cadjans stamped during Fusly 1239 are herewith submitted for the information of Government. These statements have been compared, and are found to correspond, the total amount being Rupees 3,42,639-9-0.

* Excess ... 268 14 0
Deficiency ... 781 13 0

Net deficiency ... 512 15 0
Damaged paper and cadjans ... 1,069 7 0
1,552 6 0

From the Sub-Treasurer, 5th, in Cons., 7th March 1831.
From the Superintendent of Stamps, 7th, in Cons., 20th June.

"Mr. Moore alludes to in his present report, and has brought specially to notice in a separate communication, which I am directed to request that you lay before Government, the loss of emolument that he has sustained in consequence of the falling off of the stamp revenue by the amounts of which the commission received by him as Superintendent is regulated. By the memorandum enclosed in his letter dated 28th May, it is shewn that the average amount of the Superintendent's commission from the year 1821 to 1824 inclusive was Rupees 22,003-11-0, which has since progressively declined and amounted on an average of the last three years to Rupees 19,190 only, and during the current year is estimated at about Rupees 15,000. Mr. Moore observes that he would have submitted this circumstance for consideration at an earlier period, had he not anticipated that the loss sustained in one year, would have been made up to him by an augmentation of revenue in subsequent ones, but having been disappointed in that expectation and finding that this part of his official emoluments has progressively declined in each succeeding year, he is now compelled to submit his claim to the favorable consideration of Government, in the hope that he may be compensated for the heavy and distressing loss he has sustained, in such manner as may be deemed most advisable. Mr. Moore refers in support of his claim to the principle which has been recognized by the Honorable the Court of Directors as that by which the aggregate of his allowances as Civil Auditor and Superintendent of Stamps should be regulated, viz., that the amount of the salaries received by

"him in both capacities united shall be such as to afford a 'just compensation for the service, the rank and the character of the person holding them.' In sanctioning the salaries of the offices in question the commission receivable by Mr. Moore as Superintendent of Stamps was assumed by the Honorable Court at * Rupees 21,700 per annum, whereas it has only amounted on an average of the last three years, as above noticed to Rupees 19,190, being the annual sum of Rupees 2,510, less than was estimated. On the grounds, urged by Mr. Moore the Board think that he has a fair claim to compensation, and they beg leave respectfully to submit it to the favorable consideration of the Right Honorable the Governor in Council.

"Should Government see reason to concur in opinion with the Board upon Mr. Moore's claims, they would suggest that compensation might be afforded to him, by allowing a fixed salary per annum in lieu of commission, at the actual average of his commission from 1821 to 1824, inclusive, viz., Rupees 22,003-11-0 or at the amount estimated in the letter of the Court of Directors, viz., Rupees 21,700, or should it be deemed advisable still to adhere to the plan of remunerating the services of the Superintendent of Stamps by a commission on the net revenue, by a specific annual allowance in addition thereto, of such an amount as would make up his allowances to the standard contemplated when they were last authorized."

From the Ag. Chief Secy. to Govt., in Cons., 4th Augt. 1831.

558. In reply to the above we received a letter from the Acting Chief Secretary dated 2nd August 1831 accompanied with the annexed Extract from the Minutes of Consultation under the same date.

Minutes of Cons., dated 2nd August 1831.

"The Right Honorable the Governor in Council regrets to observe that the net revenue from stamps in Fusly 1239 was less than that in the previous year by Rupees 27,843-2-6.

	RS.	A.	P.	
Excess	268	14	0	"Resolved that the Superintendent of Stamps be authorized to write off to profit and loss the amount of damaged
Deficiency	781	13	0	"and deficient paper particularized in the statements marked
Net deficiency	512	15	0	"and 7 submitted with his letter dated 7th June 1831 amount-
Damaged paper and				
cadjans	1,039	7	0	"ing as noted in the margin to Rupees 1,552-6-0.
	1,552	6	0	

"The Right Honorable the Governor in Council concurs in the opinion of the Board of Revenue that Mr. Moore has a fair claim to compensation for the loss which he sustains in consequence of the falling off of the stamp revenue and is pleased to adopt the last of the propositions submitted by them, whereby the principle of remunerating the services of the Superintendent of Stamps by a commission on the net revenue will be preserved and the amount contemplated by the Honorable the Court of Directors secured to Mr. Moore.

"Resolved accordingly that from the commencement of Fusly 1239 such an addition be annually made to the commission, payable to the Superintendent of Stamps on the net revenue from that source as shall make up his receipts in that Department to 21,700 Rupees a year."

559. A copy of the foregoing correspondence was transmitted to the Superintendent of Stamps on the 4th August.

INFORMATION REQUIRED BY THE SUDE BOARD OF REVENUE IN BENGAL REGARDING THE
REVENUES OF THE CEDED DISTRICTS AND THE SALE OF LANDS SUBJECT TO THE
SURVEY RATES OF ASSESSMENT.

From the Actg. Chief Secy. to Government, in Cons., 11th August 1831.

560. The following copy of a letter from the Sudr Board of Revenue in Bengal to the Secretary to the Governor General was forwarded to us in a letter from the Acting Chief Secretary dated 9th August 1831, with a request that we would furnish the information therein required.

"References being frequently made in the correspondence of the Honorable the Court of Directors to the Ryotwar settlements formed under the superintendence of the late Sir Thomas Munro in the Madras Ceded Districts chiefly with the view of supporting inferences in respect to the revenue management pursued in the Provinces of this Government, we take the liberty of requesting that the Right Honorable the Governor General will be pleased to authorize an application being made to the Madras Government for a statement exhibiting the demands and receipts for periods of five years, on account of the land revenue of the above Districts since the survey assessment were first fixed, we beg likewise to request that the Collectors of the Madras Ceded Districts or the Board of Revenue of that Presidency may be requested to state whether lands subject to the survey rates of assessment are often transferred from possession of one individual to that of another by sale, and if so, what is the price ordinarily paid for lands yielding a stated amount of revenue."

To the Chief Secy. to Government, in Cons., 22nd September 1831.

561. The following is a copy of our reply, dated 22nd September 1831.

"The Board trust that the accompanying abstract of the collections of land revenue in the Ceded Districts from Fusly 1211 A. D. 1801-2 the first complete year from management until the late Fusly 1240, will be sufficient for the purposes contemplated by the Sudr Board of Revenue in Bengal. It has not been possible to divide the statement uniformly into periods of five years on account of the changes in the settlement at different times. It will be perceived that it is divided into eight periods of which the first two are of 4 years each, the third of three years, the next three or five years each, the seventh of three years and the eighth and last of one year. In the first period of four years from Fusly 1211 to 1214; the settlement was Ryotwar; but the survey was not commenced until the end of Fusly 1212, and the new rates were only partially introduced in a few Talooks in the settlement of Fusly 1214. In the second period from Fusly 1215 to 1218 the settlement was generally made upon the survey rates of assessment. From this time until Fusly 1232, the system of village leases was substituted for the Ryotwar settlement. From Fusly 1219 to 1221, was the term of the triennial lease. From Fusly 1222 to 1231 divided in the statement into two periods of 5 years each, was the term of the decennial lease. In Fusly 1232 the Ryotwar settlement upon the survey assessment was again resorted to, and it has prevailed ever since. In Fusly 1233 the reductions of the assessment proposed by Sir T. Munro in 1805, were first allowed, but not to the full extent ordered by Government. In the following year, they were allowed fully, and the settlement has since been made regularly at the reduced rates. The remissions allowed annually are exhibited in the statement except for the late Fusly 1240, the accounts of which have not yet been received for both divisions of the Ceded Districts. The average of the collections of the 4 years from Fusly 1215 to 1218, during which the settlement was made with the ryots individually upon the survey assessment, it will be perceived was Rupees 50,18,801-12-1. In the last year of this series the season was remarkably good, the cultivation was in consequence greatly extended, and the harvest very plentiful. The average of the collections together with the remissions during the period from Fusly 1232 to 1236 which embraces one year in which the season was extremely unfavorable, was Rupees 52,99,796-11-6. In drawing a comparison between the two periods, it is obviously necessary to allow for the remissions in the latter. It has been the misfortune of these Districts, that since the reduction of the assessment, they have not had the advantage of one entirely favorable season, while they have repeatedly suffered much from failure of rain and other adversities of season.

"The Sudr Board of Revenue in Bengal wish to be informed whether in the Ceded Districts lands subject to the survey rates of assessment are often transferred from the possession of one individual to that of another by sale, and if so, what is the price ordinarily paid for lands yielding a stated amount of revenue. There being no public register of transfers of land by

"sale or otherwise, it is difficult to get exact information on this subject, but from the inquiries, which have been made by the Collectors in the Ceded Districts, it appears that sales of land subject to the survey rates of assessment occasionally take place, though not frequently. In

"Bellary the sales have been chiefly of betel and cocoanut gardens. From the Prinl. Collr. of Bellary, 30th April, in Cons., 12th May 1831.

"The Principal Collector states that in some of the Talooks in this District in which no sales have been reported, there is, notwithstanding every reason to believe that land is saleable 'as its mortgage by

"the ryots when in distress, is far from infrequent.' In Cuddapah

"sales of land subject to the survey assessment appear to be more frequent and more general

"than in Bellary, and the Board have more particular information of the prices obtained in such

"sales. The prices have varied according to the different descriptions of land, the lowest price

"being in proportion to the annual assessment as $1\frac{8\frac{1}{2}}{16}$ to 1, the highest as $69\frac{7}{16}$ to 1, this high

"price was obtained for cocoanut garden land. The prices of ordinary dry land have varied

"from the proportion of $1\frac{8\frac{1}{2}}{16}$ to 1 to that of $29\frac{9\frac{1}{2}}{16}$ to 1, the average being $14\frac{13\frac{1}{2}}{16}$ to 1; of ordinary

"garden land from $3\frac{2\frac{1}{2}}{16}$ to $6\frac{6\frac{1}{2}}{16}$ the average being $3\frac{1}{2}$ to 1, of ordinary rent or irrigated land from

" $2\frac{1}{16}$ to $5\frac{2\frac{1}{2}}{16}$ the average being $4\frac{7\frac{1}{2}}{16}$ to 1. Of dry lands improved by means of new wells the prices

"have been in proportion to the assessment from 10 to $57\frac{9\frac{1}{2}}{16}$ and the average $26\frac{12\frac{1}{2}}{16}$ to 1; of the

"same description of lands improved by means of new tanks the prices have varied from $2\frac{12\frac{1}{2}}{16}$

"to $21\frac{1}{16}$ the average being $3\frac{10\frac{1}{2}}{16}$ of the lots which have been sold, comprising several descriptions

"of land the prices have varied from $1\frac{10\frac{1}{2}}{16}$ to $3\frac{1}{2}$ the average being $2\frac{10\frac{1}{2}}{16}$ to 1.

"In his report dated 25th August 1835, Sir T. Munro, contemplating the immediate reduc-

"tion of the assessment as recommended by him, and the continuance of his system of manage-

"ment, observed that the opinion of the most intelligent ryots was that the cultivators would

"become stationary on the black lands, which are cultivated chiefly with cotton and Jowarie, in

"8 years, and in the red lands which yield chiefly the inferior sorts of dry grain with a great

"proportion of rice, in 12 years, and that the black lands would become generally saleable in four-

"teen and fifteen years and the red in twenty or twenty-five. He remarked that the time they

"gave for land becoming generally saleable was perhaps too short, but, he added, although the

"period at which land shall become generally saleable may be more distant than might be expec-

"ted, there can be no doubt that it will finally arrive, and that in the meantime the industrious

"and frugal character of the ryots under a fixed and moderate assessment will ensure the gradual

"improvement of the country and the stability of the revenue. In considering these observations

"it is to be remembered that the reductions recommended by Sir T. Munro were not carried

"completely into effect until Fusly 1234, A. D. 1824-5, and that his system was superseded by

"the village leases during the period from Fusly 1219, A. D. 1809-10 to Fusly 1231, A. D. 1821-2

"inclusive.

Abstract of the Collections of land revenue in the Ceded Districts.

Fuslies.				Actual collection.		Fixed remission $\frac{1}{2}$ and $\frac{1}{4}$.		Total.		Remarks.
				Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1211	...	...	...	40,02,610	0 2	...	...	...	...	
1212	...	...	...	41,49,215	0 7	...	...	...	...	
1213	...	...	...	42,30,572	2 7	...	...	...	...	
1214	...	...	...	52,42,400	0 4	...	...	...	...	
Total...				1,76,24,806	3 8	...	...	...	...	
Average...				44,06,201	8 11	...	...	44,06,201	8 11	
1215	...	...	...	53,74,884	8 6	...	...	...	...	
1216	...	...	...	44,89,627	11 6	...	...	...	...	
1217	...	...	...	48,96,949	5 1	...	...	...	...	
1218	...	...	...	53,13,745	7 5	...	...	...	...	
Total...				2,00,75,207	0 6	...	...	...	...	
Average...				50,18,801	12 1	...	...	50,18,801	12 1	
1219	...	...	...	48,53,595	12 11	...	...	...	...	
1220	...	...	...	48,68,370	12 11	...	...	...	...	
1221	...	...	...	43,88,308	0 3	...	...	...	...	
Total...				1,41,10,269	12 1	...	...	...	...	
Average...				47,03,423	4 0	...	...	47,03,423	4 0	
1222	...	...	...	45,78,746	1 7	...	...	...	...	
1223	...	...	...	48,68,611	9 3	...	...	...	...	
1224	...	...	...	49,52,877	4 11	...	...	...	...	
1225	...	...	...	50,02,668	11 2	...	...	...	...	
1226	...	...	...	47,19,452	14 5	...	...	...	...	
Total...				2,41,17,371	9 4	...	...	...	...	
Average...				48,23,474	5 1	...	...	48,23,474	5 1	
1227	...	...	...	48,67,087	9 11	...	...	...	...	
1228	...	...	...	47,43,114	5 9	...	...	...	...	
1229	...	...	...	47,16,105	5 8	...	...	...	...	
1230	...	...	...	45,22,893	10 6	...	...	...	...	
1231	...	...	...	43,28,201	3 4	...	...	...	...	
Total...				2,31,77,402	3 2	...	...	...	...	
Average...				46,35,480	7 0	...	...	46,35,480	7 0	
1232	...	...	...	44,63,928	11 7	...	...	44,63,928	11 7	
1233	...	...	...	36,82,076	5 0	11,65,172	5 5	47,97,848	10 5	
1234	...	...	...	39,87,690	13 2	12,20,322	5 9	52,08,013	2 11	
1235	...	...	...	41,54,222	0 5	12,52,176	4 1	54,06,398	4 6	
1236	...	...	...	41,70,448	15 10	12,34,342	6 11	54,04,791	6 9	
Total...				2,04,08,966	14 0	48,72,013	6 2	2,52,80,980	4 2	
Average...				40,81,793	6 0	12,18,003	5 6	52,99,796	11 6	
1237	...	...	...	36,17,221	4 6	11,24,451	13 2	47,41,673	1 8	
1238	...	...	...	39,56,119	7 10	12,05,418	3 10	51,61,537	11 8	
1239	...	...	...	36,21,675	10 5	11,38,479	14 8	47,60,155	9 1	
Total...				1,11,95,016	6 9	34,68,349	15 8	1,46,63,366	6 5	
Average...				37,31,672	2 3	11,56,116	10 7	48,87,788	12 10	
1240	...	...	...	38,09,241	4 6	...	...	...	...	

ON THE SUBJECT OF THE PROPOSED AMENDMENT BY THE COMMISSARY GENERAL OF REGULATION
IV of 1827.

From the Acting Chief
Secy. to Government.
In Cons., 18th July 1831.

562. On the 15th July we were furnished for our consideration and report with copy of a letter and its original enclosures from the Commissary General dated the 24th June.

"With reference to Regulation IV, 1827 placing the manufacture and sale of all fermented and spirituous liquors &c., within Military Bazaar limits under the exclusive control of the Commissary General, I have the honor to forward for the consideration of the Right Honorable the Governor in Council, the enclosed petition from the Abkarry contractor at Cannanore, together with the accompanying communication from Captin Butcher, the officer in charge of Bazars at that station.

"In forwarding these documents I deem it of importance to solicit the attention of Government to the fact that the Regulation IV, 1827 omits to provide an adequate punishment for two offences, 1st, The possession of illicit spirit, 2nd, the sale of country spirit to Natives—and I would therefore respectfully suggest that a clause may be added, by which these offences may be made amenable to Court Martial, in the same manner as provided for in Section IX of that Regulation, should there be no objection.

"By the 4th Clause of Regulation IV, 1827, Any Military follower who may sell spirits to an European Soldier is liable to a Court Martial, while the Civil Inhabitant is liable in like manner to be tried before the Magistrate."

"By the 9th Clause of the same Regulation, Any native whatever whether Civil or Military apprehended in the act of smuggling spirits within the Military Bazaar limits shall be tried by Court Martial."

"A reference to the spirit of the entire Regulation will shew that it was evidently not the intention of Government that any other than the Military contractor should sell spirituous liquors to Natives yet the prohibition, in as far as country spirits is concerned, is not enforced by any express clause by which the offender can be lawfully brought to trial either by Court Martial or before the Magistrate while as there is also no provision made for the punishment of those having illicit spirit in their possession beyond the mere confiscation of such liquor, the effect of the present Regulation is in fact only to offer encouragement to ingenuity and enterprise for although the smuggler if detected in the act, is amenable to Court Martial, yet if he should succeed in depositing the article in any spot, he is no longer liable to any adequate punishment, an incongruity which it is presumed could hardly have been intended when the above Regulation was enacted."

"The inadequacy of the penalty at present annexed to the possession of illicit spirit, and the want of any punishment for the sale of such spirit to Natives, must facilitate the means of drunkenness to the European Troops, and if all the energies of Military Contractors, sharpened by self-interest under the immediate surveillance of the Police, and with the means of immediate and summary punishment at command, under an extended interpretation of the Regulation, have so repeatedly failed in preventing Europeans from obtaining spirit, it is obvious that a return to the very letter of the Regulation, in cases of the possession of illicit spirit, can only tend to the increase of intemperance and its consequent incitement to crime."

"Under the operation of this literal exposition of the Regulation, the mere loss of revenue although amounting to thousands would be of little moment, the Abkarry Regulations not having been devised to produce a revenue, but to ensure the health, the morals, the discipline of the troops and that the effect of the Regulation as hitherto enforced has been salutary, can hardly be better exemplified than by the diminution of sickness and mortality in European corps of late, as contrasted with earlier years, and although it is probable that the obstacles in the way of their obtaining spirits have not been the sole cause of this amendment, yet it is but fair to infer that they have materially assisted it."

"Deeming the subject therefore to be not undeserving of the attention of Government, I beg leave respectfully to submit for consideration, the annexed draft of two clauses which if adopted, will it is hoped remedy the evil at present complained of."

To the Acting Chief Secy.
to Government.
In Cons., 28th July 1831.

563. With reference to this communication we addressed on the 23rd July—letter to the Acting Chief Secretary to the following effect.

"The Board are requested to report upon the suggestion of the Commissary General that provision be made for the punishment of two offences 1st 'the possession of illicit spirits, 2nd 'the sale of country spirit to Natives' within Military Bazaar limits in which the manufacture and sale of fermented and spirituous liquors &c., is placed under the exclusive control of the Commissary General."

"By the amendment of Regulation IV of 1827 proposed by the Commissary General it is provided that any Native whatever in whose house grounds or possession illicit spirits or drugs may be discovered and who cannot satisfactorily account for the same as well as Natives who may be apprehended in the act of smuggling within the Military limits shall be brought to trial before a Native Court Martial and sentenced on conviction to the punishment prescribed in Section IV of the Regulation. The Board see no objection to the principle of punishing persons in possession of smuggled liquor, in the same manner as persons taken in the act of smuggling it. The same principle is acted upon in the Abkarry Regulation No. 1 of 1820. It may also be applied, the Board think without objection to person in whose houses smuggled liquor is discovered, but they doubt the propriety and justice of subjecting persons to punishment on account of liquor being found in their ground as it may probably have been introduced there without their consent or privity."

"By the additional clause proposed by the Commissary General the sale of spirit &c. to Natives within the Military limits by any but the Military Contractor his agents, or by the agents of the Commissariat Department is prohibited. This provision is in accordance with the Abkarry Regulation 1 of 1820 which restricts the sale of liquor to persons licensed. Persons contravening this rule are made subject to punishment by a Court Martial in the same manner as persons taken in the act of smuggling which seems to be proper."

From the Chief Secy. to
Govt.
In Cons., 22nd August 1831.

564. In reply to the foregoing letter we were furnished with the following Extract from the Minutes of Consultation of Government under date the 19th August 1831.

"Ordered that copies of paras. 2 and 3 of the foregoing letter be furnished to the Military Department with reference to a communication therefrom under date the 12th July 1831 and to the Board of Revenue with reference to their Secretary's letter of the 28th of the same month."

"Regulation IV of 1827 is rescinded by Section II of the Regulation of which a draft accompanied my letter No. 110 dated the 3rd instant, and Sections XVI and XLII of that draft contain provisions to the effect of those suggested by the Commissary General with this difference only, that offenders not amenable to Military Law are by the Regulation made punishable by the Magistrate."

"In this respect the provision contained in the draft, corresponds with that which would appear to have been approved by the Right Honorable the Governor General, and is in the opinion of the Judges of the Court of Sudr Udalt proper and necessary."

RELATIVE TO THE PREVALENCE OF DRUNKENNESS IN THE PROVINCE.

565. In a letter from the Secretary to Government dated the 25th March 1831 the following Extract from the Minutes of Consultation under the same date and copy of the paras. therein referred to were forwarded for our information and guidance.

From the Secy. to Govt.
in Cons., 31st March 1831.

"The Right Honorable the Governor in Council observes that a copy of para. 12 of the proceedings of the Foujdaree Adalat under date the 12th July 1830, respecting the prevalence of drunkenness and the great cheapness of Arrack and toddy was transmitted for the consideration of the Board of Revenue on the 7th September last. Resolved that a copy of paras. 5 and 6 of the proceedings of the Foujdaree Adalat under date the 4th Instant, with a copy of para. 24 of the report of the 1st Judge on circuit, Centre Division therein referred to, be also furnished for the consideration of the Board of Revenue."

Extract from the Minutes
of Consultation under date the
25th March 1831.

In Cons. 16th Sept. 1830.

5. In the 23rd para. of the report the 1st Judge notices the prevalence of gang robberies in the Centre Division, and in the 24th para. states, that in his opinion it is chiefly to be attributed to the "demoralization of the people; drunkenness"; "observes the 1st Judge" is a vice much more prevalent among all classes of the inhabitants than was formerly the case. I am convinced that the Arrack shops are the nurseries of vice, scarcely any gang robbery is enquired into, that it does not appear a vendor of spirituous liquors has been in some way or other engaged with the offenders.

Extract from the Proceedings
of the Foujdaree Adalat
under date 4th March 1831.

6. A similar remark was made by the 1st Judge of the Provincial Court of Circuit in the Western Division in his report on the 1st Sessions of 1829, when this Court expressed their opinion, that the attention of the revenue authorities should be called to the comparatively great cheapness of Arrack and Toddy, and at the same time recommended that the tax on those articles should be raised to such a standard, as to render the vice expensive, and not easily within command of the lower classes.

24. "Poverty arising from badness of season or from over assessment of the land tax must not unfrequently be the cause of increase in crimes, but it is more immediately to be attributed to the demoralization of the people, drunkenness is a vice much more prevalent among all classes of the inhabitants than was formerly the case. I am convinced that the Arrack shops are the nurseries of vice, scarcely any gang robbery is enquired into, that it does not appear a vendor of spirituous liquors has been in some way or other engaged with the offenders."

Extract from a report of the
1st Judge on Circuit in the
Centre Division to the Fouj-
daree Adalat, dated 23rd Octo-
ber 1830.

566. Under date the 7th April the following reply was addressed to the Chief Secretary to Government.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Chamier's letter of the 25th Ultimo and the Extract from the Minutes of Consultation of the same date which accompanied it relative to the prevalence of drunkenness."

To the Chief Secy. to Govt.,
in Cons., 7th April 1831.

In Cons., 31st March 1831.

"This subject was brought under the notice of Government by an Extract from the proceedings of the Foujdaree Adalat under date the 12th July 1830, upon a report from the 1st Judge of Circuit in the Western Division, it has been again brought up by an Extract from the proceedings of that Court under date the 4th Ultimo upon a report from the 1st Judge of Circuit in the Centre Division."

"On the former occasion a reference was made to the Board and the papers were transmitted for their consideration. As it appeared that the remark of the 1st Judge in the Western Division had reference to the Districts of Malabar and Canara exclusively, the Board thought it proper, before taking the subject into consideration, to obtain the opinions of the Principal Collectors of those Districts upon it, and they were accordingly called upon respectively to state their sentiments on the points adverted to by the 1st Judge. But neither of the late Principal Collectors Mr. Sheffield and Mr. Dickinson has furnished the report required by the Board."

From Govt., 7th Sept. 1830.

In Cons., 16th "

30th, in Cons., 30th Sept.
30.

"The attention of the Board having been now recalled to the subject by the letter above acknowledged they deem it right to submit to Government the observations that occur to them without further delay."

"The Board have no means of knowing whether the vice of drunkenness has increased among the Natives, but they think there is reason to believe that the Natives are more generally addicted to the use of spirituous liquors than they were formerly. They apprehend however that this is rather owing to other causes than to the cheapness of those liquors, to which it appears to be attributed by the Foujdaree Adalat; there has been no reduction of price to give a stimulus to their consumption by bringing them more easily within command of the lower classes; the consumption has been increasing while the price has been stationary. The Board conceive that the increased consumption of spirituous liquors is greatly owing to their being now in use, more or less clandestinely, among people of castes which formerly eschewed them entirely. This in their opinion is to be attributed to the silent operation of causes, by which the moral restraints, which hitherto have influenced the conduct of the Natives have at least in some respects become relaxed so that practices are in a measure tolerated, (this of drinking in particular) which were formerly held in abhorrence by all respectable persons. The causes alluded to appear to be little within the control of Government; nor does it seem possible, if it were certainly desirable to arrest the progress of the change, which it may however be hoped, though attended with serious evils, will ultimately lead to greater benefits."

"That the mere cheapness of spirituous liquors is not of itself sufficient to cause the prevalence of drunkenness is proved by the knowledge we have of the wine countries of Europe where the people are less prone to this vice than in other countries where wine and spirits are less easily procured."

"It is proposed by the Foujdaree Adalat to raise the tax on Arrack and Toddy to such a standard as to render the vice of drunkenness expensive and not easily within command of the lower classes. In attempting this the Board think there would be great danger of increasing the crime of smuggling to such a degree as to produce infinitely worse consequences than result from the extent to which drunkenness prevails at present."

"The 1st Judge in the Centre Division appears to object altogether to the authorized sale of Arrack and Toddy. He says nothing of their cheapness. I am convinced (he states) that the Arrack shops are the nurseries of vice, scarcely any gang robbery is enquired into, that it does not appear a vendor of spirituous liquors has been in some way or other engaged with the offenders. The objection here meant would seem to be that the Arrack shops afford a place of resort for criminals. This is the case in all countries; everywhere houses of public entertainment, are resorted to by such characters; and an advantage to the public is found in it by their being brought under the observation of the officers of police; if there were no public houses of this description they would still meet, but their meetings would be more private and it would be less easy to observe their movements. All that appears to be requisite in this report is for the Magistrate to enforce strictly the existing rules and regulations for the management of

the Arrack shops. It would seem to be a very proper subject for inquiry by the Circuit Judges whether those rules are enforced and in what points they are insufficient or ineffectual and need to be amended.

"Entertaining the sentiments expressed in this letter the Board have not called upon the Principal Collectors of Malabar and Canara to furnish the reports required from their predecessors nor have they called for information from the Collectors of other Districts but await the orders of Government."

PRINCIPLES WHICH OUGHT TO BE OBSERVED IN DECIDING UPON CLAIMS TO REMISSION OF LAND REVENUE.

To the Ag. Chief Secy. to Government.
In Cons., 23rd May 1831. 567. The following letter was addressed to the Acting Chief Secretary to Government under date the 23rd May.

In Cons., 9th Decr. 1830. "With reference to the Proceedings of the Board of Revenue on the settlement of the Land Revenue of the Chingleput District for Fusly 1239, dated the 9th December last. I am directed by the Board to request you will submit for the information of the Right Honorable the Governor in Council the accompanying letter from the Collector submitting explanations on the subject of the remissions granted by him in Fusly 1239 for crops destroyed with a copy of their reply.

In Cons., 10th March 1825. "The principles stated in the letter from Government dated 4th March 1825 of which an Extract has been furnished for the guidance of the Collector of Chingleput are applicable generally to every District in which a money assessment prevails. They are an epitome of the instructions which have been given from time to time on the subject of remissions, and are defined with such precision and distinctness that they need no explanation, they are therefore well calculated to form a general rule such as the Government have directed to be laid down for the guidance of Collectors.

From Govt., 4th, in Cons., 9th March 1831. "Considering the diversity of circumstances in the different Districts it seems expedient in a general rule merely to define the principles which ought to be universally acted upon, and to determine their application specially with reference to the peculiarities by which each District is distinguished. As occasions have arisen in different Districts particular instructions have been issued on the subject of remissions, founded on the general principles defined in the letter now referred to, and the Board believe that if the Collectors consult their records they will no where be at a loss to find a rule for their guidance under ordinary circumstances. But as it is desirable to remind the Collectors of the principles which ought to be observed in deciding upon claims to remission, the Board propose with the sanction of Government to circulate generally the Extract which has been furnished to the Collector of Chingleput of which a copy is annexed except to those other Collectors to whom it has already been furnished.

"Extract of a letter from the Secretary to Government, dated 4th March 1825 referred to in the above address.

"The assessment is fixed with reference to the average produce; and as it is not enhanced in a favorable season, it cannot be expected, as a matter of right, that it should be lowered or remitted in an unfavorable one. The only bar to the demand, is the Ryots'

"inability to pay it, and this is to be inferred, not from the state of a particular field, but from that of all the fields which he has cultivated; and from a combined consideration of the produce and the price."

568. In reply we were informed that the Governor in Council approved of our proposal to circulate the above Extract generally to Collectors, for the purpose of reminding them of the principles which ought to be observed in deciding upon claims to remission.

From the Acting Chief Secretary, dated 3rd, in Cons., 6th June 1831. Extract, paras. 2 and 3. To Govt. 23rd May 1831. Extract, letter from Govt., 4th in Cons., 10th March 1825. In Cons., 13th June 1831. 569. A copy of the foregoing letter together with the papers noted in the margin were transmitted to the Collectors of unsettled Districts except Salem and Chingleput on the 13th June 1831.

FEES PAID TO REGISTERS, SUDR AMINS AND DISTRICT MUNSIFS.

From the Secy., to Govt., in Cons., 21st March 1831. 570. In a letter from Government dated 15th March 1831, we received the following Extract from the Minutes of Consultation under the same date.

"Referring to the item of Rupees 9,280-15-8, in a Statement No. 6 of the enclosures in the letter from the Collector of Ganjam dated 30th October 1830, on account of fees paid to the Register, Sudr Amins and District Munsifs, the Right Honorable the Governor in Council resolves that the Board of Revenue be desired to ascertain in what manner these charges are brought to account in other Districts, and how, and by whom, the sums payable to the Officers in question are drawn from the Treasuries of the Collectors."

To the Ag. Chief Secy. In Cons., 4th July 1831. 571. In reply to the above we forwarded to Government the following letter bearing date the 4th July 1831.

"With reference to the Extract from the Minutes of Consultation transmitted with your letter of the 15th March 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 letters from the Collectors noted in the margin affording the information required by Government regarding the payment of fees to Registers, Sudr Amins and District Munsifs. From these letters it will be observed that the sums payable on account of fees to the Officers in question are drawn from the Treasuries of the Collectors on monthly Indents by the Zillah Judge, the Assistant or Native Judge, as the case may be, under the provisions of Section XV. Regulation XIII of 1816, and that the sums so paid are charged in account to the Judicial Department.

"In Ganjam as noticed by Government in the Minutes of Consultation above referred to, and also in Canara this charge was till the end of Fusly 1239 debited to the Stamp Department. In the District of Salem it was charged under the head of "Charges Extraordinary." Under instructions from the Accountant General the charge is from the commencement of Fusly 1240 brought to account generally under the head of Judicial Department as above explained.

"In the Districts of Vizagapatam, South Arcot and Trichinopoly no charge appears to have been incurred on this account since the abolition of the Zillah Courts."

"tive to certain balances of more than 30 years standing which have been brought to the notice of the Board by the former officer, with the view to sanction being obtained for their being written off to 'Profit and Loss' in the event of no hopes being entertained of their recovery.

" The following are the balances in question.

" Southern Division of Arcot, Cuddalore Factory, its dubious account.

	P.	F.	C.
" Cuddalore District, its old account for Fusly 1196... ..	2,985	27	57
" Head tenants at Davcottah, their old account	86	10	0
" Assigned peshcush, its desperate account.			
" Charles Floyer, late Collector in the Southern Division of Arcot Province ...	108	4	0
	3,179	41	57

574. We accordingly issued the following Circular to the Collectors of the Districts noted in the margin, being those in which cotton is most in cultivation.

"The explanation which has been obtained respecting these balances is not entirely satisfactory. The Principal Collector of South Arcot, it will be observed, supposes some of them to have been already written off, and neither the Collector of Chingleput nor the Accountant General is able to furnish any more satisfactory information on the subject. As under any circumstances, however, no hope can be entertained of the recovery of any part of them, no advantage can accrue from their being continued longer on Territorial Books of this Presidency, the Board therefore beg leave to recommend that the aggregate amount of them S. Pagodas 3,179-41-57 be written off to profit and loss."

From the Acting Chief Secretary, in Cons., 13th June 1831.

In Cons., 13th June 1831.

576. The sanction of Government for writing off the above balance was conveyed to us by letter from the Acting Chief Secretary dated 10th June 1831, and communicated to the Accountant General on the 13th of that month.

SUGGESTING MEANS FOR CARRYING INTO EFFECT THE INTENTION OF THE HONORABLE COURT OF
REWARDING MR. HART FOR HIS DISCOVERY OF A NEW MODE OF PREPARING ALKALI.

To the Acting Chief Secretary to Government, in Cons.,
7th March 1831.

577. The following letter was addressed to the Acting Chief Secretary to Government under date 7th March 1831.

“ With reference to the Extract from the Minutes of Consultation dated 20th November 1829, which accompanied Mr. Secretary Chamier’s letter of 30th July last, I am directed by the Board of Revenue to submit their sentiments as to the best mode of carrying into effect the intentions of the Honorable the Court of Directors of rewarding Mr. Hart for his discovery of a new mode of preparing Alkali, without the enactment of a Regulation for the imposition of an export duty on that article.

“ It is observed by Government that the instructions conveyed in the General letter from the
 “ Honourable Court dated 10th September 1828 to remunerate Mr. Hart, from an increase of
 “ revenue which would accrue to Government if his project should succeed ‘ proceeded on an
 “ understanding that there is at present a certain duty of customs charged upon all goods ex-
 “ ported from Madras, upon soda or Alkali as upon other articles, but that in fact there is no
 “ export duty levied upon any article shipped from hence on a British ship.’ It is true that

"no export duty is actually levied at this port on alkali or any other article shipped on a British ship. But alkali is liable generally to the inland transit duty. It is liable to a higher duty at Madras, in levying which a deduction of the amount which may have been previously paid as inland transit duty is to be allowed. And it is also liable to a duty of 8 per cent. on its importation by sea, and any of these duties having been levied the existing rules only allow such drawback on exportation to Great Britain on British ships as to leave the article still bearing duty at the rate of $2\frac{1}{2}$ per cent. on its valuation at the place of export.

"Heretofore no duty has been levied on soda in the Department of land customs at

To the Collector of Madras, 30th, Sea Customs, in Cons., 30th August 1830.
From do., 8th, in Cons., 30th September
To the Collector of Sea Customs, 27th, in Cons., 27th do.
From the Collector of Madras, 7th, in Cons., 18th October
From do., 20th, in Cons., 27th December
To do., 27th, in Cons., do.

"Madras, the article not having been entered in the Tariff. The accompanying correspondence with the Collector of land customs shews that the omission has been rectified.

"If success attends Mr. Hart's speculation, a much greater quantity of soda will be exported from Madras and a proportional increase of revenue to Government arising from the duty of $2\frac{1}{2}$ per cent. retained on exportation may be expected. The Board therefore are of opinion that the Honorable Court's intentions will be fulfilled by allowing to that gentleman for a certain period the whole or a part of the amount of this duty of $2\frac{1}{2}$ per cent. on all soda exported from Madras in excess of the average quantity exported during the last five years. The Board submit a return from the Collector of Sea Customs showing the amount exported during this period.

"The Board beg to submit a letter from the Collector of Sea Customs with two enclosures. The Government will of course determine on the proper channel through which the joint letter of Messrs. Hart and Macleod to the President of the Board of Trade should be forwarded. The object of the letter of Mr. Hart appears to be to obtain the exclusive privilege of exportation to Great Britain soda prepared according to the process discovered by Mr. Surgeon Macleod and himself; an application which seems unnecessary if the patent stated to have been obtained by Mr. Macleod will, as is represented, secure to him the sole privilege of importing for 14 years this manufacture into England.

"With reference to my letter to Government dated 8th July last, the Board beg to observe that Mr. Macleod is particularly mentioned by Mr. Hart as concerned with him in this speculation, and that the letter to the President of the Board of Trade is signed by him in conjunction with Mr. Hart."

578. In reply to the above we received in a letter from the Secretary to Government dated 25th March 1831 the following Extract from the Minutes of Consultation under that date.

"The Right Honorable the Governor in Council is pleased to resolve that $1\frac{1}{2}$ per cent. out of the duty of $2\frac{1}{2}$ per cent. retained on the exportation of soda be allowed to Mr. Hart on all soda which may be exported from Madras during the Company's Charter in excess of the average quantity exported during the last five years, as a reward for his discovery of a new mode of preparing that article.

"Resolved that the letter to the address to the Right Honorable the President of the Board of Trade in England, which accompanied the letter from Mr. Hart to the Collector of Sea Customs dated 20th November 1830 be forwarded to the Court of Directors with the other papers connected with the present resolution."

579. With reference to the foregoing Minutes of Consultation we submitted to Government the correspondence with the Collectors of Land and Sea Customs noted in the margin regarding the whole-sale price to be fixed on the Barilla manufactured by Messrs. Hart and Macleod with the following observations.

To the Acting Chief Secretary to Government, 5th, in Cons., 5th May 1831.
To the Acting Collector of Sea Customs, 17th, in Cons., 17th February.
From the Collectors of Land and Sea Customs, 5th, in Cons., 10th March.
To do., 10th in Cons., 10th March.
From do., 25th, in Cons., 28th April.

"Upon the representations contained in Messrs. Smalley and Clive's letter of the 25th ultimo the Board consider the valuation proposed in para. 4 to be just and reasonable, viz., Barilla containing

	Value.
"20 per cent. of Mineral Alkali	13-8-0 per candy
"21 to 30	15
"31 and upwards	17

"and they recommend that sanction be granted for entering the article at these rates in the Tariff of the Collector of Sea Customs.

"Authority having already been granted for the entry of soda in the Land Custom Tariff, the Collector of Madras will be instructed with reference to the provisions of Regulation III of 1812 to levy duty upon the preparation of this article manufactured by Messrs. Hart and Macleod at the rates above specified."

580. The sanction of Government for levying duty upon the valuation specified above was communicated to us by letter from Government dated 7th June 1831, copy of which was forwarded to the Collectors of Land and Sea Customs on the 9th of that month.

581. The following letter was subsequently addressed to the Chief Secretary under date 22nd September 1831 in consequence of further representation on the subject from the Collectors of Land and Sea Customs.

"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 Collectors of Land and Sea Customs at Madras enclosing a copy of a communication from Messrs. Arbuthnot and Co., relative to the Tariff valuation of soda prepared to serve as a substitute for Barilla.

"For reasons stated by them which appear to the Board to have much weight, Mr. Smalley and Mr. Clive recommend that the levy of duty on this article be altogether suspended for two years or until it shall have obtained a steady demand in the European Market when the prices can be determined with greater accuracy and the Tariff rates modified if necessary. By this measure the intention of Government to reward Mr. Hart for his discovery will be prevented from having immediate effect, but he will have the advantage of exporting the product of his peculiar process of manufacture at a less charge in the meantime; and eventually if the improved soda prepared by him and others as a substitute for Barilla becomes established as a staple article in the European markets, when the duty comes to be levied, his reward will be greater. The Board are therefore induced to recommend that the levy of duty on this article be suspended for the present."

582. With reference to the foregoing we received in a letter from the Acting Secretary to Government dated 15th November 1831 the annexed Extract from the Minutes of Consultation under the same date.

Minutes of Cons., 15th November 1831. "The Right Honorable the Governor in Council is pleased to resolve that the levy of duty on Madras Barilla be suspended for the present as recommended by the Board of Revenue."

583. A copy of the foregoing correspondence was transmitted to the Collectors of Land and Sea Customs on the 24th November.

ON THE SUBJECT OF COMMISSION TO COLLECTORS OF UNSETTLED DISTRICT FOR THE MANAGEMENT OF ESTATES UNDER THEIR CHARGE.

From the Secy. to Govt., in Cons., 28th March 1831. 584. In a letter from the Secretary to Government dated 22nd March 1831, the following Extract from the Minutes of Consultation under that date was transmitted for the information and guidance of the Collectors.

Extract from the Minutes of Cons., under date the 22nd March 1831, in Cons., 2nd Sept., 1830. "Read again letter from the Secretary to the Board of Revenue dated 2nd September 1830, and recorded in Consultation, 28th of the same month, on the subject of commission to Collectors for the management of Estates under their charge.

"It appears to the Right Honorable the Governor in Council on further consideration, that the interpretation of the rules respecting commission given in the 7th para. of the Board's letter above referred to and approved at the time by Government, requires to be modified. Under that interpretation no commission is allowed to Collectors in unsettled Districts on Estate falling under their management, on the ground that their salaries have been fixed with reference to the labour, trouble, and responsibility of managing their Districts wholly in detail. I would seem, however, that the salaries of Collectors of unsettled Districts in which, as in the Northern Division of Arcot, there are one or two large Zemindaries, were fixed with reference to the duty of managing in detail only such portion of the Districts as belonged to Government, and had not been permanently transferred to Native proprietors. Zemindaries, forming parts of the entire District, having passed into other hands and not being expected ever to revert to Government, were not of course included in the portion for the management of which in detail the remuneration of the Collectors was fixed; and it therefore appears just and reasonable that when the management of such Estates (which, with the settlement of the accounts of the Zemindars and the adjustment of their debts, is generally a very troublesome and intricate duty) devolves on Collectors from the minorities or other causes, they should be allowed a remuneration in proportion to the additional labour so imposed upon them—especially when it is considered that, since the allowances of Collectors were fixed, all the laborious and important duties of the Magistracy and Police have been added to their revenue charge, without any additional remuneration on that account. The propriety of this measure of granting commission to Collectors of unsettled Districts has already been recognized in the Southern Division of Arcot, in the case of the Jaghire of Kulleem Oollah Khan, for the management of which pending the litigation respecting it, the Principal Collector was allowed by the Supreme Court to draw a commission of 5 per cent. and there does not appear to be any good reason why the moderate remuneration of 1½ per cent. should not be granted to all Collectors upon whom similar additional duties devolve. Resolved, accordingly, in modification of the former orders, that Collectors of unsettled Districts be not required to refund any commission which they may have drawn on Estates managed by them and that they be allowed hereafter to receive the usual commission whenever Estates fall temporarily under their management; the same entailing no charge upon the Company. Whenever, under the operation of these orders, it may happen that the commission payable to a Collector of unsettled District will raise his allowances to the extent of an excessive remuneration for all his duties, the Board of Revenue will bring the case to the notice of Government in order that a reasonable limit to the Collector's receipts may be fixed.

"Orders were passed under date the 28th September last respecting the period from which the operation of the limitation as regards the commission of Collectors in permanently settled Districts was to commence; but it has come to the knowledge of Government that previously to the decision of Government respecting the limitation above referred to, Collectors continued to draw commission in the manner which had been previously allowed; and the retrospective operation of the limitation will in consequence have to be applied to gentlemen, some of whom have left the country, and all of whom being presumed to have drawn no more than they considered themselves to be entitled to, or expected would be ultimately allowed; and having appropriated it to meet their ordinary expenses, will in all probability be unable to refund any portion of it without serious inconvenience and disappointment.

"Resolved; therefore, that the operation of the limitation referred to in the 6th Paragraph of the letter from the Secretary to the Board of Revenue under date the 2nd September 1830 do commence from the current Fussy 1240, being the year in which the rules for regulating commission have been finally determined instead of the period before directed."

585. The Resolutions of Government contained in the above Minutes of Consultation were communicated to the Collectors under date 25th April 1831.

RESPECTING THE RATE OF INTEREST.

Vide last General Report. Para. 685. From the Secy., to Govt., in Cons., 27th January 1831. 586. In reply to our Secretary's letter of the 30th December 1830 the following Extract from the Minutes of Consultation under date 21st January 1831 was forwarded on the same date for our information and guidance.

"The Right Honorable the Governor in Council concurs generally in the sentiments expressed by the Board of Revenue in the foregoing Proceedings and is of opinion that it is not expedient to make any alteration in the law at present in force respecting the rate of interest.

"Referring to the 6th para. of the Proceedings of the Board of Revenue, the Right Honorable the Governor in Council deems it proper to desire that the Board will instruct Collectors and Magistrates invariably to publish by proclamation throughout their several Districts the provisions of all new Regulations affecting the community at large.

"Ordered that a copy of the Proceedings of the Board of Revenue and of this resolution be furnished to the Sudr Udault with reference to the Minutes of Consultation under date the 11th February 1825 and a copy of this Resolution to the Board of Revenue for their information and guidance."

587. On the 27th January 1831 an Extract from the foregoing Minutes of Consultation was circulated to all Collectors for their information and guidance.

REGULATION RESPECTING SERVICE INAMS.

To the Chief Secy., in Cons., 24th Feby. 1831. 588. Under date the 24th February 1831, we addressed the following letter to the Chief Secretary to Government.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Chamberlain's letter of the 2nd November last with the Extract from the Minutes of Consultation of the same date which accompanied it.

"The Board having taken into consideration the letter of the Advocate General dated 5th October last referred to in the Extract from the Minutes of Consultation in which he

states that there are legal objections to the applicability of many of the particulars of the proposed Regulation respecting Service Inams, within the limits of the Supreme Court's ordinary jurisdiction, they are of opinion that it will be most expedient to pass the regulation as it is for the Provinces and to frame distinct rules for Madras in communication with the Advocate General if necessary. The Regulation is urgently required in the Provinces, and the Board think it very desirable that it should be passed and brought into operation without delay. It will probably be necessary to make a general regulation respecting the administration of the revenues under the management of the Collector of Madras, in which, it appears to the Board, the provisions which may be deemed proper regarding Service Inams within the limits of the jurisdiction of the Supreme Court may be most aptly introduced."

RELATIVE TO THE REMISSION OF THE FRONTIER DUTIES ON COTTON THREAD
IMPORTED INTO THE COMPANY'S TERRITORIES FROM PONDICHERY WITH
THE VIEW TO THE ENCOURAGEMENT OF CERTAIN STEAM MACHINERY
WHICH HAD BEEN ESTABLISHED AT THAT PLACE.

To the Chief Secy., 1st, in Cons., 1st Decr. 1831. 589. In consequence of the receipt of an application from Mr. Backenzee, we addressed the following letter to the Chief Secretary.

25th Novr. in Cons., 1st Decr. 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 Mr. Alexander Mackenzie.

"It will therefrom be observed that a Company, of which Mr. Mackenzie is the Agent, has introduced at Pondicherry from Europe, machinery worked by steam, for spinning yarn adapted for the coarser sorts of cloths peculiar to this Coast, and that relief is solicited on their part, from the frontier duties, to which cotton and thread are subject on passing the Honorable Company's limits to and from that French Settlement and which are stated to aggravate materially the loss which has hitherto been sustained in this undertaking.

"The promotion of the manufactures of this Country is obviously an object of the highest importance both to the people and the state; and in the opinion of the Board no other means afford so fair a prospect of effectually subserving that end as the introduction of machinery from Europe. In the present instance the machinery has been introduced at a foreign Settlement on this Coast, but the beneficial consequences of the enterprise of it shall be successful must ultimately accrue chiefly to the Honorable Company's territories, and even from the beginning it seems calculated to afford to the subjects of this Government the advantages of an increased demand for the cotton grown by them and reduction in the price, or perhaps an improvement in the quality, of the yarn from which they manufacture their cloths. The Board therefore consider the enterprise deserving of countenance and encouragement, and recommend that during the pleasure of Government the relief which Mr. Mackenzie solicits from the frontier duties may be granted.

"The manner in which they think this may most conveniently be done is, letting the established duty be levied on the cotton in the first instance to authorize the Acting Principal Collector of South Arcot to allow such drawback on its produce in thread when imported back into his District as to leave only the same tax on the article as it would have borne if it had been manufactured in the Company's territory."

590. In reply to the foregoing letter we were informed that the Right Honorable the Governor in Council approved of the mode suggested by us for granting the relief solicited by Mr. Mackenzie and accordingly authorized the Principal Collector of the Southern Division of Arcot to levy the established duty in the first instance on cotton passing to Pondicherry and then to allow such

drawback on its produce in thread when returned to his District as to leave only the same tax on the article as it would have borne if it had been manufactured in the Company's territory.

591. A copy of the foregoing correspondence was transmitted to the Principal Collector of South Arcot on the 29th December, and the purport of the letter from the Secretary to Government cited above was communicated on the same date to Mr. Alexander Mackenzie.

RELATIVE TO THE DELAY IN TRANSMITTING STATEMENTS OF COLLECTIONS OF ORDINARY REVENUE,

To the Chief Secy., in Cons., 29th August 1831. 592. On the 29th August we addressed the following letter to Government.

"I am directed by the Board of Revenue to submit for the information of the Right Honorable the Governor in Council, the accompanying General Statement prepared in the usual form, from the monthly accounts, showing the collections of ordinary revenue for Fusly 1240, compared with the collections of Fusly 1239, with an abstract, exhibiting a net decrease in the aggregate of Rupees 6,14,061-12-10 resulting from a net decrease of

Rupees 5,47,175-10-2, in the collections of extra sources of revenue, and a net decrease of Rupees 66,886-2-8 in the collections of land Revenue.

"The causes of increase and decrease in the several Districts will be fully set forth in Board's Proceedings upon the reports of the Collectors on the land revenue and the revenue from extra sources.

"The Board regret that the preparation of this statement has been delayed till so late a period. In order to prevent delay the Collectors were strictly required to cause their statements to be prepared and transmitted so as to reach this Office by the 1st August, and if the orders of the Board had been complied with the General Statement would have been ready to be laid before Government by the 10th instant, but the statements from Bellary were not received until the 23rd and the statements from Salem not until the 26th instant. I am directed to submit for the information of Government copies of the Board's Circular letters and copy of a letter addressed to the Principal Collector of Bellary and the Collector of Salem and the reply received from the latter. From the former no reply has been received. With reference to the reply from the Collector of Salem, I am directed to state that in the opinion of the Board arrangements might easily have been made by that Officer, as well as by the other Collectors generally, to comply with the instructions."

OPINION OF THE SUDE ADALUT RESPECTING THE CONSTRUCTIONS OF CERTAIN PROVISIONS CONTAINED IN REGULATION V OF 1822.

593. The following letter was addressed to the Chief Secretary to Government under date 4th June 1829.

"I am directed by the Board of Revenue to request that you will submit for the consideration of the Right Honorable the Governor in Council the accompanying letter from the Collector of Guntoor, enclosing an address to the Board from Mulrauze Lutchimiah, Zemindar of Junacondah &c., complaining of certain decisions passed against her by late the Acting Collector, and of his interference in preventing her from levying from certain Agraharams the tax which it was usual to levy before the country was taken under Circar management.

"Several important questions are involved in this case which the Board recommend to be referred to the Judges of the Sudder Adawlut. The first is whether the provisions of Regu-

"lation V of 1822 under which the Acting Collector took cognizance of the complaints against the Zemindar, are applicable to disputes respecting Agraharams or other lands paying only favorable quit-rent, and whether the rate of quit-rent can be determined under those provisions. The second question is whether supposing the provisions of the Regulation to be applicable to such disputes the Collector himself can decide upon them or whether he must refer them to Panchayets under Section XV. In this case the Acting Collector appears to have decided himself upon the complaints preferred to him. The other questions are whether when a Collector himself discovers that he has decided upon a dispute without authority he can of his own accord revoke the decision and put matters in *statu quo*, whether he can revise a judgment passed by him with due authority and alter it when he finds it to be in error, and whether the present Collector can in like manner revoke or revise and alter a decision passed by his predecessor in office or by one officiating for him. Lastly whether the Board being charged with the general direction and control of the Collectors in the performance of their several functions can issue instructions to them general or special, for their guidance in acting under the Regulation, particularly whether it is competent to them to point out errors in the proceedings of the Collectors under the Regulation and to order them to be corrected more especially when it appears that they have acted without authority and have taken cognizance of cases not within their jurisdiction."

From the Secy. to Govt.,
in Cons., 14th April 1831.

594. In reply to the above we received the following letter from the Secretary to Government dated 12th April 1831,

"With reference to para. 3 of the Minutes of Consultation under date the 1st ultimo and to your Secretary's letter of the 4th June 1829, No. 281, I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying copy of a letter from the Register to the Court of Sudr Adawlut under date the 31st March 1831 respecting the constructions of certain provisions contained in Regulation V of 1822.

"I am directed by the Judges of the Court of Sudr Adawlut to acknowledge the receipt to your letter No. 306, dated 1st instant accompanied by a Extract from the Minutes of Consultation calling for their opinion on the points referred to them in a letter No. 448, dated 3rd July 1829."

"The several questions propounded in the letter last mentioned, respect the construction of provisions, contained in Regulation V of 1822, the rescission of which Regulation was ordered in a letter No. 29 from the Secretary to Government in the Judicial Department, date 28th January 1825.

"The delay in furnishing an answer to the letter of 3rd July 1829 has arisen from the discussions, which have taken place regarding the provisions to be substituted for those of Regulation V of 1822 which subject a correspondence has passed between the Judges of the Sudr Adawlut and the Board of Revenue, which was concluded in October last. The Judges hope at an early period to submit a draft of the proposed Regulation and in the mean time they direct me to transmit their opinion on the following questions cited from the letter, No. 448, dated 3rd July 1829.

1st. "Whether the provisions of Regulation V of 1822, under which a Collector takes cognizance of complaints against a Zemindar, are applicable to disputes respecting Agraharams or other lands paying only favorable quit-rent, and whether the rate of quit-rent can be determined under those provisions.

"With reference to the observations submitted in my letter No. 126 dated 20th December 1824, the Judges observe the determination of the proper construction to be given to particular provisions of Regulation V of 1822 must in most cases be a task of difficulty and embarrassment and in many cases impracticable.

"The Judges are not prepared to state an opinion on a question referring generally to disputes respecting Agraharams without a specification of the nature of such disputes, but as they are clearly of opinion that the Regulation gives no authority to a Collector to determine the rate of quit-rent, in a case where that may be the point at issue.

2nd. "Whether supposing the provisions of the Regulation to be applicable to such disputes, the Collector himself can decide upon them or whether he must refer them to Panchayets under Section XV.

"The omission to define on this question the 'disputes' referred to, precludes the Judges from forming an opinion upon it. It does not appear that the Regulation confers authority to refer to Panchayet any disputes not cognizable by the Collector.

3rd. "Whether when a Collector himself, discovers that he has decided upon a dispute without authority, he can of his own accord revoke the decision and put matters in *statu quo*.

"The Regulation gives no such power, as is here described, to the Collector, and its exercise would in the opinion of the Judges tend to collision with the proceedings in the appeal provided by Section XVI of the Regulation.

4th. "Whether he can revise a judgment passed by himself with due authority, and alter it when he finds it to be in error, and whether a Collector can in like manner revoke or revise and alter a decision passed by his predecessor in office, or by one officiating for him.

"The Regulation makes no provision for such review of the Collector's judgment; and the Judges consider that a distinct legal provision could alone authorize the proceedings described in this question.

5th. "Whether the Board of Revenue being charged with the general direction and control of the Collectors in the performance of their several functions, can issue instructions to them; general or special, for their guidance in acting under the Regulation particularly whether it is competent to them to point out errors in the proceedings of the Collectors under the Regulation and to order to them to be corrected, when it appears that they have acted without authority, or have taken cognizance of cases not within their jurisdiction.

"There can be no question as to the incompetency of the Board of Revenue to issue instructions, involving the determination of the construction of the Regulation and it appears to the Judges of the Sudr Adawlut, that the correction of proceedings, held by Collectors under this Regulation which may not be warranted by its provisions belongs exclusively to the Judicial tribunals."

595. With reference to the letter from the Collector of Gunttoor regarding the address from the Zemindar of Innacondah submitted to Government in our letter of the 4th June 1829, cited above, we forwarded to that officer under date 28th April 1831 an extract of the above letter from the Judges of the Sudr Adawlut with instructions that in cases of appeals from Agraharamdars against the distraint of their property by a Zemindar which may hereafter come before him, he should confine himself to an enquiry into the correctness of the demand for which the property of the complainant might be attached with reference to the previous collections in former fuslies, preventing the sale or distraint of property for a claim exceeding the usual demand but abstaining from giving any decision as to the right of the complainant to exemption from quit-rent or the rate which the Zemindar is entitled to levy.

OBSERVATIONS UPON THE DRAFT OF A REGULATION PREPARED BY THE SUDE ADAWLUT FOR RESCINDING REGULATION V OF 1822.

596. On the 27th July 1831 we submitted to the Right Honorable the Governor in Council the following Extract from our proceedings under date the 21st of that month.

Proceedings, in Cons., 21st July 1831.

In Cons., 20th June 1831.

Read again letter from the Acting Chief Secretary dated 3rd June 1831 also the letter from the Register to the Sudder Adawlut dated 22nd April 1831, and the draft of a Regulation for rescinding Regulation V of 1822 &c. &c. which accompanied it.

The Board are requested to state whether in their opinion the draft of a Regulation provides sufficiently for the several objects in contemplation; and if not to suggest such alterations as may appear to them to be required.

One of the most important objects of Regulation V of 1822 was to enforce obedience to the Pottah Regulation (XXX) of 1802. By this Regulation it was prescribed that Pottahs should be exchanged between proprietors and farmers, and the cultivators of land but it was provided only that the cultivators might demand Pottahs of the proprietors or farmers, and in case of refusal or delay might sue them for damages, and that in the event of claims being instituted by proprietors of land on engagements in which the rents, or revenues might not be consolidated in the manner directed in the Regulation, such claimants should be non-suited with costs before the Adawlut of the Zillah. Regulation V of 1822 went farther and provided that no property attached under Regulation XXVIII of 1802 for the discharge of arrears of rent or revenue should be sold unless Pottahs had been granted or tendered and refused.

The Board in their letter to the Register to the Sudder Adawlut dated 21st July 1825 stated that under the existing usages the endeavour to compel the universal observance of the Pottah Regulation and to make the tender of a

fair Pottah an essential preliminary to the sale of a defaulting tenant's property appeared to them to be likely to produce nothing but embarrassment and confusion. They added that the Pottah Regulation had in fact been nearly a dead letter in the Regulation book, and they had no hesitation in saying that in the Northern Circars at least they considered it as not admitting of enforcement. The Board subsequently made a reference to the Collectors on the subject and in their letter to the Register to the Sudder Adawlut dated 7th October last, after stating the results of that reference they proceeded to say that after the most attentive consideration they had been able to give to the subject they thought it expedient to enforce the use of Pottahs wherever it is practicable, but that they did not think it practicable generally, and it appeared to them therefore to be unadvisable to introduce into the Regulation proposed to be substituted for Regulation V of 1822 any absolute injunction of the use of those instruments they were of opinion that it should be left to the Collector acting under the orders of the Board both to determine where Zemindars &c. should be required to tender Pottahs to the ryots or cultivators under them, and to define according to the nature of the prevailing settlement what particulars those instruments should contain, that their determinations upon these points should be notified by proclamation, and that authority should be given to the Collector whenever it might appear to him that a Zemindar or other proprietor had omitted to grant or tender a Pottah to a ryot according to the proclamation to impose a fine upon him not exceeding one-third of the amount payable by the ryot; or which the proprietor might have demanded for the land for which the Pottah should have been issued.

The Board expressed their opinion that the use of Pottahs such as are contemplated in Regulation XXX of 1802 might be enforced under such provisions as they suggested in all cases in which the nature of the settlement admits of specific agreements. In the cases, which are very common, where according to custom the demand remains to be determined after the crop are reaped by a commutation of the Zemindar's share into money at the current selling prices, and in any other cases where the amount payable by the ryot cannot be determined till after the harvest, and where consequently such Pottahs cannot be used, they suggested that the Zemindars might be required to grant Pottahs specifying the land occupied by the ryot and the manner in which the demand is to be determined,

In the draft of Regulation submitted to Government by the Sudder Adawlut it is prescribed

Clause 2nd, Section 11.

absolutely that property distrained for arrears shall not be sold unless a Pottah shall have been granted to or tendered to, and refused by the defaulter, even where both parties have agreed to dispense with the use of Pottah and Muchilka; it is provided however that in this case a proprietor may recover the arrears by suit in Court. No reason is stated why when both parties have agreed to dispense with the use of Pottah and Muchilka the proprietor should be debarred from recovering the arrears by distraint and sale under the orders of the Collector, and driven to a regular suit.

Adverting to the objections stated by the Board to provisions absolutely enjoining the use of Pottahs as incompatible with existing usages in many parts of the country, the Judges of the Sudder Adawlut admit that the mode of settlements which prevails in some of the Districts under Aumanie management and in many of the Zemindaries by which the Government grain is made over to the Ryots at the selling prices of the season, not taken from them in kind, is an arrangement which was not contemplated by Regulation XXX of 1802. But they observe it is equally true that this a mode of settlement abolished by the express provisions of that law the infringement of which is no solid argument against its wisdom that it is a mere temporary expedient not acknowledged as a system of revenue by any formal enactment of the Government and that there exists not the smallest doubt that it was the express object of the permanent settlement to compel all Zemindary proprietors of Estates, settled in perpetuity, by the provisions inserted in Regulation XXX of 1802 to define their demand upon their under-farmers, tenants, or ryots, in a manner similar to that now understood to be in progress by a revenue survey in the unsettled Districts. With all deference to the authority of the Sudder Adawlut and respect for their opinions the Board cannot bring themselves to believe that it was intended by the Regulations of 1802 to compel all persons constituted proprietors by the permanent sunnud and whose Estates were thereby settled in perpetuity to fix a money assessment on every field, upon the same principles as have been observed in the survey of the unsettled Districts, and to effect such a material change within the period of two years. On the contrary it was then deemed hardly possible to determine the assessment of the land in detail with any degree of accuracy, and by no means expedient to attempt it, on account of the vexatious interference with the ryots which it was supposed such a mode of settlement necessarily involved, the greater number of inferior revenue servants required to carry it into effect, and the oppression which it was thought likely the ryots would be exposed to from them. It does however appear that the Framers of the Revenue Code of 1802 did intend to provide for the exchange of determinate engagements between the proprietors of land and their ryots for a specific sum of money or quantity of grain. But they did not look closely to the details of revenue management, and it is evident they took for granted the universal practicability of the arrangements which they contemplated, without considering the difficulties which opposed them, and how those difficulties were to be obviated or overcome.

The mode of revenue settlement adverted to by the Judges of the Sudder Adawlut which was overlooked in framing Regulation XXX of 1802 and which they speak of as a mere temporary expedient is that which formerly obtained wherever the revenue of the wet lands was paid in money. It is the ancient custom of the country, which has been continued in practice as preferable to the system of dividing the produce in the unsettled Districts where a field assessment founded on a revenue survey has not yet been introduced. It has been continued in like manner in many Zemindaries under the permanent settlement. It is true that Government desire to abolish this system and to introduce in place of it a regular survey field assessment. But their intention is to do it gradually proceeding with great caution, and on account of the difficulty of the work very little progress has been made towards its accomplishments since the termination of the village leases. The Government in 1822 after describing the objects of a survey observed as follows.

“ But such a survey as will answer these ends cannot be made by every Collector. It requires
 From Government, 14th, in
 Cons., 23rd May 1822.
 Para. 4. “ a practical knowledge of details which is never acquired in Districts
 “ permanently settled, and not often in those under long leases. It will
 “ therefore be advisable to proceed cautiously to undertake the survey
 “ at present only in the few Districts in which Collectors may be found capable of conducting it
 “ and to extend it to others hereafter whenever it may appear practicable. To attempt to intro-
 “ duce it everywhere immediately would only be an useless waste of money and labor.”

Thus although 29 years have elapsed since the enactment of Regulation XXX of 1802 the Government are not prepared to introduce generally such a settlement as the Judges of the Sudr Adawlut suppose to be contemplated in the Regulation and with respect to which they observe that “ if the Zemindars to whom the Regulation was specially intended to apply have not complied with its provisions, the Courts are bound to enforce its penalties against them.”

The Judges of the Sudr Adawlut say the provisions of Regulations XXX of 1802 in respect to Pottahs ought not to be a dead letter, but in point of fact they have been found so, and this very fact appears to the Board to afford a strong presumption against the wisdom of the enactment. It could not be enforced justly, and for this reason it has not been enforced at all. The question now is whether those provisions shall be confirmed and strictly enforced, or whether they shall be modified and rendered applicable to existing circumstances. The Board think the latter is the wiser measure; the Judges of the Sudr Adawlut however prefer the former; accordingly, confirming the rules of Regulation XXX of 1802 they have provided in the new draft for their being enforced with greater strictness than was authorized by the original law.

It appears from the letter in which the provisions of the draft are explained that the Judges consider a detailed assessment by means of revenue survey necessary to enable the Zemindars to grant to their ryots individually determinate Pottahs in which the demand is consolidated into a specific sum of money, but while it is well known, that no such survey has been made in the Zemindaries, it is rendered imperative upon the Zemindar to offer a Pottah according to Regulation XXX of 1802, and unless he complies with this injunction which in many cases must be impossible, he is debarred from recovering the revenue of his land when it is withheld by the cultivator by the usual means of distraint and sale, and even when the use of the Pottah and Muchilka is dispensed with by mutual consent, he is obliged to sue for it by the expensive and tedious process of a regular civil action.

What the Government have been unable to effect in so many years in the Districts in which the lands are under the immediate management of their own officers, it seems unreasonable to expect the Zemindars to accomplish universally and at once without any preparation, and yet it would appear that this is contemplated in the draft, as its provisions are intended to come into operation without delay. If the difficulty of making a detailed assessment be great in Districts where the Collector prosecutes his measures at his convenience assisted by the instructions of the Board, and supported by the weight and authority of Government, without the interference of a local superior, it must be infinitely greater in the case of a Zemindar who is compelled to undertake the work to secure his revenue threatened to be withheld by refractory ryots and to complete it in the face of their opposition, which will probably give rise to continual appeals to the Collector, such appeals will always cause delay, and may often afford occasion for vexatious interference. While the Government are unprepared to abolish the existing system in many of the unsettled Districts and still reserve to their officers the powers of distraint and sale for the recovery of arrears, it seems less than just to insist upon the Zemindars doing it immediately under the penalty of losing those powers and consequently forfeiting their revenue.

If this measure be adopted the Board think it cannot fail to produce a great deal of embarrassment and difficulty. The Zemindars will be unable to recover their dues from the ryots and must necessarily fall in arrear to the Government, Many Estates will thus be thrown into

the hands of the Government Officers, and then will occur the anomaly, formerly pointed out by the Board of those officers levying on account of the Zemindar the rents and revenues, which being in possession he could not levy for himself, because written engagements had not been exchanged between him and his ryots, it being legal for the Collector in the absence of such engagements to levy the rents and revenues due to the Zemindar according to the rates and usages of the Purgunnah.

Entertaining the opinions above expressed, and considering it, for the reasons they have stated, to be very inexpedient to confirm the provisions of Regulation XXX of 1802 in respect to Pottahs, and to attempt to enforce the use of them universally as intended in the draft of Regulation prepared by the Judges of the Sudr Adawlut the Board deem it proper now to submit their objections for the consideration of Government and to request their decision as to the principle to be observed in this respect. If the Government concur in the opinions of the Board upon this fundamental point the draft of Regulation will of course require considerable modification.

The Board proceed to record the further observations which have occurred to them on perusing the draft.

By Regulation V of 1822 it was provided that when property might be attached for arrears Sect. IV, Cl. 1st. the distrainer should *without delay* give notice to the Collector, and Do., Cl. 5. if he failed to give such notice *within 30 days* the defaulter should be discharged from the arrear and the distrainee should be subject to Sect. III, Cl. 1st. certain penalties. By the draft the distrainer is required to give Sect. IV. notice within 5 days, and on failure, the defaulter is to be discharged Para. 18. from the arrear for which the distraint shall have been made. The Board in their letter to the Sudr Adawlut under date 7th October 1830, suggested that the time within which notice of attachment must be given to save the distrainer from the forfeiture of his demand might be limited to 15 instead of 30 days. No reason is assigned for the rejection of this suggestion, but it is explained that notice is required to be given within the definite period of 5 days instead of *without delay* because a high penalty is attached to its omission. It seems to have been overlooked that the penalty is not applicable, unless when notice shall not have been given within 30 days. Because a high penalty is attached to the omission of notice, the Board think that the period within which it must be given should not be less than 15 days.

The Board think that Tahsildars are very fit to be Commissioners for the sale of distrained property. They apprehend however that their other important avocations will seldom admit of their performing the duty in person but as they are permitted on their own responsibility to delegate the duty to any other respectable revenue servant they do not anticipate inconvenience from making them Commissioners *ex officio*.

By Clause 8, Section VIII of the draft it is declared that the summary inquiry and process authorized by that section shall not be applicable to any arrear of rent which may have been due more than a complete year before the delivery of the petition of arrest. This limitation is new, and the Board in their letter to the Sudr Adawlut objected to it, observing that they were not aware that the law as it now stands had produced any practical evil, and that the proposed alteration might be injurious to the ryots by inducing the Zemindars to proceed to attachment and arrest when they would otherwise have forbore. The Judges of the Sudr Adawlut have not noticed this objection but the Board on mature consideration adhere to it and being strongly impressed with the opinion that the proposed provision will contrary to intention operate prejudicially to the ryots they think it proper to request the particular attention of Government to the subject.

The Government having directed that a provision for the settlement of disputes between Zemindars respecting irrigation, &c., should be introduced into the draft of the enactment to be substituted for Regulation V of 1822 the Board communicated this instruction to the Sudr Adawlut. It may perhaps be intended to provide for this object by Clause 2, Section XX of the draft, but it is not so explained in the accompanying letter. If such is the intention the Board think it should be expressed more clearly.

The Board in their letter of the 7th October 1830, suggested that the Collector should have summary cognizance of disputes between Zemindars and Enamdars Mocassadar, &c., holding lands under them subject to a favourable assessment as to the rate of assessment or any of the conditions of the tenure as well as of disputes of the same kind between Zemindars and their ryots. No provision of this nature is introduced into the draft, and the subject is not noticed in the accompanying letter. The Judges of the Sudr Adawlut have expressed their opinion on another occasion that such disputes are not cognizable under the existing rules and it appears therefore the more desirable to make a special provision for settling them summarily in the First Instance and the Board deem it proper to submit the question for the consideration of Government.

597. By letter from the Secretary to Government dated 9th August 1831, in reply to the above we were informed that the Right Honorable the Governor in Council concurred generally in the sentiments which we had expressed on the important points therein discussed and desired that we would submit the draft of a Regulation for rescinding Regulation V, 1822, modified according to the view which we had taken.

OPINION OF THE SUDR ADAWLUT ON THE QUESTION WHETHER AN ESTATE BELONGING TO A MINOR BUT NOT TAKEN UNDER THE MANAGEMENT OF THE COURT OF WARDS, CAN BE SOLD FOR ARREARS OF REVENUE.

From the Acting Secretary to Govt., in Cons., 16th May 1831.

Vide last Genl. Rept., Para. 719.

Vide enclosures in Cons., 16th May 1831.

In Cons., 16th May 1831.

593. Under date 13th May 1831, we received the following letter from the Acting Chief Secretary to Government.

"With reference to your Secretary's letter of the 30th August last, No. 440, I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying copy of a communication from the Court of Sudr Adawlut and of the reply to it."

599. In consequence of the above the following letter was sent to the Collector of Ganjam dated 16th May 1831.

"With reference to the letter from Mr. Fraser, Sub-Collector in charge of Ganjam, under date the 12th August last, relative to the Zemindary of Thalaur, I am directed by the Board of Revenue to inform you that a doubt having occurred to the Board as to the legality of selling the Zemindary for arrears of revenue during the minority of the Zemindar they submitted a question on the subject to the Government for the consideration of the Sudr Adawlut, and that from the answer of that Court which has just been communicated to them by the Government, they judge it to be proper to prohibit the sale of the Estate under the present circumstances you will however continue the attachment of the Estate with a view to the recovery of the arrears."

OPINION OF THE SUDR ADAWLUT ON THE QUESTION WHETHER IT IS COMPETENT TO A WIDOW TO DISPOSE ABSOLUTELY OF THE ESTATE SHE HAS INHERITED FROM HER HUSBAND TO THE PREJUDICE OF HIS NEXT HEIRS.

To the Ag. Chief Secretary to Govt., in Cons., 28th Octr. 1830.

600. The following letter was addressed to the Acting Chief Secretary under date 28th October 1830.

"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 Masulipatam stating that Veregoondah Lutchmee Davee Ummah, the Zemindar of Vissanahpet, has notified to him that she has transferred the Zemindary to the grandson of her brother Cavelly Vencata Rajeswara Row and has requested that the transfer may be registered in the Collector's Cutcherry, and soliciting instructions for his guidance in the case.

Lutchmee Davee Ummah succeeded to this Estate as the heir at law of her deceased husband Veregoondah Ramaswami. By the transfer now made, if valid, it will be carried out of the family of her husband into her own to the prejudice of his next heirs. It appears to the Board that this disposition of the property is repugnant to Hindu Law and that the Collector should therefore decline to register the transfer. The question however is one of importance, and the Board beg leave to recommend that it be referred to the Sudr Adawlut. It involves two points, viz., first whether it is competent to a widow under the Hindu Law to dispose absolutely of the Estate she has inherited from her husband to the prejudice of his next heirs: second, whether it is competent to a Collector to refuse to register a transfer which appears to him to be repugnant to Hindu Law. It is very desirable that the law on the latter point should be ascertained for the guidance of the Collectors of settled Districts generally."

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

601. In reply we received in a letter from Government dated 10th May 1831, the following copy of one from the Register to the Court of Sudr Adawlut dated 30th April.

"I am directed by the Judges of the Court of Sudr Adawlut to acknowledge the receipt of your letter No. 673 dated the 2nd November last, desiring that they will state their opinion of the two following questions, submitted in a letter dated 28th October last, from the Secretary to the Board of Revenue, viz., 1st, whether it is competent to a widow under the Hindu Law to dispose absolutely of the Estate she has inherited from her husband to the prejudice of his next heirs: 2nd, whether it is competent to a Collector to refuse to register a transfer which appears to him to be repugnant to Hindu Law.

"The Judges have no hesitation in deciding the first of these questions in the negative.

"In respect to the second question. The Judges are of opinion that the provisions of Section 2, Regulation XXVI of 1802, do not render it obligatory on a Collector to register a transfer, made by a person, who may not appear entitled to make it, but that in refusing to enter such registry, the Collector acts on his own responsibility and registry may be required by a competent Court."

602. Copy of the foregoing correspondence was transmitted to the Collector of Masulipatam on the 23rd May 1831 and extract para. 3 of the above letter from the Register to the Sudr Adawlut circulated for the information of all Collectors under the same date.

WHETHER ARTIFICERS WHO HAVE RECEIVED ADVANCES ON CONTRACT FOR PUBLIC WORKS
ARE TO BE TREATED IN THE SAME MANNER AS PERSONS RECEIVING MONEY FOR
TUCCAVY OR REPAIRS OF TANKS.

To the Chief Secy., to Govt.,
in Cons., 4th April 1831.

603. On the 4th April we addressed the following letter to the
Chief Secretary to Government.

"I am directed by the Board of Revenue to submit the correspondence noted in the margin
relative to certain persons confined in Jail in Tinnevely as revenue defaulters for a breach of
contract; these individuals, it is statated, having received an advance
for the purpose of erecting a dam across the Davanellore rivers
failed to complete the work and are now in confinement for the
balance still due by them after deducting the sum recovered by the
distrain of their own property and that of their securities.

By Section 52, Regulation 29 of 1802, advances of money for Tuccavy or for repairs of tanks
are declared to be recoverable in the same manner as arrears of revenue, but it appears doubtful
whether Artificers who may have received advances from Government on contract for erecting
public works are liable to be treated as revenue defaulters. The Board beg to recommend that
the question be referred for the opinion of the Judges of the Sudr Adawlut."

From the Acting Chief Secy.
to Govt., in Cons., 23th April
1831.

604. In reply we were furnished on the 22nd April with the
following copy of a letter from the Register to the Court of Sudr
Adawlut dated the 15th April.

"I am directed by the Judges of the Court of Sudr Adawlut to acknowledge the receipt of
your letter No. 490, dated the 12th instant, transmitting the copy
of a letter, dated 4th instant, from the Secretary to the Board of
Revenue with its original enclosure from the Acting Sub-Collector
in charge of Tinnevely, and desiring that they will state their
opinion on the question therein proposed.

"It appears, that certain persons have been placed in confinement in the Jail at Tinnevely
as revenue defaulters for a breach of contract, upon the ground of their having failed to com-
plete a dam across the Davanellore river, for which an advance of money had been made to
them.

"The Board of Revenue observe, that by Section 32, Regulation XXVII of 1802,
advances of money for Tuccavy or for repairs of Tanks are declared to be recoverable in the
same manner as arrears of revenue, but that it appears doubtful whether Artificers who may
have received advances from Government for erecting public works are liable to be treated as
revenue defaulters.

"The Judges of the Court of Sudr Adawlut have no hesitation in deciding this question
in the negative: in the case described, the only remedy for the Collector was an action for
breach of contract."

605. A copy of the foregoing correspondence was transmitted to the Collector of Tinnevely
on the 28th April 1831.

INTERFERENCE OF THE JUDICIAL AUTHORITIES WITH THE APPOINTMENT TO ANY
OFFICE IN A DAVESTANUM.

Vide last General report,
para. 705.

From the Ag. Chief Secre-
tary, in Cons., 19th May 1831.

606. In reply to our Secretary's letter of the 30th September
1830, the following copy of a letter from the Register to the Court of
Sudr Adawlut dated the 20th April 1831 was transmitted to us for our
information and guidance and for that of the Principal Collector of
Canara under date 17th May 1831.

"I am directed by the Judges of the Sudr Adawlut to acknowledge the receipt of your letter,
No. 624 dated 12th October last, transmitting the copy of a letter dated
From the Regr. to the Sudr Adawlut, 20th April 1831.
30th September last from the Secretary to the Board of Revenue
and desiring that the Judges will explain the construction of Regu-
lation VII of 1817, as applicable to the question therein discussed.

"In the letter dated 7th September last, from the Principal Collector in the Zillah of Canara,
submitted with the above letter from the Board of Revenue, it is stated that a suit was brought
by one Mahalatchmy before the District Munsif of Buntwal against a person, named Annuta, to
obtain the office of Anuntapoddy in the Canthesvara Devasthanam, to which an allowance of
Rupees 17 qr. 1 Rs. 40 is made annually by the Circar, that a decree was passed in the
plaintiff's favor, which decision was affirmed by Mufti Sadr Amin in appeal, that the
Munsif caused the successful party to be installed in the office; and that on application to
Mr. Hudleston who was in charge of the Talook for the allowance, that officer passed an
order that the Munsif had no right under the Regulations to interfere with an office in a Pagoda,
the management of which was exclusively under the Collector subject to the control of the
Board that the allowance would not be paid, and that Annuta should be again placed in
office.

"The Board of Revenue in the 2nd paragraph of their letter state, that on a consideration
of the provisions of Regulation VII of 1817, they think that the nomination to a vacant office
in a Pagoda rests in the first instance with the Collector under their orders and therefore
that the Munsif was not authorized to take cognizance of the case."

"The Judges have not cited the parenthesis in the paragraph, as it does not affect the
general question, on which only they could give an opinion without the risk of prejudging a
case, that may come judicially before them.

"It does not appear to the Judges of the Sudr Adawlut, that the opinion of the Board of
Revenue in respect to the right of nomination to a vacant office in a Pagoda is
strictly applicable to the case reported by the Principal Collector; but they do not find in Regu-
lation VII of 1817, any provision, which conveys powers, so large as are considered by the
Board of Revenue to vest in the Collector subject to their orders.

"Section IX of the Regulation provides against the infringement of private rights,
and Section XIV appears to the Judges to be framed expressly for the purpose of preventing
any interference with the proceedings of the established Judicial tribunals, with respect to suits
of the nature of that above described.

"The Judges are decidedly of opinion that when private rights exist as contemplated in the
above quoted Section neither the Collector nor the Board of Revenue are competent to interfere
under Regulation VII of 1817; and that any interference on the part of the Collector in a case
of this description will render him liable to an action for damages."

607. A copy of the foregoing letter from the Register to the
In Dy. Cons., 26th May 1831. Sudr Adawlut was transmitted to the Principal Collector of Canara
on the 23rd May 1831.

RELATIVE TO THE RIGHT OF ZEMINDARS TO GRANT PUTTAHS FOR BRINGING WASTE LAND
INTO CULTIVATION.

608. No communication having been received in regard to the question referred to in the
70th para. of our General Letter of 2nd January 1826, we addressed
To the Chief Secretary, in
Cons., 28th March 1831. Government on the 28th March requesting that we might be informed
of the result of the reference stated to have been made to the Sudr
Adawlut respecting the interpretation of that part of Section XV, Regulation XXX of 1802,
which regards puttahs for clearing waste lands and bringing it into cultivation.

609. In reply to which we were furnished with the following
 From the Ag. Chief Secy., 17th, in Cons., 19th May 1831. copy of a letter from the Sadr Adawlut:

I am directed by the Judges of the Court of Sadr Adawlut to acknowledge the receipt of your letter, No. 219, dated 12th instant acquainting them that the Board of Revenue have requested, that they may be informed of the result of the reference made to the Judges, under date the 15th November 1825 respecting the interpretation of that part of Section XV, Regulation XXX of 1802, which regards puttahs for clearing waste land and bringing it into cultivation.

"The Board of Revenue in the concluding paragraph of the letter dated 17th October 1825, of which a copy accompanied the letter from the Secretary to Government in the Judicial Department, dated 15th November 1825, state their opinion that Section XV, Regulation XXX of 1802 is applicable to puttahs for clearing waste lands which are to be in force only for a definite period according to the custom of the country, and with reference to this paragraph the Judges were called upon to state their opinion, 'as to the nature of the puttahs which under Section XV, Regulation XXX of 1802, it is competent to Zemindars to grant, for clearing and bringing waste lands into cultivation.' It is observed that 'the Regulation requires as essential to the validity of the puttahs, that they shall have been *bona fide* granted for these purposes' but 'that this enactment has been referred to as empowering Zemindars to alienate valuable lands by grants in perpetuity subject only to the charge of a nominal quit-rent, and exempt from liability on account of arrears of revenue due to Government from the Zemindary,' and the opinion of the Governor in Council is stated 'that this was never intended' that 'the object of the provision in question was evidently nothing more than to prevent the preceding rules in the same Regulation from depriving Zemindars of the means of giving the requisite encouragement to the clearing and tilling of waste, that is granting puttahs for such period and on such conditions as are *bona fide* necessary for that purpose.'

"It appears to the Judges that the alienation of 'valuable lands' as above described is at variance with the provisions of Section XII, Regulation XXV of 1802.

"Section XV, Regulation XXX of 1802, recognizes the right of proprietors of land to grant puttahs for clearing and bringing waste lands into cultivation, and such puttahs are declared to be binding on all future proprietors, but the provisions of this Section do not render such lands exempt from attachment for arrears of revenue.

"In respect to the 'nature of the puttah' which Zemindars are competent to grant for clearing and bringing waste lands into cultivation, no rules are prescribed in the Regulation, and the parties would, therefore, appear to be competent to enter into such agreements, as they may think proper.

"The Judges observe that by Section VIII, Regulation VIII of 1793, in the Bengal Code of Regulations the nature of puttahs, granted for this purpose is particularly defined, and this provision is illustrated by a case reported at page 49 of the Second Volume of the Reports of cases determined in the Sadr Dawany Adawlut from 1812 to 1819 inclusive."

QUESTION WHETHER THE RESTRICTION CONTAINED IN SECTION XIX, REGULATION XXVI OF 1802 AGAINST DESCENDANTS OF EUROPEANS PURCHASING ON THEIR OWN ACCOUNT LANDS SOLD AT PUBLIC AUCTION ON ACCOUNT OF ARREARS OF REVENUE ARE TO BE HELD TO BE APPLICABLE TO THE CLASS OF PERSONS DENOMINATED INDO BRITONS.

610. Under date 20th October we addressed the following letter to the Chief Secretary to Government.

"In soliciting the decision of Government on the question of the competency of Mr. Hughes an Indo Briton, to purchase by private contract a part of a Zemindary in the Tinnevely District, ordered to be sold in satisfaction of a decree of the Provincial Court, the Board of Revenue observed that they were not aware of any Regulation which forbids the acquisition of landed property in the

To the Chief Secy., 3rd September 1829.
 In Cons., 3rd do.

"Provinces by Indo Britons by private purchase without the consent of the Government. They remarked that it is prescribed by Section II, Regulation XIX of 1802, that no European shall purchase land out of the limits of the Supreme Court of Judicature without the sanction of the Governor in Council, but there is no similar restriction with respect to the descendants of Europeans born in India of natives; and that the restrictions contained in Section XIX, Regulation XXVI of 1802, applied only to public sales. In reply the Board

From the Secy to Govt., 9th, in Cons., 15th Octr., 1829. "were informed that the Right Honorable the Governor in Council

"saw no reason whatever to doubt the right of persons belonging to the class denominated Indo Britons to hold land in the Provinces. A question has now arisen as to the competency of an Indo Briton to purchase land on his own account at a public sale for arrears of revenue. The orders of Government above cited appear to contain a general recognition of the right of Indo Britons to hold lands without the special sanction of Government, and if this right be admitted there does not appear to be any reason why they should not be allowed to acquire such property by public as well as by private purchase. But those orders probably had in view only cases where such property may have been purchased by private bargain, as in the instance then under reference, and certainly they do not expressly recognize a right on the part of Indo Britons to purchase land at public sales. The Board are therefore desirous of ascertaining whether the restriction contained in Section XIX, Regulation XXVI of 1802 against descendants of Europeans purchasing lands on their own account at public sale on account of arrears of revenue, are to be held to be applicable to the class of persons denominated Indo Britons, and I am directed to request that you will submit the question for the consideration and orders of the Right Honorable the Governor in Council.

"If it shall be the opinion of Government that Indo Britons ought to be permitted to purchase lands at public sales, but are at present disqualified by law from doing so, it will be necessary the Board observe, to alter the law."

RELATIVE TO THE RIGHT OF A COLLECTOR TO PREVENT A DIVERSION IN THE TRANSIT OF ARTICLES THROUGH HIS DISTRICT FROM THE ORDINARY COURSE.

611. We addressed the following letter to Government on the 14th November.
 To the Chief Secretary, 14th November 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 correspondence with the Acting Collector of Masulipatam, in respect to a diversion in the transit of Opium from the division of one of the Sayer Renters of the District to that of another.

"The Board have instructed the Acting Collector that he cannot legally interfere to prevent the deviation from the route usually followed in the transit of opium through his District and have also informed him that he is not authorized to collect as he proposed, from the Joojoor Renter, in addition to his rent a duty upon the opium imported into his division, but as the subject involves a question of considerable importance, they have deemed it their duty to submit the correspondence for the information of Government."

612. To the foregoing letter we received on the 13th December the following reply.
 From the Acting Secy. to Govt., in Cons., 19th December 1831.

"I am directed to acknowledge the receipt of your Acting Secretary's letter No. 544 dated 14th Ultimo with the several enclosures therein referred to, being a correspondence with Mr. Stonhouse respecting a diversion in the transit of opium which he conceives to have been fraudulently effected by a Sayer renter.

613. A copy of the foregoing the letter was transmitted to the Acting Collector on the 22nd December.

RESULT OF THE INCREASE OF THE MONOPOLY PRICE OF SALT.

The Board of Revenue proceed to examine the result of the sales of Government Salt in Fushies 1233 and 1239, being the two first years that have elapsed since the Monopoly price was raised from 70 to 105 Rupees per garce.

Proceedings, in Cons., 1st September 1831.

[illegible]

Note.—The quantity here shown exceeds by M. Garcia 176, the average sales as exhibited in the Statement annexed to the Proceedings of the Board under date 9th June 1893 in consequence of the sales in the Northern Division of Arcot having inadvertently been omitted in that Statement.

Average	Garce.
Fusly 1238	46,763
	39,893
	Decrease
	66,126
Average	46,763
Fusly 1239	42,569
	4,194
Average	39,229
Fusly 1239	31,724
	4,505
Average	39,229
Fusly 1239	36,699
	530

From the foregoing statement it appears that in Fusly 1238 there was a net decrease in the total quantity of salt sold of Garce 6,925-0-0 and in Fusly 1239 of Garce 4,194-0-0 compared with the average of seven preceding years, from Fusly 1230 to Fusly 1236. But as the increase in the Monopoly price was confined to the salt sold for Home and Inland consumption, it is necessary to separate that from the quantity exported by sea and that supplied at the actual cost, to Foreign Settlements. These items being excluded the result is a decrease in the Home and Inland sales in Fusly 1238 of Garce 4,505 and during Fusly 1239 of Garce 2,530 compared with the average of the preceding seven years from 1230 to 1236 inclusive.

The following table exhibits the quantity of salt sold for Home and Inland consumption in the several Maritime Districts during Fushies 1238 and 1239 respectively, contrasted with the average sales of the seven years previous to the increase in the Monopoly price. It does not appear to be necessary, for the purpose at present in view, to distinguish what are termed the Home from the Inland sales. Under the head of "Home Consumption" is included all salt for which Rowannabs are taken out for some place within the limits of the same District as that in which the salt is manufactured; and under that of "Inland Consumption" is comprehended all other salt except what is exported by sea and supplied to Foreign Settlements. Salt purchased for the consumption of our own Districts which do not border on the Coast with that destined for the supply of adjoining Native States is thus entered under the head of Inland, but it is understood to be the practice of the Brinjarries, who supply the Nizam's Country and other states to the westward, to dispose of the article in the course of their journey, wherever they find a favorable market; and in taking a general view of the effects of the Monopoly there seems to be no advantage in maintaining a distinction which is more nominal than real.

	Comparison of the sales of Fusly 1238 with the average sales from 1230 to 1236.				Comparison of the sales of Fusly 1239 with the average sales from 1230 to 1236.			
	Increase.		Decrease.		Increase.		Decrease.	
	Quantity.	Per centage.	Quantity.	Per centage.	Quantity.	Per centage.	Quantity.	Per centage.
Garjam	Garces.	2,996	1,172	1,820	1,989	3,433	4,048	6,254
Vizagapatam	Garces.	2,650	908	1,901	1,950	2,496	3,550	4,672
Rajahmundry	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Manlipatam	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Guntur	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Chingleput	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Nellore	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
North Arcot	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
South Arcot	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Tanjore	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Tinnevely	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Madura	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Canara	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Malabar	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Madras	Garces.	2,660	1,010	219	1,051	4,078	4,150	4,705
Total	Garces.	39,229	34,724	36,699	402	4,907	1,703	4,234

It will be observed that there has been generally an improvement in the sales of Fusly 1239 over those of Fusly 1238, the first year after the enhancement of the Monopoly price. It was to be expected that the measure of raising the price would operate temporarily as a check on the sales, and it probably has not yet ceased to have that effect.

Taking then Fusly 1239 as the more fit of the two years for the purpose of comparison, and contrasting the quantity of salt sold for Home and Inland consumption during it, with the average quantity similarly sold during the seven years preceding,

it will be observed that the decrease which has occurred, has not been universal. There was an increased sale in six out of the 15

Salt Districts; and in three of these the increase was upwards of 15 per cent. In the same Districts, in which a decrease has occurred, with the exception of Masulipatam in no instance has the quantity of salt sold been reduced to the extent of 25 per cent. and in four

of these Districts the falling off did not amount to 15 per cent. In several of the Districts in which a decrease has occurred it is attributed to fortuitous causes entirely distinct from the enhancement of the Monopoly price, such as a failure in the manufacture, or

the state of the season. In Masulipatam the District in which the falling off has been the greatest, the quantity of salt sold for Home and Inland consumption in Fusly 1238 was M. Garce 1,950 and in Fusly 1239 M. Garce 1,051 being M. Garce 39 in the former year,

and 938 in the latter year, below the average of the seven preceding years. The falling off

in the sales is in some degree attributable to the heavy rains which fell at the end of the

year 1828. But the causes appear to have been only temporary, for the Board observe that the aggregate of the sales during the three

first quarters of Fusly 1240, amounted to Garce 1,591, being more than the total sales in the previous year; and assuming the sales for the whole year, at the same rate, the quantity sold would very nearly equal the average of the seven years sales.

The period that has elapsed since the Monopoly price was raised, and to which the above tables extend, the Board consider to be too short to admit of a conclusive judgment being formed as to the ulterior and permanent effects of that measure, but from the results which are therein exhibited there seems to them to be no ground for apprehending that the enhancement of the price will materially limit the demand for that article below the quantity that is required for the consumption of the country.

Average	1,989
Fusly 1238	1,950
Average	1,989
Fusly 1239	1,051
Decrease	938

Average	1,989
Fusly 1240	1,930
Decrease	59

The Board will now examine the effects produced by that measure as regards the consumer. On the reduction of the monopoly price in Fusly 1229 from 105 to 70 Rupees per garce

being a reduction of 33½ per cent., it was found that the retail prices fell on an average 13½ per cent. that is, about one-third only of the amount relinquished by Government, went to benefit the consumer, the other two-thirds being absorbed by the dealers through whose hands the article passed. By the late measure the monopoly price was raised to its former standard, the increase being, as just stated 33½ per cent. the increase that has actually occurred in the retail price, as exhibited in the periodical returns furnished to the Board from the several Districts, has on the average been 18 and a fraction per cent. only, or very little more than half the increase made in the monopoly price. In the Board's proceedings under date the 9th June 1828, Rupees 250 per garce was assumed as the probable limit to which the retail price might be expected to rise in those of our Districts which are most remote from the coast, in the event of the monopoly price being raised to the former standard.

From the statement entered in the margin, which exhibits the actual retail prices in the Provinces under this Presidency, during Fusly 1239, contrasted with what they were in Fusly 1237, when the monopoly price was 70 Rupees per garce, it will be seen, that with the exception of Bellary, in no other District has the retail price risen to the maximum rate assumed by the Board. In Coimbatore in which with that exception the bazaar price was the highest, the average retail price was Rupees 246 per garce. The Board are of opinion that the selling prices of salt in Bellary and in the other Districts in which the advance of price has been greatest, may be expected gradually to fall; but should they sustain no diminution, and even though the rates were much higher, the Board have shown on a former occasion that they would not be burdensome to the people.

The financial result of the measure has on the whole been satisfactory, there having been an increase in the revenue from salt sold for home and inland consumption during Fusly 1238 over the average of the seven years before the raising of the monopoly price of Rupees 8,26,358-4-9 and in Fusly 1239 of Rupees 10,60,217-6-6. In suggesting its adoption the Board observed that supposing the average sales

to continue the same, the increase of revenue that would result would amount to about fourteen lacs of Rupees per annum. It was to be expected, as has already been intimated, that during two or three years immediately following, the supplies of salt purchased, for consumption,

	Average actual price of salt per garce in Fusly 1237.		Average actual price of salt per garce in Fusly 1239.	
	Rs.	A. P.	Rs.	A. P.
Ganjam	96	3 11	139	8 9
Vizagapatam	79	15 6	112	9 7
Rajahmundry	94	11 1	125	12 11
Masulipatam	122	5 8	170	13 0
Guntoor	111	3 6	155	10 8
Nellore	113	7 9	153	13 5
Chingleput	149	9 0	149	11 3
Northern Division of Arcot	179	0 10	190	13 11
Southern Division of Arcot	115	15 0	158	4 9
Tanjore	185	4 10	213	15 5
Madura	133	10 2	169	0 2
Tinnevely	126	0 5	161	9 4
Canara	110	6 1	138	9 10
Malabar	129	14 4	166	8 10
Cuddapah	174	10 3	220	9 10
Salem	174	7 1	225	12 0
Trichinopoly	170	9 7	206	12 2
Coimbatore	214	6 11	246	13 10
Total	2,481	13 10	3,106	13 8
Average	137	14 1	172	9 7
Bellary	209	5 2	262	0 10
Madras	124	5 8	149	1 9
Grand total including Bellary and Madras	2,815	8 8	3,518	0 9
Average	140	12 5	175	14 4

Board's proceedings, 9th, in Cons., 9th June 1828.

Para. 16 to 24.

would in some degree be contracted in consequence of the dealers hanging back in the hope of inducing a return to the former price. The general principal result of the salt monopoly, including the value of Salt exported by sea to Calcutta on permit and salt applied to Foreign Settlements was an increase in the first year, Fusly 1238 of Rupees 7,80,657-1-0, compared with the average revenue of the seven preceding years, and in the second year there was an increase of Rupees 10,47,882-6-7 above the same standard.

The Board trust that the extent to which the views entertained by them on this question, as explained in their proceedings under date the 9th June 1828, have been realized will be considered satisfactory.

615. In reply to the foregoing proceedings we were informed by letter from the Chief Secretary dated 20th September 1831 that the Right Honorable the Governor in Council considered the financial result of the measure of raising the monopoly piece of salt from 70 to 105 Rupees per garce to be very satisfactory, and the extent to which our views of this question, as explained in our proceedings of the 9th June 1828, have been realized, to be highly creditable to us.

REGARDING CERTAIN ALTERATION IN THE PRICE OF SALT SOLD FOR EXPORTATION TO CALCUTTA.

616. The following letter was addressed to the Chief Secretary to Government under date 29th September 1831.

I am directed by the Board of Revenue to submit the accompanying letters from the Collectors of Rajahmundry and Chingleput respectively enclosing a copy of a letter from the Secretary to the Board of Customs, salt and opium at Calcutta, requesting information whether any alteration has recently taken place in the price of Solar evaporation salt sold on account of Government, or whether any immediate alteration either in the price or measurement by which it is delivered is likely to be introduced.

The Board presume that this inquiry relates to salt sold for exportation to Calcutta, under the authority of Government communicated to the Board in a letter dated 23rd February 1830, the price of salt for exportation to Calcutta, Madras, and Covelong respectively was raised to 36 Rupees per 120 Bengal Maunds, and in Nellore and Rajahmundry to 30 Rupees per 120 Bengal Maunds. At Rajahmundry it has been the practice since to dispose of the salt reserved for exportation by public auction in lots of 1,200 Bengal Maunds, which are put up at the above price and sold to the highest bidder. The object of this arrangement is to ensure a fair distribution of the salt, the supply being unequal to the demand, and the applicants being all ready with their vessels to receive the salt at the same time. The former price of salt at Madras was 28 Rupees per 120 Bengal Maunds and at the outports 24 Rupees. The reasons of the increase are fully set forth in the Board's letter to Government dated 8th February 1830. The salt is delivered by weight; there has been no alteration in this respect. The Board are not aware that any further alteration either in the price or in the mode of delivering salt is contemplated.

The Board would respectfully suggest that when information upon matters of this nature is required by the authorities in Calcutta, it would be most convenient to apply for it through

SUPPLY OF SALT TO BENGAL FOR THE ENSUING YEAR 1832-33.

617. The following letter with its enclosure was forwarded to us by the Chief Secretary under date the 4th October 1831.

I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying copy of an extract of a letter from the Board of Customs, Salt and Opium to the Supreme Government dated 8th ultimo, and to desire that the necessary instructions may be issued to the proper officers to supply the quantity of salt therein required for sale at the Presidency of Fort William for the ensuing year 1832-33, so that it shall arrive and be stored in the Salkea Golahs by the beginning of February 1833.

In the event of our recommendation respecting the Madras Import being sanctioned, we request that the usual communication may be made to the Government of Fort St. George, and it would be exceedingly desirable for the sake of the accounts and generally as tending to render more perspicuous and sure the details of management connected with the Salt Revenue in Bengal if the 6,00,000 of Maunds of salt required for 1832-33 from the Coromandel Coast could be so exported as to be stored in the Salkea Golahs by the beginning of February 1833.

618. In reply we submitted to Government on the 26th October the following Extract from our proceedings of the 24th of that month.

Read the following letter from the Chief Secretary to Government and extract from a letter from the Board of Customs salt and opium, at Calcutta.

Ordered that 6,00,000 B. Maunds of salt required to be delivered at Calcutta in the season of 1832-33 be provided as follows.

At Madras ...	1,00,000
At Covelong in the Chingleput District...	1,00,000
At the ports in the Nellore District ...	1,00,000
At Coringa in the Rajahmundry District ...	3,00,000
	6,00,000

The salt provided at Madras and Covelong will be reserved for British vessels, and the salt provided at the ports in Nellore and at Coringa for Native vessels as heretofore.

At Madras, Covelong and Nellore the salt will be supplied to vessels applying for it, and ready to receive it, in the order of the applications as usual.

The salt at Coringa will be disposed of by public auction in the manner directed in the letter from this Office dated 3rd March 1830.

The Board have no doubt that the whole quantity of salt required for 1832-33 will be exported in time to arrive and be stored in the Salkea Golahs by the beginning of February 1833 as desired by the Supreme Government. Of the 6,00,000 Bengal Maunds ordered from 1831-32 the quantity already exported is 5,94,268 Bengal Maunds. They think it proper however to call upon the Collectors respectively to report within what time the salt ordered to be provided

The results of the sales by auction at Coringa during the two years that system has been in operation there appear to the Board to afford satisfactory evidence that the price of the salt supplied at Madras, Covelong, and in the Nellore District may be increased and still leave such a profit to the Shippers as will be sufficient to induce them to continue the employment of their vessels in this trade. The Board resolve to recommend to Government that the price per 100 Bengal Maunds at Madras and Covelong be raised from 30 to 35 Rupees and in the Nellore District from 25 to 35 Rupees. The average of the prices at which the salt was sold by auction at Coringa in 1830 and 31 was upwards of 40 Rupees per 100 Bengal Maunds; the lowest price at which any lot was sold in 1830 being Rupees 37-8 per 100 Bengal Maunds, and in 1831 Rupees 40, there will be an increase of revenue by this arrangement to the amount of Rupees 20,000.

SUPPLY OF SALT TO CHITTAGONG.

From the Chief Secretary to Government, in Cons., 26th September 1831.

"I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying copy of an extract of a letter from the Board of Customs, Salt and Opium, to the Supreme Government dated 30th ultimo, and to desire that the necessary instructions may be issued to the proper Officers to license the exportation of 10,000 Maunds of Kurkutch salt by the Dhonies of the Coromandel Coast to Chittagong where it will be received on the same terms as last year and to require the owners of the vessels to proceed direct to the port for which the salt is shipped.

"Since the date of Mr. Cunliffe's letter (but before it reached us) we had written again to that gentleman on the above subject on the 17th instant, and a draft of our communication accompanies this, his reply will determine the ultimate measures to be adopted for supplying the provision for the ensuing year, but in the meantime as under any circumstances a considerable portion of it must be drawn from Madras and that portion is required as quickly as possible, we beg to request that the Madras Authorities may be instructed to issue licenses for the exportation of 10,000 Maunds of Kurkutch salt, to Chittagong by the Dhonies of the Coromandel Coast, the salt to be received at Chittagong on the same terms as last year.

"It is very desirable that the salt adverted to should reach its place of destination before the end of October next, as the supply in store is only calculated to meet the demand up to the end of November in the present year. In the past season many of the Dhonies proceeding to Chittagong put into this port under pretext that the vessels were from their condition unable to reach the place to which they were bound, this might possibly have been true, but in that case the vessels could not have started at all, for a Coastercraft in common repair can make the voyage without difficulty; but whether the excuse was or was not founded in fact, the deficiency occasioned in the receipt of salt at Chittagong by the occurrence has embarrassed the whole operations of the year, we therefore request that the owners of Dhonies may be distinctly apprised by the Madras Officers that the salt they are laden with will not under any circumstances be received here, but that they will be compelled to carry it on to the port for which it is shipped, even if the vessels are obliged to put into the Hooghly for repair, or if it is not so carried on, the salt will be dealt with under the existing Custom Regulations."

	B1. Maunds.	Rs. A. P.
1831, Madras and Covelong	2,00,000	
	Rs.	
Price at 30 Rupees per 100	60,000	
" at 35 " "	70,000	
Increase ...	10,000	0 0
	B1. Maunds	
	Rs.	
Nellore ...	1,00,000	
Price at 25 Rupees per 100	25,000	
" at 35 " "	35,000	
Increase ...	10,000	0 3
	20,000	9 0

619. The following letter with its enclosure was forwarded to us by the Chief Secretary under date 23rd September 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 23rd ultimo, and to submit the accompanying letter from the Collector of Vizagapatam by which it appears, that the 10,000 Bengal Maunds of salt required for Chittagong is ready to be shipped at that port, and will probably be taken by some European vessels expected there, and delivered at Chittagong about the time mentioned in the letter from the Board of Customs, Salt and Opium at Calcutta dated the 30th August last."

620. In reply we addressed the following letter to the Chief Secretary under date 20th October.

To the Chief Secy. in Cons., 20th October 1831.

In Cons., 26th Sept. 1831.

11th, in Cons., 26th October 1831.

Enc. in letter from the Chief Secy., dated 23rd September.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 23rd ultimo, and to submit the accompanying letter from the Collector of Vizagapatam by which it appears, that the 10,000 Bengal Maunds of salt required for Chittagong is ready to be shipped at that port, and will probably be taken by some European vessels expected there, and delivered at Chittagong about the time mentioned in the letter from the Board of Customs, Salt and Opium at Calcutta dated the 30th August last."

From the Acting Secy. to Govt., in Cons., 3rd Nov. 1831.

621. The following letter was received from the Acting Secretary to Government dated 1st November 1831.

"I am directed by the Right Honorable the Governor in Council to transmit to you the annexed copy of letter from the Supreme Government dated 11th ultimo, and to desire that the necessary instructions may be issued to the proper authorities to deliver the quantity of salt therein alluded to at the usual rate to all Chittagong sloops having a certificate from the Salt Agent that they are licensed to transport it.

"In continuation of my letter dated the 6th ultimo, I am directed by the Vice-President in Council to inform you that the Salt Agent of Chittagong has made arrangements with the Sloop-owners of that port for the freight of 30,000 Maunds of Madras Salt (in addition to the quantity to be exported by the Dhonies of the Coromandel Coast,) and to request that the proper officers may be authorized to deliver the salt at the usual rate to all Chittagong sloops having a certificate from the Salt Agent that they are licensed to transport it."

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

622. In reply the following letter was addressed to the Chief Secretary under date the 14th November.

"It appears to the Board to be desirable that a reference should be made to the Supreme Government to ascertain whether the whole of the above quantity is intended to be shipped from the port of Madras or a portion of it from the other Districts on the coast as in the event of the latter being the case, it will be necessary to issue instructions to the several Collectors intimating the quantity to be supplied by them respectively, should it be proposed to leave it to the option of the Sloop-owners to receive the salt at such places as they may prefer, the Board would beg to suggest that to guard against a greater quantity than 30,000 maunds being exported, it will be necessary that the Salt Agent's license should specify the exact quantity the vessel is authorized to convey.

"The Board instruct me to state that on reference to the last returns received, it appears the whole quantity of salt required, can be exported from either Madras, Vizagapatam, or Rajahmundry without interfering with the supply for home consumption.

"As arrangements have already been concluded on the part of the Bengal Government for the freight of the salt in question, the Board are of opinion that it should not be charged with the increase of price recommended in the 7th para. of their proceedings of the 24th ultimo should the suggestions therein contained receive the sanction of Government but should be supplied at the price heretofore charged, viz., 25 Rupees per 100 maunds."

BOARD OF REVENUE.

RESPECTING CERTAIN PROPOSED ALTERATIONS IN THE ESTABLISHMENT UNDER THE BOARD
WITH A VIEW OF SECURING THE SERVICES OF GENTLEMEN IN THE OFFICES OF
SECRETARY AND SENIOR DEPUTY SECRETARY FOR LONGER PERIODS.

623. The following letter was addressed to the Chief Secretary
To the Chief Secy. to Govt.,
in Cons., 14th April 1831. to Government under date 14th April 1831.

"I am directed by the Board of Revenue to request you will submit to the Right Honorable
the Governor in Council the accompanying copy of a Minute which they have recorded in their
proceedings under this date in which certain changes are proposed in their Establishment with
the view of securing the services of gentlemen in the offices of Secretary and Senior Deputy Se-
cretary for longer periods than can be expected under the present arrangement.

"The Board desire me to add that it is only their unwillingness to propose any increase in
the total expense of their Establishment that has restrained them from recommending a larger
addition to the salary of the Senior Deputy Secretary. But for this consideration they would
have proposed to assign to that officer a monthly allowance of 1,500 Rupees; which would not,
they think, be too much. Indeed it can scarcely be expected that with the proposed increased
salary of 1,200 Rupees a gentleman holding no other salaried office will prefer remaining in
the situation of Deputy Secretary to quitting it for that of a Sub-Collector, if he should have
the option; and it would be hard to make the usefulness of an individual's services in a parti-
cular post an obstacle to his obtaining one of some what greater emolument and more advan-
tageous in point of ease and of cheapness of living. The Board are also of opinion that the scale
of allowances which they have proposed for their Secretary would be too low in the case of a
gentleman holding no other paid office.

"Adverting to the long standing of Mr. Bannerman who now holds the appointment of
Senior Deputy, and to his great merits, to which the Board have much pleasure in bearing
testimony they beg to recommend that any increase which may be made to his salary be
allowed from the 1st instant.

"They recommend that the situation of Assistant Secretary may be abolished on the occa-
sion of a vacancy.

"The present Establishment under the Board of Revenue consists of a Secretary whose
salary is 2,000 Rupees per mensem, 2 Deputies who have each 850
Rupees per mensem and an Assistant who has 690 Rupees per-
mensem.

	Rs.	
Add fixed Tent allowance	2,600	
Total	2,687 1/2	
	3,000	
Add fixed Tent allowance	87 1/2	
Total	3,087 1/2	
	1,166 10 8	
Add fixed Tent allowance	87 8 0	
Total	1,254 2 8	

"Comparing the salary of the Secretary with the allowances of the Collectors and Principal
Collectors it is manifest that it will be for his interest generally to leave the office as soon as

"he can obtain the appointment of Collector or Principal Collector. Taking the course of th
service he may without any extraordinary claims fairly look to the appointment of a Collecto
after 12 or 13 years' service, and to that of Principal Collector after 15 or 16 years, service.

"It will also be for the interest of the Deputies to leave the office as soon as they can
obtain the appointment of Sub Collector which will generally be in about 8 years. Mr. Ban-
nerman the Senior Deputy who has been in the country nearly 9 years, is senior to many
gentlemen who have already obtained it.

"The salary of the Assistant is less than the salary and commission of Head Assistants t
Collectors of 6 years' standing generally and less also than the salary and commission o
Head Assistants under that standing in particular Districts, and is certainly not sufficient t
induce any one of that experience which is a necessary qualification to accept the office with
the view of remaining in it.

"It appears of great importance to alter the existing state of things in order to secure t
the Board the services of gentlemen of experience in the offices of Secretary and Deputy fo
longer periods than can be expected under the present arrangement. The business of th
Board it is conceived, is likely to be better done by a Secretary and two Deputies of whom
only the Junior, Deputy is below the standing of a Sub-Collector, than by a Secretary
two Deputies, and an Assistant, of whom all but the Secretary, is below that standing
the Secretary himself being below the standing of a Collector. It would be bette
therefore to remodel the office, to reduce the Establishment to a Secretary and to Deputies, an
to employ the salary of the Assistant in improving the situations of the Secretary and Senio
Deputy with the view of inducing gentlemen to remain in them instead of taking promotion a
soon as it is open to them elsewhere. For this purpose the salary of the Senior Deputy whe
he is above 8 years' standing should be increased. An addition should be made to the salary of
the Secretary when he is above 14 years' standing, and a further addition when he is above 16
years' standing. The salary of the Assistant being saved, the Board conceive that the salary o
the Senior Deputy after 8 years might be increased to 1,200 Rupees the salary of the Secretary
after 14 years to 2,500 Rupees—and after 16 years to 2,850 Rupees without causing

Mr. Campbell and Mr. Elliott were under 10 years' standing when they were appointed.	Rs.
	340
	12
	4,080
	4
	16,320

*From 2,000 to 2,500 above 14 years and under 16.	Rs.
Proposed increase	500
Deduct available	340
Increased charge per mensem	160
	12
Do. per annum	1,920
	2
Amount for two years	3,840
Previous saving	16,320
Deduct	3,840
Available surplus	12,480
*From 2,500 to 2,850 above 16 years.	Rs.
Increase of charge as above	160
Add	350
Total increase per mensem	510
	12
Do. per annum	6,120
	2
Amount for two years	12,240

"any additional expense eventually allowing
350 Rupees out of 690 Rupees, the salary
of the Assistant, to cover the addition t
the salary of the Deputy, there will remain
34 Rupees a month available. Say tha
the Secretary is appointed when he is o
10 years' standing, he will have to serv
4 years before he gets any addition to th
present allowance. In the meantime ther
will be a saving of 340 Rupees per month, o
Rupees 4, 80 a year, which in 4 years give
Rupees 16,320. When he gets the *propos
increase of 500 Rupees a month, the addi
tional charge after deducting the 340 Rupee
available will be 160 Rupees a month or 1,92
Rupees a year which in two years will amoun
to 3,840 Rupees. This will be covered* b
the previous saving, and there will remain
surplus of Rupees 12,480 sufficient to provid
for the further increase proposed for the peri
od of two years beyond which it is not likel
that it will ever be required. There will als
be a saving occasionally when a gentloman
under 8 years' standing is appointed to th
situation of Senior Deputy."

624. In reply to the above we received in a letter from the Acting Secretary to Government dated 29th November 1831 the following Extracts from the Minutes of Consultation under dates the 25th October and 29th November.
In Cons., 1st Decr. 1831.

"The Right Honorable the Governor in Council considers it very desirable that the services of experienced gentlemen in the offices of Secretary and Deputy Secretary to the Board of Revenue should be secured by adequate remuneration—proportioned to their standing in the service and regulated with reference to their claims to other offices to which they would naturally look in their progress through the service, unless induced to remain by progressive and suitable additions to their allowances and considering the arrangement suggested by the Board of Revenue in the foregoing letter to be well calculated to promote the object in view, will take the earliest opportunity of carrying it into execution when the services of the Head Assistant can be otherwise employed.

"With reference to the Minutes of Consultation dated 25th ultimo, resolved that the situation of Head Assistant to the Board of Revenue being now vacant, the arrangement decided upon respecting the salaries of the Secretary and Deputy Secretary be in force from this date."

Extract from the Minutes of Consultation, 29th November 1831.

RELATIVE TO THE MODE OF TRANSACTING THE DUTIES OF THE BOARD AND THE QUESTION OF ABOLISHING IT AND SUBSTITUTING COMMISSIONERS IN ITS ROOM.

625. On the 19th April we received the following communication from Government.
From the Secy to Govt., in Cons., 2nd May 31.

"The Right Honorable the Governor in Council has delayed to acknowledge the receipt of your Secretary's letter of the 30th December last until those of the annual settlements of the Collectors should be before him, and having now received several other reports from the Provinces together with your proceedings thereon, I am directed to inform you that he is the more confirmed in his opinion that the public interests require more frequent local supervision in the Districts by members of your Board than has yet taken place. For this superintendence obviously tends to ensure that which is the great object of all good revenue administration the early correction of bad measures, and a salutary encouragement of those that are good on the part of the Collectors.

"In regard to any supposed impediment to the discharge of the Presidency duties arising from the deputation of the two of the Members, it is satisfactory to the Right Honorable the Governor in Council to observe from the following Extract from the General Report of your proceedings in the very year in which two of your Members were so employed on deputation that the benefit of their local superintendence in the Provinces was attained without diminishing the quantity of work performed at the Presidency by the remaining Members, and the enclosed copy of a report made by your Acting Senior Member whilst employed in the Provinces sufficiently attests the importance of the subjects which engaged his attention.

"It will be found however on reference to the record of the Board's proceedings which has been forwarded monthly in the usual course that the quantity of work done during the year, so far as it can be judged of by the extent of the Board's correspondence, exceeds the quantity of work performed in the preceding year, and is more than equal to the average of former years.

"The extent of correspondence is however but an imperfect criterion of the quantity of business actually done or of what remains to be done, as the arrear in your revision of the annual settlements of the Collectors too fully manifest."

"On the 1st of March 1830 when the great delay in your proceedings on the settlement of Trichinopoly for the year 1827-28 called for observations from the Right Honorable the Governor in Council, the reports of the Principal Collectors of those extensive and important Districts, Canara, Malabar, Bellary, and Salem had likewise not been submitted for the year 1827-28 although nearly two years had expired since the close of the revenue year to which those reports related, and although they had been several months before you, and your proceedings on many other reports were much in arrear as will be seen from the following memorandum.

"The settlements of Canara for the year 1828-9.

" Bellary	...	...	1828-9
" Coimbatore	...	...	1828-9
" Tinnevely	...	...	1828-9
" North Arcot	...	...	1828-9
" Chingleput	...	...	1828-9
" Nellore	...	...	1828-9
" Cuddapah	...	...	1828-9
" Tanjore	...	...	1828-9
" Guntoor	...	...	1828-9
" South Arcot	...	...	1828-9

"had not then been received from your Board although they had been transmitted to you by the Collectors according to the following dates.

" Coimbatore	...	9th June 1829.
" South Arcot	...	29th July 1829.
" North Arcot	...	25th September 1829.
" Tinnevely	...	26th do. 1829.
" Chingleput	...	8th October 1829.
" Nellore	...	12th October 1829.
" Cuddapah	...	14th do. 1829.
" Canara	...	19th do. 1829.
" Tanjore	...	22nd do. 1829.

"Whether the delay in answering the Collector's reports be attributable to their backwardness in sending them, or to the time which they remain with you before they are answered or to both, the result is equally to be deprecated; for it prevents the correction of existing evils until they have become very deeply rooted (of which the present state of Canara and of a part of Salem are painful examples) whilst the approbation of good measures so long withheld from the Executive Officers makes them less confident in their own exertions and more mistrustful of the activity of the superintending authority over them.

AS the Collectors have now been peremptorily ordered by the Government to submit their reports regularly before the close of the Fussy, the Right Honorable the Governor in Council trusts those unavoidable causes to which the delays in the dispatch of the business of your Board are attributed will hereafter cease.

If any doubt could be entertained of the perfect practicability of this order it is only necessary to turn to Sir T. Munro's first annual settlement of Canara and his Report thereon, dated 7th June 1800. The present practice in this respect is quite the reverse of that which obtained at that period notwithstanding the Province was but just taken from the hands of the enemy. Yet the settlement of Canara for 1800 was made and reported upon to the Board of Revenue before the year expired, in the month of August the Board of Revenue reported their sentiments in a letter to the Government and the resolutions of the Governor in Council thereon were communicated under date the 20th September 1800 and the letter of the Board and the orders of the Government do not occupy four sheets of paper. The present practice is exactly the reverse of this. The report of the Collector is not only not made in the current year, but for several months afterwards, and the lengthened proceedings of your Board on some cases have not reached the Government until the third year.

In examining the causes of this delay, the Right Honorable the Governor in Council is of opinion that more is to be ascribed to the infrequent Meetings of the Members actually at the Presidency than to the deputation of a portion of them into the Provinces; and he therefore cannot concur in the conclusion at which you have arrived that there can be no necessity for recurring to the former practice of at least two regular Meetings in every week of the Members of your Board, although attended with some personal inconvenience those meetings are undoubtedly favorable to the dispatch of the public business, and they give to the whole of your proceedings in the estimation of the Collectors that character of collective deliberation which the execution of the current duties in the intervening days by the Secretary, with the occasional aid of one or two Members does not possess.

Nor does the Right Honorable the Governor in Council attach much weight to your reasoning upon the great benefits which are derived, from the privacy of your individual researches and meditations. To the composition of works of imagination and of science, and to the formation of the judgment upon documents which involve the life or death of a prisoner, the undisturbed seclusion of the closet is undoubtedly necessary. But in the common fiscal business of your department where the main purpose is to see that money is collected, and collected justly, according to the principles of assessment prescribed by the many able men who have administered the local revenues of the Provinces and preceded you at the Presidency Board the place best fitted for the discharge of this duty is obviously that where the public records and accounts are most easily accessible to all who have a common duty to perform in searching into them, and where the doubts with which any individual Member of the Board may be at any time perplexed can be most quickly unravelled by the greater experience and the judgment of his colleagues.

Whilst the Right Honorable the Governor in Council readily admits the ingenuity and ability with which many difficult subjects have been treated by your Board, he yet feels that the practice of placing upon your records and of sending to the Government voluminous dissertations upon doubtful constructions of isolated and sometimes mistaken passages in the Collectors' reports, many months, and in some cases years, after the current year is gone as in the instance of Salem, where the reports of three Fusses 1237, 1238 and 1239 are sent up by you on the same day, as noticed in the Minutes of Consultation of this date is attended with considerable inconvenience; because the time which is thus consumed deprives the Government and the Collectors of your sentiments upon the result of their annual settlements until the second and sometimes the third year has passed after their completion. This is an evil of serious magnitude which will be best removed by frequent personal communications with the Collectors, and nothing but the strong conviction which the Right Honorable the Governor in Council entertains

upon this subject has restrained him from saying to the Company the expense of a Fourth Member of your Board; in order that those who were best qualified to be deputed into the Provinces might proceed thither without interrupting the daily business of the department.

The same sum would however be saved by the adoption of the suggestion contained in the Report of your Acting senior Member, and more extensive benefits of local superintendence be at the same time obtained, and it is accordingly the intention of the Right Honorable the Governor in Council to have this subject under his special consideration when he returns from the Provinces and the settlements of the current year shall have been received. He, therefore, forbears from any further observations on the subject at this period.

From Mr. M. C. Lushington,
Member of the Revision Com-
mittee.

In obedience to the orders I have received I proceed to review the efficiency and economy of the Revenue Establishments under this Presidency.

If the opinions I shall take the liberty of offering are deemed fallacious and erroneous they will be consigned to merited oblivion—so far however as I am personally concerned, I am bound to state that I write from long and deep conviction from personal communication with some of our most able Collectors and from a careful observation of facts which have forced themselves on my attention after a service of nearly 27 years passed almost entirely at a distance from the Presidency.

Before I enter into the subject at large I wish most distinctly to disavow all intention of reflecting upon any present or former Member of the Board of Revenue so far from this being the case; it must and indeed has been admitted by the whole Civil Service collectively, that some of its brightest ornaments, some of its most talented and valuable members have been selected to fill the important situations in the Revenue Board.

It is the institution itself, that I mean to impugn, and which under its present constitution, in my humble opinion, is cumbrous, inefficient, and expensive.

I have ventured to call the Board of Revenue a cumbrous institution. In multiplicity of records, in elaborate Reports; in retaining copies of copies, in useless and voluminous statements; I can conceive no institution to exceed the Board of Revenue. Its chief characteristic in its correspondence is delay, and prolixity instead of promptitude and conciseness. It is a notorious fact that in one District, no General Report was received for upwards of three years, and still the Collector continued in office!!! Nor is this

all; the Government do not in many cases, see the exact state of the revenues, nor how they are administered. Many of the most material parts of Collectors' reports are omitted, their opinions are garbled, and misunderstood, and papers of importance are sometimes withheld, or not acted upon either from the multiplicity of business before the Board; or from the papers not suiting the view taken of the subject by the Board themselves but in three cases out of four, the Proceedings of the Board are a mere dull echo of the Collector's original report.

These however are evils of minor importance; its greatest defect consists in its inefficiency to control the acts of its subordinate officers. It is true the Revenue Board receives, or ought to receive from each Collector an annual report of the state of his District and the Accountant General receives periodically a report of the balance of cash in the Collector's Treasury it is however not only within the verge of possibility but of probability also, that one or both of these reports may be false corruption or even supineness in a Collector would certainly render them so. Let the Board of Revenue, and the Accountant General be as vigilant as they may. Let them each exert their utmost abilities; still they have no power of effectually checking abuses or even knowing of their existence. The only data they have to go upon, being the reports of a person interested to conceal the real state of things, in either of the supposed cases.

"But facts will speak more forcibly than any theoretical reasoning. If the control of the Revenue Board was sufficient to prevent abuses, how did it happen that Causoo Chitty was enabled to carry on his intrigues so successfully and unchecked as he did in Coimbatore for a series of years? If the superintendence of the Board of Revenue was efficient, how were the frauds in Madura committed and continued upwards of 13 years? If the superintendence of the Board of Revenue was efficient why have Commissions to enquire into particular abuses been necessary? I might further illustrate the inefficiency of the Board's control by referring to the Collectorate of Bellary where the repeated orders and beneficent intentions of Government in favor of the inhabitants were absolutely set at defiance and defeated.

"A similar case to the last quoted, could not have occurred in England some one of the sufferers would have gone to the fountain head for justice and redress; but in this country, a native is patient of injury. He is particularly averse to leaving his family and home indeed the expense, privation and inconvenience of a journey to Madras from many of our distant Collectorates; would more than counterbalance the advantages of redress, supposing it to be granted. Hence in nine cases out of ten a ryot suffers in silence, but admitting the injury sustained to be of such consequence as to induce him to proceed to the Board; how many obstacles does he there encounter before he obtains redress.

"The usual course of proceeding, is to direct the Collector to report upon the merits of the complaint—this is only asking the injurer why he has committed the injury, and the weakness of human nature is such, that the very fact of the complaint being made against his administration, gives the Collector a distaste (to say the least of it) against the complainant. If the petition be against a Tahsildar or other revenue Officer, he is called upon by the Collector to state the nature of the case; and the cause of complaint. Whatever compunctions of conscience a Collector may have before he can bring his mind to a deliberate misrepresentation of facts, I am bound to say, that I have seldom discovered any such disinclination, or hesitation, in a Native Revenue Officer. To make his story good, to irritate the Collector against the petitioner a Tahsildar will stick at nothing; and he will probably delay the explanation, as long as he safely can, with a view of tiring out the patience of the petitioner who all this time is either absent from his family and waiting at Madras for an answer; or having delivered the endorsement to the Collector, has every prospect of another fruitless journey to the Presidency. It is this delay which makes a Native averse to complain, and amounts in reality almost to a denial of justice.

"Many other instances of want of control might, if necessary, be adduced, indeed it may be fairly inferred from the Regulations, which Government from time to time, have been obliged to enact.

"Regulation IX of 1832, was enacted with a view of providing a remedy for the inconvenience which had been practically experienced from the want of local control, and efficient superintendence. It enabled Collectors to inquire summarily into complaints against the Subordinate Revenue Officers placed under their authority; and provided the means of appeal to the Board, from decisions so passed. That this Regulation has failed in its object, will, I apprehend admit of no doubt its failure may indeed be proved, from a document transmitted from the Board of Revenue to itself; to say nothing of the conviction which every practical man must feel of its almost total inutility."

"In a report of the 21st of May last transmitted from the Board of Revenue upon the operation and effect of Regulation IX of 1822, and Regulation XII, 1823, it is stated that during the years 1824, 1825, 1826, and 1827 the total number of persons charged under Regulation IX, 1822 of the whole establishments under this Presidency has amounted only to 2,40,511."

"I am of opinion that, this statement, is not to be relied on as I am firmly convinced, that there is no single Collectorate under this Presidency, in which during the same period, namely four years, there have not been a greater number of petitions written against the revenue

"officers of that single District, than is stated to be the aggregate of all that petitions against the whole Revenue Establishments under this Presidency. In illustration of the inaccuracy of this statement, I subjoin the following fact; some complaints having been preferred against the Monigars of the Principal Collector of Coimbatore I was directed by the Right Honorable the Governor to enquire into them. The charge was that they had embezzled certain sums of money. The Principal Collector remonstrated against the enquiry, as likely to degrade his authority, and in paragraph 7 of his letter under date the 25th April last, he stated as follows.

Note.
The Board of Revenue in their Report of the 21st May last with reference to Coimbatore stated as follows.
In Coimbatore there has been only one conviction since 1824.

"I stated that the enquiry into complaints was one of the most ordinary attributes of the Collector's office, that the complaints referred to the Senior Member were of a trifling nature, and that * thousands of such annually come before me in the common discharge of my duty.

"This statement of the Principal Collector is certainly confirmed by my own experiences. When Collector of Trichinopoly two days in the week were entirely devoted to investigations of this description. To the best of my recollection 20 petitions at least of this nature were presented weekly."

"But admitting the statement furnished by the Board to be an accurate statement, and to be relied on, does it exhibit any efficient superintendence? quite the reverse. Thirty appeals only have been lodged during four years, and of these only 14 have been disposed of; even of these 14 appeals, in 12 cases the decisions have been reversed. This has no doubt arisen from the constant press of business before the Board; but to whatever cause the delay be attributable, the want of efficiency and despatch in business is quite apparent.

"It is indeed extremely problematical whether a Board consisting of 3 or 4 Members is so well calculated for the despatch of public business as an individual agent—indeed judging from facts and the great arrears of business in all Boards there is every reason to conclude that individual agency is the preferable mode. In deliberative justice, in the enactment of laws and in the discussions of science or systems, collision of opinion has no doubt been highly conducive to the public welfare; but in an institution similar to the Revenue Board, where the system has already been defined and where promptitude is the very essence of good administration, experience has proved beyond all question, that variety of opinion instead of furthering, has frequently retarded and impeded the public service. Add to which, if the four Members of the Board efficiently do their duty every document and paper brought before the Board ought to be attentively perused by each Member if after such perusal they agree as to the steps to be adopted; the time occupied by each Member having been obliged to peruse the same papers has been entirely thrown away; and the object would have been equally well attained by one Member alone having perused them.

"Besides the revenue administration is now so well defined that I am persuaded little difference of opinion in the present day can exist and the only probable advantage (if advantage it can be fairly called) resulting from a corporate Body or Board is, that in a great measure it does away with individual responsibility.

"I have endeavoured to prove in the foregoing part of this paper the inefficiency of the Revenue Board; its defects as now constituted may be summed up as follows.

- 1st. "A total want of local inspection, superintendence and control.
- 2nd. "General want of information of the state of the Districts under their charge.
- 3rd. "Distance from the scene of abuse.
- 4th. "The want of communication with the inhabitants and consequent impossibility of redressing their grievances.

5th. " Their liability to be imposed upon by parties interested in deceiving them, and the
" almost impossibility of detecting the imposition.

6th. " The necessity of Commissions to enquire into particular abuses.

19. " These defects I again repeat, in my opinion arise out of the institution itself, and not
" from the incapacity of its Members.

" The next point to be considered is the expense of the present institution. I find from a
" reference to the Moyenzabitah for the last month that it amounted to Rupees 21,619-8-0.

" The Board of Revenue have reported to our Committee, that the establishment, as it now
" stands, is not susceptible of further reduction and as a proof of it, they have lately applied to
" Government to have it increased. If the Revenue Board answered the purposes for which it
" was originally established, it would then become a question whether the advantages derived
" from it were not more than commensurate with its heavy expense. Political necessity may im-
" periously demand economy; but it is not by the mere expense of any institution, that its policy
" or utility can be fairly measured unless the economy be real and judicious it will rather
" add to the perplexity of Government, than relieve it. The present institution is however highly
" expensive and in its effects, I am inclined to think worse than useless.

" No person can be more feelingly alive, than myself, to the facility with which objections
" may be urged against any institution, nor to the difficulty of suggesting adequate remedies.
" It is therefore with the most unfeigned diffidence that I offer the following suggestions.

" Experience has I think proved beyond all controversy, that a reciprocal interest exists
" between the Government and the governed: the rights of the former can scarcely be violated
" without injuring the true interests of the latter. In almost all cases of corruption, the Govern-
" ment and ryot suffer mutually the sums which are now expended to bribe a Tahsildar to con-
" ceal the ryot's cultivation, to report a balance irrecoverable, or to falsify the Curnum's accounts,
" would under a more perfect system of check and control go to the improvement of the ryot's
" land. On the other hand, where a short sighted policy or ill-judged zeal has raised the assessment
" too high, its rigid realization not only ruins the ryot, but by lessening his means virtually dimi-
" nishes the revenues of Government.

" There are I apprehend only two probable modes of keeping the Native Revenue officers
" honest. The first is by paying them so exorbitantly as to render the temptation to fraud un-
" equal to the desire of retaining and the fear of losing their situations. The second, is to facili-
" tate investigation, and render detection so prompt and certain, as to make corruption even in
" their eyes impolitic. There are two objections against adopting the first expedient, namely the
" great expense which would be entailed upon the Honorable Company thereby, and the doubt
" whether any salary however large would have the effect of restraining a native from peculation
" whenever his avarice suggested, that it might be committed without discovery. I am persuaded
" that the hope of impunity is the origin of every fraud that has been practised for years past;
" remove this hope, and the evil is crushed at once.

" If Tahsildars and Native Treasurers with their subordinate officers were sure of an enquiry
" being made by an authority distinct, and superior to the Collector, if they felt certain that an
" officer on the spot, or within a reasonable distance, would hear of their intrigues and come him-
" self to investigate their frauds, I have no doubt, their present situations and salaries or even less
" would be of sufficient consequence to ensure a faithful discharge of their duties.

" Should this view of the case be deemed correct, I would suggest that the appointment of a
" Revenue Commissioner to each of the Divisions would be productive of the desired end.

" In Bengal the Revenue Commissioners lately appointed have the duties of a Judge of
" Circuit also to perform, thereby combining two offices which I have little hesitation in saying,
" no man in our part of India, could possibly perform with satisfaction either to himself or the

" Government. Add to which the reasons which induced this junction of offices in Bengal, namely
" the accumulation and arrears of judicial business, do not exist here.

" I shall proceed to offer such suggestions as appear to me calculated to improve the revenue
" administration and point out some of the advantages which would result from the appointment
" of Revenue Commissioners.

First. " By being on the spot the Commissioner would have a complete local inspection,
" superintendence and control.

2ndly. " He would have a perfect acquaintance with the Districts under his charge.

3rdly. " He would be on the spot to correct and prevent abuses.

4thly. " He would be in constant personal communication with the inhabitants and present
" to redress their wrongs.

5thly. " He would be able to discriminate between true and false complaints from personal
" enquiry, and by having the power of examining cash chests—a course
" of * depredation (like that of Madura for instance) could never
" occur.

" Another advantage resulting from the appointment of Commissioners, would be in the
" additional check the Maramut Department would receive by their
" occasional presence and superintendence. In the Southern Division
" in particular, works are carried on annually to an enormous amount
" with the most anxious wish and honest intention to prevent pecula-
" tion in this Department, every experienced Collector must and does
" know that some further check is wanting, to prevent the Government being defrauded. At present
" the Board of Revenue, have not the means, even of knowing, (further than the reports of the
" Collectors, whether the money is really disbursed or not.

" The last question to be discussed, is, what powers should be vested in the Commissioners.
" I would suggest the following: A perfect control over all the Native servants in the Districts
" under their superintendence. Power to issue orders to Collectors without reference to Govern-
" ment in the first instance, when delay might be productive of evil, but in the event of the Col-
" lector deeming the order, contrary to the Regulations of Government, it should be the duty of
" the Superintendents of Revenue to forward the correspondence of Government for their final orders
" on the subject. The Commissioners should have power to examine cash chests to call for any
" accounts, and issue such orders to the Tahsildars or Revenue officers, as they may think proper,
" sending copies of such orders for the information and guidance of the Collector to adjust all
" boundary disputes between the several Collectorates placed under their charge, and to exercise
" all the powers individually, now possessed by the Board of Revenue collectively, but subject to
" the final orders of Government should the Collector wish a reference to be made. Instead
" of the voluminous correspondence which at present impedes the Revenue administration, the
" Commissioners should transmit yearly to Government as soon after the conclusion of the fiscal
" as possible, the original reports of the Collectors accompanied by such remarks of their own,
" as they may deem necessary.

" This mode of proceeding will save a vast deal of useless correspondence, and will put
" Government in possession of the Collectors ungarbled sentiments; at present the Government
" only receive the Collectors' opinions at second hand; and I know from experience, that very fre-
" quently the least important parts of their reports alone are noticed. This mode of correspond-
" ence would also obviate all delay.

Note.—The most convenient season for the Commissioners to assemble at Madras would be during the months of Novr. and Decr. when there is little going on in the Provinces and when the monsoon prevents travelling.

"The whole of the Commissioners or as many of them as may be deemed necessary, to meet annually at the Presidency to consult on general Revenue arrangements, or on any other matters directed by Government.

"It would be necessary to appoint only four Commissioners. There seems to be no objection to the present allotment of the Divisions as now established by the Circuit Courts, namely, the Northern, the Centre, the Southern and Western. The Districts under the several Commissioners of Revenue would be as follows. Under the Superintendent of the

NORTHERN DIVISION.—

Ganjam,
Vizagapatam,
Rajahmundry,
Masulipatam,
Guntoor,
Nellore.

CENTRE DIVISION.—

Madras,
Chingleput,
North and South Arcot,
Bellary,
and
Cuddapah.

SOUTHERN DIVISION.—

Tanjore,
Trichinopoly,
Salem,
Coimbatore,
Madura,
Tinnevely.

WESTERN DIVISION.—

Malabar,
and
Canara.

"There can be no doubt that the situation of the Commissioners of Revenue will be the most responsible and arduous in the service. The Commissioners will be liable to greater expenses than any other class of officers to exercise their functions with advantage to the Government, they will require to have a double establishment of tents, and private servants; they ought to divide their time generally between the several Districts placed under their charge, and repair to any particular District without a moment's delay, on the event of their receiving information which may render their presence advisable. As their expenses, duties and responsibility in each Division will be similar, their remuneration should be equal, and the principal of equalization of salaries as adopted in Bengal should be extended to them.

Rs.
Present annual
expense of the Board
of Revenue... 2,50,434

Proposed salary
of 4 Revenue Com-
missioners includ-
ing Tent allowance,
Travelling charges,
&c. at 4,000 Rupees
per mensem ... 1,92,000

Add Native Estab-
lishment at 600
Rupees per mensem
for each Division ... 24,000

2,16,000
Net saving to
Govt. annually ... 43,434

"In the margin is submitted a comparative statement of the ex-
pense of the present Board of Revenue and the probable expense
from the appointment of Revenue Commissioners. This exhibits a
net saving to Government annually of Rupees 43,434.

"It is worthy of remark that in all extraordinary cases of abuse a Commission has hitherto
been deemed a last resource to correct the evil. The necessity for future Commissions would
entirely cease if the present suggestion should be acted upon.

"A fair inference of the practical effects of the proposed alteration may be drawn from the
remarkable circumstance; that at this Presidency during the last 20 years, there has been only
one instance of complaint preferred against the servants of the Zillah Courts; and even in this
solitary instance the misconduct of the European Judge was the sole and entire cause of it.

"In seeking a solution of the reasons which have led to this extraordinary fact, the expe-
rience of every man conversant with the Native character will suggest that it is attributable to
the influence and check of the Court of Circuit.

"The servants of the Zillah Judge are perfectly aware that twice during the year at least
their conduct will be scrutinized by a superior authority, that their intrigues will be exposed,
and their situations become forfeit on proof of their delinquency.

"In para. 7 I have stated the principal cases of malversation and of mismanagement
which have occurred in this Presidency during the last 20 years. The control and authority of
the Revenue Board as at present constituted in all these cases was ineffectual to check or
prevent them.

"I would ask and place the expediency of the suggested measure, on the issue of the ques-
tion whether any of these cases could have occurred, had the appointment of Revenue Commis-
sioners been in existence? Give the Natives a fair opportunity of complaining when aggrieved;
being the means of complaint, and consequent information to Government within their reach.
instead of keeping the seat of redress as it now is some hundred of miles distant, and then
I will venture to assert, there will be no future defalcations in cash chests, nor will it be possible
for a favoured but corrupt Native servant to usurp the whole trade of a District, and ruin its
revenues for his own and exclusive advantage."

626. The foregoing communication having received our most attentive consideration, we on
the 16th January 1832 submitted to Government the following Extract from our proceedings
under date the 29th December.

The Board proceed to record their observations on the subjects discussed in the letter from
Mr. Secretary Chamier dated the 19th of April last and recorded
at their Consultation of the 2nd of May, and in the paper by Mr.
C. M. Lushington, a copy of which was transmitted to them with
that letter.

It is observed by the Right Honorable the Governor in Council as satisfactory "in regard to any supposed impediment to the discharge of the Presidency duties arising from the deputation of two of the Members" that in the "very year in which two of the Members of the Board were so employed on deputation, the quantity of work performed at the Presidency by the remaining Members was not diminished; and in support of this observation a passage of the Board's General Report dated the 1st February 1830 is cited. But it certainly was never intended to intimate by that passage that as much work had been performed as would have been done if all the Members had been present at the Presidency. Even in the comparison it makes between the business done in the year that was under review and in former years, the statement regarding "the quantity of work done during the year" was qualified by the words "so far as it can be judged of by the extent of the Board's correspondence;" and this qualification had obvious reference to the fact, which has not escaped the notice of Government that "the extent of correspondence is, however, but an imperfect criterion of the quantity of business actually done." In the paragraph of that report immediately following the passage quoted, it was moreover noticed, with an expression of regret, that under the circumstances previously stated, viz., the change that had occurred in the Board in consequence of the deputation of the Senior Member to Calcutta, and the absence of the Acting Senior Member and the 2nd Member on duty in the Provinces, during the greater part of the year, the Board had not been able to review in detail with the desirable despatch the Annual Reports of the Collectors on the Land Revenue of their respective Districts. The fact was, and it was the desire of the Board to bring it to the notice of Government that the pressure of business of a more urgent nature had been so great, that with all the exertions of the two Members present at the Board, they were unable to dispose of it, without postponing the consideration of the General Reports upon some of the Districts. They observed however that although from necessity they had been obliged to defer the consideration of some of the General Reports, they had not omitted to pass from time to time, as the occasions arose; such orders as were necessary in superintending the management of the land revenue.

On the return of Mr. Russell the Senior Member, and Mr. McDonell, the 2nd Member at the end of 1829, the Board were enabled, without neglecting the despatch of their other business, to turn their attention to the General Reports which then lay upon their table. The plan which they thought it expedient to follow in respect to the Reports for Fusly 1237 which had not been already disposed of was to take them into consideration at the same time with the reports upon the same Districts, for the last fusly, which had lately been received, and were then to be taken up in the ordinary course accordingly in the month of February 1830, the Board took into consideration and discussed in detail in separate Proceedings the reports upon Madura and Trichinopoly for Fuslies 1237 and 1238.

In the Minutes of Consultation of the Right Honorable the Governor in Council under date the 26th March 1830, it was observed with reference to the report upon Trichinopoly for Fusly 1237 that it ought to have been submitted at an early period. In reply to this observation, the Board explained that the delay in regard to the Trichinopoly had arisen from the absence of the Acting Senior Member Mr. Lushington (formerly Collector of the District) who had taken up the report, but had been called away to attend the Governor before he had time to communicate his remarks to the other Members. In regard to the other Districts upon which the reports had not been disposed of, they solicited the attention of Government to the explanation they had given in their General Report, dated the 1st February 1830.

Madura.			
1237	Board's Proceedings,	1st, in Cons.,	1st Feby 1830.
1238	Do.	8th, in Cons.,	8th do.
Trichinopoly.			
1237	Do.	22nd, in Cons.,	22nd do.
1238	Do.	25th, in Cons.,	25th do.

Bellary	Fusly 1237, Board's Proceedings	22nd, in Cons.,	22nd March 1830.
"	1238, Do. do.	22nd do.	do.
Coimbatore.	Fusly 1238, Board's Proceedings,	18th, in Cons.,	18th March.
Chingleput.	Fusly 1238, Board's Proceedings,	25th, in Cons.,	25th March.
South Arcot.	Do. do.	29th, in Cons.,	29th do.
Nellore.	Fusly 1238, 20th, in Cons.,	20th May 1830.	
Tinnevelly.	Fusly 1238, 27th, in Cons.,	27th do.	
Canara.	Fusly 1237, 14th, in Cons.,	14th June.	
"	1238, 17th, in Cons.,	17th do.	
North Arcot.	Fusly 1238, 5th, in Cons.,	5th August.	
Tanjore.	Fusly 1238 23rd, in Cons.,	23rd do.	
Cuddapah.	Fusly 1238 9th, in Cons.,	9th September.	
Guntur.	Fusly 1238 }	16th December 1830.	
"	1239 }	In Cons., 16th do.	

Before the date of the Minutes of Consultation of Government, the Board had submitted to Government their Proceedings on the settlement of Bellary for Fuslies 1237 and 1238 respectively. They had also submitted their Proceedings on the Settlement of Coimbatore for Fusly 1238, and within the same month they submitted their Proceedings on the Settlement of Chingleput and South Arcot respectively for Fusly 1238. These four Districts are all included in the list of arrears entered in para. 5 of the letter from Government now before the Board; the whole number being eleven. Of the remaining seven the reports upon two, Nellore and Tinnevelly, were disposed of and the Board's Proceedings submitted to Government in May. In June the Board disposed of the Reports upon Canara for Fuslies 1237 and 1238. The Reports upon North Arcot and Tanjore for Fusly 1238 disposed of in August, and the report upon Cuddapah in September. The report upon the remaining District, Guntur, was reserved to be taken into consideration when the Settlement of Fusly 1239 should be reviewed, which was done in December.

The Board had the satisfaction of stating in the General Report of their Proceedings during the past year, dated 3rd February 1831, that they had disposed of almost the whole of the arrears in the Department of Land Revenue adverted to in the report dated 1st February 1830, and had reviewed in detail the reports of the Collectors on the Settlement effected in late Fusly, as they had been received. The only reports for former fuslies which were then in arrear were those upon Salem for Fuslies 1237 and 1238. The settlement for Fusly 1239 of only four Districts remained to be reviewed of which for three Canara, Salem, and Bellary, the reports had been received so late that there had not been time to examine them, and for the last District Malabar no report had then been received. In the course of the following month the Board completed their proceedings on the settlement of Salem for the three Fuslies 1237, 1238 and 1239; and on the settlements of Bellary and Canara for Fusly 1239. The report upon Malabar which was not received until the 1st March was reviewed in the Board's Proceedings under date the 21st April.

With respect to Salem while the Board regret the delay that occurred in disposing of the reports upon the annual settlements they cannot perceive that the public service suffered any detriment in consequence for the affairs of that District were not neglected in the meantime. During the greater part of 1829 a member of the Board was present in the District, and in 1830, after the appointment of a new Collector, the Board in a very detailed manner pointed out to

him the subjects to which his attention ought to be particularly directed and gave him full and distinct instructions for his guidance on all the matters connected with the administration of the land revenue which occurred to them as requiring consideration. The Board again in their proceedings under date the 31st January 1831 entered into a discussion concerning the settlement of the land revenue; and communicated to the Collector their sentiments upon the various points of importance. These proceedings and those of September 1830 were laid before Government under date the 31st January 1831. The observations in the 6th para. of the letter from Government seem to imply that some part of Salem is not a bad state. The Board presume that allusion is here made to the disputes between the Mootahdars and the ryots adverted to in their proceedings under date the 17th March, concerning which the Sub-Collector in charge in his report for Fusly 1238 observed that in consequence of them one Mootah had been wholly uncultivated, and some of the Mootahdars had only been able to visit their Mootahs at the risk of personal violence, and that the feelings of hostility which then existed tended 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. On this subject the Board have to remark that from the commencement of the disputes the local officers exerted themselves to settle the differences between the parties first by the interposition of authority, and afterwards, when a doubt arose as to their power to interfere authoritatively by mediation; and from the report of the present Collector upon the settlement of Fusly 1239 it does not appear that the disputes continued to the same extent as before, or had produced similar consequences. The Board in commenting upon the proceedings of the Revenue officers expressed their opinion that they could only interfere between the parties by mediation, and that the question at issue could only be settled conclusively by a Court of Justice, in which opinion the Government seemed to concur.

Proceedings of the Bd., 17th March 1831.
In Cons., 17th do.
From the Secy. to Govt., 19th, in Cons., 21st April 1831.

With regard to Canara the recent discontents in which District appear to be attributed by Government to the Board's delay in disposing of the reports upon the annual settlements, the Board can only observe that there appears to them to be no connection between those discontents and the past settlements, and that on the contrary, the first complaint of the people with respect to the settlement of the current year was that the same indulgence had not been shown to them as in former settlements under similar circumstances.

Besides disposing of the reports upon the settlements of the several Districts, the Board, as they mentioned in their General Report, were laboriously occupied in the past years for a long time in an inquiry concerning the assessment of the land in the Northern Division of Arcot. The results of their researches and their sentiments on the subject were laid before Government under date the 16th December 1830. They were also much engaged investigating the principles of the survey assessment in progress in Tanjore and Chingleput, and in examining the results. Their observations upon the former, having been reduced into the usual form of record were submitted to Government on the 9th June last, and the answer of Government approving of the Board's proceedings has lately been received.—Upon the latter they have been obliged to call for a detailed report from the Collector, having been unable after the most diligent research to discover from the accounts alone the process by which the results therein exhibited had been arrived at. The Collector by whom the assessment was conducted left the

Proceedings, 2nd, in Cons., 2nd Sept. 1830.
In Cons., 31st January 1831.
From Govt., 18th, in Cons., 24th March 1831.
Proceedings of the Bd., 17th March 1831.
In Cons., 17th do.
From the Secy. to Govt., 19th, in Cons., 21st April 1831.

District before the detailed accounts were completed, and the present Collector submitted them without explanation. The Board had occasion also in reviewing a report from the late Principal Collector of Coimbatore in their proceedings under date the 12th July 1830 to enter into a discussion of various important questions regarding the revenue administration and the state of the assessment of that District, which was continued in their proceedings under date the 14th April last upon a letter from the present Principal Collector.

20th Jan., in Cons., 12th July 1830.
In Cons., 12th July 1830.
In Cons., 14th April 1831.
From the Pl. Collr., 29th Oct., in Cons., 15th Novr. 1830.

While the Board were thus sedulously employed in disposing of the business connected with the land revenue in the unsettled Districts, they were required to give more than usual attention to the administration of the land revenue in the settled Districts in consequence of the disturbances which had occurred in some of them, and the difficulties experienced in realizing the dues of Government from the Hill Zemindaries in the Northern Circars. In their proceedings under date the 23rd December they submitted their sentiments on the latter subjects, suggesting the measures they thought fit to remedy the evil. They had also an extraordinary press of business arising out of the management of the Aumanie Estates and the Estates belonging to Zemindars under their charge, as Court of Wards, or under attachment by order of the Civil Courts, or for arrears, or other causes. The affairs of each Estate being considered and discussed separately in detail, and many difficult and embarrassing questions being involved in them, they necessarily occupy a great deal of time and attention and require much labour to dispose of them. The business which has arisen out of the management of the single Zemindary of Vizianagarum in Vizagapatam has of itself occupied the Board more than that arising from the management of all the branches of revenue in some of the unsettled Districts. The Board may also refer to the very elaborate consideration which they have been engaged in of the affairs of the Charnahal Zemindary.

In Cons., 23rd Decr. 1831.
Proceedings, 14th, in Cons., 14th March 1831.
Proceedings, 20th, in Cons., 20th June 1831.

During the past year the quantity of business performed by the Board in the Department of Court of Wards was very considerable, and from its importance in some cases, engaged much attention.

The business of the Board has been much increased of late by their reviewing in detail the management of the various branches of extra revenue in each District, (including the Sea Customs which was formerly under another Board) agreeably to the orders of the Court of Directors. The general result is also reported separately. It is worthy of observation that the superintendence of the revenue from extra sources in the Provinces under the Presidency of Fort William is committed to a separate Board.

From Government, 22nd May, in Cons. 1st June 1829, 30th July 1828.
Para. 40.

The Board have a very important duty to perform in reviewing the proceedings of the Revenue Officers in the trial of public servants for offences under Regulation IX of 1822. The proceedings of the Collectors under this Regulation are often very voluminous and the Board have much labour in examining them and disposing of the appeals. The case of Ramish, the Head Serishtadar in Coimbatore submitted to Government in the Board's proceedings of the 12th May last, may be referred to as an instance. Besides disposing of the appeals preferred by parties, the Board examine the Monthly Returns of cases tried under the Regulation, and pass such orders as seem to be necessary occasionally to preserve regularity, and to prevent undue severity and rigour in administering the law. It is proper to notice that during the period referred to above, when from the state of the Board and of the business before it, a delay took place in the review of some of the annual reports of the Collectors on the settlements of their respective Districts, a

In Cons., 12th May 1831.

'very heavy arrear of the business arising out of the provisions of this Regulation, a kind of business which cannot be much delayed without the worst consequences and the dispatch of which had been strongly urged on the Board by Government, was brought up and disposed of, and this not in a hasty manner but with very laborious investigation and patient deliberation.

'The Board have to consider and report upon every case in which a suit is instituted against any of the Revenue Officers for any act done in his official capacity and also in cases in which suits are instituted or any proceedings take place in the Courts in which the interests of Government are concerned, they are required to take the necessary measures for maintaining and defending those interests, and occasionally in cases of more than ordinary importance they have themselves to draw up the pleadings for instance in the case reported to Government under date the 22nd February 1830, in which an order had been passed by the Sudr Adawlut to set aside a judgment in favour of Biccajee Row, late cashkeeper of Madura, for Rupees 98,293, exclusive of interest which that person had assigned over to the Company. The Board in their report to Government entered into a full consideration of this case, and adduced reasons against the order of the Sudr Adawlut, upon which they were directed by Government to move the Court for its repeal. A motion was accordingly prepared with great care in this office, and presented to the Court by the Government Vakil, and the Board have had the satisfaction to announce to Government that the issue was successful.

'One of the heaviest of the ordinary duties of the Board and which occupies a very large portion of their time is that of examining and reporting upon estimates of charges, and scrutinizing the expenditure upon those estimates, and all charges incurred without estimate. This duty is of so important and urgent a nature that it must generally be preferred before others, and is always performed with as much dispatch as is consistent with the necessary scrutiny. By the arrangements lately sanctioned by the Government with the view of checking the increase of extra charges by requiring the Collectors to submit previous estimates, the business of the Board in this branch has been very considerably increased.

'Another heavy and responsible duty is that which the Board have to perform in the Department of Civil Estimates, in which they have to superintend and control the very large expenditure which is annually made for the maintenance of the works for the purpose of irrigation throughout the country upon which the public revenue depends in a great measure everywhere, and in some Districts almost entirely; and also for making and repairing roads, and building bungalows and choultries for the accommodation of travellers on the public roads, Cutcherries, &c.

'But besides the business in which their ordinary duties, manifold and various as these are, require the Board to be continually engaged, extraordinary calls upon their attention are made occasionally in cases of importance requiring very careful and deliberate consideration. In reviewing their proceedings during the past and present year, the Board may notice as instances of such cases, the inquiry into the conduct of the late Collector of *Madras; the reference made to the Board by Go-

To Government, 8th, in Cons., 8th March 1830.
To do. 9th, in Dy. Cons., 11th do.
From do. 26th March, in Cons., 1st April 1830.
To do. 1st, in Cons., 1st do. "
From do. 20th, in Cons., 26th do. "
To do. 3rd, in Cons., 3rd May "
From do. 6th, in Cons., 6th do. "
Proceedings, 25th, in Cons., 27th do. "
To Government, 10th, in Cons., 10th June "
From do. 4th, in Cons., 9th Sept. "
To do. 9th, in Cons., 9th do. "
From do. 17th, in Dy. Consultation, 20th do. "
To do. 26th, in Cons., 25th Oct. "
Proceedings, in Cons., 25th do. "

* 1st, in Cons., 10th March 1831.
Proceedings, 21st April 1831.

From Govt., 16th, in Cons., 25th Novr. 1830.
From do. 30th, Novr., in Cons., 2nd Decr. "
*From do. 23rd, Decr., in Cons., 7th Jany. "
To do. 1st, in Cons., 1st Feby. "
From do. 9th, in Cons., 15th March "
To do. 22nd, in Cons., 22nd April "
From do. 7th, in Cons., 10th May "
To do. 3rd, in Cons., 3rd June "
To do. 12th, in Cons., 12th July "
From do. 7th, in Cons., 13th Sept. "
From do. 19th, in Cons., 22nd Novr. "
To Government, 14th, in Cons., 14th March 1831.
Proceedings, 17th, in Cons., 17th June 1830.
Proceedings, 15th, in Cons., 15th Sept. 1831.
*From Govt., 6th, in Cons., 19th Novr. 1829.
From do. 19th, in Cons., 25th Jany. 1830.
To do. 30th, in Cons., 30th August "
From do. 4th, in Cons., 13th Sept. "
To do. 23rd, in Cons., 23rd do. "
From do. 23rd, in Cons., 7th Oct. "
To do. 11th, in Cons., 11th do. "
From do. 21st, in Cons., 25th do. "
Proceedings, in Cons., 25th April 1831.
To Government, 30th, in Cons., 30th May 1831.
Proceedings, in Cons., 7th April 1831.
In Cons., 25th January 1830.

'vernment concerning the inquiry into the conduct of the late Collector of Salem, the investigation of the transactions connected with certain entries in the names of gentlemen and Native public servants in the private accounts of the Zemindary of Vizianagaram and the investigation of transactions entered in the accounts of the late Cashkeeper of the Madura Treasury, and in the accounts of the Treasury in which gentlemen appear to be concerned, of another kind are the references made to the Board for their sentiments on matters concerning the peace of the country as in the instance of the insurrection of †Veerabuddra Raz, in Vizagapatam, or concerning the Police, under which head the Board may refer to their report

'dated 25th April and 30th May 1831 regarding the Sibbendy corps in Vizagapatam and Ganjam, and the report dated 7th April 1831 regarding the state of the Police in Northern Circars. The Board had occasion in their proceedings under date the 25th January 1830 to enter into a discussion of the law regarding the period at which the sale of land for arrears might take place; and upon their suggestion a new Regulation on the subject was enacted. They had also under consideration last year a Regulation for exempting service lands, &c., from the jurisdiction of the Courts and they communicated to the Sudr Adawlut their sentiments regarding the provisions which should be contained in the new Regulation proposed to be substituted for Regulation V of 1822. Of subjects of a general nature upon which their sentiments were submitted to Government that of the interest of money which is discussed in their proceedings under date the 27th December 1830 In Cons., 27th Decr. 1830. may be referred to. The discussion with the Bombay Mint Committee and Accountant General regarding the receipt of certain coins in remittances from Malabar may also be noticed. The above instances will serve as examples of the miscellaneous nature of the subjects to which the Board are occasionally called to give their attention besides those which come before them in the ordinary course of business.

'The Board stated in their letter dated the 30th December 1830 that the quantity of important business transacted within that year greatly exceeded what was ever before performed within the same period of time. They repeated this statement in their general report, dated the 3rd February 1831, referring for proof of the correctness of the statement to the Report itself. If a reference be made to the proceedings of the Board in the present year it will be found that their exertions have not declined.

'The Board are informed that in examining the causes of delay in dispatching their business the Right Honorable the Governor in Council is of opinion that more is to be ascribed to the infrequent meetings of the Members actually at the Presidency than to the deputation of a portion of them into the Provinces, and they are given to understand that it is the desire of Government that there shall be at least two regular meetings in every week of the Members of the Board. Accordingly it has been made a rule that two full meetings of the Members shall be held in every week. But while the Board conform to the apparent wish of Government on this point which they regard as an order they cannot in justice to themselves omit to repeat the opinion they expressed in their letter of the 30th December last that their business will not be expedited by this arrangement. If it was formerly the practice invariably to hold two full and formal meetings in every week, it was altered many years ago, and from a time long before any of the present Members had a seat at the Board; it has been the

'practice to hold only one such meeting in the week. The Board are convinced that this arrangement had not its origin, as they confidently assert and declare that it has not been continued in the time of the present Members, out of regard to personal convenience; but that it was adopted and pursued as the best adopted for the expeditious and effectual performance of the duties of the Board.

'The actual practice of the Board previously to the receipt of the letter under consideration in respect to meetings is thus described in their letter of the 30th December last—"According to the present usage a full meeting is always held; unless some inevitable accident prevent it, on Thursday. Monday is also regarded as a Board day. It is now the rule, and has been for some time, that at least two Members shall attend on this day, and full meetings are sometimes held on it when the state of the business requires it. Full meetings are also held occasionally on other days when important subjects arise which it is necessary to consider and dispose of without delay at the meetings held on Monday in general only the current and ordinary business of the office is brought forward and disposed of all subjects involving new questions, or points of more than ordinary importance, and all general questions are reserved for consideration at the full meetings on Thursday.

'It is stated that the Right Honorable the Governor in Council "does not attach much weight to the Board's reasoning upon the great benefits which are derived from the 'privacy of their individual researches and meditations," although "to the composition of works of imagination and of science, and to the final formation of the judgment upon documents which involve the life or death of a prisoner, the undisturbed seclusion of the closet is undoubtedly necessary." From the tenor of this passage the "Board apprehend that their meaning in the observations which are referred to has been entirely mistaken, they think it proper therefore to repeat them, and to offer such comments as will clearly explain their import. After remarking that much of their business, particularly the investigation of matters requiring the examination of accounts, could not be performed at a meeting, they proceeded to state how such business was usually performed and the arrangements lately made for despatching it with greater expedition." It has always been usual, they said to distribute subjects of

Para. 6. 'this nature among the Members. The Member who undertakes such a subject generally goes through the investigation individually and is often engaged in it when the subject is extensive, for many days and even weeks. He then lays the results of his examination and consideration before his colleagues in writing and after each has perused the papers, the whole subject is deliberately discussed and disposed of by the Board. In like manner the Members individually take up general subjects of importance and prepare them for discussion, selecting the points stating the principles which appear applicable to them, and shewing how the information before the Board bears upon them. Sometimes the attention of two Members is conjointly bestowed on a particular subject, and the result of their consultation as well as their separate consideration of it is committed to writing; and then brought before their colleagues. Although such a distribution has always been usual yet as every Member while engaged with particular subjects demanding the closest attention was required to participate fully in the multifarious current business of the Board, the distraction hence arising was found to be a great impediment to the disposal of those subjects, and it has ever been deemed a most desirable object to make such an arrangement as would admit of particular Members being employed with little interruption in examining matters which require close investigation, and preparing notes upon them for the consideration of the Board. The opportunity was afforded this year by four Members being present at the Board. It would obviously have been a waste of time and labour for each Member to go through all the details of the ordinary current business. It was agreed therefore in distributing the business before the Board that those members who should undertake the preparation of notes upon subjects which required much time and attention should be relieved for the time from the ordinary current business, it being arranged that no business should be passed by less than two Members, and that all questions of importance should be brought before the full Board.

'It will be perceived from this statement that the present Board have only followed up the practice which experience has proved to be most expedient, with the improvement which has always been deemed desirable, but which circumstances never before permitted to be carried so fully into effect. The circumstance of four Members being present and the Board enabled them to make a more complete division of labour in the investigation of the subjects which come before them than had ever previously been practicable.

'With great submission the Board beg leave to remark that they did not attach importance to "the privacy of their individual researches and meditations." They did however insist much on the benefit derived from the division of labour in the investigation of difficult and perplexed subjects, and in expediting generally the business of their office, while at the same time the advantage arising from the deliberate discussion of the subjects by all the Members was fully preserved, and the best provision was made in order that "the doubts which any individual Member of the Board might entertain on any question should be cleared up by the information and counsel which the experience and judgment of his colleagues might enable them to furnish upon it—an object which is mentioned in the letter under consideration as of much importance.

'It is observed that "in the common fiscal business" of the Board "the main purpose is to see that money is collected and collected justly according to the principles of assessment prescribed by the many able men who have preceded the present Members at the Presidency Board". In answer to this observation the Board may remark that it only needs a reference to their proceedings on the annual settlements of those Districts in which the principles of assessment have been laid down with the greatest precision to shew the multiplicity of cases of difficulty continually arising which are not provided for, and upon which the Board are required to exercise their judgment. In such cases their aim, generally speaking, is to follow as exactly as possible the principles of the original assessment which for this purpose must be minutely investigated. But in very many Districts the assessment is not settled. In Tanjore and Chingleput a new survey assessment has been instituted. The assessment of the Southern Talooks of the Northern Division of Arcot and also of part of the Southern Division of Arcot has been under revision. The Board have been engaged in a long inquiry into the state of the assessment of the Northern Talooks of the Northern Division of Arcot. The assessment of Dindigul is under revision. In Tinnevely the Nanjah assessment remains to be settled. In Coimbatore alterations of the assessment have been proposed; and various questions have arisen concerning the assessment in Salem, which have greatly occupied the attention of the Board. In Nellore there is as yet no uniform system. In Palnada a money assessment is to be introduced upon the Nanjah lands. In Canara the Government have directed an inquiry to be instituted into the state of the assessment, and a revision will probably be found necessary. In Malabar a survey was made of the garden lands by the late Principal Collector which is still to be examined, and there is a question whether a survey of the rice lands is not necessary.

'The Board submit that there are no duties under the Government more important or involving greater responsibility than those which they have to discharge in investigating the principles upon which new assessments are formed, tracing their application, and deliberating upon the results, and in examining the grounds upon which objections are made to establish assessments and scrutinizing the alterations proposed with the view of correcting supposed errors and inequalities. But such duties cannot be discharged, entirely at meetings of the collective Board. Each individual Member must examine the subject by himself before he can be prepared to discuss it with his colleagues. But if the Member who first undertakes the subject, examines it thoroughly in detail and makes a minute of his observations throughout, and of the conclusions at which he arrives, shewing distinctly how they are deduced, the work of the remaining Members is greatly facilitated, and they are the sooner prepared to discuss the subject collectively. This is practically the way in which the Board carry on their business. Individual agency is in the first instance employed in investigating and sifting the subjects that come before them, and the results at which it arrives, and the questions it brings forward to be decided are then deliberated on by the collective body.

"The Member who undertakes the examination of such a subject in the first instance being relieved for the time he is so employed from the distraction of the ordinary current business, he is enabled to apply himself to it steadily and the work is executed without delay. By this arrangement while the advantage of consultation and collective deliberation is preserved the business of the Board is despatched on the whole with perhaps as much expedition as would be possible if it were distributed among the members, and each individual performed his separate share independently of the rest. Without such an arrangement it would have been utterly impossible for a collective body to perform the quantity of work which was performed by the Board during the last and present year.

"If their proceedings have been "lengthened" as is now observed, it has been from a desire to discuss the subjects treated of by the Collectors completely, and prevent any misapprehension which might have arisen from their silence on points on which the observations of the Collectors seemed to them to be founded in error. The Board have endeavoured as much as possible to check irrelevant and unnecessary discussion on the part of the Collectors, but where such discussion has been introduced into their reports, they have felt it to be their duty to state their own sentiments on the matters in question and to point out any mistakes that appeared to them in the statements or arguments of the Collectors. If they have been wrong in this practice, it has not hitherto been remarked to them in the observations of Government and the Court of Directors on their proceedings. On the contrary they have been led to continue the practice from the approbation with which generally their proceedings have been noticed both by the Government and the Court of Directors.

"The letter now before the Board imputes to them the practice of placing upon their records and sending to Government voluminous dissertations upon doubtful constructions of isolated and sometimes mistaken passages in the Collectors' reports many months and in "some cases years after the current year is gone as in the instance of Salem." The Board have referred to their proceedings on Salem for Fuslies 1237, 38 and 39 which are alluded to, and they are constrained to remark, with all respect to the Government that they can find nothing in them answering the above description, indeed they professedly avoided entering into discussion in those proceedings on any points not of practical importance with a view to the future administration of the revenue of the District. In the answer of Government to the proceedings no irrelevant or unnecessary discussion is pointed out, nor is there any observation from which the Board could infer that the Government disapproved of the manner in which any point was treated. The Board are unfeignedly at a loss to discover any instances in other proceedings to which the remark of Government is applicable.

"In illustration of the views of Government as to the practice which ought to be followed in reporting upon and reviewing the annual settlement, a reference is made to the report of Sir Thomas Munro on the first settlement of Canara and to the proceedings of the Board and the Government thereon. It is observed that the report of the Collector is dated 7th June 1800, that "in the month of August the Board reported their sentiments, and the resolutions of the Governor in Council thereon were communicated under date the 20th September 1800, and the letter of the Board and the orders of the Government do not occupy "four sheets of paper." The Board do not find any report from the Collector dated 7th June 1800. But Sir T. Munro made a very elaborate and able report on the land revenue of Canara, under date the 31st May 1801 which is probably alluded to. This report the Board submitted to Government with a letter dated 28th August 1800. The observations of the Board upon it are comprised in two short paragraphs, it being explained that they "were not prepared to enter into a consideration of Major Munro's suggestions for reducing the land assessment of the Districts in the proportions he had pointed out, it appearing

Proceedings, 17th, in Cons.,
17th March 1831.

From Govt., 19th, in Cons.,
21st April 1831.

In Dy. Cons., 29th September
1800.

"It appears from a letter dated
7th June 1800, published in Sir
T. Munro's life that it was
transmitted on that date.

Vol. I, page 248.
In Cons., 28th August 1800.
In Cons., 28th August 1800.

Sir T. Munro's life, Vol. I,
page 248.

"to them on an examination of the statement (which accompanied the report) and the apparent inequalities that would subsist by their adoption to require further investigation and elucidation." This report full of the most important and interesting information to collect which the writer was "forced to go through more labor among sunnuds and accounts than he ever underwent in his life before" wherein as the Board remarked he traced the various assessments from the reign of Hurrayhur Roy the Rajah of Bijanuggur between A. D. 1334 and 1347 to the conquest from Tippoo was then dismissed without further remark, and the Board proceeded to the discussion of other matters, no notice whatever having been taken of the settlement for the past year. It does not appear therefore that the letter with which the Board in 1800 submitted the report of the Collector upon the first settlement of Canara is a fit model for the guidance of the present Board in their proceedings upon the annual settlements.

"The Board have no doubt of the practicability of reporting on the settlement of Canara within the Fusly, as from the earliness of the season it ought to be concluded before the settlement of the Districts on the eastern coast commences; and whenever the report of the Collector is made, as it ought to be made, as early as the report on the first settlement, which has been referred to, the Board see no reason to doubt but that it may be carefully reviewed by them and submitted to Government with their observations at least as early as that report was submitted, which for all the consideration that appears to have been given to it by the Board of that period might have been forwarded on the day that it was received.

"It is intimated that nothing but the strong conviction which the Right Honorable the Governor in Council entertains of the advantage of frequent personal communication with the Collectors has restrained him from saving to the Company the expense of a fourth Member of the Board "in order that those who were best qualified to be deputed into the Provinces might proceed thither without interrupting the daily business of the department." It is observed that "the same sum would however be saved by the adoption of the suggestion contained in the report of the late Acting Senior Member, (a copy of which accompanied the letter under consideration) and more extensive benefits of local superintendence be at the same time obtained," and the Board are apprized that "it is accordingly the intention of the Right Honorable the Governor in Council to have this subject under his special consideration when he returns from the Provinces, and the settlements of the current year shall have been received.

"The Board presume that the Right Honorable the Governor in Council will deem it right in them to submit their sentiments on this important subject, and they proceed accordingly in the first instance to consider the report of Mr. C. M. Lushington which is referred to. This paper though in the letter from Government it is called the Report of the Acting Senior Member of the Board, appears to have been written by Mr. Lushington not in that capacity, but as a Member of the Commission appointed by Government for the revision of the Civil Establishments, and is subscribed by him accordingly as a Member of that Commission. It is not dated, but from the observations in the 2nd para. of the letter from Government the Board understand that it was prepared while he was absent from the Presidency in attendance upon the Right Honorable the Governor in the Provinces. In preparing it Mr. Lushington had no communication with any Members of the Board, and the Board collectively were not informed of its existence until a copy of it was furnished to them with the letter from Government.

"In the first para. of the report Mr. Lushington proposes "in obedience to the orders he had received to review the efficiency and economy of the Revenue Establishments of this Presidency" but his remarks are confined exclusively to the Establishment of the Board of Revenue. In the 4th para. he states his purpose to "impugn" this institution which under its present constitution he pronounces to be "cumbersome, inefficient and expensive." He says he "writes from long and deep conviction, from personal communication with some of our most able Collectors and from a careful observation of facts which forced themselves on his attention after a service of nearly 27 years passed almost entirely at a distance from the Presidency." The Members of the Board have probably had among them as ample opportunities and means of obtaining

a knowledge of the sentiments of the Collectors as Mr. Lushington alone and they declare they have no reason to believe that those whose judgment is of most value from their experience and discretion, concur in the opinions expressed by Mr. Lushington. With respect to Mr. Lushington's personal experience from his service of 27 years the Board will only remark that during the greatest part of this time he was employed in the Judicial Department, and that the very circumstance which he mentions of his having been almost the whole time at a distance from the Presidency disqualifies him in some degree from judging at least of the efficiency of the system according to which the business of the Board has been performed at the Presidency. During the two months Mr. Lushington was actually present at the Board, while he was acting senior Member before he wrote his report he had not opportunity to make himself acquainted with the records of the office, by the examination of which alone a fair judgment can be formed of the Board's proceedings in the administration of the revenue, and the Board will have occasion to shew that some of his remarks have been made in ignorance of their ordinary partice in the common course of business.

Mr. Lushington's observations are so general that it is very difficult to grasp them and answer them. "In detail. In multiplicity of records, in elaborate reports, in retaining copies of copies, in useless and voluminous statements," he says "I can conceive no institution to exceed the Board of Revenue." It has always been an object with the Board to dispense with useless records and with respect to the system of record which is observed in their office, it might be sufficient to remark that it was so highly approved by the Finance Committee which lately sat at Calcutta, that the rules which they recommended to the several Governments to be introduced generally were mainly taken from it. Of course were several sets of proceedings are kept there must be a "multiplicity of records" and "copies upon copies." That the Board's reports are "elaborate" is true, they bestow great pains in considering the subjects that come before them and endeavour to discuss them completely; but on this very account their reports have been approved by the Government and the Court of Directors. The statements rendered to their office are many of them from their nature "voluminous." It is necessary for the Board to look into details, and the statistical and revenue details of Districts cannot be exhibited in a compact form, many of the returns and statements now received are required by the Regulations and some by the orders of the Court of Directors and of Government. It is mere begging the question to say that any of the statements are "useless." It is easy for Mr. Lushington to allege that "the chief characteristic" of the Board in its correspondence, "is delay and prolixity, instead of promptitude and conciseness" but proof of this is wanting. "The Government," Mr. Lushington "asserts, do not in many instances see the exact state of the revenues nor how they are administered. Many of the most material parts of Collectors' reports are omitted their opinions are garbled and misunderstood, and papers of importance are sometimes withheld or not acted upon either from the multiplicity of business before the Board or from the papers not suiting the view taken of the subject by the Board themselves." If they could suppose that Mr. Lushington meant to say that these remarks were founded on his knowledge of particular cases, the Board would solicit the Government to do them the justice of calling upon him to prove his assertions before they made any answer to them. But they appear to them to be mere gratuitous general allegations and Mr. Lushington has "distinctly disavowed all intentions of reflecting upon any present or former Members of the Board." It is evident that the remarks are mainly founded in error arising from ignorance of the practice of the office. Mr. Lushington supposes that the original reports of the Collectors are not submitted to Government "at present" he observes, "the Government only receive the Collector's opinions at second hand and I know from experience that very frequently the least important parts of their reports alone are noticed." But in point of fact the Collector's original reports are invariably submitted to Government with the Board's comments upon them, which could not be understood without reference to the reports. The Board's proceedings would be prolix indeed if they touched upon every point mentioned by the Collectors in their reports and quoted their observations in their own words. To avoid prolixity the observations and opinions of the Collectors are generally referred to as contained in their

reports which are submitted to Government, and the remarks of the Board alone are recorded in their proceedings, and this it appears to be which Mr. Lushington calls "garbling." If the opinions of the Collectors are misrepresented by the Board the Government have the means of correcting them. Both the Board's proceedings and the answers of Government are communicated to the Collectors which affords them the opportunity of explanation on any points on which they may have been misunderstood or misrepresented. The system of the Board is one of perfect openness, they wish the Collectors to know the grounds of their recommendations to Government on all cases, and it appears to them that the most effectual way to give them this information is by furnishing them with copies of their proceedings and reports. This mode of proceeding is productive of confidence on the part of the Collectors: they see that nothing is concealed from them, and that if they are censured when they are wrong, they are supported when they are right.

It has certainly happened occasionally that from the multiplicity of business before the Board they have not been able to lay before Government papers of importance connected with the administration of the revenue so early as is desirable, but they assert positively that no papers of importance which ought to be laid before Government have been withheld wilfully and determinedly "from the papers not suiting the view of the subject taken by the Board themselves."

But Mr. Lushington says that "in three cases out of four the proceedings of the Board are a mere dull echo of the Collector's original report." In answer to this the Board can only refer to their proceedings themselves for a series of years, and to the approbation of them almost invariably expressed by the Government and the Court of Directors.

As an instance of inefficiency on the part of the Board Mr. Lushington observes "It is a notorious fact that in one District no general report was received for upwards of three years, and still the Collector continued in office!!!"

If Mr. Lushington before he wrote this had referred to the records of the Board to which he had access officially; as Acting Senior Member, he would have found that his information was entirely incorrect. Mr. Lushington alludes to the District of Cuddapah. The Collector referred to was extremely dilatory in submitting his annual report; but it is not the case that no general reports was received from him for upwards of three years. He made a report for every year, as shewn by the statement in the margin, although the reports for some years were delayed until very late dates. Mr. Lushington would also have found in he had referred to the Board's records, that they had done every thing that was possible by the most peremptory injunctions and the strongest remonstrances frequently repeated, to make the Collector perform his duty, that when they found their efforts ineffectual they reported his neglect to the Government, and that upon their representation the Collector was warned that a continuation of his neglect and misconduct would render it necessary to remove him from his office. The Collector was at length removed on the 9th March 1824.

From Govt., 9th, in Cons., 18th March 1824, appointing Mr. J. W. Russell, Collector and Magistrate of Cuddapah.

To Govt., 8th October 1821.
In Cons., 8th
To do., 19th September 1822.
In Cons., 19th
Proceedings, 21st Novr. 1822.
In Cons., 21st
From Govt., 30th Octr. 1821.
In Cons., 1st November "

From Govt., 9th, in Cons., 18th March 1824, appointing Mr. J. W. Russell, Collector and Magistrate of Cuddapah.

Mr. Lushington refers to the abuses practised in Coimbatore by Causee Chetty, and the embezzlements from the Madura Treasury, as proofs of the inefficiency of the Board's control. The Board freely admit that the discovery of the great abuses which were carried on for length of time in those Districts would probably have been made at an earlier period by the local visitation of an officer empowered to inquire into the general administration of the Districts and to examine the Treasuries, and it has long been represented as necessary to give due efficiency to the Board that they should be at liberty to depute one of their Members occasionally for the pur-

pose of local visitation. But actually the abuses in Coimbatore were brought to light in consequence of petitions which attracted the attention of the Government and the Board at the Presidency, and were inquired into by the Board in the First Instance and with respect to Madura the Board have to observe that the control of the Treasury was not within their Province, but belonged exclusively to the Accountant General as explained in the 10th para. of their proceedings dated 17th June 1830, and that as regards the general management of the Collector they had long considered it unsatisfactory and had repeatedly reported their disapprobation to the Government, as they have remarked in the 18th and 19th paras. of their proceedings of the above date.

With regard to Bellary "where, Mr. Lushington says, the repeated orders and beneficial intentions of Government in favor of the inhabitants were absolutely set at defiance and defeated." The Board have to remark that the unauthorized and improper proceedings of the Collector in the instance referred to were early discovered by the inquiries of a Member of the Board who attended the Governor on his visit to the District, and were exposed in detail in the proceedings of the Board founded on the accounts and information procured by him, upon which the Collective Board exercised their judgment.

These are all the instances which Mr. Lushington has adduced of the Board's inefficiency. He says that "many other instances of want of control might if necessary be adduced, indeed it may be fairly inferred from the Regulations, which Government from time to time have been obliged to enact." With respect to the "other instances" to which Mr. Lushington alludes, as he has given no clue to them, the Board cannot offer any remarks. Of course his mere assertion that there are other instances, unsupported by any reference, affords no corroboration to his argument. With regard to Regulations Mr. Lushington has specified only one Regulation IX of 1822 which he says "was enacted with a view of providing a remedy for the inconvenience which had been practically experienced from the want of local control and efficient superintendence." The object of this Regulation was not as might be inferred from the tenor of Mr. Lushington's observations to provide for a more efficient control on the part of the superintending authority, but to give power to the Collectors to punish their Native servants for frauds and malversations in office. Mr. Lushington is wrong in saying that the Regulation provided the means of appeal to the Board; it was not to the Board but to the Government through the Board. This being found a cumbersome and inconvenient process, the Appellate authority was subsequently transferred to the Board by Regulation VII of 1828. Mr. Lushington says he apprehends that Regulation IX of 1822 "has failed in its object" and that "its failure may indeed be proved from a document transmitted from the Board of Revenue." This document is a report of the Board dated 21st May 1829 upon the operation and effect of the Regulation.

Mr. Lushington's opinion of the failure of the Regulation appears to be founded on the fact that "during the years 1824, 1825, 1826 and 1827 the total number of persons charged under Regulation IX of 1822 of the whole Establishment under this Presidency amounted only to 2,465," as stated in the report of the Board, and yet he immediately expresses an opinion "that this statement is not to be relied on." He is he observes firmly convinced that there is no single Collectorate under this Presidency, in which during the same period namely four years, there have not been a greater number of petitions written against Revenue officers of that single District, and he adduces in support of this conclusion a quotation from a letter addressed to him by Mr. Sullivan then Principal Collector of Coimbatore and his own experience as Collector of Trichinopoly.

In impugning thus unreservedly the correctness of the statements furnished by the Collectors, Mr. Lushington has fallen into the mistake of supposing that those statements were intended to shew the number of petitions written against the Revenue officers whereas they are prepared to shew only the cases in which persons subject to the provisions of the Regulation have been brought to trial on charges cognizable under it, and how they have been disposed of.

The Board have no knowledge of the nature or result of the inquiries made by Mr. Lushington when he accompanied the Right Honorable the Governor on his tour through the Provinces, or of any correspondence he may have held with the local officers, but the inference he draws from Mr. Sullivan's letter, if not the reference to his own personal experience also, seems to be founded on the same mistake, since Mr. Lushington speaks of "complaints of a trifling nature" such as are not fit to be tried under this Regulation, which is highly penal. The Board cannot suppose that Mr. Lushington means to assert that when he was Collector of Trichinopoly he received weekly 20 petitions upon which he would have deemed it proper to hold proceedings under Regulation IX of 1822. They are of opinion that it is only cases of some importance in which it is expedient to make an example which should be disposed of under this Regulation and this they have always understood to be also the opinion of Government.

In opposition to Mr. Lushington's opinion of the failure of the Regulation the Board think it proper to quote the following passage from their report dated 21st May 1829. "The Collectors unite in representing that the operation of the Regulation has had the desired effect of checking the crimes and offences which are cognizable under it, of which the gradual decrease in the number of charges may fairly be admitted as a proof. Considering the very large number of servants of every description composing the Huzoor Talook and village Establishments who are subject to the provisions of this Regulation, the Board think the results exhibited by the statements now submitted in respect of the number of charges brought forward annually to be satisfactory, particularly when it is observed that a very small part of the charges are of an aggravated nature."

The common inference from the paucity of appeals, especially where no expense or trouble attends the preferring of an appeal, is that the parties concerned are satisfied with the original judgments; but Mr. Lushington argues from it that there is a want of efficient superintendence. The Board can only say that the argument appears to them untenable. It is true as Mr. Lushington observes that there were 16 appeals undisposed of at the date of the Board's report, but within a short time after, there was not one.

Having thus noticed all that is tangible in the observations which Mr. Lushington has made with the view of proving the inefficiency of the Board it is only further necessary to remark that they are all founded on the supposition of the Board being entirely without the power of local inspection, superintendence and control whereas the present constitution of the Board provides for local visitation as occasions arise. In comparing the present system with that which Mr. Lushington has proposed to be substituted for it this ought to be borne in mind.

Mr. Lushington proceeds to comment upon the expense of the present Establishment of the Board of Revenue. He observes that the Board of Revenue reported to the Committee of which he was a Member that the Establishment was not susceptible of further reduction and "as a proof of it they have applied to Government to have it increased." It is however to be remembered that the Board had made a considerable reduction of their Establishment when called upon by the Committee, and Mr. Lushington is in error in stating that they afterwards applied to Government to have it increased. The Board admit that the present institution is expensive, but as Mr. Lushington observes, it is not by the mere expense of any institution that its policy or utility can be fairly measured, the question is as stated by Mr. Lushington "whether the advantages derived from it are not more than commensurate with its heavy expense." The Board are confident that if the institution be fairly tried by this test the decision will be in its

favor. Mr. Lushington on the contrary is "inclined to think" that "in its effects" it is "worse than useless." In opposition to the authority of this opinion regarding the value of their services the Board are content to have the authority of the opinions (to which on such an occasion it will not, they trust, be deemed unbecoming in them to refer) expressed by the Honorable the Court of Directors and by the Right Honorable the Governor in Council in the papers noted in the margin.

Rev. General letter from the Honorable Court, dated 30th July 1828, para. Minutes of Cons., of Government, 22nd May 1829. From Govt., 22nd May, in Cons., 1st June 1829.

within the maximum limit of 87½ Rupees per mensem. The statement in the margin shows that the charge on this account for a whole month will be Rupees 527-8-0. According to the plan of Mr. Lushington the Commissioner must be travelling at least 8 months out of the 12. Upon this computation the annual charge for batta will be Rupees

Batta...	527	8	0	per mensem.
			g	
	4,220	0	0	for 8 months.

4,220 which added to the estimated annual charge for the pay of the Establishment will make a total of Rupees 23,768. To this there will be a considerable addition on account of contingent charges for the carriage of records with the Commissioners on Circuit with other extra charges incident to travelling besides the usual Saderward, of all which the Board can form no estimate.

		RS.	A.	P.
Pay	...	19,548	0	0
		23,768	0	0

	RS.	A.	P.
Commissioner's Salary ...	48,000	0	0
Establishment ...	23,768	0	0

8,000	0	0	‘ Mr. Lushington proposes to allow 48,000 Rupees per annum to each Commissioner to cover all his charges, this added to the charge for establishment as above estimated makes the total charge for each Division exclusive of contingent expenses Rupees 71,768 and the aggregate amount for the four Divisions. Rupees 2,87,772 instead of Rupees 2,16,000 as estimated by Mr. Lushington.
3,768	0	0	
1,768	0	0	
4			
7,072	0	0	
3,000	0	0	
1,768	0	0	

Difference	...	71,072 ' 0 0
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‘ But the Board conceive it would be judged necessary to give each Commissioner at last one European Assistant. This Assistant to have the experience without which his services could not be of great value, should be of the standing of a Sub-Collector, and his pay including Tent

1,400	allowance should not be less than 1,400 Rupees per mensem. At this
4	rate the additional charge for 4 Assistants would be Rupees 67,200
5,600	per annum, and the grand total would be Rupees 3,542,272. The
12	present charge of the Board's Establishment including the salary of
67,200	the 4 Members according to the sanctioned list is Rupees 22,913-6-8
2,87,072	per mensem or Rupees 2,74,961 per annum, being less by Rupees
3,54,272	79,311-0-0 than the estimated charge for four Commissioners and the
	Establishments which appear to be absolutely necessary to enable
	them to perform the duties proposed to be committed to them, with-
	out reckoning contingent charges which considering the distance to
	be travelled by the Commissioners annually in visiting the Districts
	under their charge must amount in the whole to a large sum.

Enclosure in Mr. Secretary
Chamier's letter dated 11th
March 1831.

In Cons., 14th March 1831.		
RS.	A.	P.
2,74,961	8	0
35,000	0	0
2,39,961	0	0
3,54,272		
2,40,000		
1,14,272		

‘ Independent of the expense on account of the Establishments of the Commissioners a charge would arise for the custody and care of that part of the records of the Board, being the most considerable portion, which could not be divided among the Commissioners and would be required for reference by the Government.

The Board apprehend that the business of the Government itself in the Revenue Department would be very much increased by the proposed arrangement and that it would probably be necessary in consequence to incur a considerable additional expense in its Secretariat.

On the whole they are of opinion after the most deliberate consideration that the proposed measure could not be brought into efficient operation without a heavy increase of charge.

Having considered the question of the relative expense of the Board of Revenue and of Commissioners, the Board proceed to examine more particularly the nature of the duties to be performed by the Commissioners and the powers to be vested in them according to Mr. Lushington's plan and the advantages expected from the change. It seems that they are to perform the same duties as are now performed by the Board of Revenue and to exercise individually all the powers now passed by the Board collectively, but subject to the final orders of Government should the Collector wish a reference to be made; they are further to have "power to examine cash chests, to call for any accounts, and issue such orders to the Tahsildars or Revenue officers as they may think proper sending copies of such orders for the information and guidance of the Collectors and finally to adjust all boundary disputes between the several Collectorates included in their charge. The other powers specially mentioned by Mr. Lushington are comprehended in the general authority of the Board of Revenue to be transferred to the Commissioners.

Mr. Lushington expects that there will be a great saving of correspondence in consequence of this arrangement but unless a greater discretion is allowed to the individual Commissioner than has hitherto been vested in the Board of Revenue which does not seem to be contemplated and would hardly be expedient, it does not appear that any reference which is now made to Government could be dispensed with, all estimates of charges proposed to be incurred and all statements of charges actually incurred must be submitted as heretofore for the sanction of Government, and the same periodical statements and reports that are now submitted for the information of Government by the Board must be submitted by the Commissioner and to enable the Commissioner to do this it will be indispensable that he should receive the same information from the Collectors as now furnished to the Board. The Court of Directors would probably require a complete record of the proceedings of the Commissioners to be transmitted to them monthly as the Board's proceedings are now transmitted. They will scarcely be satisfied to rest without that information of the whole course of administration which has always hitherto been furnished to them, when that administration is carried on separately by individuals, instead of by a collective body as heretofore.

When a difference of opinion occurs between the Commissioner and the Collector a reference is to be made to Government. The Board apprehend that Collectors will have less deference for the opinion of an individual Commissioner than for that of a Board consisting of three or four Members, and that references to Government on disputed points will in consequence be more frequent than they are at present. The correspondence which the Commissioner is to carry on with the Collector's servants will be very likely to afford occasion for such discussion. The Government will probably continue to refer to the Commissioners for their consideration questions of general policy connected with the administration of the country as well as questions particularly affecting the revenue in its various branches as they have hitherto referred such questions to the Board of Revenue.

In such cases delay and embarrassment would frequently arise from the Commissioners being obliged to postpone the consideration of the subject until their return to the Sudder Station should enable them to refer to the records of their office, and the Government instead of receiving an opinion formed upon a general view of the question in all its bearing would receive four different reports, written without the advantage of personal communication, and therefore likely to contain much greater contrariety of opinion than would exist if the parties had the opportunity of hearing the objections which might be urged to each others views. Mr. Lushington is entirely in error as has been observed above in supposing that the original reports of Collectors

are not now submitted to Government the arrangement he recommends is in this respect precisely that which is actually observed in practice, and all the saving which it admits of has been already effected. But the Board do not see how this saving could continue to be effected under a system of separate Commissioners. At present the vicinity of the offices of the Government and the Board admits of original papers being sent from one to the other without inconvenience, but under the arrangement which it is proposed to introduce, either every paper must be copied before it is forwarded by the Commissioners which would often be productive of injurious delay or a transcript must be made in the office of Government before it is returned and on emergent occasions requiring prompt communication with the Government, when the Commissioner may be at a distant station, or his place of residence may be uncertain it would be indispensable that the Collectors should address the Government direct. On the whole the Board conceive that the correspondence under a system of separate Commissioners would necessarily be greater than the correspondence of the Board.

In describing the comparative advantages of the two plans Mr. Lushington assumes as the main grounds of his argument that the system of revenue management is so well settled and defined as to preclude differences of opinion in regard to general principles, and to require little more and the part of the controlling authority than a vigilant and active superintendence with the view of protecting the Government from embezzlement, and the people from oppression, and he thence draws the conclusion that the time employed by the different Members of the Board in reading the same papers is time lost. He admits that "in deliberative justice, in the enactment of laws, and in the discussions of science or systems, collision of opinion has no doubt been highly conducive to the public welfare" but, he adds "in institutions similar to the Board where the system has already been defined, and promptitude is the essence of good administration, experience has proved beyond all question that variety of opinion, instead of furthering had frequently retarded and impeded the public service. Add to which if the four Members of the Board efficiently do their duty, every document brought before the Board ought to be attentively perused by each Member if, after such perusal, they agree as to the steps to be adopted, the time occupied by each Member having been obliged to peruse the same papers has been entirely thrown away, and the object would have been equally well attained by one Member alone having perused them" again he says "besides the Revenue administration is now so well defined that I am persuaded that little difference of opinion at the present day can exist."

To shew the error of this opinion it would perhaps be sufficient to refer to what has been stated in a former part of these proceedings regarding the present state of the assessment in the different Districts, but the Board may appeal also to their correspondence with the Government and local officers throughout, for the same purpose although much has been done towards the establishment of fixed and definite principles much more remains to be accomplished. Questions of an important and difficult nature are still of constant occurrence in every branch of administration and in every part of the provinces, and under the system of annual settlements and field assessments now in operation or in course of introduction in the territories subject to this Presidency, such must for many years continue to be the case.

The Board submit that in the consideration of subjects of this nature the means of ready reference which they possess to the records of past transactions in every part of the Districts under the Government, and the general information they are thus enabled to acquire of the effects of the various systems at present in operation, gives them advantages which are essential to the successful superintendence of the controlling authority, and which no single Commissioner could possess. If any argument were necessary to shew that a knowledge of the principles of the field assessments heretofore made, and of the nature and effect of the variations in each is essential to the execution of new undertakings of the same kind; the Board would refer to the reports made by them at different times upon the survey of Dindigul the Jaghire, North Arcot, Tanjore, &c. in which they have had occasion to notice how many different considerations are necessary to be kept in view in adopting the ordinary rules to local

'peculiarities, and how often points of the greatest importance are overlooked and misunderstood by persons acting entirely upon their own limited experiences and individual notions of expediency.

'If the system is not yet so settled and defined as to confine the duties of the controlling authority to the correction of abuses, it follows that even on the principles laid down by Mr Lushington himself the time is not yet come when the services of a deliberative body could be adequately supplied by individual agency, or could be dispensed with without injury to the public interest. But in the opinion of the Board, even if the duties to be performed were such as Mr. Lushington supposes them to be his scheme would not be attended with the advantage which he ascribes to it.

'He observes that the distance of the Board from the scene of abuse, their want of local information and opportunities of personal communication with the inhabitants, and the liability to be imposed upon by parties most interested in deceiving them, renders their control quite nugatory, that the practice usually pursued by the Board of directing the Collectors to report on petitions preferred by ryots against their proceedings, or the acts of the Native revenue servants employed under them, "is only asking the injurer why he has committed the injury," and that owing to the disinclination of Collectors to admit the existence of any defects in the management of their Districts, and the opportunities which the Native servants possess of deceiving them and tiring out the patience of the complainants "the system amounts in reality almost to a denial of justice." He remarks that "in almost all cases of corruption the Government and the Ryots suffer mutually," and he states his opinion that there are only two probable modes of keeping the Native revenue officers honest, viz., by "paying them so exorbitantly as to render the temptation to fraud unequal to the desire of retaining and the fear of losing their situations" or "by facilitating investigation and rendering detection so prompt and certain, as to make corruption even in their eyes impolitic." To the first he objects, on account of the expense it would entail on the Government, and because he "doubts whether any salary however large would restrain a Native from speculation whenever his avarice suggested that it might be committed without discovery". But he thinks that the latter would be fully and completely effected by the scheme he suggests, because the Commissioners by being on the spot would have a complete local inspection superintendence and control, because they would have a perfect acquaintance with the Districts under their charge, "would be on the spot to correct and prevent abuses, would be in constant personal communication with the inhabitants and present to redress their wrongs, would be able to discriminate between true and false complaints from personal inquiry; and by having the power of examining cash chests a course of depredation (like that of Madura for instance), could never occur" and because they would be an additional check upon the Maramut Department regarding which, he adds "the Board of Revenue have not the means even of knowing (further than the reports of the Collectors) whether the money is really disbursed or not."

'It is hardly necessary to point out to Government, that in this last observation Mr. Lushington has entirely overlooked the useful services of the Civil Engineers, and their Establishment, by whom the estimates for the construction of new works and the repairs of old ones are made, and who after the completion of the works are required to report to the Inspector General from personal inspection whether they have been properly executed, or that it is not quite correct to speak of the Madura case as if it were one among many instances in which a similar course of depredation has been pursued by Collectors under the present system.

'The Board are free to admit the advantage of occasional local inquiry on the part of the controlling authority, but they think it should be confined to cases where there may be grounds for believing the provincial officer is remiss or corrupt in the execution of his duties, and that the constant presence of a person possessing powers and rank above the Collector and issuing orders directly to the Collector's Native servants would be attended with the worst consequences.

'It is of the utmost importance that the authority of the Collectors as the chief executive officers in their respective Districts should be upheld, and that their responsibility should not be impaired; and if the servants who are to conduct the details of management under their direction were taught to look to a local superior on every occasion, it is quite impossible that the administration could be effective. The Board beg leave in this place In Cons., 17th June 1830. to refer to their Proceedings of the 17th June 1830, relative to the embezzlements in the Madura Treasury and to the best means of rendering the control over Collectors more effective.

'In all the cases in which extensive abuses have been discovered there was no want of previous information in respect to the laxity and mismanagement that existed in the general administration of the Province. It is in such cases that a Commissioner would be useful, but even in them, the deputation of a Member of the Board would be preferable. Acting in communication with his colleagues in the prosecution of his inquiries, and with them in deliberating and reporting on the result, his situation would lose much of the invidiousness which in such occasions attaches to an individual, and the Government in possessing the opinion of the collective body founded on the information thus laid before them, would have more satisfactory grounds for forming a decision on the case than could be afforded by the report of a Commissioner, who from frequent intercourse or former collision might be considered to have a bias one way or other, and where the abuse has escaped detection for a considerable time, might be supposed to feel his own character in some degree implicated in the disclosure.

'But admitting for the sake of argument that it would be desirable that a Commissioner should be always "present." Always on the "spot" to enquire into the conduct of the Revenue Officers and investigate the complaints of the ryots, it is obviously impossible that that object could be effected by the appointments of four Officers of that description. To enable the Commissioners to act upon their own personal and local knowledge in performing any considerable portion of their duties, it would be necessary that their visits to the several Districts under their charge should be long and frequent and should extend to every part of each District. That object therefore could not be attained in any important degree without adding to their number and consequently to the expense attending the employment of them; and the Board are convinced that by any practicable increase in their number it could not be attained in a degree at all approaching to that which Mr. Lushington's language he would appear to contemplate. Even Collectors themselves must in the great majority of cases act upon information obtained by means of inferior agents, not on the result of observations or original inquiries made by themselves on the spot.

'Mr. Lushington proposes that "the whole of the Commissioners, or as many of them as may be deemed necessary, should meet annually at the Presidency, to consult on general revenue arrangements, or on other matters directed by Government;" and in a note he observes, "the most convenient season for the Commissioners to assemble at Madras would be during the months of November and December when there is little going on in the Provinces and when the monsoon prevents travelling."

'With this proposal acknowledges in some measure the utility of consultation in regard to the duties which Mr. Lushington would transfer to Commissioners, it appears to the Board to be very ill-adapted to the purpose of securing that benefit. The matters on which it is desirable to consult often require to be disposed of as they arise, and could not well be all allowed to lie over till one particular season of the year. The Commissioners too having severally the charge of distinct and separate Provinces, dissimilar to one another, in many important circumstances, there would not be among them that unity of interest in regard to the subjects of their deliberations, which so much conduces to the efficiency of consultation where there is a common charge and a joint responsibility. Besides when the great extent of the territories subject to this Presidency is considered, it must be seen that the time which would be taken up in travelling to and from Madras, added to the two or three months of the north-

east monsoon during which it is proposed that the Commissioners should reside there would amount to a considerable portion of the year. This must be a serious disadvantage, if their presence in their respective Provinces is as important as Mr. Lushington represents it and it certainly would render them the more incapable of making any approach towards performing their duties, when in their Provinces, in the manner which he describes. Besides, Mr. Lushington seems to forget that the season of the greatest rains is not the months of November and December in some Districts. From this and from other causes it would be impossible so to control circumstances as to render it convenient for the different Commissioners to leave their respective charges at the same period of the year. Nor is it necessary to the truth of this remark (though if it were, Mr. Lushington could scarcely make that an objection to it) that under a different system their duties cannot be performed as well at Madras as in the Provinces for the very journey would necessarily cause interruptions in business, and when they arrived at the Presidency they could not have the same means and facilities for the efficient exercise of their functions as are possessed by a Board permanently placed there. The Board indeed are fully convinced that the proposed yearly assembling of the Commissioners at Madras would be far from conducing to the better transaction of public business.

Mr. Lushington refers in support of his theory to a supposed extraordinary absence of complaints against the servants of the Zillah Courts, which he attributes to the control of the Courts of Circuit "a fair inference" he says, "of the practical effects of the proposed alteration may be drawn from the remarkable circumstance, that at this Presidency during the last 20 years, there has been only one instance of complaint preferred against the servants of the Zillah Courts and even in this solitary instance the misconduct of the European Judge was the sole and entire cause of it. In seeking a solution of the reasons which have led to this extraordinary fact, the experience of every man conversant with the Native characters; will suggest that it attributable to the influence and check of the Court of Circuit."

Mr. Lushington cannot mean to assert that during twenty years no complaint has been preferred against any servant of a Zillah Court, except in one solitary instance. It cannot be unknown to him that the instances, are many of complaints against servants of the Zillah Courts. There is, however, one instance which stands distinguished from the rest by the unparalleled extent and enormity of the abuses which were brought to light. The Board allude to the system of corruption and extortion which was discovered in 1813 to have been pursued by the Native officers of the Zillah Court of Canara. This, they suppose, is the particular case of Mr. Lushington speaks; and they imagine he can only have meant to allege that there is no other instance, but this one of the discovery of such great and extensive abuses on the part of the Native servants in the Judicial Department. But if this is all, it affords little ground for the inference he draws in favor of the measure which he advocates, even supposing what his argument very erroneously assumes or at least implies that the temptation and opportunity to practise extensive depredation are as great or nearly as great in the Judicial as in the Revenue Department. The instances of abuses on the part of the servants of a Collector at all comparable in the opinion of the Board, to those practised by the servants of the Canara Zillah Court does not exceed two or three, and perhaps there is not one in which the extent and enormity of the evils caused by the misconduct of the servants was so great.

Mr. Lushington states that "even" in the solitary instance "to which he alludes" the misconduct of the European Judge was the sole and entire cause of it. The Board do not see that this, if it were the case, would avail towards proving the superior efficiency of the controlling authority placed over that European Judge which is the point Mr. Lushington was labouring to establish. But the assertion, if he alludes as the Board suppose to the abuses in Canara, is incorrect, so far as can be judged from the papers regarding that case in the printed selections or from anything they have ever heard of it. However much the European Judge may have been wanting in vigilance, there was no ground to suspect him either of participation in or connivance at the corruption of his servants, nor was any such suspicion entertained. The Board

have thought it proper to record these remarks for the purpose of shewing the errors into which Mr. Lushington has fallen in that part of his paper to which particular reference is here made, but they submit that the situation of the ministerial officers of a Court of Justice and that of the servants through whose hands the whole revenue of the country pass are so widely different that the conduct of the former can afford no ground for any conclusion with respect to the efficiency of the superintendence over the latter. Instead of regarding it, with Mr. Lushington as an "extraordinary fact" that only one instance has occurred of such enormous abuses on the part of servants of a Zillah Court as those which took place in Canara, the Board when they consider what were the functions of those servants, even when the Judge was also the Magistrate of the Zillah, think it wonderful that under any system of superintendence, however defective in itself, and however ill administered that one instance should have been afforded of what the Honorable the Court of Directors have justly described as "an organized system of extensive and flagrant corruption, extortion and oppression," "among the Native servants not only of the Court but throughout the Judicial Department." It was indeed only while the offices of Judge and Magistrate were united that the thing was within the limits of possibility since their separation it could no more happen than such embezzlements, as took place in Madura could be perpetrated by a Zillah Judge, without a Treasury to embezzle from since the foregoing observations were written it has occurred to the Board that the particular case to which Mr. Lushington alludes may possibly be, not the one which they have understood him to mean, but a case of misconduct on the part of an European Judge which occurred a few years afterwards in the same Zillah. If it is this case that he means, the Board need add nothing to show how incorrect he is in describing it as an instance, and the only instance during the last twenty years, of complaint "preferred against the servants of the Zillah Court" and how utterly unavailing it is to his argument.

The Board are aware that the comparative advantages of a collective body and of separate Commissioners, as the question regards their respective fitness for the discharge of the duties now belonging to the Board have been discussed in another place, and they have therefore refrained from entering upon the subject further than seemed necessary to meet the observations of Mr. Lushington. They will offer but one remark more. If, as they think, those duties are from their own nature, independently of all other considerations, more fit to be committed to a Board than to be divided among individuals appointed to distinct and separate charges, when they look around them and contemplate the peculiar circumstances of the British dominion in this country, they see additional reasons for giving the preference in this case to the agency of a collective body. They allude more particularly to the familiar but important fact that the country is governed by a small band of foreigners, to the imperfect knowledge which these, its rulers, possess of the languages, the institutions, the customs, habits, sentiments, and feelings of the people and to the frequent changes which necessarily take place in the persons holding all the most important posts. These circumstances, in the opinion of the Board are of no small weight on the side of an instrument of administration, which affords a portion of the too slender security that exists, against the ill effects of ignorance and misconception, of haste, caprice, prejudice, and passion, and for stability of purpose and consistency of conduct.

ARRANGEMENT PROPOSED BY THE BOARD FOR DIMINISHING THE LABOR OF TRANSCRIPTION IN THEIR OFFICE.

From the Secy. to Govt., in Cons., 10th March 1831.

627. The following Extract from the Minutes of Consultation under date 4th March together with a copy of the paras. therein referred to, was transmitted under the same date for our information and guidance.

"The Right Honorable the Governor in Council proceeds to take into consideration in this Department the letter from the Officiating Secretary to the Government at Fort William, dated 3th April 1830, and recorded in the Consultation of this Government in the Financial Department of the 14th September last, with a view to the adoption of such of the suggestions of the Civil Finance

Extract from the Minutes of Consultation under date the 4th March 1831.

" Committee in Calcutta as are applicable to the present mode of conducting business and recording the proceedings of Government at this Presidency and have not already been put in operation.

" With respect to the proposition of the Civil Finance Committee that local officers submit drafts of Regulations should also furnish translations of them, to be afterwards revised by the Translator, the Right Honorable the Governor in Council observes that Regulation IX 1802 of the Code of this Presidency by which local officers were empowered to propose Regulations was rescinded by Regulation VIII, 1819. The proposition of the Committee is not therefore applicable to this Presidency.

" Resolved that hereafter in transcribing the records of Government the entry in the margin and at the head of letters of the names of the individuals to whom they are addressed, and the official form of subscription be omitted, the official designation of the authority addressed being alone inserted at the head of the letter.

" That the practice of entering the purport of letters in the margin of the record be in future confined to letters of more than two paras. in length.

" That set forms of letters be lithographed and used on all appropriate occasions—such letters not being transcribed at length on the proceedings but a simple notice recorded of the communications made or received.

" That all letters of mere form be recorded in the same way.

" That periodical statements intended to keep the Government acquainted with the state of affairs, and which are of no use beyond the immediate occasion for which they are furnished, be not copied on the records, but deposited for eventual reference.

" That all recommendations and observations having reference to the sanctioning of Bills, the passing of audits and Indents, the admission of applications for advances leave of absence, &c., be written on the face of the original documents by the several authorities through whom they may pass to Government, whose orders will in like manner be recorded on the documents themselves. Under this rule separate letters will not be required to accompany such documents. In the Minutes of Consultation a brief note of the substance of the documents and of the orders, passed upon them will be recorded.

" The Right Honorable the Governor in Council observes that the general rules proposed by the Calcutta Finance Committee requiring that papers which are transmitted to the Court of Directors on the records of lower Boards be not transcribed on those of Government; that with the communications of lower Boards to Government the original letters received from the subordinate officers be submitted and returned after perusal to the Board and the letter of the Board only entered on the records of Government, and that papers already recorded in one Department of Government be not again transcribed on the records of another Department, have long been in operation at this Presidency.

" Resolved that copies of paras. 53, 54, 56, 57, 58 and 62 of the Report of the Civil Finance Committee to the Supreme Government dated 12th September 1829 with a copy of these proceedings be transmitted to the Sadr Adawlut and the Board of Revenue for their guidance as far as regards the mode of submitting papers to Government in future, and in order that any of the suggestions of the Committee or any others which may be considered to be calculated to promote dispatch in the mode of conducting business and to diminish the labour and expense of transcribing the records in their respective Departments may be recommended for adoption."

628. With reference to the above we submitted to Government the following letter dated 16th May.

" With reference to the 10th para. of the Extract of the Minutes of Consultation of the Right Honorable the Governor in Council under date the 4th March last wherein the desire of Government is expressed that the Board of Revenue will suggest any measures which they may consider calculated to promote dispatch in the mode conducting business and to diminish the labour and expense of transcribing the records, I am directed to submit the recommendation of the Board of Revenue that the second copy of the General Report of their proceedings prepared annually for the information of the Court of Directors, which it is understood is merely lodged in the Government Office, be dispensed with in future, the records from which it is prepared being ready for reference when required.

" Under the rule prescribed in the 8th para. of the Extract separate letters are not required to accompany the documents therein mentioned. The Board propose also to submit their proceedings in future without a separate letter.

" In pursuance of the principle of the rule prescribed in the 8th para. the Board have ordered that the Bills, &c., therein mentioned shall not in future be copied in their proceedings, but that when the original is returned with the remarks of the Board and the orders of Government upon it for the information and guidance of the Collector one copy shall be taken and lodged in the office for reference in the course of business."

From the Acting Chief Secy.,
In Cons., 6th June 1831. 629. The propositions contained in the above letter were sanctioned by Government under date the 3rd June 1831.

DEATH OF RAMACHENDRA ROW, THE BOARD'S HEAD SERISHTADAR, AND THE PROPOSED APPOINTMENT OF A SUCCESSOR TO HIS SITUATION.

To the Chief Secy. to Govt.,
In Cons., 20th Octr. 1831. 630. The following letter was addressed to the Chief Secretary to Government under date 20th October 1831.

" I am directed by the Board of Revenue to report the death of Ramachendra Row their Head Serishtadar which took place on the 6th instant.

" The extraordinary merits of this old and most highly distinguished public servant have been repeatedly brought to the notice of Government. During the long period of his official career he held the most important and responsible offices, and he never failed to acquit himself with credit to his own character and advantage to the public interest. Long ago Sir Thomas Munro by whom he was placed at the head of the native Establishments in the Ceded Districts when they came under his administration, recorded of him that he had acted on a more extensive scale than perhaps any Native servants in India that it had been necessary to repose a considerable trust in him but he never in any instance betrayed it, and though like every Native holding an important office he had many enemies he had never even been accused of any kind of malpractice. It was at the suggestion of Sir Thomas Munro that he was appointed to his late office and that eminent person retained to the last the same high opinion of him that he formerly recorded. The Board have derived the greatest advantage from his sagacious judgment and matured experience in the discussion of questions connected with the administration of the revenue, and they consider that the public service has sustained a very great loss by his death.

" The Board do not find among the Serishtadars in the Provinces any individual who is in all respects well qualified for the office of Head Sheristadar in their Catcherry. If they do not confine their search to that particular class of public servants, the

"person whom they can recommend as more competent to fill it than any other individual whom they know is the one who from the establishment of the Cutcherry has held the appointment Head Gumastah and in that capacity has been the Principal Assistant of the Head Serishtadar, and employed under his immediate instructions. In all business on which the Board have employed their Serishtadars he has taken a part, and he is fully informed of all their proceedings and of the grounds and principles of every measure that has been adopted and of all the orders that have been issued in the course of the administration of the revenue since the return to the Ryotwar system. He has himself, under the direction of the Board and the guidance and superintendence of the Serishtadar, prepared most of the forms of revenue accounts that are now in use, and thoroughly conversant with the various systems of the several Districts. From his free intercourse with Ramachendra Row under whom he had previously served in the same capacity at Bellary he is perfectly acquainted with his sentiments on revenue subjects, and is in possession of the result of his long experience, while he has himself all the ability requisite to make these advantages fully available. He has besides the valuable papers upon revenue subjects left by Ramachendra Row, which perhaps, he is the only person, from his previous acquaintance with them, competent to make use of.

"On the whole the Board think they cannot do better with the view of making the establishment of their Native Cutcherry as useful as Sir Thomas Munro expected it to be, and as it has proved hitherto, than by recommending the appointment of Narasinga Row, their Head Gumasta to be Head Serishtadar in the place of Ramachendra Row, Narasinga Row is the more entitled to this promotion as he has forgone opportunities which have repeatedly offered to him, of obtaining the appointment of Serishtadar in the Provinces, because his services were needed by the Board. But considering that he has not hitherto held the office of a Provincial Sheristadar, the Board do not recommend that on his appointment to be the Head Sheristadar of their Cutcherry, if sanctioned by Government, he shall receive the full salary of the office Rupees 800 per mensem. They recommend that his allowance in the first instance be limited to 600 Rupees per mensem, to be increased after the lapse of 5 years, if he continues to hold the office and his conduct has merited approbation to 700 Rupees, and after the further lapse of 5 years, when he will have completed a service of upwards of 19 years in the Board's Cutcherry, besides his previous service in the Provinces, to 800 Rupees, on the same condition in respect to his conduct. By this arrangement there will be an immediate saving of 200 Rupees per mensem."

From the Ag. Secretary to Government, in Cons., 10th Novr. 1831.

631. The following reply was received from the Acting Secretary to Government dated 8th November 1831.

"I am directed to acknowledge the receipt of your Secretary's letter dated the 20th ultimo, reporting the death of your Head Sheristadar Ramachendra Row.

"The Right Honorable the Governor in Council has learned with regret the demise of this old and distinguished servant, his long experience, his unwearied diligence, and his intimate acquaintance with the revenue administration of the Districts under this Presidency, have for a series of years secured to him the marked approbation of Government and the very difficulty which appears to exist of finding a suitable successor to him, stamps in itself a value on the recollection of his services which your Board, from the free and constant intercourse to which he was admitted from the first period of his appointment are best able to appreciate.

"The Right Honorable the Governor in Council would not hesitate to sanction the arrangement which you propose for appointing Narasinga Row to be his successor, were it not that he is of opinion that a situation of this kind, the first and highest which a native officer can look to, should be filled from amongst persons in the Provinces who have distinguished themselves by long and eminent services in the higher departments of the revenue line." The selection, of such an individual would be generally known and would serve to stimulate to exertion every one whose standing and character could entitle him to become

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"one day a successful candidate. It does not appear from your Board's report that Narasinga Row has ever held an office of distinction in any of the Collectorates, the Right Honorable the Governor in Council would therefore very much prefer that you should select some one who from his own personal share in the administration of the revenue had attained that experience and maturity of knowledge which practice alone can confer. With this view I am directed to request that you will have the goodness to make such further inquiries as may be necessary and submit for the consideration of the Right Honorable the Governor in Council a list of the names and periods of service of the several Sheristadars now employed under this Presidency together with copies of such testimonials as they may have received from the several Collectors under whom they have served."

632. With reference to the concluding para. of the above letter To the Chief Secy., in Cons., we addressed the following letter to the Chief Secretary to Government under date 28th November 1831.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Acting Secretary Wheatley's letter of the 8th instant, and in obedience to the instructions therein contained, to transmit herewith a list of the names and periods of service of the several Sheristadars now employed in the Provinces.

"In submitting this list the Board beg leave to observe that they entirely concur in the opinion of the Right Honorable the Governor in Council that it is desirable that the high and important situation of Head Sheristadar in their Cutcherry should be filled by some one selected from amongst the Sheristadars in the Provinces, if any case be found, both distinguished by long and eminent services and in all other respects well qualified. Entertaining this opinion, on the occasion of the present vacancy they first looked to that class for a successor to Ramachendra Row, and it was only from a conviction that the public interests would not be promoted by advancing any of those whose standing and length of service might be considered as giving them a claim to the distinction, that they were induced to pass them over.

"On reference to the list now submitted it will be perceived that among the Sheristadars of the Districts in which the system of detailed annual settlements prevails, there is only one Butcha Row, the Head Sheristadar of Cuddapah, who has a claim from long standing in that capacity. The Board fully recognize and acknowledge the meritorious services of this individual as a Provincial Sheristadar, and if the appointment of Head Sheristadar of their Cutcherry were to be given merely as a reward for past services they might be disposed to recommend that it should be conferred upon this old servant. But as the duties to be performed in the office are most important and arduous, as the knowledge which Butcha Row's experience in Cuddapah has permitted him to acquire would not be sufficient to enable him to discharge those duties without a laborious and diligent research into the history of the revenue settlements of the other Provinces and minute and accurate investigation of their accounts, which at his time of life with the infirmities of age upon him he cannot be expected to undertake and pursue, and as it is obviously inexpedient to appoint to an office of this nature one who is already declining and will by increasing infirmity be daily becoming less capable of its duties, the Board on these considerations do not think him to be appointed.

"Of the other Sheristadars of the unsettled Districts there is none who has served in that capacity so long as six years, Madhava Row, the present Head Sheristadar in South Arcot, has the greatest experience as a revenue servant, but he is not distinguished for his ability. Krishna Row, Sheristadar of Canara, is reported to be an experienced and able servant, but his experience is confined to Canara where the revenue management and the institutions and customs of the country are very different from those of the other Provinces. Of the rest of the Sheristadars there is none remarkably distinguished for his services or abilities.

"As it was not unadvisedly, or without due consideration that the Board were before induced to pass over the Provincial Sheristadars, and to recommend a person who had not served

"in that capacity, as being in their judgment the best fitted for the office of Head Sheristadar of their Cutcherry, so upon the most deliberate consideration of the subject, they continue of the same opinion, and they beg earnestly to repeat their recommendation that Narsinga Row may be appointed to the vacant office on the terms formerly suggested.

"With respect to his opportunities of obtaining practical knowledge the Board submit that Narsinga Row was trained under Ramachendra Row, the ablest native revenue servant the Government ever had, in the District of Bellary, where the system of revenue managements and accounts was formed by Sir T. Munro, and is referred to as a model whenever Ryotwar Settlements prevail, and that he rose to the important situation of Head Gumastah in the Collector's Cutcherry, and was actually the Principal Assistant to Ramachendra Row in the re-introduction of the Ryotwar system at the close of the decennial lease, when every detail of the system came under review and was considered and treated practically. It is known to the Board that in this situation, when Ramachendra Row was prevented by indisposition from superintending the Jammahbundy of Bellary, Narsinga Row acted for him. With this training, and practical experience in the administration of the revenue, and with the peculiar advantages he possesses from his experience in this office, which have been already stated, the Board have no hesitation in saying that in their judgment he is more completely qualified for the situation of Head Sheristadar than any other revenue servant, and that under existing circumstances they cannot suggest any arrangement which will so effectually promote the utility of their establishment as that which they have proposed, and which they trust the Right Honorable the Governor in Council will on this representation be pleased to sanction."

List of the Sheristadars in the several Districts under the Madras Presidency.

District.	Name of person.	Years, service as Head Sheristadar.	
		Years.	Months.
Ganjam ...	A. Venkanapuntuloo ...	10—0—0	
Vizagapatam ...	Ramapah ...	1—9—0	
Rajahmundry ...	Jaya Row ...	7—4—0	
Masulipatam ...	H. Vencata Row ...	3—0—0	
Guntoor ...	Seetaram Puntuloo ...	6—0—0	
Nellore ...	Anunda Row ...	1—0—0	
Bellary ...	Vacant.		
Cuddapah ...	Butcha Row ...	24—0—0	
Chingleput ...	Neelakunta Row ...	4—5—0	
Salem ...	Govinda Row ...	1—10—0	
North Arcot ...	Govinda Row ...	5—6—0	
South Arcot ...	Madhava Row ...	5—9—0	
Tanjore ...	Lutchme Narasapah ...	2—9—0	
Trichinopoly ...	Baboo Row ...	0—3—0	
Madura ...	Ramaswamy Iyen ...	5—0—0	
Tinnevely ...	Vacant.		
Coimbatore ...	Vacant.		
Canara ...	Kistna Row ...	5—0—0	
Malabar ...			
Madras ...			

From the Acting Secy. to Government, in Cons., 12th December 1831.

633. In reply to the above we were requested by letter from the Acting Secretary dated 6th December 1831 to call for and submit such testimonials as the several Sheristadars in the Provinces may have received from the Collectors under whom they have served.

In Cons., 12th Decr. 1831.

634. The information required above was called for by a Circular letter to the Collectors dated 12th December 1831.

Appointment.
From Government, in Cons., 24th October 1831.

635. On the 21st October 1831 Mr. J. C. Morris was appointed Acting Secretary of our Board in the room of Mr. Elliott appointed to act as Register of the Sudr Adawlut.

From Government, in Cons., 17th October 1831.

636. On the 14th of October Mr. Porter was appointed Senior Deputy Secretary and Mr. Smallett Junior Deputy Secretary in succession to Mr. Bannerman.

SEA CUSTOMS.

MADRAS.

REPORT OF THE EXTERNAL COMMERCE FOR THE YEAR 1829-30.

To the Acting Chief Secretary, in Cons., 28th April 1831.

637. On the 28th April we transmitted for the purpose of being forwarded to the Honorable the Court of Directors a report upon the Trade of the Madras Territories for the official year 1829-30 together with the usual accompaniments as noted in the list of the packet.

From the Reporter of External Commerce 7th, in Cons., 27th January 1831.

DRAWBACK PAYABLE ON SUPPLIES FURNISHED AT THE PORT OF MADRAS TO HIS MAJESTY'S SHIPS FROM OCTOBER 1830 TO SEPTEMBER 1831.

638. Under date 4th April 1831 we transmitted to Government the letter from the Collector of Sea Customs noted in the margin submitting for sanction a statement of drawback payable on supplies furnished to His Majesty's Ships between 1st October and 31st December 1830 amounting to Rupees 441-15-11 and requested that the sanction of Government may be granted accordingly.

To the Chief Secretary, in Dy. Cons., 7th April 1831.
22nd, in Cons., 28th March 1831.

From the Secretary to Govt., in Cons., 11th April 1831.

639. Sanction for the above was conveyed by letter from the Secretary to Government dated 8th April 1831 and communicated to the Collector of Sea Customs on the 11th of that month.

640. On the 16th June we submitted the letter from the Collector of Sea Customs noted in the margin containing a statement of drawback payable on supplies furnished to His Majesty's Ships between the 1st of January and 31st March 1831 and requested that the sanction of Government might be granted for the amount, viz., Rupees 910-9-3.

To the Acting Chief Secretary, in Cons., 16th June 1831.
9th, in Cons., 16th June 1831.

From the Acting Chief Secretary, in Cons., 27th June 1831.

641. Sanction for the above was granted by Government under date 24th June and communicated to the Collector of Sea Customs on the 27th.

642. On the 29th September we submitted to Government a letter from the Collector of Sea Customs transmitting a statement of drawback payable on supplies furnished to His Majesty's Ships between the 1st April and 30th June last, and requested that the sanction of Government might be granted for the amount being Rupees 224-9-2.

To the Chief Secretary, in Cons., 29th September 1831.

24th, in Cons., 29th September 1831.

From the Chief Secretary, in
Cons., 13th October 1831.

643. Sanction was granted accordingly under date 11th October and communicated on the 13th of that month to the Collector of Customs.

644. On the 10th November we submitted to Government a letter from the Collector of Sea Customs transmitting a statement of drawback payable on supplies furnished to His Majesty's Ships between the 1st July and 30th September last and requested that the sanction of Government might be granted for the amount being Rupees 968-3-6.

From the Acting Secy. to
Govt., in Cons., 25th Novr.
1831.

645. Sanction for the above was granted under date 24th November and communicated to the Collector of Sea Customs on the 23th of that month.

RELATIVE TO THE FEES COLLECTED ON GUNNY BAGS SUPPLIED FOR THE
LANDING OF GRAIN IMPORTED IN BULK.

To the Chief Secy., in Cons.,
1st Decr. 1831.

646. The following letter was addressed to the Chief Secretary to Government under date 1st December 1831.

"With reference to Mr. Elliott's letter of the 13th December 1830, 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 Sea Customs at Madras, requesting instructions, as to the disposal of the amount of fees, that have been collected on Gunny bags supplied to the Native merchants at this port, and as to the mode in which they are to be supplied in future, the situation of Head Assistant Collector of Customs, the officer directed by the Section XXVIII of Regulation IX of 1803 to supply such bags, for the landing of grain imported in bulk, and to charge for the use of the same, at the rate of 2 fanams for every 25 bags of grain imported, having been abolished.

"Mr. Clive in bringing the subject to the notice of the Board has represented that whilst the receipts of the Collector of Sea Customs have considerably diminished in consequence of the decrease of the trade of the port, and the admission of certificates of goods having paid duties in Bengal, whereby they are exempted from a duty of 8 per cent., the commission on which duty, formed a considerable part of the Collector's receipts, the duties of the office have greatly increased, in consequence of the new rules for extending the drawback granted on exports. He also points out, that formerly a salary of 350 Rupees per mensem, was attached to the office of Reporter of External Commerce, the duty of which, is now performed by the Collector of Sea Customs, without any remuneration, and that additional duties have necessarily devolved on himself and his Deputy owing to the abolition of the situation of the particular officer, by whom the fees in question; have hitherto been collected; and concludes by stating, that should Government in consideration of these circumstances be pleased to entrust to him in future, the duty of supplying gunnies, his receipts would still fall short of those enjoyed by the Collector of Sea Customs in 1827-28.

"The Board taking into consideration the circumstances which have been thus brought to their notice by the Collector of Sea Customs are induced to review the opinion offered in the 2nd para. of their letter of the 13th December last, and would now beg to recommend that he may be permitted for the future to supply Gunny bags for grain imported in bulk in the same manner and on the same terms as has heretofore been done by his Head Assistant, and that the fees collected during the past year may be granted to Mr. Clive; he bearing the expense incurred in supplying the Gunny bags during the same period."

647. In reply we were informed by letter from the Acting Secretary to Government dated 6th December that the Right Honorable the Governor in Council was pleased; agreeably to our recommendation, to authorize the Collector of Sea Customs at Madras to supply for the future Gunny bags for grain

imported in bulk in the same manner and on the same terms as has heretofore been done by his Head Assistant, and to grant him the fees collected during the past year as he was stated to have borne the expense incurred in supplying Gunny bags during that period.

648. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 8th December.

OPINION OF THE ADVOCATE GENERAL AT CALCUTTA IN REGARD TO THE NECESSITY OF A
LICENSE TO ENABLE BRITISH SUBJECTS TO TRADE WITH CHINA.

From the Secy. to Govt., in
Cons., 7th March 1831.

649. The following letter with its enclosures was addressed to us by the Secretary to Government under date 4th March 1831.

"With reference to your Secretary's letter of the 12th July last, No. 21, I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying copy of a communication from the Secretary to the Right Honorable the Governor General dated the 19th January last and to desire that the opinion of the Advocate General in Calcutta on the case referred to may be acted on.

"A copy of the opinion of the Advocate General at this Presidency is also herewith transmitted.

"Having read with all the attention in my power the accompanying papers which were sent to me by Mr. Prinsep, I beg to say that I still entertain the opinion I had before formed upon the subject. I continue to think (to adopt the words in which Mr. Elliott has expressed my opinion) that a license is requisite to enable British subjects in India to carry on a trade with China, but I am not aware of any Act of Parliament by which Natives of India are prohibited from so doing.

"I think that a license is necessary for British subjects both from the reasoning which arise out of former Acts of Parliament, and from a consideration of that which seems to supersede the necessity of any other, the 4 Geo. 4 C. 80. By the second Clause 'it is enacted that it should be lawful for any of His Majesty's subjects, in ships or vessels registered and navigated according to law, to carry on trade and traffic in any goods, wares or merchandize except tea, as will directly as circuitously, between all ports and places belonging either in His Majesty or to any Prince, State or Country at amity with His Majesty, and all ports and places whatsoever situated within the limits of the Charter of the Company except the Dominions of the Emperor of China; and also from port to port and from place to place within the same limits except the said Dominions of the Emperor of China under such rules and restrictions as are hereinafter mentioned; anything in any Act or Acts of Parliament or in any Charter of the said Company to the contrary notwithstanding.' By S. 9 it is provided that nothing herein contained shall authorize any of His Majesty's subjects, other than the said Company or persons properly licensed by them, to carry on trade or traffic with the dominions of the Emperor of China or to export or import from or to any ports or places within or without the limits of the said Company's Charter any tea or in any manner to trade or traffic in tea.

"I am not aware of any Act of Parliament by which Natives of India are prohibited from trading to China. In one sense of the expression the Natives of India as indeed all persons born under the King's allegiance are subjects of the Crown of England. Yet the Courts of Justice in India have always, I believe, made a distinction on this head. That distinction is clearly deducible from various Acts of Parliament; and from none perhaps more clearly than from that on which I have been commenting. By S. 20 it is provided that no Asiatic Sailors, Lascars or Natives of any of the Territories, Countries, Islands, or Places within the limits of the Charter of the East India Company although born in Territories, Countries, Islands or Places under the

"Government of His Majesty or of the East India Company shall at any time be deemed or taken to be British Sailors, Seamen or Mariners within the intent and meaning of an Act passed the Thirty-fourth year of the Reign of His late Majesty entitled an Act for the further encouragement of British Mariners and for other purposes therein mentioned or of any other Act or Acts of Parliament relating to the navigation of British Ships by subjects of His Majesty for the purpose of entitling any ship or vessel to be deemed to be a British Ship navigated according to law and to have the privileges and advantages of British Ships having the Master and three-fourths of the Mariners British Subjects.

"From the proceedings in the case of the Almorah, nothing positive can be collected, as they were not carried on to a decision. But it seems never to have occurred either to the defendants themselves, the Counsel employed in the cause, the Attorney and Solicitor General or the King's Advocate in England, that the ship had a right to carry on a trade in tea, without a license, for the benefit of private persons. The only ground of resistance to the claim of the captors was that the tea on board was sent for by the Government of New South Wales, purchased for the public use and with the public money and was consequently a part of the stores belonging to the King himself.

"I have the honor to acknowledge the receipt of your letter of 30th ultimo with its enclosures, desiring my opinion for the information of the Right Honorable the Governor in Council, on the liability of Natives and British Subjects resident in India to forfeitures in respect of trading in the Indian seas without the license of the Honorable Company.

"This precise subject was referred to my consideration at Bombay so long ago as 18th August 1824. I have in deference to the opinions of the Advocates General at Calcutta and this Presidency reconsidered deliberately my report under that date to the Bombay Government. As the opinions, however, submitted by me in that report remain in the result altogether unchanged, I have thought it best by way of reply to your letter to transmit a copy of that report herewith.

"To this I am induced to add a few observations upon the letter of the Advocate General of Calcutta under date 7th October 1824 not so much by way of criticising that gentleman's reasonings, whose learning and professional experience entitle his opinions to far greater weight than my own—but for the sake of explaining why those reasonings have to my regret failed to produce the same conviction on my mind as upon his own.

"The learned Advocate General of Calcutta appears to be mistaken into the supposition, to be gathered from the 4th and 5th paras. of his letter, that the earlier Charters and Statutes uniformly express the Monopoly trade to be 'to and from' India. The Charter of William grants the liberty of traffic 'unto and from the East Indies into and from the countries and parts of Asia, &c.' The Charter indeed, in a subsequent clause grants the 'only liberty &c. of trafficking &c. to and from East Indies,' which clause further provides against other persons 'visiting, frequenting or haunting' the East Indies. But these two clauses seem rather to imply, not only that a trading and repairing from England to and from India was the subject contemplated, but that the words 'unto into and to' were considered synonymous.

"So also the Act of 9th and 10th William 3rd Cap. 44, Section 81, after securing the exclusive trade 'to and from' India to the Company prohibits others from 'visiting, haunting, frequenting, trading, trafficking or adventuring into or from the said East Indies.

"So again Statute 5 Geo. 1st Cap. 21, after reciting the prohibition as provided by the last Statute against persons 'haunting, trading, &c. &c.' into the East Indies and that persons did notwithstanding, presume to trade into the East Indies, and that a proclamation had issued charging persons not 'to serve on board foreign ships with foreign Commissions bound to and from the East Indies,' declares (S1) that persons 'who sail, go, or repair to or be in the East Indies shall be punishable &c.' and in S. 3, declares that those who get Commissions

"from foreign powers 'to sail or go or trade in or to the East Indies' shall incur &c. and this Act, evidently contemplating the full preservation of the monopoly as granted by the Act and Charter of William 3rd of a trading between England and India uses all three expressions 'into' and in or to 'indiscriminately for the same purpose.'

"I do not think verbal criticism of much weight, where the intentions and meaning of Acts of Parliament are clear. But if it seems self-evident and admitted that these earlier Acts neither did nor could have reference to any other trade than a trade 'to and from' India, I think it equally clear, that the 7 Geo. 1st Cap. 21 and subsequent statutes, by adopting the same word 'in' which had been used before with reference to a trading in ships under foreign commissions bound to the East Indies, and by the mere division of the word 'into' into the words 'in or to' did not testify any very important difference of meaning.

"In truth I cannot help believing that the whole merit and responsibility of this change in the phraseology of the grant to the Company and exclusion of others rested with some parliamentary clerk; who finding that the word 'into' did not quite so grammatically accord with the words 'trade' and 'traffic' however well it might associate with the last governing verb 'adventure' may have thought fit, by the dissolution of this word into two ('in' or 'to') to provide terms which in his opinion would better besit all three words 'trade, traffic, and adventure.' However that may be, I think it must be allowed that, if any change in object and intentions, which was to overthrow, all existing and future rights of British Resident subjects to carry on internal commerce in the East, was meant to be proclaimed by the division of the word 'into' 'in' and 'to'; such change was expressed with a brevity quite unexampled in statutory language.

"Throughout subsequent statutes, as well as in that of 7 Geo. 1st, the clauses prohibiting interference with the monopoly by still retaining the word 'adventure' immediately before the word 'in' rather appear to me to testify a prohibition of any trading by adventure: and I do not think the two words can be properly separated so as to leave the prohibition as of a trading in and an adventuring to the East Indies. This idea is to my mind borne out by the penalty being the forfeiture of 'ship and cargo' which clearly implies both an adventuring and trading by sea. Neither do I believe that there were many (if indeed any) more settlers in India in the 7th year of Geo. 1st, (1720) than in the 5th year, or in the time of William 3rd, so as to suggest a different topic of legislation in respect of such settlers, whether residents or only sojourners. The criterion throughout all the statutes, as to any infraction of the Company's chartered rights, seems to be the circumstance of being found in India; and the name of interlopers by which offenders of this description were commonly branded conveys strongly to my mind that characteristic meaning.

"With regard to the distinction drawn by the learned Advocate between resident colonists and sojourners, I confess I do not perceive the incorrectness of applying the words 'of and belonging' to persons of the latter description. Aliens resident in England may be arbitrarily sent out of the country by Government under the Alien Act, or even without it, as well as British subjects from India. But still they are decidedly persons within the statutes forbidding the King's subjects 'of and belonging to Great Britain' from trading with India; although they might come to England only for a year, and although they could hardly be so strictly considered as the King's subjects of and belonging to Great Britain, as British subjects. Sojourning in India must be considered as his subjects of and belonging to India. As far as residency or habitancy can testify correctness in describing persons, as 'of and belonging to' a place, I conceive these terms apply as much to persons who professedly come to sojourn in a place the greater part of their lives, and the major part of whom do actually pass the remainder of their lives there, as to any other species of residents. In legal documents they are generally so termed and certainly where the question of domicile governs their rights, these sojourners are considered as domiciled in India as long as they remain there. It seems strange that the statutes should particularize all the King's dominions nominations which are out of the chartered limits and prohibit all the people belonging to them from participating in the Indian

"trade, and yet intend that all the King's subjects (to whatever place they may belong and whether in or out of India) should be so prohibited. A peletonism of this sort seems the more perplexing in a statute distinguished, of the learned Advocate's construction of the language is correct, in another part of it by a very peculiar brevity of expression.

"I do not apprehend that it follows from the circumstance of British subjects sojourning or resident in India not being prohibited from trading within the chartered limits that they may have liberty to trade thence to England or other places out of the chartered limits. The prohibited trade appears to me clearly to comprehend all trade 'to and from' India; but only that trade. The description of persons who are so prohibited, is to my mind an illustration of that being the only trade prohibited. The subjects of and belonging to Calcutta or Madras or other places may notwithstanding be also of and belonging to Great Britain, &c., that being their place of birth or last previous domicile. Acknowledging the correctness therefore of the Advocate General of Calcutta's construction of such persons being of and belonging to Great Britain, they will undoubtedly be prohibited from trading thither from India. They do not shake off their quality of belonging to England by leaving it and passing a few years, any more than a few days, in India, what I contend is, that an exclusive trade 'to and from' is all that is contemplated, and that the description of the persons who are specified as prohibited from trading tends to shew that to be the intention and meaning of the legislature. But it being clear that such a trade between the two countries is prohibited, it is necessary that a party claiming to be exempt from the prohibition, on the ground of not being within the description of those persons described as prohibited should fully shew that description not to be applicable to him, which in my opinion, his becoming a person who, as residing in India may warrant the description of him as 'of and belonging to India' will not suffice to do.

"Having thus stated my impressions upon the arguments submitted by the Advocate General of Calcutta's letter, I must refer the Right Honorable the Governor in Council to my former report for any additional reasons there may be in support of the view I have taken of this subject."

650. In reference to the above the Collector of Sea Customs was informed by letter bearing date 17th March 1831 that the Right Honorable the Governor in Council had been pleased to direct that we should be guided by the opinion delivered by the Advocate General in Calcutta in which he declared that a license was necessary to enable British subjects to carry on a trade with China but he was not aware of any Act of Parliament by which Natives of India are prohibited from so doing.

RELATIVE TO THE EXEMPTION OF DUTY ON A QUANTITY OF OPIUM IMPORTED FROM BOMBAY UNDER A GOVERNMENT PASS BY MESSRS. PARRY DARE & CO. AND THE EXTENSION OF THE EXEMPTION TO ALL OPIUM IMPORTED FROM THAT PRESIDENCY UNDER SIMILAR CERTIFICATES.

651. The following letter was addressed to the Acting Chief Secretary under date 2nd June 1831.

"I am directed by the Board of Revenue to request that you will lay before Government the accompanying correspondence with the Collector of Sea Customs at Madras upon the subject of an application from Messrs. Parry Dare & Co., for permission to tranship to the Brig Sebastian quantity of Malwa opium which they have received from Bombay by the Edward and Eliza, upon their giving security for the payment of the duties leviable according to the regulation of this Presidency in the event of their not producing the requisite certificate from the Bombay Government, which from circumstances adverted to in the letter from their correspondents Messrs. Remington and Co. could not be forwarded together with the opium in question.

To the Ag. Chief Secy. to Govt., in Cons., 2nd June 1831.

From the Collector, 7th, in Cons., 9th May 1831.

To do., 9th, in Cons., 9th December 1831.

From do., 30th May, in Cons., 2nd June do.

Encl. A in No. 56.

"Under the circumstances stated in Mr. Clive's letter of the 7th ultimo the Board authorized the transshipment of the opium upon the terms proposed by Messrs. Parry and Dare. A certificate from the Collector of Sea Customs at Bombay stating that the opium in question was imported under a Government pass, has been subsequently forwarded; with reference to which the instructions of Government are requested in this and similar cases, inasmuch as the provisions of Regulation III of 1818 apply only to opium purchased at the Honourable Company's sales in Calcutta. There appears no reason to doubt that the opium in the present instance has been purchased from the Company. It would appear that some new arrangement had been made for the sale of the Malwa opium in consequence of which it would be a hardship to enforce strictly the provisions of a Regulation III of 1818, by which all opium made out of the limits of the countries subject to this Presidency unaccompanied by a certificate of its having been purchased at the Company's sales in Calcutta is liable to a duty on its importation of 40 Rupees per viss.

"Should the Government have received no information on the subject, the Board would suggest that a reference be made to Bombay. In the meantime they recommend that the opium imported by Messrs. Parry Dare & Co. may be exempted from the high duty, on the certificate which has been furnished by them."

652. The following reply with its enclosure was transmitted to us by the Acting Chief Secretary under date the 17th June 1831.

From the Ag. Chief Secretary to Government, in Cons., 20th June 1831.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter of the 2nd instant, No. 18.

"The only information which the Government possess of the rules in force respecting the trade in opium in the Bombay territory is contained in the accompanying proclamation by that Government dated 18th November 1830 a few copies of which were received from Bombay under a blank cover.

"If under the rules prescribed in that proclamation you shall be of opinion that the opium imported by Messrs. Parry Dare and Co. from Bombay on the Barque Edward and Eliza ought to be exempted from the high duty leviable under a strict application of the provisions of Regulation III 1818, you will be pleased to give the necessary instructions to that effect to the Collector of Sea Customs."

653. In reply to the above we stated that being of opinion that the opium imported from Bombay by the Edward and Eliza referred to in our letter of the 2nd June ought to be exempted from the high duty leviable under a strict application of the provisions of Regulation III, 1818, we had under the authority of Government, directed the Collector of Sea Customs to exempt it accordingly and also to exempt any opium that might be imported from Bombay under the protection of a certificate similar to that produced in this case.

654. We also requested that another copy of the aforesaid proclamation might be furnished for the use of the Collector of Sea Customs.

655. By letter from the Acting Chief Secretary dated 1st July 1831 we were informed that the Right Honorable the Governor in Council approved of the proceedings reported in the above letter.

656. The other copy of the proclamation required by us, was transmitted with the above letter and forwarded to the Collector of Sea Customs on the 4th July.

From the Ag. Chief Secy., in Cons., 4th July 1831.

REGARDING TABLES OF DUTIES AND DRAWBACKS ON IMPORT AND EXPORTS.

To the Chief Secy., in Cons.,
22nd Sept. 1831.

657. The following letter was addressed to the Chief Secretary under date 22nd September 1831.

"With reference to the copy of a letter to the Collector of Sea Customs enclosed in my letter In Cons., 1st Augt. 1831. "to your address dated the 1st ultimo, 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 Deputy Collector in charge dated 21st July together with tables of duties and drawbacks on imports and exports prepared with reference to the Bengal Regulation transmitted with Mr. Secretary Macleod's letter dated the 25th November 1825.

"It was the intention of the Board that not only the same reductions of duty on foreign trade as had been made in Bengal should be made here also according to the orders of Government but that agreeably to the suggestion of the Supreme Government referred to in Mr. Macleod's letter, the duties and drawbacks upon imports and exports by sea generally should be assimilated to those in Bengal as nearly as the different circumstances would admit. As these objects could be effected without the Regulation it was not thought necessary to wait until one should be prepared embracing the same rules (Mutatis Mutandis) in the Bengal Regulation with such additions as might be expedient with the view of simplifying the existing rules, in respect to which there were some difficulties. The intention then was to frame tables for the Regulation of the duties and drawbacks to serve until the proposed enactment should be framed, and the instructions which appeared to be necessary for this purpose were communicated to the Collector. It appears however that from some unaccountable misunderstanding those instructions have only been acted upon in practice in respect to piece goods, although general tables were prepared by Mr. Hadow the late Collector. It was not until the question arose respecting the drawback to be allowed to certain goods imported on the American ship Georgian referred to in my letter of the 1st ultimo that the Board became aware that the tables prepared by Mr. Hadow were not followed in practice.

"The Tables now submitted have been revised with the greatest care both by Mr. Ashton the Deputy Collector in charge by whom they were forwarded, and also in this office in communication with that Gentleman, and it appears to the Board, that the principles of the Bengal tables have been followed as closely as possible and that the assimilation has been made as completely as the difference of circumstances will admit of they recommend therefore that the tables may receive the sanction of Government, any irregularities there may be will be readily discovered in practice and can be easily rectified after the new rates of duty and drawback have been in operation for a year at the Presidency by which time their effect will be fully ascertained the Board conceive it will be expedient to introduce them with such modifications as may be requisite at the out ports, and they think it will be advisable then to make a new Regulation as originally contemplated.

"The Board recommend that the Collector of Sea Customs may be authorized to entertain an additional accountant on a salary of Rupees 65 per mensem for the performance of the additional duty which will be necessary in consequence of the extension of drawback according to the proposed tables."

From the Chief Secy., in Cons., 3rd Oct. 1831.

658. The following reply was transmitted to us by the Chief Secretary under date 30th September 1831.

"I am directed to acknowledge the receipt of your Secretary's letter of the 22nd instant, No. 30, and to state that agreeably to your recommendation, the Right Honorable the Governor in Council is pleased to sanction the tables of duties and drawbacks on imports and exports prepared and submitted by you, and to authorize the Collector of Sea Customs to entertain an additional accountant on a salary of Rupees (65) sixty-five per mensem for the performance of

"the additional duty which is stated to be necessary in consequence of the extension of drawback according to the Tables."

659. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 3rd October.

RELATIVE TO THE REWARDS PROPOSED TO BE GRANTED TO THE PERSONS CONCERNED IN CERTAIN SEIZURE OF SMUGGLED OPIUM AND TO A CERTAIN RATE OF REMUNERATION TO THE COLLECTOR AND HIS DEPUTY.

To the Chief Secy. to Govt., in Cons., 7th March 1831.

660. The following letter was addressed to the Chief Secretary to Government under date 7th March 1831:—

"With reference to the 3rd para. of Mr. Secretary Macleod's letter of 3rd February 1826, respecting the course to be pursued in the case of rewards recommended to be granted to seizers of smuggled goods, the duty on which exceeds the market price of the article, I am directed by the Board of Revenue to submit, for the orders of the Right Honorable the Governor in Council, the accompanying letters from the Acting Collector of Sea Customs at the Presidency, recommending, that half the value realized by the sale of certain opium confiscated by the orders of the Board should be granted to the persons concerned in the seizure. The total amount of the rewards proposed is Rupees 306-10-3, and the Board recommend that the sanction of Government may be granted for the payment of this amount.

"It will be observed that the Acting Collector proposes this reward as if the parties were entitled to it under the provisions of the Regulations, and it would appear from his letter, that he considers himself and the Deputy Collector entitled to the remainder of the amount realized by the sale of the article. This is erroneous, the Regulations only provided for the distribution of the proceeds of confiscated goods, after deducting the Government duties. When this course was adhered to in the case of opium, there was no surplus, the Sea Export duty on it exceeding its value at this place. In consequence, the Board in their letter of 19th January 1826 suggested the propriety of adopting some other means of rewarding persons making seizures of this article and others of a similar nature; to the propriety of which Government acceded in their letter of 3rd February, but agreed with the Board that in order to prevent the possibility of collusion, it would be better that the amount of the reward should be fixed in each particular case, with reference to its merits rather than that it should be determined by any rule. In pursuance of this course, the Board have recommended that the rewards proposed by the Acting Collector should be granted in the present instance, to the persons who made the seizures; but the granting of rewards in such cases to the Collector and his Deputy was never contemplated, in the correspondence which has been referred to; and the Board do not now consider it necessary to recommend any grant to those Officers. The amount derived from the sale of the opium after deducting the rewards will of course be carried to the credit of Government."

From the Secy. to Govt., in Cons., 18th April 1831.

661. In reply we received the following letter from the Secretary to Government, dated 15th April 1831:—

"I am directed to acknowledge the receipt of your Secretary's letter of the 7th ultimo, No. 3, and to state that the Right Honorable the Governor in Council sanctions payment of the rewards therein proposed to be granted to the persons concerned in certain seizures of smuggled opium.

"The Right Honorable the Governor in Council thinks it would not be expedient to declare that the Collector and his Deputy are not to receive any share of the proceeds of seizures of

"opium. It is of importance that the vigilance of all the Officers of the department should be stimulated to prevent a contraband trade in opium; and therefore the Right Honorable the Governor in Council sanctions the payment of one-half of the sum remaining of the proceeds after the seizing officers having received their reward to the Collector and his Deputy and directs that the other half be carried to the Company's credit."

To the Actg. Chief Secy. to Govt. in Cons., 12th May 1831. 662. With reference to the above correspondence, we addressed the following letter on the 12th May 1831:—

"With reference to your letter dated the 15th ultimo, sanctioning the payment to the Collector of Sea Customs at the Presidency and his Deputy, one-half of the sale proceeds of certain confiscated opium, after deducting the amount of the rewards to the seizers than also authorized, 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 Mr. Clive, dated the 11th instant, requesting to be informed whether the portion of the proceeds of sales of goods seized allowed to the Collector and his Deputy is to be equally divided between them, or as to heretofore in the proportion of two-thirds to the former and one-third to the latter."

"Although the question is proposed in general terms, the Board apprehend that Mr. Clive's inquiry was intended to be confined to the case of confiscated opium, as that is the only article not provided for by the rules already in force; and they propose with the concurrence of Government in reply to inform him that it is intended that the share of the sale proceeds of confiscated opium which may be allowed to himself and his deputy shall be divided between them in the same proportions as under the existing rules are receivable by them respectively out of the proceeds of other smuggled goods, viz., two-thirds to the Collector, and one-third to his subordinate."

From the Acting Chief Secretary, in Cons., 3rd May 1831. 663. The arrangement recommended above was sanctioned by Government on the 20th May by letter from the Acting Chief Secretary, copy of which was forwarded to the Collector of Sea Customs on the 23rd of that month.

REVISED TARIFF FOR THE SEA CUSTOM DEPARTMENT AT THE PRESIDENCY.

To the Ag. Chief Secy. to Govt. in Cons., 28th April 1831. 664. The following letter was addressed to the Acting Chief Secretary under date 28th April 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 Sea Customs, submitting a Tariff for his Department which has been prepared in communication with the principal Merchants, and agreeably to their suggestion except with respect to French Brandy, which is entered in two classes at a valuation of 3 and 2 Rupees per gallon respectively instead of 2 and 1½ as proposed by the Merchants,—formerly the valuation varied from 4 to 2. The immense importations lately made of French Brandy have reduced the price of article in the market; but it does not appear expedient on account of a depreciation of this nature to reduce the Tariff valuation, which with reference to the ordinary state of the Market, is moderate. A copy of the letter referred to by the Collector of Sea Customs is herewith submitted for the information of Government."

"The Board recommend that the revised Tariff may be sanctioned."

From the Acting Chief Secretary, in Cons., 9th May 1831. 665. Sanction of Government for the Tariff submitted with the above letter was conveyed to us by letter from the Acting Chief Secretary dated 6th May, copy of which was forwarded to the Collector of Sea Customs on the 9th of that month.

DRAWBACK ON SALTPETRE REFINED AT THE GOVERNMENT POWDER MILLS TO BE ALLOWED ON THE QUANTITY OF CRUDE SALTPETRE ON WHICH DUTY WAS PAID.

666. The following letter was forwarded to the Chief Secretary to Government under date 6th October 1831:—

To the Chief Secretary to Government, in Cons., 6th October 1831. 22nd, in Cons., 26th September 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 Collector of Sea Customs, enclosing copy of one from Messrs. J. Barrow and Co., Merchants of Madras."

It appears that private Merchants are permitted to send crude saltpetre to be refined at the Government Powder Mills. By the process of refinement the quantity is reduced, and a question has arisen whether on exportation the authorized drawback shall be allowed only on the reduced quantity of refined saltpetre or on the original quantity of crude saltpetre upon which duty was paid. The Board are of opinion under the particular circumstances of the case, that drawback should be allowed on the quantity of crude saltpetre on which duty was paid. It appears to be the intention of the Collector of Sea Customs that to entitle parties to receive the full drawback on the quantity of crude saltpetre delivered at the Powder Mills for the purpose of being refined, an application should be previously made to his office specifying the quantity, the date and number of the Import bill, the place from whence imported, and the number and nature of the packages, with additional column, to be filled up by the Superintendent of the Powder Mills, to shew the quantity of crude saltpetre received, and the quantity produced after undergoing the process of refinement. The Board think there should be another column to shew the number and nature of the packages containing the refined saltpetre, and as a further check that each package should bear the seal of the Superintendent. Under such arrangements the Board think the advantage desired may be safely granted. The Board suppose that the Collector will transmit the application to the Superintendent with his signature after having satisfied himself in the usual way of the correctness of the particulars entered in it.

From the Chief Secy. to Government, dated 18th, in Cons., 20th October 1831. 667. In reply we were informed that the Right Honorable the Governor in Council was pleased to direct that drawback on saltpetre refined at the Government Powder Mills should be allowed on the quantity of crude saltpetre on which duty was paid.

663. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 24th October.

CLAIM OF MESSRS. ARBUTHNOT AND Co. FOR THE RETURN OF THE DUTY LEVIED UPON CERTAIN WOOLLENS IMPORTED FROM CALCUTTA.

To the Acting Chief Secy. to Government, in Cons., 4th July 1831.

669. Under date 4th July 1831, we addressed the following letter to the Acting Chief Secretary:—

From the Collr. of Sea Customs, 20th, in Cons., 21st April 1831.

To do., 28th April, in Dy. Cons., 2nd May.

From do., 5th, in Cons., 9th May.

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

From Messrs. Arbuthnot & Co., 20th, in Cons., 23rd Jano.

To do., 23rd, in Cons., 23rd do.

From do. in Cons., 4th July.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Sea Customs and with Messrs. Arbuthnot & Co. relative to an application of the latter for the return of the duty levied upon certain Woollens imported from Calcutta in January 1828."

"The duty was levied in the absence of any documents to prove that the goods were of British manufacture and had been originally brought to India from Great Britain on a British ship. In April of this year, being upwards of three years after the importation, Messrs. Arbuthnot & Co. produced at the Custom-house certificates to prove these facts."

"By an advertisement published under the authority of Government in November 1819, and which has been repeatedly published since, it was notified for general information that no claims for exemption from duty would be admitted in future unless supported by documents forwarded with the application for permission to pass the goods. This rule has been enforced rigidly, with very rare exceptions, under special circumstances. Referring to the rule and considering the great length of time that had elapsed in this case after the goods were imported before the application for exemption was made, the Board did not think there were grounds for complying with it."

"Messrs. Arbuthnot & Co. have requested a reconsideration of their application on the ground that the delay in furnishing the certificates is satisfactorily accounted for by circumstances which they state. The Board, however, do not think that they have succeeded in explaining the delay satisfactorily. The goods were imported at Madras in January 1828. Mr. Cragg, the purser of the Honorable Company's Ship Warren Hastings, the owner of the goods, was then in Calcutta, but departed soon after on his return voyage to England, and if a letter notifying that certificates were required to exempt them from duty, had been transmitted to England immediately, there is reason to suppose that he would have received it, and would have been able to procure the certificates before he proceeded on his next voyage. To ascertain these points, the Board requested Messrs. Arbuthnot & Co. to state the date of their first letter to the owner of the goods, the date on which it was received, and the date of the acknowledgment of it. Messrs. Arbuthnot & Co. have not furnished the desired information, but state merely that their letters were written and despatched in 1828, and that Mr. Cragg has assured them that they did not reach him till October 1831. The Board think the fair conclusion is that the letters were not written so early in 1828 as they ought to have been, and consequently that due diligence was not used to obtain the certificates. Considering thus that the delay has not been satisfactorily accounted for, the Board cannot recommend that the request of Messrs. Arbuthnot & Co. for the return of duties be complied with. If under such circumstances the long established rule of practice is not enforced, there will be few cases in which an excuse may not be found for soliciting a relaxation of it."

670. In reply to the above dated the 22nd July 1831, we were informed that the Right Honorable the Governor in Council entirely concurred in our view of the claim of Messrs. Arbuthnot & Co. and resolved that it should not be admitted.

671. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 25th July with a request that he would communicate to Messrs. Arbuthnot & Co. the resolution of Government that their claim should not be admitted.

Appointment.
From Govt., in Cons., 29th February 1831.

672. On the 22nd February 1831, Mr. R. H. Clive was appointed Collector of Sea Customs vice Mr. Murray proceeded to England.

MALABAR.

REDUCTION PROPOSED IN THE VALUATION OF CERTAIN ARTICLES IN THE SEA CUSTOM TARIFF OF MALABAR.

To the Chief Secretary to Government, in Cons., 28th November 1831.

673. Under date 28th November 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 submit to the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Malabar, transmitting a statement of articles, the valuation of which requires alteration in the Sea Custom Tariff of his District."

"The principal articles requiring modification are Pepper, Cardamums, Timber and Coconut produce, in regard to which, the Principal Collector has furnished full, and the Board consider, satisfactory explanation, and as they are of opinion that the reductions proposed, are generally unobjectionable, they beg to recommend that the statement may receive the sanction of Government."

"The Board think that the claims of farmers of public revenue to relief from losses which may have eventually attended their contracts, ought not to be admitted, except on strong special grounds, and that it would at any rate be inexpedient to grant an indirect remission to the farmer of Cardamums in Wynand, in the mode suggested in the 4th para. of Mr. Hudson's letter, now submitted. They propose, however, in communicating to him these sentiments, to instruct him in the event of his still being of opinion that a remission should be granted to the person in question, to state the amount which he would recommend to be granted to him in the form of a direct remission of rent, and to furnish at the same time any further information or observation he may have to offer in support of his recommendation."

674. In reply we were informed that the Right Honorable the Governor in Council was pleased, in accordance with our recommendation, to sanction the reduction proposed by the Principal Collector of Malabar in the valuation of certain articles in the Sea Custom Tariff of his District as described in the statement submitted by him.

675. We were also informed that with regard to the claims of the farmers of Cardamums to remission of rent, the Right Honorable the Governor in Council desired that the mode proposed by us should be adopted.

676. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 5th December.

REVENUE OF THE FUSLY YEAR 1240.

677. Under date the 12th of January we forwarded for the information of the Right Honorable the Governor in Council and for transmission to the Honorable the Court of Directors a letter from the Accountant General, enclosing a general statement of gross collections, charges and net revenue of the Provinces under this Government in Fusly 1240 with the following observations.

"The grand total of receipts is shewn to be Rupees 4,52,69,103-10-11 and of disbursements of every description Rupees 81,63,537-6-9, leaving a net revenue 3,71,05,566-4-2."

"Compared with Fusly 1239 there was a decrease in the gross collections to the amount of Rupees 5,87,702-10-7 but owing to there having been likewise a decrease in the charges to the amount of Rupees 56,923-2-8, the decrease in the net revenue was 5,31,679-7-11 as shewn in the following abstract statement."

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"In the Land Revenue there was a net decrease in the collections of Rupees 1,28,826-5-2 as shown by the following Abstract Statement of Collections in the several Districts under the distinct heads of 'Arrears,' 'Current,' 'Extra' and 'Extraordinary.'"

In the Land Revenue there was a net decrease in the collections of Ruppes 1,28,826 15 2																																								
Collectorates.	Arrears.								Current.								Extra Revenue.								Extra ordinary Revenue.								Comparison.							
	Fusly 1239.		Fusly 1240.		Increase.		Decrease.		Fusly 1239.		Fusly 1240.		Increase.		Decrease.		Fusly 1239.		Fusly 1240.		Increase.		Decrease.		Fusly 1239.		Fusly 1240.		Increase.		Decrease.		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.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	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 Madras	37,039	10 9	34,151	0 10	6,111	6 1	...	...	26,132	1 6	29,156	11 2	3,024	8 8	...	...	648	11 9	2,019	3 6	1,370	7 9	...	...	594	7 7	62	15 8	...	...	541	7 11	10,566	6 6	511	7 11	9,964	14 7	...	...
2 Canara	51,073	9 9	97,930	10 4	46,857	0 7	...	...	14,47,755	7 10	12,75,244	11 7	...	...	1,72,540	12 3	2,153	14 0	2,472	13 9	318	15 9	...	...	49,677	15 9	53,564	12 2	8,586	12 5	...	...	59,062	12 9	1,72,540	12 3	...	...	1,16,477	15 6
3 Coimbatore	4,310	2 10	15,929	6 5	11,619	3 7	...	...	22,52,531	11 2	22,30,832	6 10	...	...	21,699	4 4	30,397	4 5	13,249	2 3	...	...	17,148	2 2	29,455	8 4	18,129	1 4	...	...	11,326	7 0	11,619	3 7	5,733	13 6	...	...	38,554	9 11
4 Bellary	45,723	4 11	36,807	2 5	...	...	8,916	2 6	18,85,941	15 0	19,78,545	10 7	92,603	11 7	...	...	10,452	11 11	4,464	15 2	...	...	5,937	12 9	1,60,557	0 5	1,51,780	9 2	...	...	8,774	7 3	92,603	11 7	23,678	6 6	68,925	5 1	...	...
5 Cuddapah	11,699	13 0	4,500	4 2	...	...	7,199	8 10	18,31,140	7 10	19,26,162	6 4	94,561	14 6	...	...	12,212	8 1	7,582	12 7	...	...	4,630	0 6	79,476	4 5	70,837	1 1	...	...	8,639	3 4	94,961	14 6	20,468	12 8	74,493	1 10	...	...
6 Malabar	11,243	4 8	6,709	2 1	...	...	4,534	2 7	15,87,736	0 6	13,49,859	12 7	...	...	2,37,882	3 11	1,602	14 8	1,781	3 4	181	4 8	...	...	1,280	2 4	824	0 11	...	...	456	1 5	181	4 8	2,42,872	7 11	...	...	2,42,691	3 3
7 Tanjore	5,10,367	2 11	3,84,770	2 0	...	...	1,25,597	0 11	29,33,462	12 9	31,09,349	1 5	1,75,886	4 8	...	...	29,557	10 7	49,135	1 7	19,577	7 0	...	...	84,228	15 2	99,524	1 6	15,295	2 4	...	...	2,10,758	14 0	1,23,597	0 11	85,161	13 1	...	...
8 Chingleput	1,73,849	11 6	1,64,100	15 7	...	...	9,748	11 11	6,60,592	13 10	6,21,992	10 5	...	...	38,600	3 5	1,991	1 3	1,162	3 10	...	...	828	13 5	28,499	13 9	27,272	5 6	...	...	1,227	8 3	...	...	50,403	5 0	...	...	50,403	5 0
9 Rajahmundry	84,278	10 11	1,20,802	9 5	36,523	14 6	...	...	16,92,513	5 10	16,36,675	14 5	...	...	55,837	7 5	1,211	8 2	2,873	2 9	1,666	10 7	...	...	23,503	10 4	26,650	0 4	3,146	6 0	...	...	21,226	15 1	55,837	7 5	...	...	14,500	8 4
10 Masulipatam	99,487	9 10	1,71,114	9 8	71,626	15 10	...	...	7,62,368	6 0	8,18,011	2 11	55,642	12 11	...	...	15	4 0	184	6 8	169	1 8	...	...	6,250	9 9	7,965	14 11	1,655	5 2	...	...	29,904	3 7	...	...	1,29,694	3 7	...	...
11 Guntur	34,007	0 11	5,627	8 10	...	...	28,379	8 1	14,20,120	6 7	13,03,091	9 3	...	...	1,17,028	13 4	1,319	1 7	852	10 9	...	...	468	6 10	8,680	5 5	8,304	11 9	...	...	375	0 8	...	...	1,46,250	5 11	...	...	1,46,250	5 11
12 Vizagapatam	86,170	14 1	1,23,348	13 5	36,177	15 4	...	...	10,89,359	15 11	9,81,044	13 11	...	...	58,316	2 0	112	13 10	1	11 2	...	...	111	2 8	10,021	2 10	9,006	3 6	...	...	1,014	15 4	36,177	15 4	59,442	4 0	...	...	23,264	4 8
13 Ganjam	87,550	10 8	1,04,293	5 6	16,742	10 10	...	...	7,17,113	11 1	7,22,691	9 8	5,577	14 7	...	...	72	0 0	96	5 0	21	5 0	...	...	37,168	8 3	35,844	4 5	...	...	1,321	3 10	22,341	14 5	1,324	3 10	21,020	10 7	...	...
14 Salem	1,14,763	9 11	78,423	7 0	...	...	36,310	2 11	15,86,984	12 6	16,10,361	10 11	23,379	14 5	...	...	6,967	6 4	3,789	12 8	...	...	3,207	9 8	60,916	2 10	54,214	15 9	...	...	5,701	3 1	62,379	14 5	16,916	15 6	...	...	22,869	1 3
15 Madras and Dindigul	1,94,856	12 8	1,14,618	15 4	...	...	49,737	13 4	13,71,231	7 7	13,94,761	0 4	23,529	8 9	...	...	8,015	15 1	2,560	3 4	...	...	5,455	11 9	53,367	3 0	48,613	3 7	...	...	4,753	15 5	23,529	8 9	59,947	8 6	...	...	36,417	15 9
16 Nellore	77,696	11 10	1,52,997	1 4	75,300	5 6	...	...	16,00,651	4 10	17,72,838	8 10	1,72,187	4 0	...	...	20,180	6 0	26,952	4 2	6,771	14 2	...	...	78,917	8 9	53,412	7 11	...	...	25,505	0 10	2,54,259	7 8	25,505	0 10	2,28,754	6 10	...	...
17 Nrn. Division of Arcot	6,150	12 10	9,961	12 5	3,813	15 7	...	...	18,12,591	10 2	20,33,934	12 7	2,21,343	2 5	...	...	13,108	3 7	18,109	14 10	5,001	11 3	...	...	21,395	8 11	23,829	3 7	2,433	10 6	...	...	2,32,592	7 11	...	...	2,32,592	7 11	...	...
18 Snn. Division of Arcot	14,388	10 1	79,616	12 0	65,228	1 11	...	...	16,62,718	4 3	16,31,599	1 6	...	...	31,128	2 9	9,593	12 2	9,521	3 4	...	...	72	8 10	83,500	12 11	96,609	11 11	13,165	15 0	...	...	78,304	0 11	31,200	11 7	47,193	5 4	...	...
19 Trichinopoly	46,646	15 7	32,567	1 7	...	...	14,097	14 0	13,59,104	14 11	13,04,777	6 3	...	...	54,327	8 8	7,675	0 3	3,381	0 5	...	...	4,293	15 10	51,653	5 10	38,176	9 11	...	...	16,476	11 11	...	...	89,178	2 5	...	...	89,178	2 5
20 Tinnevely	4,14,536	14 7	3,10,390	8 4	...	...	1,04,146	6 3	11,76,994	6 4	10,48,631	10 4	...	...	1,28,359	12 0	18,201	8 10	16,792	11 9	...	...	1,408	13 1	66,478	7 3	54,974	10 7	...	...	11,503	12 8	...	...	2,45,417	12 0	...	...	2,45,417	12 0
Total	21,05,342	2 3	20,56,664	4 8	3,70,001	9 9	3,88,679	7 7	2,88,27,046	0 5	2,87,79,461	10 10	8,68,137	0 6	9,15,719	6 1	1,73,519	7 6	1,66,990	3 10	35,081	13 11	43,611	1 6	9,38,621	9 10	8,84,534	1 6	44,583	3 7	98,620	11 11	13,17,803	11 8	14,46,630	10 10	8,97,360	4 10	10,26,027	4 0
					Deduct Increase	...	3,70,001	9 9					Deduct Increase	...	8,68,137	0 6					Deduct Increase	...	35,081	13 10					Deduct Increase	...	44,583	3 7			Deduct Increase	...	8,97,200	4 10		
					Net Decrease	...	18,677	13 7					Net Decrease	...	47,582	5 7					Net Decrease	...	8,529	3 8					Net Decrease	...	51,037	8 4			Net Decrease	...	1,28,826	15 2		

Arrears of Land Revenue Demand.					
1239.			1240.		
1236	2,77,500	4 7	1237	3,51,081	5 5
1237	3,86,847	12 6	1238	4,49,104	14 4
1238	24,83,804	12 9	1239	24,10,359	9 1
31,52,652 13 10			32,10,389 12 10		
			31,52,652 13 10		

Increase ... 57,736 15 0

Collections.					
1236	12,902	10 10	1237	10,798	7 6
1237	31,204	12 10	1238	71,849	4 11
1238	20,85,610	14 8	1239	19,80,915	1 1
20,79,718 6 4			20,09,562 13 6		
Old Balance. 25,593 11 11			17,101 7 2		
21,05,342 2 3			20,86,664 4 8		
20,86,664 4 8					
Decrease ... 18,677 13 7					

"The current demand of Fusly 1240 exceeded the demand of 1239 but the collections

Current.					
Fusly 1239.			Fusly 1240.		
Settlement	3,12,33,014	8 11	3,17,10,815	15 1	
Collection within the Fusly	2,88,27,046	0 5	2,87,79,463	10 10	
Balance	24,10,968	8 6	29,31,383	4 3	

1239	2,88,27,046	0 5
1240	2,87,79,463	10 10
Decrease	47,532	5 7

"The gross decrease was occasioned by a falling off in the collections in the Districts of Canara, Coimbatore, Malabar, Chingleput, Rajahmundry, Guntur, Vizagapatam, South Arcot, Trichinopoly and Tinnevely, and the gross increase arose out of increased collections in Madras, Bellary, Cuddapah, Tanjore, Masulipatam, Ganjam, Salem, Nellore, North Arcot and Madura.

"The decrease in Canara is attributed to the distresses of the ryots, occasioned by the lowness of the prices and deficiency of produce which rendered it necessary to make considerable reductions at the time of settlement.

"The decrease in Coimbatore was caused partly by the failure of the periodical rains, and partly owing to the revenues of Seringapatam and a portion of the Neilgherries which have been transferred, the former to the Rajah of Mysore, and the latter to Malabar, having been included in the collections of the earlier part of the preceding year.

"The decrease in Chingleput, Rajahmundry, Guntur, Vizagapatam, Trichinopoly, Malabar,

RS.			A. P.		
Chingleput	33,600	3 5			
Rajahmundry	55,837	7 5			
Guntur	1,17,038	13 4			
Vizagapatam	58,316	2 0			
Trichinopoly	54,327	8 8			
Malabar	2,37,582	3 11			
Tinnevely	1,28,358	12 0			
South Arcot	31,128	2 0			

"and Tinnevely is attributed to the difficulty experienced in realizing the revenue owing either to the unfavourableness of the season or the low price of grain. The decrease in South Arcot is mostly nominal, and arose from the remittances from some of the Talooks not having reached the Huzoor till after the close of the fusly.

"The increase in the collections of Madras are attributed to the active superintendence of the Collector and his Establishment.

Increase.					
RS.			A. P.		
Madras	3,021	8 8			

"The demand for arrears of land revenue at the beginning of Fusly 1240 on account of the three preceding years, exclusive of balances anterior to Fusly 1237, amounts to Rupees 92,10,389-12-10 exceeding the demand at the beginning of 1239 by Rupees 57,736-15-0.

"The collections for the same period, inclusive of those on account of old balances amount to Rupees 20,86,664-4-8 falling below those of last year in the amount of Rupees 18,677-13-7 resulting from a gross decrease of Rupees 3,88,679-7-4 and a gross increase of Rupees 3,70,001-9-9.

"within the fusly fell a little below those of last year; the balances which remained out, standing at the close of the fusly were reduced to Rupees 10,9,671 on the 1st December according to the demand collection and balance statements received from the several Collectors.

"In the collections of current land revenue in Fusly 1240, there was a net decrease of Rupees 47,532-5-7, resulting from a gross decrease of Rupees 9,15,719-6-1 and a gross increase of Rupees 3,68,187-0-6.

RS.					
A. P.					
Bellary	92,603	11 7			
Cuddapah	94,961	14 6			
Tanjore	1,75,886	4 8			
N. Arcot	2,31,343	2 5			
Nellore	1,72,187	4 0			
Salem	23,879	14 5			

Masulipatam	55,642	12 11
Madura	23,529	8 9
Ganjam	5,577	14 7

Extra Revenue.					
1239	1,75,519	7 6			
1240	1,66,930	3 10			
Decrease	8,529	3 8			

"The decrease occurred principally in the Districts of Coimbatore, Bellary, Cuddapah, Salem, Madura, and Trichinopoly. In Coimbatore it arose from a falling off in the sale of Elephants and Sandalwood, in Bellary and Cuddapah from the collections on concealed cultivation not being so great as in the last year, and in Salem, Madura and Trichinopoly from a reduction in the amount of fines levied from public servants.

"The increase occurred chiefly in Madras, Tanjore, Nellore and North Arcot. In the first mentioned District it was occasioned by a greater amount of fines, stoppages and the salaries of vacant situations being brought to account. In Tanjore and Nellore it arose from collections on land cultivated, but not included in the Jummahbundy, and in North Arcot from the proceeds of an Enam village previously in deposit, having been brought to account within the year.

"Under the head of Extraordinary there was a net decrease of Rupees 51,037-8-4, the particulars of which are shewn in the following statement.

		Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Recoveries of advances for cultivation and repairs	7,99,675	3	07,47,214	14 5	...	...	...	52,430	4 7
Recoveries of charges, collection of sequestered Zemindaries.	43,443	3 11	41,124	12 3	...	...	...	2,318	7 8
Interest on account of arrears unpaid	26,104	8 9	23,741	13 4	...	...	...	2,362	11 5
Receipts on account of Company's plantation, sales of land, and batta or gain by exchange	69,398	10 2	72,472	9 6	3,073	15 4	...	...	...
Total	9,38,621	9	98,84,584	1 6	3,073	15 4	57,111	7 8	...
Deduct Increase...								3,073	15 4
Net Decrease...								51,037	8 4

"The decrease in the recovery of advances for cultivation was owing to a reduction in the amount advanced and the arrears due from Zemindaries being less than in the preceding year, there was a consequent decrease in the amount of interest.

"In the disbursements charged upon the Land Revenue there was a net increase of Rupees 1,42,768-7-3 as shewn in the following statement.

Charges.					
1240	62,51,621	6 4			
1239	61,08,852	14 8			
Increase	1,42,768	7 8			

Ordinary.			
		ES.	A. F.
1240 ..	54,57,224	9	8
1239... ..	52,28,957	14	9
2,28,266		10	11
1240 ..	41,02,815	0	11
1239 ..	40,50,164	9	7
52,650		7	4

“ The increase in the item of repairs of tanks and watercourses was occasioned by the construction of under sluices in Tanjore and of the Trevendepuram “ Ancut in South Arcot and also by other various important works “ carried on throughout the year in those two Districts as well as in “ Madurai.

	1238	1239	1240
Hoozoor and District Establishment ...	49,488	14,708	44,735
Saderward	7,823	6,448	3,660
Extra Charges	71,830	842	19,522
Do. connected with revenue but not chargeable to any particular head ...	56,950	3,537	2,613

“The decrease under the heads of Huz-
“oor and District Establishments, Sader-
“ward and Extra charges is satisfactory
“with reference to the larger decrease
“under the same heads in Fuslies 1238 and
“1239.

RS.	A.	P.
2,853	2	8
2,455	4	2

" There is also a decrease in the Tent allowance and Surgeon's allowance.

" Under the head of Compensation in lieu of resumed offices, there appears a very large		
RS.	A.	P.
1,13,811	0	0
5,000	0	0
" increase which consists chiefly of the arrears of pensions paid to " Jagheerdar of Sankarapooram in South Arcot and to the Chitwell " Poligar in Cuddapah.		

"The increase under the heads of Pensions and Charitable Allowances-it appears, arose from the payment of arrears of past fuslies having been made in Fusly 1240.

12.377. "The decrease under the head of Pagoda and Mosque allowance was chiefly in Tanjore from some payments having been made in advance and included in the accounts of Fusly 1239.

“ In the Extraordinary Charges there was a net decrease of Rupees 85,498-3-3 arising from		“ a gross decrease of Rupees 1,20,645-3-7 and an increase of Rupees
Extraordinary.	“ 35,147-0-4. The decrease of Rupees 98,711-2-2 under the head of	“ advances for cultivation and repairs, with reference to the large
1239 ... 8,79,894 15 11	“ decrease under the same head in Fusly 1239, is satisfactory. The	“ advances for charges collection were made on account of sequester-
1240 ... 7,94,396 12 8	“ ed Zemindaries and are recoverable. The decrease under this	“ head was occasioned by a lesser number of Zemindaries having been
Decrease ... 85,498 3 3	“ attached for arrears.”	
1239 1240.		
39,233 8 5 98,711 2 2.		
RS. A. P.		
5,887 9 4.		

Rs. A. P.
15,046 8 1.

"There is also a decrease under the heads of "Refunds of Revenue."

"The increase under the head of "Charges in Company's plantation &c.," amounting to Rupees 35,141-14-5 was occasioned by including in it the charges incurred for the purchase of lands. In Fusly 1240 heavy arrears were outstanding against several Zemindars, for the liquidation of which, their Estates were sold by public auction. Of these some were purchased on account of Government, viz. two Estates in Vizagapatam for Rupees 14,55, five in Chingleput for Rupees 8,805. One in Rajahmundry for 1,000 Rupees and tow in Salem for 10,500.

Total Charges	Rs.	A. P.	Rs.	A. P.	"Deducting from the charges upon the
Deduct compensa-	...	...	62,51,621	6 4	land revenue, the sum of Rupees 20,79,078-9-1
tion &c.	13,54,409	8 9			"being the amount of the disbursements on
Advance for culti-	...	...			"account of compensation for resumed offices
vation &c.	6,77,842	12 9			"&c., for pensions and charitable allowances
Do. charges for	...	...			"and Pagoda and Mosque allowances which
collection	47,826	3 7	20,79,078	9 1	"are really appropriations of revenue, and
			41,72,542	13 3	

Total collec-	Rs.	A. P.			"recoverable advances for cultivation &c., and for charges of collec-
tion	...	...	319,17,702	4 10	tion in sequestered Zemindaries the amount of real charges of
Charges	41,72,542	13 3			"administration in Fusly 1240 will appear to be Rupees 41,72,542-13-3

"being in the proportion of Rupees 13— $\frac{21}{10}$ per cent, to the collections.

"There was a net increase of Rupees 1,03,228-4-5, in the collections of Abkarry revenue for Fusly 1240 arising from a gross increase of Rupees 1,50,615-14-7 and a gross decrease of Rupees 47,387-10-2. The chief increase occurred in Madras. The Abkarry farms were under Aumany management during the whole of this Fusly, and the collections made for the full year are more than those received under rent. In the last Fusly these farms were under rent for 8 months and under amany for only 4 months.

"There was also an increase in Cuddapah and Tinnevelly which arose from the rents having been higher in Fusly 1240 than in 1239. In Chingleput there was an increase owing to the balance of Fusly 1239 having been realized in Fusly 1240. The chief decrease is in the Districts noted in the margin.

Decrease.				
	Rs.	A. P.		
North Arcot...	7,223	15 5		
South Arcot...	12,005	4 0		
Trichinopoly	3,820	8 0		
Canara	3,174	14 10		
Coimbatore...	5,778	0 7		

"In North Arcot, South Arcot and Trichinopoly the decrease is the amount of balance against the Renters at the close of the fusly."

"In South Arcot a part of the balance amounting to Rupees 5,164-12-0 had been recovered up to September, and for the realization of the remainder, the property of the defaulters and their securities is under distraint and will be sold.

"In Canara decrease was owing to the great difficulty experienced by the renters in realizing their rents from the sub-renters which rendered indulgence necessary. The balance has since been collected.

"In Coimbatore the decrease is chiefly owing to the transfer of Seringapatam to the Mysore Government.

"There was an increase of Rupees 48,916-5-9 in the Charges on this branch of revenue. The increase was chiefly in Madras and Chingleput. In Madras from the servants specially employed for the conduct of the duties of the Abkarry department having been paid for the full year in 1240 and the charge for the purchase of jaggery and other articles required for the manufacture of Arrack having been incurred for the like period, whereas in 1239 these disbursements were made for only four months. In Chingleput the increase arose from the extra expenses attending the management of the Abkarry Revenue under Aumany from 12th March to 12th July 1830 in Fusly 1239 having been paid in Fusly 1240.

Sundry Small Farms and Licenses.

	Rs.	A. P.
Fusly 1239...	2,51,280	10 0
" 1240...	2,14,352	10 5
Decrease...	36,927	15 7

Decrease.

	Rs.	A. P.
	44,830	15 7

	Rs.	A. P.
Bellary ...	3,959	2 7
Cuddapah...	2,221	6 5

Salem ...	2,893	0 5
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"The decrease in North Arcot is attributable solely to a failure in the item of Tank Fisheries in this year, the severe drought of the last two years having kept the tanks low.

	Rs.	A. P.
North Arcot 2,153	1 11	

Increase.

	Rs.	A. P.
Madras	2,012	5 10

3,644 13 10

"In Rajahmundry from the collections on account of the fishing tax which had been hitherto included under the head of Moturpha having been brought to account under this head in Fusly 1240.

	Rs.	A. P.
	4,702	14 0

2,187 14 7

6,603 11 2

"There was a decrease in the charges under this head chiefly in Canara arising from the circumstance of the adjustment with respect to the last two years supply of Amendei Coir sent from Canara to Bengal having been included in the accounts of Fusly 1239, whereas there was no such charge in Fusly 1240.

	Rs.	A. P.
1239 ...	29,262	1 1
1240 ...	9,282	4 4
Decrease...	19,979	12 9

MOTURPHA, Collection. RS. A. P.		
1239	...	10,86,567 0 6
1240	...	10,40,621 12 1

45,945 4 5

Decrease.

RS. A. P.
7,587 0 5

" In Coimbatore the decrease arose partly from the transfer of Seringapatam to the Mysore Government and partly from the revenue of the current fusly not being realized according to the settlement.

RS. A. P.
3,371 8 9

18,162 4 11

2,877 14 4

15,142 8 4

Increase.

RS. A. P.
1,345 14 8

2,196 0 6

Charges.

RS. A. P.		
1240	...	22,860 13 6
1239	...	22,792 8 1

Increase... 65 5 5

LAND CUSTOMS.
Collections.

RS. A. P.		
1239	...	44,14,309 13 8
1240	...	43,48,672 2 4

65,637 11 4

Decrease in the Collection... 65,637 11 4

Decrease of Charge ... 46,912 10 3

18,725 1 1

Increase.

Decrease.

	RS.	A.	P.
Madras	...	40,736	8 11
Canara	...	28,592	5 3
Malabar	...	2,661	5 4
Chingleput	...	12,574	6 4
Ganjam	...	1,453	9 7
Tinnevely	...	22,223	9 0

	RS.	A.	P.
Coimbatore	...	14,671	0 6
Bellary	...	10,013	1 1
Cuddapah	...	23,275	15 1
Tanjore	...	16,083	2 11
Rajahmundry	...	8,688	3 4
Masulipatam	...	7,950	8 4
Guntoor	...	8,689	15 8
Vizagapatam	...	900	5 9
Salem	...	1,882	7 11
Madura	...	58,804	12 3
Nellore	...	675	10 1
North Arcot	...	16,312	7 11
South Arcot	...	7,139	3 2
Trichinopoly	...	9,815	8 9

" The decrease of Rupees 65,637-11-4 in the collections of Fusly 1240 is the result of a gross decrease of Rupees 1,84,879-7-9 and a gross increase of Rupees 1,19,241-12-5 as detailed in the margin.

6

1,19,241 12 5

14

1,84,879 7 9

" The decrease in Bellary, Cuddapah, Salem, and North Arcot arose partly from the balance outstanding against the Frontier Renters whose failure is attributed to the disputes among themselves and to the Mysore disturbances and partly from the reduction in the rents. In Tanjore and Madura the decrease was in consequence of the falling off in the biddings for the rents. In Rajahmundry and Trichinopoly the decrease arose from the collections of balances outstanding at the beginning of the fusly having been greater in 1239 than in 1240. The decrease in Coimbatore chiefly arose from the transfer of Seringapatam to Mysore. The

" decrease which has been occasioned in the Masulipatam Anmani Sayer Division is attributed to the increased smuggling of Tobacco and to the diminished export of painted goods to the Persian Gulph. In Guntoor the decrease was owing to the depression in the market price of the dying root and chay goods, the sale of which was less than in last year. In Vizagapatam the decrease was the balance of the rents due at the close of the fusly which has since been received. In South Arcot and Nellore the decrease was occasioned by the balance due by the Renters of which a portion has since been realized and the necessary measures have been taken for the recovery of the remainder.

" The increase in Chingleput and Tinnevely was owing to the augmentation of the rents, and in Ganjam it was occasioned by the regular enforcement of the collections on account of current and arrears. The increase in

" Canara was owing to a larger quantity of betel-nut, the produce of Mysore, having in consequence of the troubles in that country, passed through and paid Sayer duties in that District. In Madras the increase is attributable to the Anmani collections on account of Betel, Tobacco, &c. being entered in the accounts for the full period of Fusly 1240,—whereas in Fusly 1239 and the preceding fuslies, the Renters had usually paid 10 months and 20 days' kist on account of the current demand and the remaining 1 month and 11 days' kist were paid subsequently to 25th July.

" In the Charges there was a net decrease of Rupees 46,912-10-3 resulting from a gross decrease of Rupees 62,251-15-5 and a gross increase of Rupees 15,338-5-2

Charges.

RS. A. P.		
1239	...	5,43,312 2 11
1240	...	4,96,399 8 8

46,912 10 3

" The decrease and increase of charges arise chiefly from the adjustment of drawback in Madras and Masulipatam. In the former District the payments were less and in the latter the charge was greater owing to the drawback paid in 1239, being only for part of the painted goods exported to Persia in 1238, whereas the payments in 1240 were for the whole of the goods exported in 1239.

RS. A. P.
Total charges 4,96,399 8 8

Deduct Drawback 2,28,871 6 2

2,67,528 2 6

" The drawback included in the charges of Fusly 1240 amounted to Rupees 2,28,871-6-2; deducting this amount the charges of collection will only amount to Rupees 2,67,528-2-6.

SEA CUSTOMS.
Collections.

RS. A. P.		
1239	...	10,68,979 2 4
1240	...	9,95,633 2 11

73,345 15 5

Increase

	RS.	A.	P.
Malabar	...	28,359	9 3
Tanjore	...	5,615	9 3
Madura	...	12,901	11 5
Tinnevely	...	12,626	14 7

Decrease.

	RS.	A.	P.
Madras	...	46,278	10 5
Canara	...	40,131	14 8
Rajahmundry	...	1,820	3 2
Masulipatam	...	9,493	6 5
Guntoor	...	3,475	5 1
Vizagapatam	...	1,750	14 1
Ganjam	...	5,118	2 8
Nellore	...	2,451	10 1
South Arcot	...	22,539	9 4

4 59,502 12 6

9

1,32,848 11 11

" In Canara it was owing to a less exportation of Rice, Sandalwood, Cotton and Betel-nut. In Rajahmundry the exportation of grain was less than last year. In Masulipatam the decrease occurred from the painted piece goods prepared for export to Persia not having been exported owing to the non-arrival within the fusly of the vessel on which they were to be shipped. The decrease is attributed in Guntoor to the limited exportation of Pulse to the Southward. In Vizagapatam and Ganjam to the decreased exportation of Cotton Cloth and other staple commodities—and in South Arcot to the falling off in the export of Piece goods and Indigo.

"In Nellore the decrease was merely a balance of collections most part of which has since been realized.

"The decrease in Madras was chiefly in the imports.

"The increase in Madura and Tanjore was in consequence of a greater exportation of

"Chanks to Calcutta and of Grain, Rice and Cotton to Madras. In

"Tinnevely the increase is attributed to the exportation of Cotton and Piece goods.

Charges.			
	Rs.	A.	P.
1239 ...	2,69,271	9	9
1240 ...	2,37,550	2	7
Decrease ...	31,721	7	2
Decrease in the Collections ...	73,345	15	5
Decrease in the Charges ...	31,721	7	2
	41,624	8	3

"In the charges there was a decrease of Rupees 31,721-7-2, which being set off against the decrease in the collections, leaves

"a decrease of net revenue to the amount of Rupees 41,624-8-3.

SALT.			
Collections.			
	Rs.	A.	P.
South Arcot ...	17,851	9	3
Madras ...	14,196	15	11
Total Charges ...	2,37,550	2	7
Deduct Draw-back ...	73,815	15	3
	1,63,734	3	4

"In the revenue realized from the sale of salt, there was a gross decrease of Rupees 4,36,433-12-2 and a gross increase of Rupees 1,81,968-4-6, the result being a net decrease of Rupees 2,54,465-7-8.

"The decrease occurred in the ten Districts noted in the margin.

Decrease.			
	Rs.	A.	P.
Madras ...	14,219	12	5
Canara ...	21,981	9	2
Malabar ...	51,285	6	7
Tanjore ...	47,569	15	3
Chingleput ...	46,510	0	0
Guntoor ...	1,17,294	5	7
Madura ...	9,357	4	6
Nellore ...	72,938	13	0
South Arcot ...	30,364	2	10
Tinnevely ...	24,912	5	10
	4,36,433	12	2

"The decrease in the sales of salt in Canara is likewise attributed to the Brinjaries from the Mahratta country having experienced difficulty in proceeding to that District owing to the Mysore disturbances. In Chingleput, South Arcot and Tinnevely the decrease was chiefly in the Inland sales. In Tanjore the falling off in the Salt Revenue is stated to have been caused by the increased consumption of earth-salt in the adjoining Districts and to the practice in the Madura District of measuring salt to the Merchants by the Parah instead of by the Mercal. The attention of the Collectors of the adjoining Districts has been called to the subject of the earth-salt, and the necessary instructions have been issued to Madura to discontinue the use of the Parah. In Malabar the falling off was owing to the decrease in the sales for Inland exportation to Coorg and Mysore.

"The increase was in 5 Districts—in Rajahmundry it arose from the quantity of salt exported

Increase.			
	Rs.	A.	P.
Rajahmundry ...	65,426	3	1
Masulipatam ...	92,400	6	0
Vizagapatam ...	5,149	9	8
Ganjam ...	16,369	6	1
North Arcot ...	2,622	11	8
	1,81,968	4	6

"by sea to Calcutta in Fusly 1240 having been sold to Merchants by public auction, whereby a higher price was obtained than that previously paid. In Masulipatam the decrease under this head in Fusly 1239 was attributed to a failure in the manufacture of salt in Fusly 1238 where-as in 1239 the quantity manufactured was fully adequate to the usual extent of sales which caused an increase to appear in 1240. In Ganjam, Vizagapatam and North Arcot the revenue was augmented by the increased sales for Home and Inland consumption.

"There was a gross decrease in the salt charges of Rupees 1,56,844-12-9 and a gross increase of Rupees 30,676-12-11 leaving a net decrease of Rupees 1,26,167-15-10.

Charges.			
	Rs.	A.	P.
1239 ...	8,20,484	14	11
1240 ...	6,94,316	15	1
Decrease ...	1,26,167	15	10
Decrease.			
	Rs.	A.	P.
Madras ...	9,785	5	6
Canara ...	2,732	12	2
Malabar ...	12,145	10	10
Tanjore ...	11,694	1	9
Chingleput ...	27,989	11	1
Guntoor ...	21,567	6	5
Vizagapatam ...	16,544	8	9
Nellore ...	459	11	0
South Arcot ...	31,813	0	2
Tinnevely ...	22,157	9	1
	1,56,844	12	9

"The increase in Rajahmundry and Madura arose chiefly from the salt manufacturer's share having been paid in arrears—in Ganjam it occurred from an increase in the current payments of manufacturer's share owing to a greater quantity of salt having been manufactured by them. In Masulipatam the increase was on account of Commission drawn on the collections, which were augmented in Fusly 1240.

Total Charge.	6,94,316	15	1
Deduct	3,25,435	1	9
Fusly 1240	3,68,881	13	4
" 1239	4,08,193	7	0
Difference less	39,311	9	8
Decrease in the collections	2,54,465	7	8
Deduct decrease in the Charges	1,26,167	15	10
	1,28,297	7	10

TOBACCO MONOPOLY.			
Collections.			
	Rs.	A.	P.
1239 ...	8,36,500	8	10
1240 ...	7,39,692	1	4
Decrease ...	66,808	7	6

"In the collections from the Tobacco Monopoly, there appears a net decrease of Rupees 66,808-7-6 resulting from a gross decrease of Rupees 75,753-9-8 and a gross increase of Rupees 8,945-2-2.

"In Canara the decrease was partly occasioned by the net revenue of 1240 having been incorrectly placed in comparison with the gross revenue for part of 1239 and partly by the diminished sale of Tobacco which is attributed to the low price of grain and to smuggling which was carried on to a great extent owing to the disturbed state of the District.

"There appears a very large decrease in Malabar, which is attributed to the pressure of the times and to the inferior quality of the Circular Tobacco which afforded additional inducements to smuggling.

"The increase in Coimbatore was owing to the balance of the preceding Fuslies having been realized in Fusly 1240.

"In the amount of charges there was a gross decrease of Rupees 48,066-9-9 and a gross increase of Rupees 23,704-7-6, leaving a net decrease of Rupees 24,362-2-3.

"The decrease in Canara was owing to there having been a large stock of Tobacco on hand which reduced the purchases in Fusly 1240 and likewise to the monopoly in the three Talooks of Bekul, Buntival and Mangalore having been rented out.

"There is also a decrease of charge in Malabar under this head arising from a reduction in the establishment, and in the purchase of Tobacco.

"The increase of charge under this head occurred in Coimbatore and was occasioned by the employment of additional Sibbena and by the payment in this year of the balance due to the ryots for the value of Tobacco supplied by them in 1239.

"Deducting from the charges the cost of the Tobacco and recoverable advances to the cultivators, &c. the real charge of management in this branch of revenue in Fusly 1240 appears to be, Rupees 27,425-5-1.

"In the collections from the sale of stamped papers there appears net decrease of Rupees 18,973-1-11 arising from a decrease of Rupees 34,456-9-1 and an increase of 15,483-7-2.

		Fusly 1239...		Fusly 1240 ...		Decrease ...	
		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Land Revenue		3,51,686 1 9		3,27,323 15 6		24,362 2 3	
Land Customs		2,650 14 7		2,603 3 4		46 11 3	
Sea Customs		2,463 6 2		2,463 9 0		27 3 8	
Salt		42 11 4		596 10 1		553 11 7	
Tobacco		596 10 1		2,463 9 0		1,866 11 9	
Stamps		4,020 8 3		4,418 6 0		397 7 7	
Total		16		34,456 9 1		32,983 15 1	
Increase.		614 15 5		3,461 13 10		10,306 6 1	
Decrease.		437 7 0		9863 15 1		10,306 6 1	

"derived from stamped papers amounting in the aggregate to Rupees 15,483-7-2. Of this the chief increase was in Ganjam which arose from a small increase in the collections and a decrease in the charges to the amount of 9,868-15-1 occasioned by the transfer of the register &c. fees to the head of Judicial charges in the late Fusly.

Charges.		Rs. A. P.	
1240	...	33,103	9 0
1239	...	31,735	14 3
		1,367	10 9

"In the charges there was an increase of Rupees 1,367.

Grand Total Receipts ... 452,69,103-10-11

Real Charges.		Rs. A. P.	
Land Revenue	...	41,72,542	13 3
Abkarry	...	91,078	11 9
Sunday Small Farms and Licences	...	9,382	4 4
Moturpha	...	22,860	13 6
Land Customs	...	2,67,528	2 6
Sea Customs	...	1,63,733	3 4
Salt	...	3,68,881	13 4
Tobacco	...	27,425	8 1
Stamps	...	33,103	9 3

51,56,437 12 1

or 11-64 per cent.
16

"Deducting from Rupees 81,63,537-6-9 the grand total of charges of every description those which are not properly charges of administration as noted under the several heads the remaining charges of administration will be found to amount to Rupees 51,56,437-12-1 or 11-64 per cent. on the grand total receipts, and it is to be remembered that nearly the whole Police Establishment is provided for in this charge.

"With reference to the last paragraph of the letter from my predecessor dated the 17th In Cons., 17th January 1831. "January 1831. I am directed to state that, agreeably to the intention therein signified, the Board had in the early part of last year a conference with the Accountant General in which the erroneousness of the mode in which the accounts are framed, in regard to the exhibition of the proportions in which the land revenue is collected under the different systems in operation in the several Provinces, was as they believed clearly pointed out to that officer; and that they entertained the hope that the accounts for the fusly year which has since closed would have been so prepared as to afford a just view of those proportions. They find however, that the desired improvement has not yet been effected; and while they regret that it should be so long delayed, they can now only express their hope that they will be able to come to such an understanding with the Accountant General on the subject of the steps necessary to be taken in the matter, as will secure the introduction of it in preparing the accounts for the present fusly year."

REVENUE BOARD OFFICE,
FORT ST. GEORGE,
12th January 1832.

(Signed) J. C. MORRIS,
Acting Secretary.

We have the honor to be,
Right Honourable Sir,
Your most obedient humble servants,
(Signed) C. HARRIS.
(") G. E. RUSSEL.
(") A. R. McDONNELL.
(") J. M. MACLEOD.

